AGENDA

VILLAGE OF BURK'S FALLS COUNCIL AGENDA

October 20, 2026
5:00 pm at the Young at Heart Seniors Centre

1. **DECLARATION OF PECUNIARY INTEREST**

2. **INDIGENOUS LAND ACKNOWLEDGEMENT**

   "Welcome to the Village of Burk's Falls as we gather on the traditional territory of indigenous peoples, dating back countless generations, we wish to honour the ancestral guardians of this land and its waterway and recognize the Robinson-Huron and Williams Treaties, showing respect for the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers."

3. **ADDITION TO AGENDA**

4. **ADOPTION OF AGENDA**

5. **CIRCULATION OF THE MINUTES- RESOLUTION TO ADOPT PREVIOUS MINUTES:**
   Meeting (s) dated: Regular Meeting of September 15, 2026, and Tri Council Notes of October 5, 2026

6. **DELEGATIONS TO COUNCIL**
   - **a.** J. Kleinhuis of Doane Grant Thorton presenting the 2025 Audited Financial Statements
   - **b.** R. Blakelock of the Agricultural Society providing an update on the 2026 Fall Fair

7. **STAFF AND COMMITTEE REPORT**
   - **a.** Arena Manager Report for the month of October
   - **b.** Public Works Foreman Asbestos Removal Report
   - **c.** Public Works Foreman Work Order Software Report

8. **ITEMS FOR DISCUSSION**
   - **a.** Digital Board Update
   - **b.** 2026 Christmas dinner update
   - **c**. Community Sport and Recreation Infrastructure Fund 2026

9. **RESOLUTIONS TO BE PASSED**
   - **a.** Approve Joint Building Committee Policy Updates- Hiring, Stat Holidays, Benefits
   - **b.** Event Application- Santa Claus Parade
   - **c.** Approve 2025 Audited Financial Statements
   - **d.** Accounts Payable

10. **CONFERENCES AND INVITATIONS**

11. **COUNCILLOR(S) REPORT**

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12. CORRESPONDENCE

C.1 Minutes of Committee

- **a.** Almaguin Highlands Health Council Minutes of August 6, 2026
- **b.** Burk's Falls & District Historical Society Minutes of August 17, 2026 and September 21, 2026
- **c.** Joint Building Committee Minutes of September 17, 2026, and related policies
- **d.** Burk's Falls, Armour & Ryerson Union Public Library Minutes of August 19, 2026

CI.2 Request for Support and Correspondence to Village

- **a.** Township of Ryerson regarding Live Fire Training Unit
- **b.** Township of Norwich regarding Huntsville Cancer Clinic
- **c.** County of Lambton, Township of Wainfleet, Village of Merrickville Wolford, and Municipality of Tweed regarding support for Ontario Public Libraries
- **d.** Village of Sundridge regarding JBC policy updates
- **e.** City of Hamilton and Town of Parry Sound regarding expansion of Ontario's Deposit-Return Program
- **f.** Municipality of South Huron and Municipality of Wawa regarding OPP 2027 policing costs
- **g.** Township of Ramara regarding request for Transportation Canada review and amendment of water aerodrome public consultation requirements
- **h.** Township of Ramara regarding enhanced municipal watershed representation
- **i.** Township of Ramara regarding continued research, guidance and access to care, Lyme related illnesses
- **j.** Town of Aylmer regarding vacant commercial storefront tax
- **k.** City of Port Colborne regarding review of OLT and enhancing deference to municipal planning decisions
- **l.** Township of Southgate and Municipality of Chatham-Kent regarding establishing regulatory framework for e-scooters
- **m.** Municipality of Grey Highlands regarding sustainable provincial grant funding for fire services
- **n.** Ministry of Municipal Affairs and Housing regarding supporting Ontario and Canadian supplies through municipal procurement
- **o.** Medical Officer of Health Update
- **p.** Eastholme's Newsletter Fall/Winter 2026
- **q.** CAO Report for September 2026 and October 2026, District of Parry Sound Social Services Administration Board
- **r.** NOSDA regarding Northern Ontario communities joining to advance new affordable homes

13. CLOSED SESSION

Item 13a: Human Resources

Pursuant to the Municipal Act 2001, c. 25:

Section 239(2) (b) regarding an identifiable individual, or municipal employee

14. CONFIRMING BY-LAW

15. ADJOURNMENT

AGENDA

THE VILLAGE OF BURK'S FALLS
COUNCIL MEETING MINUTES
September 15, 2026

The regular meeting of Burk's Falls Council was held on Tuesday, September 15, 2026

Present: Mayor Chris Hope, Deputy Mayor Sean Cotton, Councillors Ashley Brandt, Ryan Baptiste, Nancy Kyte Staff: CAO - Clerk Denis Duguay, Deputy Clerk Camille Barr, Arena Manager Graham Smith, Assistant Arena Manager Christina Merrick, Public Works Foreman Derek Smith
Regrets: None

DECLARATION OF PECUNIARY INTEREST
None

ADOPTION OF AGENDA
2026-243 Moved by R. Baptiste - Seconded by A. Brandt
Be it resolved;
That the following items be added to the Council agenda:
Items for Discussion
d) Library Board member resignation
e) Digital board report
Carried.

2026-244 Moved by N. Kyte - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village of Burk's Falls hereby approves the amended agenda for the Regular Meeting of September 15, 2026.
Carried.

MINUTES
2026-245 Moved by A. Brandt - Seconded by S. Cotton
Be it resolved;
That the Council for the Village of Burk's Falls hereby adopts the minutes of the Regular Meeting of August 18, 2026 and the minutes of the Public Meeting August 18, 2026.
Carried.

DELEGATIONS TO COUNCIL
J. Zimmerman presented to Council regarding the lack of same day transportation between Burk's Falls and Parry Sound. It was noted that a trip that would typically take approximately one hour by car can take up to 18 hours when relying on available public transportation connections.

Council received the deputation and had the opportunity to ask questions. Mayor Hope provided an update on the work of the Almaguin Transportation Committee and offered to reach out to the Northlander regarding the matter.

REPORTS TO COUNCIL

A. Council received the Public Works Foreman's Asbestos Removal Report and approved the recommendation for abatement as presented.

B. Council received the Public Works Foreman's Playground Equipment Report and approved the replacement of the spider climber as presented.

C. Council received the Public Works Foreman's Backhoe Tender Report and approved the bid submitted by Equipment Ontario as presented.

D. Council received the Arena Manager's Report for the month of September. Council discussed the possibility of the Arena partnering with the Theatre to promote both venues through combination packages.

E. Council received the draft 2027 Arena Budget and had the opportunity to ask questions. The Arena Manager will prepare a report for Council regarding the potential for a service group to operate the canteen. The Arena Manager will also investigate the costs associated with a coffee vending machine.

F. Council received the Waste Management Administrator's Report for the month of August.

THE VILLAGE OF BURK'S FALLS
COUNCIL MEETING MINUTES
September 15, 2026

G. Council reviewed the CAO-Clerk's Live Fire Training Unit Agreement Report. No concerns were noted.

H. Council received the General Government and Finance Committee Draft Minutes of September 10, 2026.

ITEMS FOR DISCUSSION:

A. Council received an update on the digital sign project and approved the recommendation to proceed with Cox Signs. An engineer has also been secured for the project. The goal is to have the project completed prior to winter.

B. Council was asked to provide the CAO-Clerk with any items for discussion at the TRI-R meeting scheduled for October 5, 2026. The Village will host the meeting.

C. Council expressed support for the draft Community Improvement Plan and discussed the inclusion of projects that are already underway or were completed during the previous calendar year for consideration under the graduated taxation option.

RESOLUTIONS PASSED:

2026-246 Moved by N. Kyte - Seconded by S. Cotton
Be it resolved;
That the Council of the Village hereby receives the Public Works Foreman's Asbestos Removal Report;

AND FURTHER, that Council accepts the submission from Thermo Coustics Ltd. in the amount of $3,252.00 plus hst.
Carried.

2026-247 Moved by N. Kyte - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village hereby receives the Public Works Foreman's Playground Equipment Report;

AND FURTHER, THAT Council accepts the recommendation to replace the spider web only, in the amount of $1,435.00 plus necessary accessories for installation.
Carried.

2026-248 Moved by A. Brandt - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village hereby receives the Public Works Foreman's Backhoe Tender Report;

AND FURTHER, that Council accepts the bid from Equipment Ontario for the supply and delivery of a new JBC four wheel drive backhoe loader with extendable backhoe, as presented.
Carried.

2026-249 Moved by R. Baptiste - Seconded by A. Brandt
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives the Arena Manager Report for the month of September
Carried.

2026-250 Moved by R. Baptiste - Seconded by A. Brandt
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives and accepts the Arena Manager's 2027 Budget Report as presented, for discussion at the Tri-Council meeting scheduled for October 5, 2026.
Carried.

2026-251 Moved by R. Baptiste - Seconded by S. Cotton
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives the Waste Management Administrator Report for the month of August.
Carried.

AGENDA

THE VILLAGE OF BURK'S FALLS
COUNCIL MEETING MINUTES
September 15, 2026

2026-252 Moved by S. Cotton - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives the CAO's Live Fire Training Unit Agreement Report for informational purposes
Carried.

2026-253 Moved by N. Kyte - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives the General Government and Finance Advisory Committee Meeting Draft Minutes of September 10, 2026.
Carried.

2026-254 Moved by A. Brandt - Seconded by S. Cotton
Be it resolved;
That the Council for the Village of Burk's Falls hereby receives the draft Community Improvement Plan;

AND FURTHER will consider commercial projects that began/undertaken in the past calendar year for the Commercial Graduated Taxation Program.
Carried.

2026-255 Moved by A. Brandt - Seconded by N. Kyte
Be it resolved;
WHEREAS the Deputy Clerk has presented the Digital Board Tender Report to Council;

AND WHEREAS the engineering and foundation costs associated with the installation of the digital board have resulted in costs exceeding the original budget;

THEREFORE BE IT RESOLVED THAT Council receives the Digital Board Tender Report as presented by the Deputy Clerk;

AND FURTHER THAT Council accepts the bid submitted by Cox Signs for the supply and delivery of a digital board;

AND FURTHER THAT Council directs staff to fund the additional costs, including the engineering and foundation costs, in an amount of up to $11,000.00 from the Community Improvement Reserve.
Carried.

2026-256 Moved by R. Baptiste - Seconded by N. Kyte
Be it resolved;
WHEREAS public libraries provide essential services including literacy, education, technology access, employment resources, and community programming;

AND WHEREAS the Burk's Falls, Armour & Ryerson Union Public Library serves the residents of the Village of Burk's Fall and surrounding communities;

AND WHEREAS the provincial funding received by the Burk's Falls, Armour & Ryerson Union Public Library has remained at $13,914 annually since 1990, despite significant increases in the cost of providing library services;

AND WHEREAS the Village of Burk's Falls contribution to library services has increased from $11,788.00 in 2001 to $64,738 in 2026, placing an increasing financial burden on municipal taxpayers;

AND WHEREAS the Ontario Library Association and Federation of Ontario Public Libraries have called for increased and sustainable provincial funding for public libraries;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls petitions the Government of Ontario, through the Ministry of Tourism, Culture and Gaming, to substantially increase and provide sustainable, predictable operating funding for Ontario's public libraries;

AND BE IT FURTHER RESOLVED THAT copies of this resolution be forwarded to the Premier of Ontario, the Minister of Tourism, Culture and Gaming, the local Member of Provincial Parliament, the Association of Municipalities of Ontario (AMO), the Ontario Library Association (OLA), and the Federation of Ontario Public Libraries (FOPL) for their support and advocacy;

AND BE IT FURTHER RESOLVED THAT this resolution be circulated to municipalities across Ontario for their consideration and support.
Carried.

AGENDA

THE VILLAGE OF BURK'S FALLS
COUNCIL MEETING MINUTES
September 15, 2026

2026-257 Moved by R. Baptiste - Seconded by N. Kyte
Be it resolved;
That By-law No.29-2026 being a by-law to amend the location of advanced voting is hereby considered read three times and passed this 15th day of September 2026.
Carried.

2026-258 Moved by R. Baptiste - Seconded by S. Cotton
Be it resolved;
That By-law No.30-2026 being a by-law to enter into a Live Fire Training Unit agreement is hereby considered read three times and passed this 15th day of September 2026.
Carried.

2026-259 Moved by S. Cotton - Seconded by R. Baptiste
Be it resolved;
That the Accounts Payable listing as presented in the amount of $ 592,993.59 for up to and including this date is hereby approved for payment.
Carried.

CONFERENCES AND INVITATIONS
Council was reminded of the DSSAB Community Diversion Training taking place on September 16, 2026.

Council was informed that training for the incoming Council will be held on November 5, 2026, at the Arena.

COUNCILLORS REPORT
Councillor Kyte reported that the Historical Society hosted a Psychic Day, which was a successful fundraising event. The Society is also working with the Township Armour on a solution for heating the red building and developing a strategic plan.

Regarding the Library Board, it was reported that various fundraising initiatives have commenced and that the library has attained charitable status. It was also noted that the future of the sewing club is currently uncertain due to the Seniors Centre now requiring rent.

Councillor Baptiste discussed the newly installed Pete the Bear statue at Stan Darling Park and the importance of recognizing the artist's contribution. Councillor Baptiste will provide a write-up, and a ribbon-cutting ceremony will be scheduled with the artist. Council expressed its interest in hosting a thank you event and ribbon cutting this fall to formally recognize and celebrate the artist's work.

CORRESPONDENCE DISCUSSION
Council discussed supporting resolution correspondence from the Town of Latchford regarding funding for Official Plans and Comprehensive Zoning By-laws, as well as correspondence from the City of Port Colborne regarding Finlay's Law on Emergency Room Reform. No formal resolutions were prepared.

THE VILLAGE OF BURK'S FALLS
COUNCIL MEETING MINUTES
September 15, 2026

CLOSED SESSION

2026-260 Moved by R. Baptiste - Seconded by A. Brandt
Be it resolved;
That Council for the Village of Burk's Falls now enters into closed session at 6:58pm pursuant to the Municipal Act 2001, c. 25, as amended to discuss:

Item 13b: Municipal Property

Pursuant to the Municipal Act 2001, c. 25:

Section 239(2) (c) to consider a proposed or pending acquisition or disposal of land by the municipality or local board

Carried.

2026-261 Moved by R. Baptiste - Seconded by N. Kyte
Be it resolved;
That the Council for the Village of Burk's Falls now reconvenes to regular open session at 7:27pm.
Carried.

2026-262 Moved by R. Baptiste - Seconded by A. Brandt
Be it resolved;
That the Council for the Village of Burk's Falls hereby adopts Bylaw 31-2026 being a By-law to confirm the proceedings of Council at its regular meeting of September 15, 2026, as presented and considered read three times and passed this 15th day of September 2026.
Carried.

2026-263 Moved by A. Brandt - Seconded by R. Baptiste
Be it resolved;
That the Council for the Village of Burk's Falls hereby adjourns at 7:28pm.
Carried.

_____ _____
Chris Hope, Mayor Denis Duguay, CAO - Clerk

AGENDA

TRI COUNCIL NOTES

October 5, 2026

The combined in-person/virtual TRI Council meeting of the Councils of the Township of Armour, the Township of Ryerson and the Village of Burk's Falls was held on Monday, October 5, 2026 at 7:00 p.m. at the Young at Heart Seniors Centre.

Those in attendance for were:

Township of Ryerson Council present included Deputy Mayor Glenn Miller, Councillors, Beverly Abbott, Delynne Patterson, Dan Robertson; Staff: Brayden Robinson, Treasurer, Nancy Field, CAO-Clerk, and Joe Readman Fire Chief.

Township of Armour Council present included Mayor Rod Ward; Councillors, Wendy Whitwell, Dorothy Haggart-Davis and Rod Blakelock; Staff: Dave Gray, CAO, Charlene Watt, Clerk, and Amy Tilley, Waste Management Administrator, Alison McGregor, Treasurer.

Village of Burk's Falls Council present included Mayor Chris Hope, Councillors Nancy Kyte, Sean Cotton, Ryan Baptiste, and Ashley Brandt (Zoom 7:31 pm); Staff: Denis Duguay, CAO-Clerk, Camille Barr, Deputy Clerk, Graham Smith Arena Manager, Christina Merrick, Assistant Arena Manager.

Guests: Nieves Guijarro, Ruth Fenwick, Diane Brandt, Barry Burton, Jon Hind, Cheri Roser, Melissa Marshall, Marie Stitt and Doreen Monk

WELCOME

The meeting was called to order by Mayor Chris Hope at 7:00 p.m.

Mayor Hope welcomed all participants.

INDIGENOUS LAND ACKNOWLEDGEMENT:

TRI Council acknowledged the traditional lands of indigenous peoples, recognizing and honouring the Robinson-Huron and Williams Treaties.

CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETING:

TRI-2026-09 Moved by Dan Robertson - Seconded by Dorothy Haggart-Davis
Be it resolved;
That the notes of the regular meeting of the TRI Council held on June 22, 2026, are approved as circulated.
Carried.

DECLARATION OF PECUNIARY INTEREST:

No pecuniary interest and general nature thereof were declared.

TRI COUNCIL NOTES

October 5, 2026

DISCUSSION ITEMS:

Draft 2027 Arena Budget

Arena Manager Graham Smith and Assistant Manager Christina Merrick provided Council with an overview of some of the major expenditures anticipated for 2027 and had the opportunity to ask questions.

It was noted by the Manager that the inclusion of the fair tents was an oversite, and not a part of the 2027 draft budget as it was removed in 2026.

Concerns were brought forward regarding the lack of cooking space available with the new 4 element stove purchase. The Arena Manager advised that historically use has been minimal and advised Council members to direct the Agricultural Society to the Arena Manager should they wish to share concerns regarding the current stovetop capacity in the Karl Crozier Room. This way it can be a potential consideration for the budget.

Draft 2027 Fire Department Budget

Fire Chief Joe Readman provided Council with an overview of the draft 2027 budget. It was noted that building maintenance represents one of the more significant increases in the budget; however, the increase reflects the maintenance requirements associated with the new building.

It was further noted that the team anticipates being in the new hall by the end of October, with a grand opening expected to take place during the current Council's term. Council members were recognized for their significant involvement in the completion of the project.

Fire Chief Readman touched on the Regional Training Budget noting it remains the same for 2027.

Council had the opportunity to as questions.

Draft 2027 TRI-R Landfill Budget

Waste Management Administrator Amy Tilley provided Council with the Draft 2027 Budget.

Regarding the fire, it was advised that the insurance company has been informed of the intention to rebuild, maintaining momentum on the project. Discussions also took place regarding the existing pad and options for its disposal. Environmental sampling has been completed, with the results indicating no concerns.

Council had the opportunity to ask questions.

TRI COUNCIL NOTES

October 5, 2026

Draft 2027 Library Budget

Library Board Member expressed concerns that the budget, as presented, had not yet been brought forward to the Library Board in accordance with established protocol in the Library Act. As such, the budget should be considered preliminary information and not representative of the collaborative work or approval of the Board.

Library CAO Nieves Guijarro provided a video presentation to Council including 2026 programming and statistics. Highlights shared were increasing participation to the summer reading program, the tax program, and the Mystery History initiative. CEO shared the library is now recognised as a charitable organization which will support grant application and raising initiatives.

Draft 2027 Regional Fire Training Budget

It was confirmed that the trainer's contract will remain unchanged for 2027. Planning will be required in advance of the trainer's anticipated retirement in 2028. As this is a full-time position, decisions regarding the future structure of the position will be the responsibility of the next term of Council.

Updates from the Fire Chief

Shared as above.

Sub-Tri Council Notes of September 2026

TRI-2026-10 Moved by Dorothy Haggart-Davis- Seconded by Delynne Patterson
Be it resolved;
That the notes of the Sub-Tri Council Committee held on June 22, 2026, are approved as circulated.
Carried.

Chairs Remarks

Mayor of Burk's Falls provided closing remarks to the current term of Council.

NEXT MEETING:

Not discussed.

TRI COUNCIL NOTES

October 5, 2026

ADJOURNMENT:

TRI-2026-11 Moved by Wendy Whitwell - Seconded by Glenn Miller
Be it resolved;
That the TRI Council of the Township of Armour, Township of Ryerson and the Village of Burk's Falls adjourn this regular TRI Council meeting at 8:05 p.m.
Carried.

_____
Mayor

_____
Clerk

AGENDA

Doane Grant Thornton

The Corporation of the Municipality of the Village of Burk's Falls

For the year ended December 31, 2025

Report to Council
Audit strategy and results

October 20, 2026

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Principal
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AGENDA

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Appendices

Appendix A – Overview and approach

Appendix B – Audit plan and risk assessment

Appendix C – Auditing developments

Appendix D – Accounting developments

Appendix E – Cybersecurity

Appendix F – Draft independent auditor's report

Appendix G – Draft Management representation letter

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of The Corporation of the Municipality of the Village of Burk's Falls (the "Municipality") for the year ended December 31, 2025. This communication will assist Council in understanding our overall audit strategy and results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of Council and management. It is not intended to be distributed or used by anyone other than these specified parties.

We have obtained our engagement letter dated January 24, 2024, which outlines our responsibilities and the responsibilities of management.

We were engaged to provide the following deliverables:

Deliverable
Report on the December 31, 2025 consolidated financial statements
Report on the December 31, 2025 Arena financial statements
Report on the December 31, 2025 Trust funds financial statements
Communication of audit strategy and results

Status of our audit

We have substantially completed our audit of the consolidated financial statements of the Municipality and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at October 20, 2026:

- Receipt of signed management representation letter (a draft has been attached in Appendix G)
- Approval of the consolidated financial statements by Council
- Procedures regarding subsequent events

Our responsibility is to form an opinion on the consolidated financial statements. We are also required to communicate matters that impact our standard auditor's report, including key audit matters or modifications to the reports.

A copy of our draft auditor's opinion is included in Appendix F.

Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the consolidated financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the consolidated financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it is close to the upper end of the spectrum of inherent risk, it is classified as a significant risk.

Our approach is discussed further in Appendices A and B.

Audit risks and results

We have executed our audit in accordance with our approach summarized in Appendices A and B. We highlight our significant findings in respect of economic factors, significant transactions, risks, accounting practices and other areas of focus.

Significant risks

Area of focus	Why there is a risk	Our response and findings
Challenges and uncertainties related to the current economic environment	The economy is currently going through a period of high uncertainty. Factors such as inflation, labour shortages, supply constraints, fluctuations in demand, the ongoing conflict in various countries and other economic factors are creating a highly volatile landscape for businesses and other organizations. These factors may increase the risk of errors occurring in financial reporting. For example, an organization could fail to properly consider the impact of rising interest rates on the measurement of certain assets and liabilities. The risk of fraud is also increased. For example, in a challenging economic environment, there may be stronger incentives for management to present results that appear to comply with debt covenants or for individual staff to attempt to misappropriate resources. As a result, determining how entities are being affected by broader economic factors is an area of focus in our audits.	As we completed our risk assessment and audit procedures and analyzed the Municipality's current year consolidated financial statements, we considered how the Municipality had been impacted by changes to the economy. We also considered how management has responded to these changes (e.g. whether management had attempted to modify internal controls to respond to challenges such as staff shortages). Based on the work we performed, we concur with management's assessment that the ongoing effect is limited and thus no specific adjustments or disclosures needed to be included in the consolidated financial statements.
Fraud risk from revenue recognition	There is a presumed risk of fraud in revenue. The risk primarily relates to revenue recognized under revenue from grants. There is a risk that surplus grant revenue received will not be repaid by recognizing fictitious or ineligible expenditures. There is also a risk that revenue from conditional grants will be recognized prior to stipulations under the grant agreement being met.	Reviewed grant agreements to ensure grant stipulations were being met. Traced a sample of transactions to verify that the grant expenditure was eligible and recognized in the correct period. No exceptions noted.

Area of focus	Why there is a risk	Our response and findings
Fraud risk from management override	This is a presumed fraud risk. The risk primarily relates to the fact that management can use journal entries to override internal controls.	Procedures performed to test journal entries and accounting estimates. No exceptions noted.
Fraud risk from lack of segregation of duties	A lack of segregation of duties increases the risk of errors and fraud going undetected. The risk primarily relates to unauthorized changes to pay rates by those who have access to the payroll Masterfile.	For employees who have access to the payroll Masterfile, agree their pay rate from the payroll Masterfile to the approved pay rates (per Council Resolution and/or new HR Policies and Procedures Manual appendices). No exceptions noted.

Significant transactions

Area of focus	Matter	Our response and findings
Almaguin Manor Residence ("the Manor")	Prior to February 10, 2025, the composition of the Manor's Board of Directors and method of appointing members to the Board resulted in the Municipality controlling the Manor under Canadian public sector accounting standards ("PSAS"). As a result, the assets, liabilities, revenues, expenses and net assets of the Manor were included in the Municipality's consolidated financial statements for the year ended December 31, 2024 (and prior years). On February 9, 2025, two Municipal employees resigned from the Manor Board and on February 10, 2025, the Manor passed a new by-Law regarding the composition of the Board and the method of appointing members to the Board.	As a result of the changes that occurred in February 2025, the Municipaliy no longers controls the Manor under PSAS and as such, the assets, liabilities, and net assets of the Manor at Decembr 31, 2025 are no longer included in the Municipality's consolidated financial statements. The revenues and expenses of the Manor for the period January 1, 2025 to February 10, 2025 should have been included in the Municipality's consolidated financial statements for the year ended December 31, 2025. The Manor's revenues and expenses for the period January 1, 2025 to February 10, 2025 are not considered material to the Municipality's consolidated financial statements and have been reported as an unadjusted misstatement (see page 6).

Accounting practices

Area of focus	Matter	Our response and findings
Accounting estimates	Significant accounting estimates include estimated useful lives of tangible capital assets, employee benefits payable, asset retirement obligations and impairment of long-term receivables.	• Tangible capital assets are amortized on a straight-line basis over their estimated useful lives. Estimated useful lives of tangible capital assets are determined by Council from historical information and results and were approved through by-law #2015-11. Amortization expense in the year appears reasonable based on estimated useful lives per by-law #2015-11. • The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement. This estimate includes management's assumption regarding expected future 'usage' of accumulated sick leave credits. Based on our audit procedures, we have concluded that management's estimated sick leave accrual appears reasonable. • An asset retirement obligation ("ARO") relating to asbestos in municipal buildings and wastewater lines has been identified. Estimated expenditures related to the cost of removing and disposing of the asbestos is recognized in the financial statements at the date the legal obligation arose. This estimate includes management's assumptions on costs, inflation rate and discount rate. Based on our audit procedures, we have concluded that management's estimated ARO relating to the asbestos in municipal buildings and wastewater lines appears reasonable. • There is a balance owing from the Almaguin Manor Residence ("the Manor") of $1.9M at December 31, 2025. Based on the audited financial statements of the Manor, there is a risk that the Municipality may not be able to fully recover the amount owing from the Manor and as such, a judgemental loan impairment provision has been recorded as an unadjusted misstatement (see page 6).

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report for the Municipality, Arena or Trust Funds.

Uncorrected misstatements

We have no unadjusted non-trivial misstatements to report for the Arena or Trust Funds. Our audit identified the unadjusted non-trivial misstatements noted below for the Municipality's consolidated financial statements.

Increase (Decrease)	Balance sheet		Income effect	
Description	**Assets**	**Liabilities**	**Opening accumulated surplus**	**Annual surplus**
Potential impairment of long-term receivables	$ (80,000)	$ -	$ -	$ (80,000)
Activity of controlled not-for-profit entity not included up to change of control date	-	-	-	60,637 (60,637)
Total unadjusted misstatements	**$ (80,000)**	**$ -**	**$ -**	**$ (80,000)**

We have discussed the unadjusted misstatements with management and requested that the identified amounts be adjusted. The amounts have not been adjusted since the adjustments are estimates that are not considered material to the consolidated financial statements taken as a whole and would have no effect on decisions made by financial statement users.

Other reportable matters

Internal control

The audit is designed to express an opinion on the consolidated financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to Council those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations.

Cybersecurity

Cybersecurity is the practice of protecting computers, data and other electronic systems from malicious attacks. As organizations become increasingly dependent on digital technology, the opportunities for cyber-criminals continue to grow. The explosion of data generated by digital technology, combined with a new degree of connectedness among organizations, means there is ripe opportunity for the technologically savvy and criminally minded to take advantage.

A breach in cybersecurity could create a reputational risk to you, as well as resulting in financial liabilities. As part of our risk assessment and planning procedures, we inquire of management regarding whether any cybersecurity breaches have been detected and, if we become aware of a breach or specific cybersecurity risk, we consider the impact to the audit; however, a financial statement audit is not designed to provide assurance on cybersecurity and should not be relied upon to identify cybersecurity risks or breaches.

In Appendix E, we discuss the general nature of cybersecurity threats and how organizations can go about improving cybersecurity.

Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Municipality
- Confirming the independence of our engagement team members

We have identified no information regarding our independence that in our judgment should be brought to your attention.

Technical updates – highlights

Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Municipality in future years include:

- Section PS 1202 Financial Statement Presentation
- Conceptual Framework for Financial Reporting in the Public Sector

Further details of the changes to accounting standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix D. If you have any questions about these changes, we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Assurance

Assurance standards issued by the AASB that may change the nature, timing and extent of our audit procedures on the Municipality and our communication with Council include:

- Potential revisions to CAS 570 Going Concern
- Potential revisions to CAS 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statement

Further details of the changes to assurance standards, including management's preliminary comments on their applicability to the Municipality, are included in Appendix C. If you have any questions about these changes, we invite you to raise them during our next meeting. We will be pleased to address your concerns.

Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards. The following outlines key concepts that are applicable to the audit, including responsibilities of parties involved, our general audit approach and other considerations.

Role of Council	• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention • Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting • Recommend the nomination and compensation of external auditors • Directly oversee the work of the external auditors including reviewing and discussing the audit plan
Role of management	• Prepare financial statements in accordance with Canadian public sector accounting standards • Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud • Exercise sound judgment in selecting and applying accounting policies • Prevent, detect and correct errors, including those caused by fraud • Provide representations to external • Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements
Role of Doane Grant Thornton LLP	• Provide an audit opinion that the financial statements are in accordance with Canadian public sector accounting standards • Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS) • Maintain independence and objectivity • Be a resource to management and to those charged with governance • Communicate matters of interest to those charged with governance • Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters

Audit approach

Our understanding of the Municipality and its operations drives our audit approach, which is risk based and specifically tailored to The Corporation of the Municipality of the Village of Burk's Falls.

The five key phases of our audit approach

Phase	Our approach
1. Planning	• We obtain our understanding of your operations, internal controls and information systems • We plan the audit timetable together
2. Assessing risk	• We use our knowledge gained from the planning phase to assess financial reporting risks • We customize our audit approach to focus our efforts on key areas
3. Evaluating internal controls	• We evaluate the design of controls you have implemented over financial reporting risks • We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls • We provide you with information about the areas where you could potentially improve your controls
4. Testing accounts and transactions	• We perform tests of balances and transactions • We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency
5. Concluding and reporting	• We conclude on the sufficiency and appropriateness of our testing • We finalize our report and provide you with our observations and recommendations

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we maintained our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the Municipality and our beliefs about management's honesty and integrity.

Materiality

The purpose of our audit is to provide an opinion as to whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian public sector accounting standards as at December 31, 2025. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures. During the completion stage, we consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the consolidated financial statements, our audit opinion and whether the matters should be brought to your attention.

Our materiality for the current audit was $140,000 for the consolidated financial statements, $17,000 for the Arena and $2,700 for the Trust Funds.

Fraud risk factor considerations

We are responsible for planning and performing the audit to obtain reasonable assurance as to whether the consolidated financial statements are free of material misstatement caused by error or by fraud. Our responsibility includes:

- The identification and assessment of the risks of material misstatement of the consolidated financial statements due to fraud through procedures including discussions amongst the audit team and specific inquiries of management
- Obtaining sufficient appropriate audit evidence to respond to the fraud risks noted
- Responding appropriately to any fraud or suspected fraud identified during the audit

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.

We are required to communicate with you on fraud-related matters, including:

- Obtaining an understanding of how you exercise oversight of management's processes for identifying and responding to the risks of fraud in the entity and the internal control that management has established to mitigate these risks
- Inquiring as to whether you have knowledge of any actual, suspected or alleged fraud affecting the entity

The following provides a summary of some of the fraud related procedures that are performed during the audit:

- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the consolidated financial statements
- Reviewing accounting estimates for biases
- Evaluating the business rationale (or the lack thereof) for significant transactions that are or appear to be outside the normal course of operations

Quality management

We have a robust system of quality management that forms a core part of our client service and is designed to ensure the firm is meeting its quality objectives by designing responses to address identified quality risks. We combine numerous specific responses including the application of our internationally developed audit methodology, advanced audit technology, rigorous review procedures, mandatory professional development requirements, and the use of specialists to consistently deliver high quality audit services to our clients. We also monitor the design, implementation and operating effectiveness of each element of our system of quality management to ensure that we are appropriately addressing the quality risks and to identify deficiencies and required remedial actions in the system of quality management. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality management and would be pleased to discuss any aspect with you at your convenience.

Data analysis software

We apply our audit methodology using advanced software tools. Doane Grant Thornton continues to invest in developing industry-leading advanced audit data analytics tools.

IDEA

IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries.

Appendix B – Audit plan and risk assessment

We have executed our audit in accordance with our plan outlined below. We continually reassess the need for changes to our planned audit approach throughout the audit.

Risk assessment

Our risk assessment process identified certain significant risks, which are included under “Audit risks and results” in our report. In addition, we identified certain other areas where we focused our attention as follows:

Risk area	Why it is a risk area	Audit procedures and findings
Tax Revenue	The revenue and receivables from taxes levied may not be valid due to taxpayer collections being misapplied by those recording the receipt.	Test accounts receivable using statistical sampling. Review of tax revenue recorded in relation to 2025 tax by-law. No exceptions noted.
Operating Expenses	There is a risk that payables related to core activities are understated or not recorded in the correct period.	Review supporting documentation and management estimates with respect to the completeness and accuracy of significant year end accruals. Perform subsequent payments testing. No exceptions noted.
Tangible capital assets	There is a risk that capital asset activity is not valid.	Test significant additions for existence and to ensure adherence to procurement policies. No exceptions noted.

Group audit

In forming our opinion on the consolidated financial statements, we planned to perform work on the financial information of the components as follows:

Component	Component auditor	Audit response and engagement team involvement
Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre	**Doane Grant Thornton LLP**	Performed a financial statement audit on the standalone financial statements of the Arena using a lower materiality level. Sufficient audit procedures were performed on the Arena to issue a separate opinion on the component's financial statements.
Burk's Fall, Armour and Ryerson Tri R Committee	**Doane Grant Thornton LLP**	Performed a financial statement audit on the standalone financial statements of the Tri-R Committee using a lower materiality level. Sufficient audit procedures were performed on the Tri-R Committee to issue a separate opinion on the component's financial statements.
Burk's Falls, Armour and Ryerson Union Public Library	**Doane Grant Thornton LLP**	Performed a financial statement audit on the standalone financial statements of the Library using a lower materiality level. Sufficient audit procedures were performed on the Library to issue a separate opinion on the component's financial statements.
Almaguin Community Economic Development	**Doane Grant Thornton LLP**	Performed a financial statement audit on the standalone financial statements of ACED using a lower materiality level. Sufficient audit procedures were performed on ACED to issue a separate opinion on the component's financial statements.
Burk's Falls and District Fire Department	**Doane Grant Thornton LLP**	Performed a financial statement audit on the standalone financial statements of the Fire Department using a lower materiality level. Sufficient audit procedures were performed on the Fire Department to issue a separate opinion on the component's financial statements.
Burk's Falls, Joly, Machar, Ryerson, South River, Strong and Sundridge Joint Building Committee	**Baker Tilly**	Reviewed the component financial information prepared by the Township of Strong and no significant items were noted requiring additional procedures.

We coordinated our audit efforts with any component auditors and discussed/communicated relevant audit matters such as materiality, risk assessment, areas of audit focus, timing and required information for our audit of the financial statements.

Appendix C – Auditing developments

Canadian Auditing Standards (CASs) and other Canadian Standards issued by the AASB	Effective date	Assessment of applicability
Revisions to CAS 570 *Going Concern* Auditors are required to obtain sufficient appropriate audit evidence on the appropriateness of management's use of the going concern basis of accounting and conclude on whether a material uncertainty exists in relation to going concern. Financial statement users raised questions about how much auditors should be able to detect from their audit procedures in this area, and what is communicated to users about the entity's ability to continue as a going concern. In response, the International Auditing and Assurance Standards Board (IAASB) issued a revised standard incorporating several key changes and, in June 2025, the Auditing and Assurance Standards Board (AASB) issued the equivalent Canadian standard with no Canadian-specific amendments. Key changes to the standard included: • Defining material uncertainty related to going concern • Enhancing the risk identification and assessment requirements so they are consistent with those set out in CAS 315 (Revised) *Identifying and Assessing the Risks of Material Misstatement* • Enhancing the auditor's evaluation of management's going concern assessment, including requirements to support the auditor's application of professional skepticism • Adding a requirement for the auditor to request management to extend its going concern assessment of the entity to cover at least 12 months from the date of approval of the financial statements if management has not already done so • Enhancing the auditor's consideration of information related to management's going concern assessment that becomes available to the auditor after the date of the auditor's report but before the date the financial statements are issued • Adding requirements to enhance communications about going concern in the auditor's report.	Periods beginning on or after December 15, 2026.	No impact on the 2025 audit

Canadian Auditing Standards (CASs) and other Canadian Standards approved by the AASB but not issued	Effective date	Assessment of applicability
Revisions to CAS 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements* High quality audits contribute to the efficiency of capital markets and financial stability. In recent years, corporate failures and scandals have brought the topic of fraud to the forefront and led to questions from stakeholders about the role and responsibilities of the auditor relating to fraud in an audit of financial statements. This led the IAASB to initiate a project to revise the standard. In June 2025, the IAASB approved its final standard, which will be issued in September 2025. Changes include: • Clarifying the roles and responsibilities of the auditor with respect to fraud • Establishing more robust requirements if fraud or suspected fraud is identified • Reinforcing the importance of exercising professional skepticism in fraud-related audit procedures • Strengthening communications through the audit with management and those charged with governance about matters related to fraud • Adding transparency on fraud-related responsibilities and procedures in the auditor's report	Periods beginning on or after December 15, 2026.	No impact on the 2025 audit

Appendix D – PSAS Accounting developments

Public Sector Accounting Standards	Effective date	Management assessment of applicability
Section PS 1202 *Financial Statement Presentation*	Fiscal years beginning on or after April 1, 2026.	No impact on the 2025 financial statements
New Section PS 1202 *Financial Statement Presentation* replaces Section PS 1201 *Financial Statement Presentation*. The main features of the new Section include: • Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities • Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories • The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as "net debt") calculation • The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities • Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed • The requirement to provide a subtotal prior to financing activities in the statement of cash flow • Guidance on assessing the going concern assumption As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include: • PS 1300 *Government Reporting Entity* • PS 2120 *Accounting Changes* • PS 2500 *Basic Principles of Consolidation* • PS 2510 *Additional Areas of Consolidation* • PS 2601 *Foreign Currency Translation* • PS 3041 *Portfolio Investments* • PS 3060 *Interest in Partnerships* • PS 3070 *Investments in Government Business Enterprises* • PS 3100 *Restricted Assets and Revenues* • PS 3160 *Public Private Partnerships* • PS 3230 *Long-Term Debt* • PS 3250 *Retirement Benefits* • PS 3255 *Post-Employment Benefits, Compensated Absences and Termination Benefits* • PS 3260 *Liability for Contaminated Sites* • PS 3280 *Asset Retirement Obligations* • PS 3300 *Contingent Liabilities* • PS 3310 *Loan Guarantees* • PS 3400 *Revenue* • PS 3410 *Government Transfers* • PS 3430 *Restructuring Transactions* • PS 3450 *Financial Instruments* • PS 4200 *Financial Statement Presentation by Not-for-Profit Organizations* • PSG-2 *Leased Tangible Capital Assets* • PSG-4 *Funds and Reserves* • PSG-5 *Sale-Leaseback Transactions*	Earlier adoption is permitted *only if* the Conceptual Framework is also adopted at the same time. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.	

Public Sector Accounting Standards	Effective date	Management assessment of applicability
Conceptual Framework for Financial Reporting in the Public Sector PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives*. The new Conceptual Framework includes: • Characteristics of public sector entities • Objectives of financial reporting • Primary users of financial reporting and their expectations • Role of financial statements • Foundations and objectives of financial statements • Qualitative characteristics of information in financial statements • Qualitative characteristics of information in financial statements and related considerations • Definitions of elements • Criteria of general recognition and derecognition; and, • Concepts of general measurement and presentation As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include: • Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards) • PS 1150 *Generally accepted Accounting Principles* • PS 1201 *Financial Statement Presentation* • PS 1300 *Government Reporting Entity* • PS 2100 *Disclosure of Accounting Policies* • PS 2120 *Accounting Changes* • PS 2130 *Measurement Uncertainty* • PS 2200 *Related Party Transactions* • PS 3150 *Tangible Capital Assets* • PS 3200 *Liabilities* • PS 3210 *Assets* • PS 3400 *Revenue* • PS 3430 *Restructuring Transactions* • PS 3450 *Financial Instruments; and* • PS 4230 *Capital Assets Held by Not-for-Profit Organizations* The Conceptual Framework will be applied prospectively.	Fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted.	No impact on the 2025 financial statements

Appendix E - Cybersecurity

Cybersecurity is the practice of protecting computers, data, networks and other electronic systems from malicious attacks. Below, we summarize the cybersecurity threat and how we can help you manage that threat.

As organizations become increasingly dependent on digital technology, storing valuable information in multiple places, the opportunities for cyber criminals continue to grow. Cyber-attacks today are more focused, skilful and ambitious, and geographical borders are meaningless. Regulators and stakeholders, including customers, are increasing the pressure on organizations to manage these risks.
In order to properly protect themselves, organizations must understand what weaknesses attackers could exploit, how to respond to security incidents and how areas such as access to confidential data should be managed.

Management should continue to respond to these risks by:

Assessing the people, processes and technology associated with their cybersecurity program, including management of the program, data security, cybersecurity awareness and training, and assessment of external risks

Improving the cybersecurity function by remediating identified vulnerabilities, developing new strategies, enhancing existing facilities, and establishing policies, controls and processes

Developing a cybersecurity breach or attack response plan, which involves providing training for the people who will execute the response, determining the procedures that will be followed, and securing external resources to support the process as needed

Raymond Chabot Grant Thornton, a Grant Thornton member firm based in Quebec, has a specialist cybersecurity division, VARS Corporation (VARS), that is at the forefront of the security industry.

VARS can help with:

Providing an integrated fully managed solution for securing your organization's digital environment. With VARS you will benefit from the most advanced cybersecurity solutions in the world, including solutions such as Terranova, Secure Exchanges, Perception Point, Cynet and Cyolo. VARS offers a customizable solution that is designed to meet all your cybersecurity needs, from advanced email security to dark Web analysis.

24/7 workstation and server monitoring

> Regardless of the size of your organization, VARS provides 24/7 access to a team of cybersecurity experts at no additional cost and offers comprehensive real-time protection of your environments using the best detection tools (XDR). This solution includes the support of a specialized incident response teams that can intervene at any time, 365 days of the year.

Virtual Chief Information Security Officers (CISOs)

> VARS's virtual CISOs can empower and protect your organization without you having to recruit a specialist or hire a full-time employee. They can help you to set priorities for investments and implement a tailored protection plan that fully meets your needs and situation.

The services and experiences described above are illustrative in nature and are intended to demonstrate our experience and capabilities in these areas. However, due to independence restrictions that apply to the Municipality, we may be unable to provide certain services as our ability to do so varies depending on individual facts and circumstances. If you would like to discuss cybersecurity risks in more detail or learn more, we would be happy to arrange a meeting. Additional information about VARS is available on the VARS website here: www.varscorporation.com.

Appendix F – Draft independent auditor's report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of the Village of Burk's Falls

Opinion

We have audited the consolidated financial statements of The Corporation of the Municipality of the Village of Burk's Falls ("the Municipality"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of the Village of Burk's Falls as at December 31, 2025, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Municipality'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 Municipality'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 consolidated 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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the Group financial statements. We are responsible for the direction, supervision and review of audit work performed for purposes of the Group audit. We remain solely responsible for our audit opinion.

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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

Appendix G – Draft management representation letter

Doane Grant Thornton LLP
222 McIntyre Street West
Suite 400
North Bay, ON P1B 2Y8

Dear Sir/Madam:

We are providing this letter in connection with your audit of the consolidated financial statements of The Corporation of the Municipality of the Village of Burk's Falls ("the Municipality") and the Village's Trust Funds as of December 31, 2025, and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements and Trust Funds financial statements ("financial statements") present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the Municipality and Trust Funds in accordance with Canadian public sector accounting standards**.**

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial statements

1. The financial statements referred to above present fairly, in all material respects, the financial position of the Municipality and Trust Funds as at December 31, 2025 and the results of its operations, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards, as agreed to in the terms of the audit engagement.

Completeness of information

2. We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant Council and committee actions are included in the summaries.

3. We have provided you with unrestricted access to persons within the Municipality from whom you determined it necessary to obtain audit evidence.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.

6. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.

7. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.

8. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.

9. We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

Fraud and error

10. We have no knowledge of fraud or suspected fraud affecting the Municipality or Trust Funds involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.

11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Municipality's and Trust Funds' financial statements communicated by employees, former employees, analysts, regulators or others.

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

13. We believe that there are no uncorrected financial statement misstatements relating to the Trust Funds financial statements.

15. We believe that the effects of the uncorrected financial statement misstatements summarized below are immaterial, individually and in the aggregate, to the consolidated financial statements taken as a whole:

Increase (Decrease)	Balance sheet		Income effect	
Description	Assets	Liabilities	Opening accumulated surplus	Annual surplus
Potential impairment of long-term receivables	$ (80,000)	$ -	$ -	$ (80,000)
Activity of controlled not-for-profit entity not included up to change of control date	-	-	-	60,637 (60,637)
Total unadjusted misstatements	**$ (80,000)**	**$ -**	**$ -**	**$ (80,000)**

Recognition, measurement and disclosure

16. We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

17. We believe that the significant judgments made in recording asset retirement obligations have taken into account relevant information of which management is aware. The assumptions appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the Municipality.

18. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.

19. All related party transactions have been appropriately measured and disclosed in the financial statements.

20. 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.

21. 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.

22. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.

23. 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.

24. There are no “off-balance sheet” financial instruments in current year.

25. The Municipality and Trust Funds did not purchase any derivative financial instruments during the year.

26. With respect to environmental matters:

    a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;

    b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and

    c) commitments have been measured and disclosed, as appropriate, in the financial statements.

27. The Municipality and Trust Funds have satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the Municipality's or Trust Fund's assets.

28. We have disclosed to you, and the Municipality and Trust Funds have 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 debt.

29. The Goods and Services Tax (GST) and Harmonized Sales Tax (HST) transactions recorded by the Municipality are in accordance with the federal and provincial regulations. The GST and HST liability/receivable amounts recorded by the Municipality and Trust Funds are considered complete.

30. Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3255 *Post-employment Benefits, Compensated Absences and Termination Benefits* of the Canadian public sector accounting standards issued by the Public Sector Accounting Board.

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

Other

32. We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Municipality's and Trust Funds' ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

_____

Tammy Wylie, Treasurer

AGENDA

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2025

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

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Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of the Village of Burk's Falls

Opinion

We have audited the consolidated financial statements of The Corporation of the Municipality of the Village of Burk's Falls ("the Municipality"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of the Village of Burk's Falls as at December 31, 2025, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

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Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Municipality'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 Municipality'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 consolidated 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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the Group financial statements. We are responsible for the direction, supervision and review of audit work performed for purposes of the Group audit. We remain solely responsible for our audit opinion.

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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash *(Note 4)*	$ 2,998,374	$ 2,705,873
Investments *(Note 5)*	64,718	39,131
Taxes receivable *(Note 6)*	236,714	243,010
Accounts receivable	341,986	438,066
Long-term receivables *(Note 7)*	1,917,774	-
Investment in Lakeland Holding Ltd. *(Note 8)*	2,183,115	2,179,076
Inventories held for resale	9,820	17,706
	7,752,501	**5,622,862**
LIABILITIES		
Accounts payable and accrued liabilities	516,937	549,740
Deferred revenue-general *(Note 9)*	116,832	295,428
Deferred revenue-obligatory reserve funds *(Note 10)*	1,154,662	907,356
Long-term debt *(Note 11)*	2,181,831	6,280,410
Tangible capital leases *(Note 12)*	-	9,220
Employee benefits payable *(Note 13)*	19,944	18,128
Asset retirement obligations *(Note 15)*	326,046	325,098
	4,316,252	**8,385,380**
NET FINANCIAL ASSETS (NET DEBT)	**3,436,249**	**(2,762,518)**
NON-FINANCIAL ASSETS		
Tangible capital assets - net *(Note 18)*	21,860,193	27,815,658
Inventories of supplies	30,745	31,302
Prepaid expenses	10,510	5,757
	21,901,448	**27,852,717**
ACCUMULATED SURPLUS *(Note 19)*	**$ 25,337,697**	**$ 25,090,199**
ACCUMULATED SURPLUS IS COMPRISED OF:		
Accumulated operating surplus	$ 25,335,513	$ 25,086,262
Accumulated remeasurement gains and losses	2,184	3,937
	$ 25,337,697	**$ 25,090,199**

Contingencies *(Notes 2, 17)*
Contractual Obligations *(Note 16)*

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

The accompanying notes are an integral part of these financial statements

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED STATEMENTS OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 *(see Note 23)*	Actual 2025	Actual 2024
REVENUE			
Property taxes	$ 1,613,608	$ 1,637,610	$ 1,543,861
User charges	847,582	844,503	799,036
Government transfers	1,928,512	1,320,845	903,827
Lakeland Holding Ltd. - share of operating income, net of dividends *(Note 8)*	-	5,792	53,265
Restructuring net revenue (expense) *(Note 21)*	-	98,643	(1,604)
Almaguin Manor Residence revenue	-	-	490,417
Other	598,277	433,389	539,634
TOTAL REVENUE	**4,987,979**	**4,340,782**	**4,328,436**
EXPENSES			
General government	825,713	796,719	791,572
Protection to persons and property	560,236	539,146	504,348
Transportation services	851,171	763,970	724,570
Environmental services	990,416	943,082	994,264
Health services	352,245	343,893	338,140
Social and family services	129,611	128,864	583,690
Recreation and cultural services	516,485	470,794	452,658
Planning and development	140,461	105,063	98,240
TOTAL EXPENSES	**4,366,338**	**4,091,531**	**4,487,482**
ANNUAL OPERATING SURPLUS (DEFICIT)	**621,641**	**$ 249,251**	**(159,046)**
ACCUMULATED OPERATING SURPLUS, BEGINNING OF YEAR	**25,086,262**	**25,086,262**	**25,245,308**
ACCUMULATED OPERATING SURPLUS, END OF YEAR	**$ 25,707,903**	**$ 25,335,513**	**$ 25,086,262**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
ACCUMULATED REMEASUREMENT GAINS, BEGINNING OF YEAR	$ 3,937	$ 3,937
Lakeland Holding Ltd. - share of actuarial loss on employee benefits *(Note 8)*	(1,753)	-
ACCUMULATED REMEASUREMENT GAINS, END OF YEAR	**$ 2,184**	**$ 3,937**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 *(see Note 23)*	Actual 2025	Actual 2024
Annual operating surplus (deficit)	$ 621,641	$ 249,251	$ (159,046)
Net remeasurement losses	-	(1,753)	-
Acquisition of tangible capital assets	(1,740,844)	(807,850)	(477,252)
Revaluation of tangible capital assets - ARO	-	1,733	(10,061)
Contributed tangible capital assets	-	(800)	-
Shared services tangible capital assets transfer - net	-	125	(1,930)
Amortization of tangible capital assets	784,060	784,060	908,048
(Gain) Loss on disposal of tangible capital assets	-	79,913	(4,561)
Derecognition of Almaguin Manor Residence tangible capital assets	-	5,898,284	-
Proceeds from disposal of tangible capital assets	-	-	62,346
Change in supplies inventories	-	557	(4,150)
Change in prepaid expenses	-	(4,753)	5,607
Increase (decrease) in net financial assets	**(335,143)**	**6,198,767**	**319,001**
Net debt, beginning of year	(2,762,518)	(2,762,518)	(3,081,519)
Net financial assets (net debt), end of year	**$ (3,097,661)**	**$ 3,436,249**	**$ (2,762,518)**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Operating transactions		
Annual operating surplus (deficit)	$ 249,251	$ (159,046)
Non-cash charges to operations:		
Contributed tangible capital assets	(800)	-
Amortization of tangible capital assets	784,060	908,048
Accretion expense on ARO liability	13,479	12,945
Revaluation of tangible capital assets - ARO	1,733	(10,061)
Change in ARO liability excluding accretion and settlements	(12,531)	15,207
Shared services tangible capital assets transfer - net	125	(1,930)
(Gain) Loss on disposal of tangible capital assets	79,913	(4,561)
Derecognition of Almaguin Manor Residence tangible capital assets	5,898,284	-
Derecognition of Almaguin Manor Residence long-term debt	(4,064,059)	-
Change in employee benefits payable	1,816	(120)
Lakeland Holding Ltd. - share of operating income net of dividends	(5,792)	(53,265)
	2,945,479	707,217
Changes in non-cash items:		
Taxes receivable	6,296	(5,556)
Accounts receivable	96,080	(145,552)
Long-term receivables	(1,917,774)	-
Inventories held for resale	7,886	(877)
Accounts payable and accrued liabilities	(32,803)	(3,241)
Deferred revenue-general	(178,596)	64,226
Deferred revenue-obligatory reserve funds	247,306	138,330
Inventories of supplies	557	(4,150)
Prepaid expenses	(4,753)	5,607
	(1,775,801)	48,787
Cash provided by operating transactions	1,169,678	756,004
Capital transactions		
Acquisition of tangible capital assets	(735,023)	(477,252)
Proceeds from disposal of tangible capital assets	-	62,346
Cash applied to capital transactions	(735,023)	(414,906)
Investing transactions		
Increase in investments	(25,587)	(8,578)
Cash applied to investing transactions	(25,587)	(8,578)
Financing transactions		
Debt principal repayments	(107,347)	(157,263)
Tangible capital lease repayments	(9,220)	(13,528)
Cash applied to financing transactions	(116,567)	(170,791)
Net change in cash	**292,501**	**161,729**
Cash, beginning of year	**2,705,873**	**2,544,144**
Cash, end of year	**$ 2,998,374**	**$ 2,705,873**
Cash paid for interest	*$ 61,886*	*$ 220,578*

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The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

MANAGEMENT RESPONSIBILITY

The consolidated financial statements of the Corporation of the Municipality of the Village of Burk's Falls (the "Municipality") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

These consolidated statements reflect the assets, liabilities, revenue, expenses and accumulated surplus balances of the reporting entity. The reporting entity is comprised of all committees of Council and the boards, joint boards and municipal enterprises for which Council is politically accountable as follows:

(i) Consolidated and proportionally consolidated entities

The following local boards and enterprises are consolidated:

Cemetery
Almaguin Manor Residence

The Municipality relinquished control of Almaguin Manor Residence effective February 10, 2025. Transactions to February 10, 2025 and balances as of December 31, 2024 are reported in these financial statements.

The following joint boards and committees are proportionally consolidated:

Fire
TRI R
Arena and Community Centre
Library
Building Committee
Almaguin Community Economic Development

The Municipality withdrew from the Almaguin Community Economic Development Committee effective December 31, 2025. Transactions to December 31, 2025 and balances as of December 31, 2024 are reported in these financial statements.

Inter-organizational transactions and balances between these organizations are eliminated.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(ii) Modified equity accounting
Government business enterprises are accounted for by the modified equity method. Under this method the business enterprises' accounting principles are not adjusted to conform with those of the Municipality and inter-organizational transactions and balances are not eliminated. The following government business enterprise is included in these financial statements: Lakeland Holding Ltd.

(iii) Non-consolidated entities
The following joint boards are not consolidated:
North Bay Parry Sound District Health Unit
Parry Sound District Social Services Administration Board
District of Parry Sound (East) Home for the Aged

(iv) Accounting for school board transactions
The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in these consolidated financial statements.

(v) Trust funds
Trust funds administered by the Municipality are not included in these consolidated financial statements, but are reported separately on the trust funds financial statements.

(b) Basis of Accounting

(i) Accrual basis of accounting
Revenue and expenses are reported on the accrual basis of accounting. Revenue from transactions with performance obligations is recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer. Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer. Revenue from transactions with no performance obligations is recognized when the Municipality has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset. 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.

(ii) Cash
Cash includes cash on hand and balances held at financial institutions.

(iii) Non-financial assets
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of municipal services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(a) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset, as well as any asset retirement obligations related to the asset. Tangible capital assets received as donations are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements - 20 years
Leasehold improvements - 20 years
Buildings - 10 to 40 years
Machinery, equipment and furniture - 5 to 20 years
Vehicles - 8 to 15 years
Roads - 8 to 75 years
Bridges - 60 years
Water and wastewater infrastructure - 20 to 75 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Estimated closure and post-closure expenses for active landfill sites as well as the land occupied by the sites and related land improvements are amortized annually on the basis of capacity used during the year as a percentage of the estimated total capacity of the landfill site.

Interest related to the acquisition of capital assets is not capitalized, but is expensed in the year incurred.

(b) Inventories of supplies

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

(iv) Reserves and reserve funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Balances related to these funds are included in the accumulated surplus of the Consolidated Statement of Financial Position.

(v) Government transfers

Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Consolidated Statement of Operations as the stipulation liabilities are settled.

(vi) Deferred revenue

Revenue restricted by legislation, regulation or agreement and not available for general municipal purposes is reported as deferred revenue on the Consolidated Statement of Financial Position. The revenue is reported on the Consolidated Statement of Operations in the year in which it is used for the specified purpose.

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(vii) Taxation and related revenue

Tax rates are established annually by Council, incorporating amounts to be raised for local services and amounts the Municipality is required to collect on behalf of the Province of Ontario in respect of education taxes. Property tax billings are prepared by the Municipality based on assessment rolls, supplementary assessment rolls and other assessment adjustments issued by the Municipal Property Assessment Corporation ("MPAC"). Taxation revenue is initially recorded at the time assessment information is received from MPAC and is subsequently adjusted based on management's best estimate of the amount of tax revenue resulting from assessment adjustments that have not yet been received from MPAC. The Municipality is entitled to collect interest and penalties on overdue taxes. This revenue is recorded in the period the interest and penalties are levied.

(viii) Pensions and employee benefits

The Municipality accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Obligations for sick leave and employee retirement gratuities under employee benefits payable are accrued as the employees render the services necessary to earn the benefits.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(ix) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Consolidated Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Consolidated Statement of Operations.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Consolidated Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Consolidated Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The Municipality's financial instruments are measured according to the following methods:

Financial instrument	Measurement method
Cash	Amortized cost
Investments	Amortized cost
Accounts receivable	Amortized cost
Long-term receivables	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Long-term debt	Amortized cost

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(x) Asset retirement obligations

A liability for an asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:
- there is a legal obligation to incur retirement costs in relation to a capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a capital asset at the financial statement date. The liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. When an asset retirement obligation is initially recognized, a corresponding asset retirement cost is added to the carrying value of the related capital asset when it is still in productive use. This cost is amortized over the useful life of the capital asset. If the related capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

(xi) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the Municipality may undertake in the future. Significant accounting estimates include valuation allowances for taxes and accounts receivable, estimated useful lives of tangible capital assets, employee benefits payable, estimated costs and timing of asset retirement obligations and supplementary taxes. Actual results could differ from these estimates.

There is a measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of $326,046. These estimates are subject to uncertainty because of several factors including, but not limited to estimated settlement dates, estimated costs and change in the discount rate. These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

2. CONTRIBUTIONS TO UNCONSOLIDATED JOINT BOARDS

Further to Note 1(a)(iii), the following contributions were made by the Municipality to these boards:

	2025	2024
District of Parry Sound Social Services Administration Board	$ 38,110	$ 36,909
North Bay Parry Sound District Health Unit	31,188	29,703
District of Parry Sound (East) Home for the Aged	32,187	31,553
	$ 101,485	**$ 98,165**

The Municipality is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Municipality's share of the accumulated surpluses (or deficits) of these boards has not been determined at this time.

The Municipality is also contingently liable for its share, if any, of the long-term liabilities issued by other municipalities for these boards. The Municipality's share of these long-term liabilities has not been determined at this time.

3. TRANSACTIONS ON BEHALF OF OTHERS

(a) During the year, $225,638 of taxation was collected on behalf of school boards (2024 - $222,542).

(b) The Municipality administers care and maintenance trust funds totaling $131,588 (2024 - $128,687) which are funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom are used to perform maintenance at the Municipality's cemetery. The trust funds are not included in these consolidated financial statements as they are being held in trust for the benefit of others.

4. CASH

Cash is comprised of:

	2025	2024
Unrestricted cash	$ 1,843,712	$ 1,755,273
Restricted cash	1,154,662	950,600
	$ 2,998,374	**$ 2,705,873**

Restricted cash includes amounts restricted by Federal and Provincial legislation, and in the prior year, amounts segregated in accordance with the requirements of the CMHC Insurance Certificate (as a condition of the Almaguin Manor Residence loan guarantee with RBC).

5. INVESTMENTS

Investments are comprised of guaranteed investment certificates, bearing interest at rates ranging from 2.8% to 4.9% and maturing between May 23, 2026 and July 9, 2027.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

6. TAXES RECEIVABLE

Taxes receivable are comprised of the following:

	2025	2024
Taxes and amounts added for collection purposes-current year	$ 165,337	$ 181,240
Taxes and amounts added for collection purposes-previous year	54,232	43,113
Taxes and amounts added for collection purposes-prior years	4,692	5,569
Penalties and interest	16,453	17,088
Valuation allowance	(4,000)	(4,000)
	$ 236,714	**$ 243,010**

7. LONG-TERM RECEIVABLES

a) In 2019, the Municipality entered into a financing agreement with the Ontario Infrastructure and Lands Corporation for the purposes of borrowing $1,999,900 which was loaned to Almaguin Manor Residence to assist with financing the construction of a 32-suite affordable housing complex. Almaguin Manor Residence is responsible for payments of principal and interest to the Municipality on the amount borrowed. Since 2019, Almaguin Manor Residence has been unable to make all payments as originally scheduled and a revised loan agreement and repayment schedule was negotiated on December 31, 2022. The loan is now repayable in annual payments of $84,000, including interest at 2.75%. As security, Almaguin Manor Residence has provided a general security agreement. At December 31, the balance of this receivable is $1,912,039. The future estimated repayment schedule is as follows:

	Principal	Interest	Total
2026	$ 37,584	$ 52,416	$ 90,000
2027	32,452	51,548	84,000
2028	33,345	50,655	84,000
2029	34,262	49,738	84,000
2030	35,204	48,796	84,000
2031 onwards	1,739,192	869,497	2,608,689
	$ 1,912,039	**$ 1,122,650**	**$ 3,034,689**

The reported balance of the long-term receivable at December 31, 2024 was NIL, as the receivable was eliminated in these consolidated statements.

The related loan is included in the long-term debt reported in Note 11.

b) In 2025, the Municipality entered into a six-year financing agreement with Kubota Canada Ltd. Anticipated HST rebates related to the repayments for the years 2027-2031 of $5,735 are reported as a long-term receivable.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

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Year Ended December 31, 2025

8. INVESTMENT IN LAKELAND HOLDING LTD.

Lakeland Holding Ltd. is a municipally owned government business enterprise. Two of its subsidiaries produce and distribute hydro electric power to users in Bracebridge, Huntsville, Sundridge, Burk's Falls, Magnetawan and Parry Sound. A third subsidiary sells utility related products and services. The Municipality holds a 3.34% ownership stake in the common shares of Lakeland Holding Ltd.

Condensed financial information in respect to Lakeland Holding Ltd. is provided below.

		2025		2024
Consolidated Statement of Financial Position				
Assets				
Current Assets	$	17,488,073	$	18,093,749
Non-Current Assets		147,093,604		149,973,217
Total Assets		164,581,677		168,066,966
Regulatory Deferral Account Balances and Related Deferred Tax		1,366,414		702,173
Total Assets and Regulatory Deferral Account Balances		165,948,091		168,769,139
Liabilities				
Current Liabilities		22,437,963		14,590,203
Non-Current Liabilities		78,147,418		88,937,136
Total Liabilities		100,585,381		103,527,339
Shareholders' Equity		65,362,710		65,241,800
Total Liabilities and Equity	$	165,948,091	$	168,769,139
Municipality's investment, comprised of:				
Accumulated other comprehensive income	$	2,184	$	3,937
Other shareholders' equity		2,180,931		2,175,139
	$	2,183,115	$	2,179,076
Consolidated Statement of Comprehensive Income				
Total operating revenue	$	77,175,271	$	72,947,088
Total operating expenses		(70,285,145)		(66,287,572)
Other income and expenses		(2,034,254)		(2,084,799)
Impairment loss		(1,073,511)		-
Provision for payments in lieu of taxes		(893,497)		(1,189,843)
Profit from discontinued operations		-		76,312
Net movement in regulatory deferral account balances		(715,454)		133,571
Total comprehensive income for the year	$	2,173,410	$	3,594,757
Municipality's share of profit for the year and net movements in regulatory deferral account balances	$	72,592	$	120,065
Less: dividends received from Lakeland Holding Ltd.		(66,800)		(66,800)
Municipality's share of operating income, net of dividends and increase in Municipality's investment	$	5,792	$	53,265
Add:				
Municipality's share of actuarial loss on employee benefits		(1,753)		-
Increase in Municipality's investment	$	4,039	$	53,265

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9. DEFERRED REVENUE-GENERAL

Details of the deferred revenue reported on the Consolidated Statement of Financial Position are as follows:

		2025		2024
Balance, beginning of year:				
Northern Ontario Resource Development Support (NORDS)	$	281,810	$	210,314
Ontario Cannabis Legalization Implementation Fund		11,019		19,252
Other deferred revenue		2,599		1,636
		295,428		231,202
Received during the year:				
Northern Ontario Resource Development Support (NORDS)		63,119		65,564
Building permits		8,286		-
Youth Group donations		41,493		-
Other funding		4,051		2,599
Interest earned		6,234		5,932
		123,183		74,095
Recognized in revenue during the year		(301,779)		(9,869)
Balance, end of year	**$**	**116,832**	**$**	**295,428**
Northern Ontario Resource Development Support (NORDS)	$	51,556	$	281,810
Ontario Cannabis Legalization Implementation Fund		11,019		11,019
Building permits		8,286		-
Youth Group donations		40,369		
Other deferred revenue		5,602		2,599
Balance, end of year	**$**	**116,832**	**$**	**295,428**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
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10. DEFERRED REVENUE-OBLIGATORY RESERVE FUNDS

The Municipality receives payments in lieu of parkland under the Planning Act, building permit revenue under the Building Code Act, Federal Community-Building funding (previously gas tax) under an agreement with the Association of Municipalities of Ontario and Ontario Community Infrastructure Fund revenue under an agreement with the Ministry of Infrastructure. Legislation restricts how these funds may be used, and under certain circumstances, how these funds may be refunded.

In the case of payments in lieu of parkland, revenue recognition occurs when the Municipality has approved eligible expenditures for park and other public recreation purposes. Building permit revenue is recognized when applicable building expenditures are incurred. Community-Building and Ontario Community Infrastructure Fund revenue recognition occurs when the Municipality has approved the expenditures for eligible operating expenditures and capital works.

Details of the deferred revenue-obligatory reserve funds reported on the Consolidated Statement of Financial Position are as follows:

	2025	2024
Balance, beginning of year:		
Recreational land (the Planning Act)	$ 3,280	$ 965
Building Code Act	28,758	47,772
Community-Building	255,437	189,272
Ontario Community Infrastructure Fund	619,881	531,017
	907,356	769,026
Received during the year:		
Recreational land (the Planning Act)	-	2,250
Building Code Act	55,241	-
Community-Building	62,684	61,146
Ontario Community Infrastructure Fund	236,217	205,406
Interest earned	20,323	19,272
	374,465	288,074
Recognized in revenue during the year	(127,159)	(149,744)
Balance, end of year	**$ 1,154,662**	**$ 907,356**
Recreational land (the Planning Act)	$ 3,346	$ 3,280
Building Code Act	83,999	28,758
Community-Building	324,779	255,437
Ontario Community Infrastructure Fund	742,538	619,881
Balance, end of year	**$ 1,154,662**	**$ 907,356**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

11. LONG-TERM DEBT

(a) The balance of long-term debt reported on the Consolidated Statement of Financial Position is made up of the following:

		2025		2024
Ontario Infrastructure and Lands Corporation amortizing debenture, due October 15, 2049, repayable in semi-annual payments of $49,167, including interest calculated at 2.75%. Secured by future provincial funding	$	1,719,291	$	1,769,310
Ontario Infrastructure and Lands Corporation amortizing debenture, due December 2032, repayable in semi-annual payments of $29,396, including interest calculated at 3.12%. Secured by future Provincial funding		367,147		413,399
Kubota Canada Ltd. financing contract, due September 2031, repayable in monthly payments of $1,011, including interest calculated at 0.00%. Secured by the equipment to which the contract relates		69,793		-
Almaguin Manor Residence RBC Life Insurance Company mortgage, due January 2060. Derecognized at December 31, 2025		-		4,064,059
Proportionate share of Fire Department Ontario Infrastructure and Lands Corporation amortizing debenture, due July 2028, repayable in semi-annual payments of $15,703 including interest calculated at 2.97%. Secured by future Provincial funding		25,600		33,642
	$	**2,181,831**	**$**	**6,280,410**

(b) Future estimated principal and interest payments on long-term debt are as follows:

		Principal		Interest
2026	$	119,531	$	58,714
2027		122,702		55,543
2028		125,967		52,278
2029		120,280		48,983
2030		123,471		45,792
2031 onwards		1,569,880		425,137
	$	**2,181,831**	**$**	**686,447**

(c) Total charges for the year for long-term debt which are reported in the financial statements are as follows:

		2025		2024
Principal payments	$	107,347	$	157,263
Derecognition of Almaguin Manor Residence mortgage balance		4,064,059		-
Interest		61,278		219,342
	$	**4,232,684**	**$**	**376,605**

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Year Ended December 31, 2025

12. TANGIBLE CAPITAL LEASES

During the year, the Municipality fully repaid a ten-year streetlight lease from RealTerm Energy Corp. Interest of $92 (2024 - $441) relating to capital lease obligations has been reported on the Consolidated Statement of Operations.

13. EMPLOYEE BENEFITS PAYABLE

(a) Under the sick leave benefits plan, unused sick leave can accumulate to a prescribed maximum and qualifying employees may become entitled to a cash payment when they leave the Municipality's employment. The sick leave benefit liability estimates the use of accumulated sick leave prior to retirement, as well as any lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for these accumulated days amounted to $17,119 (2024 - $17,283) at the end of the year.

(b) Under the retirement gratuity policy of the Joint Building Committee, qualifying employees are entitled to a payout, upon retirement, based on length of service and rate of pay. The retirement gratuity liability estimates the lump-sum payments upon retirement, and assumes that both the appropriate discount rate and future salary and wage levels will increase by 2% per annum. The liability for the retirement gratuity is estimated at $2,825 (2024 - $845) at the end of the year.

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14. FINANCIAL INSTRUMENTS

Risks arising from financial instruments and risk management
The Municipality is exposed to various risks through its financial instruments.

Credit risk
Credit risk is the risk of financial loss to the Municipality if a debtor fails to honour its contractual obligations. The Municipality is exposed to this risk as a result of its cash, investments, accounts receivable and long-term receivables. The carrying amounts of these financial assets on the Consolidated Statement of Financial Position represent the maximum credit risk of the Municipality as at the reporting date.

The Municipality holds its cash and investments with a federally regulated chartered bank and a provincially regulated credit union who are insured, respectively, by the Canadian Deposit Insurance Corporation ("CDIC") and the Financial Services Regulatory Authority of Ontario ("FSRA"). The CDIC insurance is up to $100,000 per deposit account and the FSRA insurance is up to $250,000 in aggregate.

Accounts receivable are primarily due from other levels of government and municipal ratepayers. Credit risk is mitigated by the financial solvency of the governments, the highly diversified nature of the ratepayer population and the potential for the Municipality to transfer unpaid ratepayer receivables to taxes receivable. The amounts outstanding at year-end were as follows:

2025

	Current	Past Due	Indeterminate Due Date	TOTAL
Federal	$ 76,959	$ -	$ -	$ 76,959
Provincial	90,265	-	-	90,265
Other municipalities	18,903	-	5,024	23,927
Ratepayers - water and wastewater	109,198	18,091	-	127,289
Other	21,575	1,971	-	23,546
Valuation allowance	-	-	-	-
Net receivables	**$ 316,900**	**$ 20,062**	**$ 5,024**	**$ 341,986**

2024

	Current	Past Due	Indeterminate Due Date	TOTAL
Federal	$ 126,347	$ 6,386	$ -	$ 132,733
Provincial	6,235	5,979	-	12,214
Other municipalities	98,146	1,893	15,479	115,518
Ratepayers - water and wastewater	106,353	16,093	-	122,446
Other	44,839	10,316	-	55,155
Valuation allowance	-	-	-	-
Net receivables	**$ 381,920**	**$ 40,667**	**$ 15,479**	**$ 438,066**

Long-term receivables are primarily due from Almaguin Manor Residence. The scheduled repayments are outlined Note 7.

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14. FINANCIAL INSTRUMENTS *(Continued)*

There has been a significant change in exposure to credit risk, as there were no long-term receivables in the previous year. There have been no significant changes from the previous year in policies, procedures and methods used to measure the risk.

Liquidity risk

Liquidity risk is the risk that the Municipality will not be able to meet its financial obligations as they become due. The Municipality is exposed to this risk with respect to its accounts payable and accrued liabilities and long-term debt. The Municipality maintains sufficient cash balances to meet its obligations, and does not believe it is subject to significant liquidity risk.

The table below sets out the payable dates of the Municipality's accounts payable and accrued liabilities. This includes planning-related accounts which have an indeterminate payable date as they are settled when the related planning application has been finalized. The long-term debt repayment schedule is disclosed in Note 11.

2025					
	Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	TOTAL
Accounts payable and accrued liabilities	$ 333,740	$ 90,173	$ -	$ 93,024	$ 516,937

2024					
	Within 6 months	6 months to 1 year	1 to 5 years	Indeterminate payable date	TOTAL
Accounts payable and accrued liabilities	$ 449,935	$ 55,784	$ -	$ 44,021	$ 549,740

There have been no significant changes from the previous year in the policies, procedures and methods used to measure liquidity risk. However, there has been a significant change in the exposure to liquidity risk due to $4,064,059 of Almaguin Manor Residence debt being derecognized in the consolidated statements.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The Municipality is not exposed to significant currency or equity risk as it does not transact materially in foreign currency or hold equity financial instruments. It is primarily exposed to interest rate risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Municipality is exposed to interest rate risk on its interest-bearing investments and long-term debt. Fixed-rate instruments subject the Municipality to a fair value risk.

There have been no significant changes from the previous year in the policies, procedures and methods used to measure market risk. However, there has been a significant change in the exposure to market risk due to $4,064,059 of Almaguin Manor Residence debt being derecognized in the consolidated statements.

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15. ASSET RETIREMENT OBLIGATIONS

Liabilities related to asset retirement obligations are recognized in full when the legal obligation arises. When initially recording this obligation, the estimated present value of future cash flows for retirement costs for assets in use are capitalized to the carrying amount of the associated assets, and amortized over the useful life of the related asset. Subsequent revisions to the estimated cost are also capitalized and amortized as part of the asset. Accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

The Municipality has recorded the following asset retirement obligations:

a) A liability of $55,690 (2024 - $53,368) relating to designated substances in buildings used by the Municipality and its shared services, which represents the Municipality's share of the total discounted future cash flows for removal and disposal of using estimated long-term borrowing rates ranging from 4.14% to 4.40% (2024 - 4.14% to 4.40%) and inflation rate of 2.60% (2024 - 2.60%).

b) A liability of $169,523 (2024 - $162,394) relating to the designated substances in the Municipality's wastewater lines, which represents the total discounted future cash flows for removal and disposal using an estimated long-term borrowing rate of 4.39% (2024 - 4.39%) and inflation rate of 2.60% (2024 - 2.60%).

c) A liability of $100,833 (2024 - $109,336) relating to the landfill closure and post-closure care requirements for the landfill site jointly operated by the Township of Armour, the Village of Burk's Falls and the Township of Ryerson through the TRI R Committee, which has been defined in accordance with industry standards and includes final cover and landscaping of the landfill site, management of groundwater and leachates, and ongoing environmental monitoring and site inspection.

   The site is comprised of the original, inactive, site area with a capacity of 58,000 cubic metres, and an additional 27,700 capacity area, approved in March 2017, that is currently active. The liability for both the inactive and active areas represents the total discounted future cash flows for closure and post-closure care using an estimated long-term borrowing rate of 3.88% (2024 - 3.92%) and inflation rate of 2.7% (2024 - 2.6%). The estimated remaining capacity of the site is approximately 10,858 (2024 - 12,695) cubic metres, estimated to be filled in 10 years (2024 - 12 years). Post-closure care is estimated to be required for a period of 25 years.

   The Municipality has reserves of $134,597 (2024 - $126,097) related to the landfill site that could be used to fund this liability.

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The continuity of the asset retirement obligation reported on the Consolidated Statement of Financial Position is shown below:

		2025		2024
Balance, beginning of year	$	325,098	$	296,946
Increase (decrease) in liability reflecting changes in the estimated cash flows, inflation and discount rate		(5,977)		11,456
Increase in liability due to accretion (the passage of time)		13,479		12,945
Increase (decrease) in liability due to change in Municipality's proportionate share		(6,554)		3,751
Balance, end of year	**$**	**326,046**	**$**	**325,098**

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16. CONTRACTUAL OBLIGATIONS

In 2025 the Municipality engaged EXP Services Inc. to provide engineering services related to the rehabilitation of Yonge St. at a contracted price of $86,888. To the end of the year, $15,853 of work was performed. The balance of the work is expected to be completed in 2026.

In conjunction with the Corporation of the Township of Ryerson and the Municipal Corporation of the Township of Armour, the Municipality has engaged Domm Construction Ltd. to construct a new fire hall at a contracted price of $3,634,901 plus HST. To the end of the year, $293,000 of work was completed. The balance of the contract is expected to be completed in 2026.

17. CONTINGENCIES

The Municipality has provided RBC Life Insurance Company with a guarantee in respect of the debt of Almaguin Manor Residence. As at the statement of financial position date, the outstanding amount on this debt is $4,194,900.

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18. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the Municipality by major asset class are outlined below.

2025

	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Water and Wastewater Infrastructure	Assets Under Construction	TOTAL
COST								
Balance, beginning of year	$ 2,031,645	$ 11,209,387	$ 1,427,769	$ 531,187	$ 18,290,327	$ 8,304,253	$ 5,458	$ 41,800,026
Additions and betterments	86,147	157,667	62,077	56,072	276,743	19,903	149,241	807,850
Revaluation of assets - ARO	(1,733)	-	-	-	-	-	-	(1,733)
Contributed assets	800	-	-	-	-	-	-	800
Shared services assets redistribution	(8,666)	(437)	(3,571)	5,427	-	-	-	(7,247)
Disposals	(4,308)	(49,690)	(40,876)	-	(223,571)	(14,270)	-	(332,715)
Almaguin Manor Residence - derecognition	(325,000)	(6,285,768)	(128,370)	-	-	-	-	(6,739,138)
Transfer between classes	-	5,458	-	-	-	-	(5,458)	-
BALANCE, END OF YEAR	1,778,885	5,036,617	1,317,029	592,686	18,343,499	8,309,886	149,241	35,527,843
ACCUMULATED AMORTIZATION								
Balance, beginning of year	717,505	2,909,343	532,621	160,281	6,544,980	3,119,638	-	13,984,368
Annual amortization	52,807	119,935	59,817	46,222	322,450	182,829	-	784,060
Shared services accumulated amortization redistribution	(4,914)	(119)	(2,428)	339	-	-	-	(7,122)
Almaguin Manor Residence - amortization derecognition	-	(808,310)	(32,544)	-	-	-	-	(840,854)
Amortization disposals	(4,308)	(18,836)	(30,834)	-	(188,906)	(9,918)	-	(252,802)
BALANCE, END OF YEAR	761,090	2,202,013	526,632	206,842	6,678,524	3,292,549	-	13,667,650
TANGIBLE CAPITAL ASSETS-NET	$ 1,017,795	$ 2,834,604	$ 790,397	$ 385,844	$ 11,664,975	$ 5,017,337	$ 149,241	$ 21,860,193

2024

	Land and Land Improvements	Buildings and Leasehold Improvements	Machinery and Equipment	Vehicles	Roads and Bridges	Water and Wastewater Infrastructure	Assets Under Construction	TOTAL
COST								
Balance, beginning of year	$ 1,986,140	$ 11,222,255	$ 1,317,996	$ 379,729	$ 18,296,008	$ 8,299,757	$ 6,124	$ 41,508,009
Additions and betterments	93,880	14,716	120,508	215,848	12,216	17,761	2,323	477,252
Revaluation of assets - ARO	10,061	-	-	-	-	-	-	10,061
Shared services assets redistribution	2,956	294	2,960	-	-	-	-	6,210
Disposals	(61,392)	(30,320)	(13,695)	(64,390)	(17,897)	(13,265)	(547)	(201,506)
Transfer between classes	-	2,442	-	-	-	-	(2,442)	-
BALANCE, END OF YEAR	2,031,645	11,209,387	1,427,769	531,187	18,290,327	8,304,253	5,458	41,800,026
ACCUMULATED AMORTIZATION								
Balance, beginning of year	691,549	2,671,524	473,377	192,594	6,241,101	2,945,616	-	13,215,761
Annual amortization	45,647	259,216	67,972	30,860	321,776	182,577	-	908,048
Shared services accumulated amortization redistribution	2,482	72	1,726	-	-	-	-	4,280
Amortization disposals	(22,173)	(21,469)	(10,454)	(63,173)	(17,897)	(8,555)	-	(143,721)
BALANCE, END OF YEAR	717,505	2,909,343	532,621	160,281	6,544,980	3,119,638	-	13,984,368
TANGIBLE CAPITAL ASSETS-NET	$ 1,314,140	$ 8,300,044	$ 895,148	$ 370,906	$ 11,745,347	$ 5,184,615	$ 5,458	$ 27,815,658

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18. TANGIBLE CAPITAL ASSETS *(Continued)*

2024 tangible capital assets included leased tangible capital assets with a cost of $145,486 and accumulated amortization of $69,106. The lease was fully repaid in 2025.

During the year, tangible capital assets of $72,827 were purchased using direct vendor financing.

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19. ACCUMULATED SURPLUS

The 2025 continuity of accumulated surplus reported on the Consolidated Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Surplus (Deficit)	Balance End of Year
Reserves and reserve funds			
Working capital	$ 162,834	$ -	$ 162,834
Integrity commissioner	20,000	10,000	30,000
General infrastructure	-	94,394	94,394
General government	62,750	(1,952)	60,798
Fire	35,868	24,079	59,947
Fire Department	879	-	879
Roads	97,046	20,000	117,046
Public works equipment	20,000	10,000	30,000
Parabus	17,563	-	17,563
Waste disposal	126,097	8,500	134,597
Recycling and hazardous waste	51,741	-	51,741
Water and wastewater	488,888	123,152	612,040
Hospital	30,260	15,626	45,886
Health Centre	44,800	10,000	54,800
Cemetery	3,171	-	3,171
Almaguin Manor Residence	43,244	(43,244)	-
Playground and dog park	29,575	2,875	32,450
Walking bridge	54,790	50,000	104,790
Recreation programs	995	-	995
Arena	71,004	9,000	80,004
Theatre	4,054	(4,054)	-
Library building	11,145	3,113	14,258
Library Board	33,484	4,649	38,133
Steering Committee	240	-	240
Arts Centre	1,980	(1,980)	-
Community improvement plan	121,830	(7,353)	114,477
Kawartha Market	4,993	(4,993)	-
Waterfront development	120,000	-	120,000
Economic development	1,620	(1,620)	-
	1,660,851	**320,192**	**1,981,043**
Other			
Consolidated tangible capital assets	27,815,658	(5,955,465)	21,860,193
General operating surplus (deficit)-			
Municipality	239,853	(93,301)	146,552
Cemetery	30,354	3,357	33,711
Almaguin Manor Residence	(37,247)	37,247	-
Library	5,940	(3,763)	2,177
Almaguin Community Economic Development	3,632	(3,632)	-
Unfinanced capital expenditures	(175,062)	114,499	(60,563)
Unfunded amounts -			
Long-term debt	(6,280,410)	5,817,869	(462,541)
Tangible capital leases	(9,220)	9,220	-
Employee benefits payable	(18,128)	(1,816)	(19,944)
Asset retirement obligations	(325,098)	(948)	(326,046)
Equity in Lakeland Holding Ltd. - excluding accumulated remeasurement gains and losses	2,175,139	5,792	2,180,931
Operating surplus	**25,086,262**	**249,251**	**25,335,513**
Accumulated remeasurement gains and losses	**3,937**	**(1,753)**	**2,184**
ACCUMULATED SURPLUS	**$ 25,090,199**	**$ 247,498**	**$ 25,337,697**

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

20. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT

The Municipality and its Boards and Committees provide a wide range of services to its citizens. The schedule of segment disclosure provides a breakdown of the annual operating surplus (deficit) reported on the Consolidated Statement of Operations by major reporting segment. The segments correspond to the major functional categories used in the Municipality's Financial Information Return, which include the following activities:

General Government
This segment includes Council, Clerk's Department, and Treasury. This area supports the operating departments in implementing priorities of Council and provides strategic leadership on issues relating to governance, strategic planning and service delivery.

Protection to Persons and Property
This segment includes fire, police, building inspection, and bylaw enforcement. Police services are provided by the Ontario Provincial Police under contract.

Transportation Services
Transportation services include roadway systems and winter control.

Environmental Services
This segment includes sanitary sewers, waterworks and solid waste management.

Health Services
This segment includes cemeteries, ambulance services as well as payments to the district health unit.

Social and Family Services
This segment includes payments made to the district social services administration board and home for the aged for the provision of social services such as childcare, social housing, general assistance and assistance to the elderly. In 2024 and until February 10, 2025, this segment also included the Almaguin Manor Residence.

Recreation and Culture
This segment includes parks, recreation programs, recreation facilities and library services.

Planning and Development
This segment includes activities related to planning, zoning and economic development.

Unallocated Amounts
Items are recorded as unallocated amounts when there is no reasonable basis for allocating them to a segment. Major items included in this category are property taxation and related penalty and interest charges, and unconditional grants such as the Municipality's annual Ontario Municipal Partnership Fund grant.

In the preparation of segmented financial information, some allocation of expenses is made. This generally includes charges of rent and equipment usage to specific segments.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

20. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT *(Continued)*

FOR THE YEAR ENDED DECEMBER 31, 2025

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
REVENUE										
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,637,610	$ 1,637,610
User charges	6,717	1,314	-	734,601	5,060	-	96,686	125	-	844,503
Government transfers -										
Canada	-	-	14,719	-	-	-	58,744	8,863	-	82,326
Ontario	28,050	67,013	380,176	27,717	-	-	19,989	-	669,300	1,192,245
Other municipalities	-	14,496	-	2,501	22,625	-	6,652	-	-	46,274
Lakeland Holding Ltd. - share of operating income, net of dividends	-	-	-	-	-	-	-	-	5,792	5,792
Restructuring net revenue (expense)	-	-	-	-	-	104,151	-	(5,507)	-	98,644
Almaguin Manor Residence revenue	-	-	-	-	-	(1)	-	-	-	(1)
Loss on disposal of capital assets	(540)	-	(34,735)	(9,699)	(19,879)	-	(15,060)	-	-	(79,913)
Other	20	50,216	1,170	18,464	212,014	53,603	27,800	11,578	138,437	513,302
TOTAL REVENUE	34,247	133,039	361,330	773,584	219,820	157,753	194,811	15,059	2,451,139	4,340,782
EXPENSES										
Salaries, wages and benefits	523,466	130,554	143,990	232,349	88,044	146	228,342	26,594	-	1,373,485
Long-term debt charges (interest)	-	831	92	12,419	-	48,028	-	-	-	61,370
Materials	87,631	52,590	103,715	146,909	104,221	6,225	138,222	22,684	-	662,197
Contracted services	165,562	307,860	146,569	304,569	52,573	4,168	35,310	51,186	-	1,067,797
Rents and financial expenses	3,944	1,135	641	6,178	1,563	-	5,767	-	-	19,228
External transfers	2,430	-	-	-	32,188	70,297	5,000	-	-	109,915
Interfunctional adjustments	60	911	(8,741)	8,657	(905)	-	18	-	-	-
Amortization	13,344	44,272	377,678	220,722	65,971	-	57,474	4,599	-	784,060
Accretion of ARO liability	282	993	26	11,279	238	-	661	-	-	13,479
TOTAL EXPENSES	796,719	539,146	763,970	943,082	343,893	128,864	470,794	105,063	-	4,091,531
ANNUAL OPERATING SURPLUS (DEFICIT)	$ (762,472)	$ (406,107)	$ (402,640)	$ (169,498)	$ (124,073)	$ 28,889	$ (275,983)	$ (90,004)	$ 2,451,139	$ 249,251

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THE CORPORATION OF THE MUNICIPALITY VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

20. SEGMENT DISCLOSURES AND EXPENSES BY OBJECT *(Continued)*

FOR THE YEAR ENDED DECEMBER 31, 2024

	General Government	Protection to Persons and Property	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Unallocated Amounts	Consolidated
REVENUE										
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,543,861	$ 1,543,861
User charges	3,463	1,017	3,146	690,045	6,132	-	94,463	770	-	799,036
Government transfers -										
Canada	-	-	-	-	-	-	3,333	14,841	-	18,174
Ontario	18,601	14,345	10,278	154,196	-	-	9,120	4,130	608,100	818,770
Other municipalities	-	12,410	-	-	47,420	-	7,053	-	-	66,883
Lakeland Holding Ltd. - share of operating income, net of dividends	-	-	-	-	-	-	-	-	53,265	53,265
Restructuring net expense	-	-	-	-	-	-	-	(1,604)	-	(1,604)
Almaguin Manor Residence revenue	-	-	-	-	-	490,417	-	-	-	490,417
Gain (loss) on disposal of capital Assets	-	2,957	-	(7,966)	-	-	(9,264)	18,834	-	4,561
Other	2,226	16,683	2,308	9,268	215,572	-	74,910	7,063	207,043	535,073
TOTAL REVENUE	24,290	47,412	15,732	845,543	269,124	490,417	179,615	44,034	2,412,269	4,328,436
EXPENSES										
Salaries, wages and benefits	528,643	108,502	136,192	220,390	86,777	47	219,162	35,780	-	1,335,493
Long-term debt charges (interest)	-	1,068	441	13,833	-	204,441	-	-	-	219,783
Materials	91,662	62,949	93,183	143,651	98,697	104,912	138,309	30,724	-	764,087
Contracted services	145,491	294,574	130,004	382,434	50,381	56,908	26,677	23,567	-	1,110,036
Rents and financial expenses	8,073	352	616	3,264	5,597	291	8,687	3,541	-	30,421
External transfers	2,504	-	-	-	30,703	68,462	5,000	-	-	106,669
Interfunctional adjustments	-	911	(8,086)	7,179	(4)	-	-	-	-	-
Amortization	14,928	35,040	372,195	212,677	65,761	148,629	54,190	4,628	-	908,048
Accretion of ARO liability	271	952	25	10,836	228	-	633	-	-	12,945
TOTAL EXPENSES	791,572	504,348	724,570	994,264	338,140	583,690	452,658	98,240	-	4,487,482
ANNUAL OPERATING SURPLUS (DEFICIT)	$ (767,282)	$ (456,936)	$ (708,838)	$ (148,721)	$ (69,016)	$ (93,273)	$ (273,043)	$ (54,206)	$ 2,412,269	$ (159,046)

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

21. RESTRUCTURING NET REVENUE

Almaguin Manor Residence

In 2025, Almaguin Manor Residence passed By-Law No. 5 which included a change in the composition of the board of directors. With the new board composition, the Municipality no longer has effective control of Almaguin Manor Residence, and has derecognized the assets, liabilities and surplus effective February 10, 2025. The Municipality has recorded net revenue of $104,150 as a result of this change.

Almaguin Community Economic Development

In 2019 the Municipality entered into a joint services agreement between a group of local municipalities and the Almaguin Highlands Chamber of Commerce to provide economic development services under the name of Almaguin Community Economic Development ("ACED"). The Municipality withdrew from ACED effective December 31, 2025. The assets, liabilities and surplus at the time of membership changes are retained by ACED.

In the prior year, the Municipality recorded net expense of $1,604 as a result of membership changes and in 2025, recorded net expense of $5,507 as a result of its withdrawal from the agreement. The value of the tangible capital assets foregone is recorded as a shared services asset redistribution in Note 18.

22. RELATED PARTY TRANSACTIONS

The related party transactions below are in the normal course of operations and are recorded at their exchange amount, which is the amount of consideration established and agreed to by the related parties, which approximates the arm's length equivalent value.

In 2025, the Municipality received dividends of $66,800 (2024 - $66,800) from, purchased power in the amount of $180,223 (2024 - $153,534) from and made sales of $1,453 (2024 - $527) to Lakeland Holding Ltd., a government business enterprise of the Municipality.

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THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2025

23. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. For unbudgeted amortization of tangible capital assets and asset retirement obligation accretion, the actual amounts for 2025 were used to adjust the reported budgeted amounts. A reconciliation of the adopted and reported budgets is presented below.

		Budget
ADOPTED BUDGET:		
Decrease in general municipal operating surplus	$	(244,533)
Increase in reserves and reserve funds		293,982
Decrease in board, enterprise and joint board general operating surplus		(6,083)
ADJUSTMENTS:		
Acquisition of tangible capital assets		1,740,844
Amortization of tangible capital assets		(784,060)
Accretion of asset retirement obligation liability		(13,479)
Increase in long-term debt		(365,030)
ANNUAL OPERATING SURPLUS	**$**	**621,641**

24. PENSION AGREEMENTS

The Municipality makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2025. The results of this valuation disclosed total actuarial liabilities of $151,365 million with respect to benefits accrued for service with actuarial assets at that date of $150,043 million indicating an actuarial deficit of $1,322 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Municipality does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2025 was $90,520 (2024 - $84,245) for current service and is included as an expense on the Consolidated Statement of Operations.

25. COMPARATIVE FIGURES

Certain prior year figures presented for comparative purposes have been reclassified to conform to the presentation adopted in the current year.

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AGENDA

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

FINANCIAL STATEMENTS

DECEMBER 31, 2025

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ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

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Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of the Contributing Municipalities of the Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre

Opinion

We have audited the financial statements of the Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre ("the Arena"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, change in net debt 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 Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre as at December 31, 2025, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Arena's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Arena or to cease operations, or has no realistic alternative but to do so.

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

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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 Arena'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 Arena'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 Arena 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.

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

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ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	2025	2024
FINANCIAL ASSETS		
Inventory held for resale	$ 3,694	$ 4,750
Accounts receivable	6,150	-
LIABILITIES		
Accounts payable and accrued liabilities	-	3,163
Deferred revenue	9,844	1,587
Employee benefits payable *(Note 3)*	5,054	6,404
Asset retirement obligations *(Note 4)*	26,686	25,561
NET DEBT	**(31,740)**	**(31,965)**
NON-FINANCIAL ASSETS		
Tangible capital assets - net *(Note 5)*	1,114,014	1,132,832
ACCUMULATED SURPLUS *(Note 6)*	**$ 1,082,274**	**$ 1,100,867**

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

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The accompanying notes are an integral part of these financial statements

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 *(see Note 7)*	Actual 2025	Actual 2024
REVENUE			
User fees	$ 163,400	$ 208,686	$ 170,173
Municipal contributions			
Township of Armour	162,872	137,224	138,299
Village of Burk's Falls	162,872	137,224	138,299
Township of Ryerson	162,872	137,224	138,299
Other	-	297	-
Other government transfers - Federal	-	1,071	-
Other	37,649	17,370	18,607
TOTAL REVENUE	**689,665**	**639,096**	**603,677**
EXPENSES			
Salaries and wages	298,420	288,895	256,556
Materials and supplies	220,809	252,732	250,718
Contracted services	35,184	33,292	18,170
Rents and financial expenses	8,052	8,750	7,188
Accretion on asset retirement obligation	1,125	1,125	1,077
Amortization	72,895	72,895	70,964
TOTAL EXPENSES	**636,485**	**657,689**	**604,673**
ANNUAL SURPLUS (DEFICIT) *(Note 6)*	**53,180**	**(18,593)**	**(996)**
ACCUMULATED SURPLUS, BEGINNING OF YEAR	**1,100,867**	**1,100,867**	**1,101,863**
ACCUMULATED SURPLUS, END OF YEAR	**$ 1,154,047**	**$ 1,082,274**	**$ 1,100,867**

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The accompanying notes are an integral part of these financial statements

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 *(see Note 7)*	Actual 2025	Actual 2024
Annual surplus (deficit)	$ 53,180	$ (18,593)	$ (996)
Acquisition of tangible capital assets	(127,200)	(71,290)	(90,998)
Amortization of tangible capital assets	72,895	72,895	70,964
Loss on disposal of tangible capital assets	-	17,213	17,032
Decrease (Increase) in net debt	**(1,125)**	**225**	**(3,998)**
Net debt, beginning of year	**(31,965)**	**(31,965)**	**(27,967)**
Net debt, end of year	**$ (33,090)**	**$ (31,740)**	**$ (31,965)**

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ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Operating transactions		
Annual deficit	$ (18,593)	$ (996)
Non-cash charges to operations:		
Amortization	72,895	70,964
Loss on disposal of tangible capital assets	17,213	17,032
Change in employee benefits payable	(1,350)	2,921
Accretion of asset retirement obligations	1,125	1,077
Changes in non-cash items:		
Accounts receivable	(6,150)	-
Inventory held for resale	1,056	(1,290)
Accounts payable and accrued liabilities	(3,163)	1,065
Deferred revenue-general	8,257	225
Cash provided by operating transactions	71,290	90,998
Capital transactions		
Acquisition of tangible capital assets	(71,290)	(90,998)
Cash applied to capital transactions	(71,290)	(90,998)
Net change in cash and cash equivalents	**-**	**-**
Cash and cash equivalents, beginning and end of year	**$ -**	**$ -**

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The accompanying notes are an integral part of these financial statements

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

The Armour, Ryerson and Burk's Falls Memorial Arena and Karl Crozier Community Centre (the "organization") is a joint board of the Municipal Corporation of the Township of Armour, the Corporation of the Municipality of the Village of Burk's Falls and the Corporation of the Township of Ryerson, who contribute towards the organization in equal proportions.

MANAGEMENT RESPONSIBILITY

The financial statements of the organization are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

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1. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies adopted by the organization are as follows:

Basis of Accounting

(i) Accrual basis of accounting
Revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned 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.

(ii) Non-financial assets
Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(a) Tangible capital assets

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

Land improvements - 20 years
Buildings - 10 to 40 years
Machinery, equipment and furniture - 5 to 20 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as donations are recorded at their fair value at the date of receipt.

(iii) Government transfers

Government transfers are recognized in the financial statements as revenue when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Statement of Operations as the stipulation liabilities are settled.

(iv) Deferred revenue

The organization defers recognition of revenue when related performance obligations are not executed by the Statement of Financial Position date. Revenue is recorded when the performance obligation is executed.

(v) Pensions and employee benefits

The organization accounts for its participation in the Ontario Municipal Employee Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. Obligations for sick leave under employee benefits payable are accrued as the employees render the services necessary to earn the benefits.

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ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(vi) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. A statement of Remeasurement Gains and Losses is not included as there are no matters to report within.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The organization's financial instruments include accounts receivable and accounts payable and accrued liabilities, which are measured at amortized cost.

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(vii) Asset retirement obligations

A liability for an asset retirement obligation is recognized when, at the financial reporting date, all of the following criteria are met:
- there is a legal obligation to incur retirement costs in relation to a capital asset;
- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recorded at an amount that is the best estimate of the expenditure required to retire a capital asset at the financial statement date. The liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. When an asset retirement obligation is initially recognized, a corresponding asset retirement cost is added to the carrying value of the related capital asset when it is still in productive use. This cost is amortized over the useful life of the capital asset. If the related capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

(viii) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions that the organization may undertake in the future. Significant accounting estimates include estimated useful lives of tangible capital assets and the estimated costs and timing of asset retirement obligations. Actual results could differ from these estimates.

There is a measurement uncertainty surrounding the estimation of liabilities for asset retirement obligations of $26,686. These estimates are subject to uncertainty because of several factors including, but not limited to estimated settlement dates, estimated costs and change in the discount rate. These estimates are reviewed annually and, as adjustments become necessary, they are recorded in the period in which they become known.

2. FINANCIAL INSTRUMENTS

Risks arising from financial instruments and risk management

The organization is exposed to various risks through its financial instruments. There have been no changes from the previous year in the policies, procedures and methods used to measure the risk.

Credit risk

Credit risk is the risk of financial loss to the organization if a debtor fails to honour its contractual obligations. The organization is exposed to this risk as a result of its accounts receivable, which are due from a contributing municipality, have an indeterminate repayment date and arise in the ordinary course of business. The carrying amounts of the accounts receivable on the Statement of Financial Position represents the maximum credit risk of the organization as at the reporting date. The organization does not believe it is subject to significant credit risk.

There has been a significant change from the previous year in the exposure to credit risk, as the organization did not have accounts receivable in the prior year.

Liquidity risk

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as they become due. The organization is subject to this risk with respect to its accounts payable and accrued liabilities, which are composed solely of amounts due to contributing municipalities and have no specified terms of repayment. The organization does not believe it is subject to significant liquidity risk.

There has been a significant change from the previous year in the exposure to liquidity risk, as the organization does not have accounts payable in the current year.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The organization is not exposed to significant currency, interest rate or equity risk as it does not transact materially in foreign currency, does not have fixed-rate interest-bearing financial instruments and does not hold equity financial instruments.

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ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

3. EMPLOYEE BENEFITS PAYABLE

Under the sick leave benefits plan in effect at December 31, 2025, unused sick leave accumulated at a rate of 1/2 day per month to a maximum of 18 days and employees were entitled to a cash payment equal to 1/2 of their banked time when they leave the organization's employment. Effective January 1, 2026, the sick leave benefits plan was revised, and employees are to receive an immediate payout of 1/2 of their banked time. The sick leave liability reflects the lump-sum payments to be made in 2026. The liability for these accumulated days amounted to $5,054 (2024 - $6,404) at the end of the year.

4. ASSET RETIREMENT OBLIGATIONS

The organization has recorded an asset retirement obligation ("ARO") with respect to the removal and disposal of designated substances such as asbestos from the arena and hall. The liability is initially recorded at the estimated present value of future cash flows for the removal and disposal of designated substances, and subsequently adjusted as the result of revisions to the estimated cost of the obligation (arising from a change in cost, timing, inflation, discount rate, or change in the legal obligation), for accretion of the discounted liability and for activities that occurred to settle all or part of the obligation. When initially recording this obligation, the estimated present value of future cash flows for removal and disposal costs for assets in use are capitalized to the carrying amount of the associated assets, and amortized in the same manner as the underlying asset. Subsequent revisions to the estimated cost are also capitalized and amortized as part of the asset. Accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

The liability is estimated at $26,686 (2024 - $25,561), which represents the total discounted future cash flows for removal and disposal of contaminated material using an estimated long-term borrowing rate of 4.4% (2024 - 4.4%) and inflation rate of 2.6% (2024 - 2.6%).

The continuity of the asset retirement obligation is shown below:

		2025		2024
Balance, beginning of year	$	25,561	$	24,484
Increase in liability due to accretion (the passage of time)		1,125		1,077
Balance, end of year	**$**	**26,686**	**$**	**25,561**

DRAFT

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

5. TANGIBLE CAPITAL ASSETS

The tangible capital assets of the organization by major asset class are outlined below.

2025

	Land and Land Improvements	Buildings	Machinery, Equipment and Furniture	TOTAL
COST				
Balance, beginning of year	$ 152,845	$ 1,994,167	$ 369,912	$ 2,516,924
Additions and betterments	-	15,448	55,842	71,290
Disposals and writedowns	-	(8,734)	(52,721)	(61,455)
BALANCE, END OF YEAR	152,845	2,000,881	373,033	2,526,759
ACCUMULATED AMORTIZATION				
Balance, beginning of year	22,610	1,190,854	170,628	1,384,092
Annual amortization	1,079	51,055	20,761	72,895
Amortization disposals	-	(5,607)	(38,635)	(44,242)
BALANCE, END OF YEAR	23,689	1,236,302	152,754	1,412,745
TANGIBLE CAPITAL ASSETS-NET	$ 129,156	$ 764,579	$ 220,279	$ 1,114,014

2024

	Land and Land Improvements	Buildings	Machinery, Equipment and Furniture	TOTAL
COST				
Balance, beginning of year	$ 152,845	$ 2,006,075	$ 315,214	$ 2,474,134
Additions and betterments	-	32,555	58,443	90,998
Disposals and writedowns	-	(44,463)	(3,745)	(48,208)
BALANCE, END OF YEAR	152,845	1,994,167	369,912	2,516,924
ACCUMULATED AMORTIZATION				
Balance, beginning of year	21,531	1,167,165	155,608	1,344,304
Annual amortization	1,079	51,120	18,765	70,964
Amortization disposals	-	(27,431)	(3,745)	(31,176)
BALANCE, END OF YEAR	22,610	1,190,854	170,628	1,384,092
TANGIBLE CAPITAL ASSETS-NET	$ 130,235	$ 803,313	$ 199,284	$ 1,132,832

DRAFT

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

6. ACCUMULATED SURPLUS

The 2025 continuity of accumulated surplus reported on the Statement of Financial Position is as follows:

	Balance Beginning of Year	Annual Deficit	Balance End of Year
Tangible capital assets	$ 1,132,832	$ (18,818)	$ 1,114,014
Unfunded amounts:			
Employee benefits	(6,404)	1,350	(5,054)
Asset retirement obligations	(25,561)	(1,125)	(26,686)
	$ 1,100,867	**$ (18,593)**	**$ 1,082,274**

7. BUDGET FIGURES

The budget adopted for the current year was prepared on a modified accrual basis, and has been restated to conform with the accounting and reporting standards applicable to the actual results. For unbudgeted items (amortization of tangible capital assets and asset retirement obligation accretion), the actual amounts for 2025 were used to adjust the reported budget amounts. A reconciliation of the adopted and reported budgets is presented below.

	Budget
ADOPTED BUDGET:	
Change in general operating surplus	$ -
ADJUSTMENTS:	
Acquisition of tangible capital assets	127,200
Amortization of tangible capital assets	(72,895)
Accretion of asset retirement obligations	(1,125)
ANNUAL SURPLUS	**$ 53,180**

DRAFT

ARMOUR, RYERSON AND BURK'S FALLS MEMORIAL ARENA AND KARL CROZIER COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS
Year Ended December 31, 2025

8. RELATED PARTY TRANSACTIONS

The related party transactions below are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

The following table summarizes the organization's related party transactions with its contributing municipalities during the year:

	2025	2024
Municipal contributions		
Township of Armour	$ 137,224	$ 138,299
Village of Burk's Falls	137,224	138,299
Township of Ryerson	137,224	138,299
Expenses		
Village of Burk's Falls		
Water and wastewater	5,820	7,965

At the end of the year, amounts due from (to) contributing municipalities are as follows:

Village of Burk's Falls	6,150	(3,163)

The amounts due from contributing municipalities are reported in accounts receivable on the Statement of Financial Position. The amounts due to contributing municipalities are reported in accounts payable and accrued liabilities on the Statement of Financial Position. These amounts are non-interest bearing, with no specific terms of repayment.

9. SEGMENT DISCLOSURE AND EXPENSES BY OBJECT

Since the organization's operations are not considered diverse and operations are managed as one department, no segment disclosure has been provided. Supplementary expenses by object information has been omitted as it would not provide additional information not readily determinable from the financial information provided on the Statement of Operations.

10. PENSION AGREEMENTS

The organization makes contributions to the Ontario Municipal Employee Retirement Fund (OMERS), which is a multi-employer plan, on behalf of certain members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2025. The results of this valuation disclosed total actuarial liabilities of $151,365 million with respect to benefits accrued for service with actuarial assets at that date of $150,043 million indicating an actuarial deficit of $1,322 million. Because OMERS is a multi-employer plan, any Plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the organization does not recognize any share of the Plan surplus or deficit.

The amount contributed to OMERS for 2025 was $13,872 (2024 - $11,176) for current service and is included as an expense on the Statement of Operations.

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

FINANCIAL STATEMENTS

DECEMBER 31, 2025

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

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DRAFT

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of
The Corporation of the Municipality of the Village of Burk's Falls

Opinion

We have audited the financial statements of The Corporation of the Municipality of the Village of Burk's Falls Trust Funds ("the Trust Funds"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Corporation of the Municipality of the Village of Burk's Falls Trust Funds as at December 31, 2025, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Funds or to cease operations, or has no realistic alternative but to do so.

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

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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 Trust Fund'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 Trust Fund'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 Trust Funds 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.

DRAFT

North Bay, Canada

Chartered Professional Accountants
Licensed Public Accountants

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2025

	2025	2024
Financial Assets		
Cash	$ 4,695	$ 4,390
Investments *(Note 2)*	133,668	130,901
Total Financial Assets	**138,363**	**135,291**
Liabilities		
Accounts payable and accrued liabilities	6,775	6,604
Net Financial Assets and Accumulated Surplus	**$ 131,588**	**$ 128,687**

DRAFT

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

STATEMENTS OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Revenue		
Capital receipts	$ 2,901	$ 4,862
Annual Surplus	**2,901**	**4,862**
Accumulated Surplus, beginning of year	**128,687**	**123,825**
Accumulated Surplus, end of year	**$ 131,588**	**$ 128,687**

DRAFT

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Annual surplus and increase in net financial assets	$ 2,901	$ 4,862
Net financial assets, beginning of year	128,687	123,825
Net financial assets, end of year	**$ 131,588**	**$ 128,687**

DRAFT

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Operating transactions		
Annual surplus	$ 2,901	$ 4,862
Changes in non-cash items:		
Accounts payable and accrued liabilities	171	4,421
Cash provided by operating transactions	3,072	9,283
Investing transactions		
Change in investments	(2,767)	(9,573)
Cash applied to investing transactions	(2,767)	(9,573)
Net change in cash	**305**	**(290)**
Cash, beginning of year	**4,390**	**4,680**
Cash, end of year	**$ 4,695**	**$ 4,390**

DRAFT

The accompanying notes are an integral part of these financial statements

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

MANAGEMENT RESPONSIBILITY

The financial statements of the trust funds of the Corporation of the Municipality of the Village of Burk's Falls (the "Village") are the responsibility of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of significant accounting policies is provided in Note 1. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management maintains a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

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1. SIGNIFICANT ACCOUNTING POLICIES

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

(i) Reporting Entity
The financial statements reflect the assets, liabilities, revenues and expenses of the Village's trust funds. The Village's assets, liabilities, revenues and expenses are reported separately in the Village's consolidated financial statements.

(ii) Basis of accounting
Sources of revenue and expenses are reported on the accrual basis of accounting. Revenue is recognized in the year in which it is earned 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.

(iii) Cash
Cash includes cash on hand and balances held at financial institutions.

(iv) Revenue Recognition
Capital receipts are recognized when received.

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Financial instruments

Financial instruments are classified as either fair value, amortized cost or cost.

Financial instruments classified as fair value are initially recognized at cost and subsequently carried at fair value. Financing fees and transaction costs on financial instruments measured at fair value are expensed as incurred. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses. Once realized, remeasurement gains and losses are transferred to the Statement of Operations. A Statement of Remeasurement Gains and Losses has not been included as there are no matters to report therein.

Financial instruments classified as amortized cost are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. The effective interest rate method allocates interest income or interest expense over the relevant period, based on the effective interest rate. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement, provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the Statement of Operations.

Financial liabilities (or part of a financial liability) are removed from the Statement of Financial Position when, and only when, they are discharged, cancelled or expire.

The Village's financial instruments are measured according to the following methods:

Financial instrument	Measurement method
Cash	Amortized cost
Investments	Amortized cost
Accounts receivable	Amortized cost
Accounts payable and accrued liabilities	Amortized cost

(vi) Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

DRAFT

THE CORPORATION OF THE MUNICIPALITY OF THE VILLAGE OF BURK'S FALLS TRUST FUNDS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2025

2. INVESTMENTS

Investments are comprised of guaranteed investment certificates, bearing interest at a variable rate linked to the Royal Bank Prime rate of interest and maturing April 16, 2026.

3. FINANCIAL INSTRUMENTS

Risks arising from financial instruments and risk management
The Village is exposed to various risks through its financial instruments. There have been no changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Credit risk
Credit risk is the risk of financial loss to the Village if a debtor fails to honour its contractual obligations. The Village is exposed to this risk as a result of its cash, investments and accounts receivable. The carrying amounts of these financial assets on the Statement of Financial Position represent the maximum credit risk of the Village as at the reporting date. The Village does not believe it is subject to significant credit risk.

Liquidity risk
Liquidity risk is the risk that the Village will not be able to meet its financial obligations as they become due. The Village is exposed to this risk with respect to its accounts payable and accrued liabilities. The Village maintains sufficient cash balances to meet its obligations, and does not believe it is subject to significant liquidity risk.

Market risk
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and equity risk. The Village is not exposed to currency or equity risk as it does not transact in foreign currency or hold equity financial instruments, but it is exposed to interest rate risk.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Village is exposed to interest rate risk on its interest-bearing investments. Fixed-rate instruments subject the Village to a fair value risk, while floating-rate instruments subject it to a cash flow risk.

4. CARE AND MAINTENANCE FUND

The care and maintenance fund administered by the Village is funded by the sale of cemetery interment rights and markers. These funds are invested and earnings derived therefrom can be used to perform maintenance at the Village's cemetery. The operations and investments of the fund are undertaken by the Village in accordance with the regulations of the Funeral, Burial and Cremation Services Act, 2002.

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AGENDA

Delegation Request Form

A Delegation is an opportunity to appear before Council as a Delegation to present information verbally on matters of fact or make a request of the Council. Please refer to page 2 of this form for further information regarding engaging Council through a Delegation.

Completed Forms shall be submitted to the CAO/Clerk and can be dropped off or mailed to, The Village of Burk's Falls, 172 Ontario Street, Burk's Falls, ON P0A 1C0; faxed to 705-382-2273 or emailed to clerk@burksfalls.ca.

Delegate Information (PLEASE PRINT):

Last Name: AGRICULTURE SOCIETY

First Name: ROD BLAKLOCK

Street Number:

Street Name:

Town/City: BURK'S FALLS

Postal Code:

E-mail Address:

Contact Number: [redacted]

Proposed Meeting Date Requested: OCT 20 2026

Alternate Meeting Date Requested:

Purpose of the Delegation: REPORT of THE 2026 FAIR

Background Material Attached:

Power Point Presentation: Yes ○ No ○ Handouts for meeting: Yes ☐ No ☐

Personal information contained on this form is collected under the authority of the *Municipal Freedom of Information and Protection of Privacy Act* and will be used for the purpose of providing correspondence relating to matters before Council.

Please note that all meetings are open to the public except where permitted to be closed under legislated authority. Questions about this collection should be forwarded to the Clerk at 705-382-3138.

Signature: Rod Blaklock Date: Oct 8 2026

APPROVAL:

Council Meeting Date:

CAO/Clerk Signature: Date:

AGENDA

The Municipality of the
VILLAGE OF BURK'S FALLS

172 Ontario Street ● PO Box 160 ● Burk's Falls ON P0A 1C0
P 705-382-3138 ● F 705-382-2273 ● www.burksfalls.net

ARBFMA Manager's Report – October 2026

Date: October 20th, 2026

RECOMMENDATION

Accept this report as information.

BACKGROUND

The facility rental request continues to be steady. Staff are keeping the facility availability up to date with the live Calendar on the website and all customers can also request ice or banquet room time through the app https://app.univerusrec.com/burksfallspub/.

September was the busiest the facility has had since keeping the ice in after the summer programs. September the ice surface rental hours were 224 hours. This is the first season the facility has exceeded 200 hours in September

The hall rentals for September remained steady including Seniors exercises, Cadets, Friends, ARBFAS Fall Fair luncheon, Bible Group, Bingo, Kick Boxing 2 birthday parties and a gold and silver auction.

October has started with about 10 more hours booked than in 2025. Staff expect the ice rental requests to increase slightly for the remainder of the month.

Tri-Council update – Commercial Kitchen discussion

During the arena budget presentation at the Tri-Council meeting, concerns were raised regarding the kitchen and kitchen equipment in the Karl Crozier Room, specifically that the equipment is inadequate for commercial cooking purposes.

ANALYSIS - Kitchen Equipment Concern

- The Burk's Falls Fire Department has imposed restrictions on the types of cooking permitted in the Karl Crozier Room kitchen, which have been in place for well over 16 years.
- The cooking restrictions are in place due to the absence of a fire suppression system in the kitchen.
- The cost of installing a fire suppression system depends on the kitchen's square footage and the size of the required ventilation hood. Based on the size of the kitchen, hall, and equipment requirements, the estimated cost ranges from $8,500 to $25,000.
- The fire suppression system would also require annual maintenance by an approved service provider, with estimated costs of approximately $1,000 per year.

The Municipality of the
VILLAGE OF BURK'S FALLS

172 Ontario Street ● PO Box 160 ● Burk's Falls ON P0A 1C0
P 705-382-3138 ● F 705-382-2273 ● www.burksfalls.net

- Since 2020, only six large events have been booked, with just one involving a cooked meal. For that event, the meal was prepared off-site by a caterer.
- Should demand increase for large events requiring a commercial kitchen, staff will be bringing the matter forward to Council for further discussion and consideration.

MONTHLY ANALYSIS

- There was a small issue with the Zamboni board brush which affected the power steering on the Zamboni. This issue has since been rectified however staff have purchased a reserve board brush motor and fittings to be prepared when this issue happens again
- The official winter season started September 27th
- AMHA is slowly getting their game schedule together and have booked game times when available from October through to the end of February.
- Staff have been trying a few different hours to open the snack bar for minor sports groups and games. Staff will analyze and make changes and adjustments as required.
- Public skating has been good so far this season but not yet overwhelming – staff are optimistic the attendance will increase when the colder weather arrives
- The ice rental requests for November are currently in line with those received in 2025.

FINANCIAL IMPACT

N/A

HUMAN RESOURSE IMPACT

N/A

OPTIONS

The Council accepts this report as information and discussion

Graham Smith
Graham Smith RRFA/CIT
ARBFMA Manager

AGENDA

The Municipality of the
VILLAGE OF BURK'S FALLS

172 Ontario Street ● PO Box 160 ● Burk's Falls ON P0A 1C0
P 705-382-3138 ● F 705-382-2273 ● www.burksfalls.net

Report from Public Works for Asbestos Removal

Council meeting for October, 2026

RECOMMENDATIONS: To accept the Friable/Non-Friable Asbestos-Containing Materials bid submission by Thermo Coustics Ltd.

BACKGROUND/ITEMS TO DISCUSS/ACTIVITY:
The previous report failed to include the second location for the Asbestos removal. The Analysis portion will show the correct results from the tender.
In 2024 EXP performed a study on the presents of Asbestos in municipally owned facilities. There are two remaining locations that Asbestos materials exist (Municipal office and Nelson Muffler pumphouse). The auditor has requested the removal of the Asbestos materials, and The Village of Burk's Falls issued a tender for the work. The professional removal of such materials will show support for the Health and Safety for the staff of The Village of Burk's Falls.

ANALYSIS:
The tender received three bid submissions for the tender. The following chart shows the results:

Company	172 Ontario Street removal Price (PLus HST)	Nelson Muffler pumphouse price (plus HST)	Total	All Mandatories met
Tri-Phase Group Inc.	$3,447	$3,307	$6,754	No
Dino Sales	$5,000	$3,250	$8,250	Yes
Thermo Coustics Ltd.	$3,252	$3,240	$6,492	Yes

The work is in the budget for 2026, and the amount budgeted is $5,000 for each location, so we are still under budget.

HUMAN RESOURCES IMPACT:
The human resource impact is to notify the successful company. The work done at 172 Ontario Street will require some disturbances in the work day for the removal of Asbestos to be completed.
FINANCIAL IMPACT:
See the above chart in the Analysis Section.

OPTIONS / END WITH RECOMMENDED OUTCOME:
1. To accept the price Thermo Coustics Ltd..
2. To accept the price from another submission.

_____
Signature, Department

AGENDA

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Report For Public Works for Work Order Software

Date: October 14, 2026, 2026

RECOMMENDATION: approve the purchase of the software program from asset pool.

BACKGROUND

Currently Public Works performs duties and records generalized data recording the work completed. With Asset pool software work orders can be issued that are timestamped and GPS located. The work is timestamped when the work is completed. With ever increasing Minimum Maintenance Standard requirements it is very beneficial to reduce the liability of the municipality as well as the ability to have items tracked. With the Asset Pool software, we can also record asset inspections which will be time stamped and recorded in electronic form.

ANALYSIS

An example would be a pothole. A pothole gets noticed on Ontario Street, from there a work gets issued with the software by using a dropdown menu on the tablet with GPS co-ordinates, The person the work order is issued to, then repairs the pothole, fills in the electronic work order as completed and done. This information will provide data showing the time the pothole was noticed to repaired to meet minimum standards as well as tracking the number of potholes filled repaired and the locations of them, giving valuable planning information.

We have looked at two other software providers for work orders with each having their own pros and cons. The other two require more costs, and equipment, but record more information. The Asset Pool software will provide the data recording collection needed to help reduce the liability, and record asset conditions.

FINANCIAL IMPACT

One-time fee $1,500 (reg. $2,000)
Monthly fee $345 ($4,140 annually)
Pricing includes training, complete set-up, form digitization, unlimited user profiles, and up to 1,000 inspections per month.

HUMAN RESOURSE IMPACT

Training, assist with the form approval, and increase efficiency and data recording.

ENVIROMENTAL IMPACT

None.

OPTIONS

1. Accept the recommendation.
2. Keep things the way they are.
3. Adopt a different work order program.

Derek Smith
Village of Burk's Falls, Public works, Foreman

AGENDA

Section: **Employee Management**	Policy Number: **C-1.1**
Sub-section: ***Recruitment and Selection***	Effective Date: February 20, 2020
Subject: ***Hiring Procedure***	Revision Date: September 17, 2026
	Page: 1 of 1

Hiring Procedure

Purpose:

To outline the hiring process used by The Joint Building Committee.

Policy:

1. To ensure that The JBC selects the most qualified candidates, a rigorous recruitment and selection process will be used.

2. This process will generally consist of the following steps:

   - Placing a job advertisement and/or using an internal job posting;
   - Requiring the submission of a resume;
   - Panel interview of candidates;
   - Background and reference checks;
   - Scoring candidates on each step of the process.

3. The JBC will not discriminate against any person in the course of hiring, on the basis of race, religion, national origin, citizenship, sex, sexual orientation, age, marital status, disability, physical handicap or any other basis.

4. If a selected applicant requests accommodation for a disability, the JBC shall consult with the applicant and provide or arrange for provisions of suitable accommodation that takes into account the applicants disability.

5. Every position advertised for hiring, shall have a complete and current job description available for the applicant to review. The job description shall outline the qualifications required to fill the position as well as expectations for the position, and any other pertinent information.
   A statement indicating:
   "Only those candidates selected for interview will be contacted. Personal information is collected under the authority of the Municipal Freedom of Information and Protection of Privacy Act and is used for the purpose of candidate selection. The Township of Strong is an equal opportunity employer. Accessibility accommodations are available and will be provided upon request in

Section: **Employee Management**	Policy Number: **C-1.1**
Sub-section: ***Recruitment and Selection***	Effective Date: February 20, 2020
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accordance with the Accessibility for Ontarians with Disabilities Act." will be included in the advertisement.

6. The JBC may require that a police background check and/or vulnerable sector check be undertaken and reviewed by the employer prior to any commitment of employment. The JBC may disqualify an applicant in the event that a background check/vulnerable sector check has been received in which a pardon has not been granted or, if granted, has been revoked. An assessment into the details of a conviction may be undertaken before any determination has been made to the suitability of a prospective employee. The cost of the background check/vulnerable sector check shall be the responsibility of the candidate being considered.

7. All interview candidates shall provide a minimum of 2 references and provide either verbal or written authorization for the Township to contact the references.

8. If hired, and once the probationary period has lapsed, the employee will be reimbursed for the full cost of the background check, upon submission of the receipt to the Strong Township Treasury Department.

9. All hiring decisions are subject to the approval of the member municipalities.

10. The Administrator shall provide new employees with specified information in writing before their first day, including the employer's legal name, contact information, workplace description and address, starting wage, pay period, and anticipated hours.

11. The following will only apply in an Emergency Situation: a. Department Heads, with the assistance from the Administration Office, will be responsible for recruiting and hiring temporary/casual employees. b. Temporary/Casual employees may be hired without following the hiring process as described in this policy.

Section: **Terms & Rules of Employment**	Policy Number: **D- 1.5**
Sub-section: ***Scheduling***	Effective Date: September 17, 2026
Subject: ***Statutory Holidays***	Revision Date: September 17, 2026
	Page: 1 of 1

Statutory Holidays

Purpose:

To outline the days on which employees are entitled to a paid holiday.

Policy:

1. In accordance with the *Employment Standards Act,* all permanent Staff are entitled to the following paid public holidays:
   - New Years Day;
   - Family Day;
   - Good Friday;
   - Easter Monday;
   - Victoria Day;
   - Canada Day;
   - Civic Holiday;
   - Labour Day;
   - Truth and Reconciliation;
   - Thanksgiving Day;
   - Remembrance Day;
   - Christmas Day;
   - Boxing Day.

2. Part time staff may be paid a portion or all of the Paid Public Holiday depending upon the formula calculated using the *Employment Standards Act.*

AGENDA

Section: **Compensation**	Policy Number: **B-2.1-A**
Sub-section: ***Benefits***	Effective Date: February 20, 2020
Subject: ***Insurance Benefits***	Revision Date: January 1, 2027
	Page: 1 of 1

Staff Benefits

Purpose:

To establish a benefit structure that helps The Joint Building Committee attract, retain and motivate top employees.

Policy:

1. All permanent Joint Building Committee employees shall receive up to ~~$150.00~~ $300.00 per calendar year for a Boot Allowance. Boots purchased shall be green-triangle Canada Standards Association (CSA) approved steel toed boots, as well as being waterproof and slip resistant.

2. An annual uniform allowance, up to $200.00 for each employee, will be provided for all permanent employees (upon completion of the probationary period) to purchase uniform items as needed. This includes:

    a. Shirts (Joint Building Committee -Building Department) - employees choice of short sleeve, long sleeve or sweatshirt.

    b. Jacket (Joint Building Committee -Building Department) – every 2 years.

3. In cases where the employee is still under probation, boots will not be reimbursed until successful completion of probation.

AGENDA

Application Special Event Permit

For comprehensive definitions and regulations, consult Festival and Events Policy

Permit Number (For Office Use Only)

NAME OF APPLICANT (EVENT ORGANIZER)	NAME OF BUSINESS (OPERATING AS)
Danika McCann	BF Santa Claus Parade
MAILING ADDRESS [redacted]	BUSINESS ADDRESS "
	CITY " / POSTAL CODE "
	BUSINESS PHONE " / FAX

EVENT NAME	DATE OF EVENT
BF Santa Claus Parade	Dec 5, 2026

TYPE OF EVENT

- [x] Parade
- [ ] Group Walk/Run/Cycle
- [ ] Festival
- [ ] Street Event/Block Party
- [ ] Cycling or Running Race
- [ ] Cycling or Running Race

Total expected number of people attending and partcipating:

ROAD CLOSURE REQUIRED [x] Yes [ ] No

Date and Time of Road Closure	End Date and Time of Road Closure
Dec 5, 2026 6 - 8pm	

Road(s) to be Closed: Ontario St - Huston - Yonge

SITE PLAN/MAP- Ensure the following are detailed:

- [x] Controlled Entry Sites
- [x] Emergency Access and Egress Routes
- [ ] Entertainment/Activity Locations
- [ ] Event/Incident Coordination Centre
- [x] Firefighting Equipment
- [ ] First Aid Posts
- [ ] Main Power, Water, and Gas Control
- [ ] Garbage and Recycling Recepticales
- [ ] On-Site Vehicles
- [ ] Restricted Areas
- [ ] Security Locations
- [ ] Set Up/Take Down Area
- [x] Vehicle Access
- [ ] Potable Water Location
- [x] Sanitary/Washroom Facility

DETOUR ROUTE AND DETOUR MAP ATTACHED (ensure the following are detailed on the map)

- Outline the detour route;
- Ensure the detour route is at least 7.0 m wide, allows trucks to turn at corners without crossing into the oncoming lane of traffic or onto adjacent property, and can accommodate normal Village road traffic;
- Show the related signage to be used; and
- Include a list of all equipment and personnel that will be used to properly mark and enforce the detour.

- [ ] Detour Route
- [ ] Details of Detour
- [ ] Location of Detour Signage

AGENDA

Application Special Event Permit

TRAFFIC CONTROL

By signing below, I hereby agree to perform traffic control responsibilities as stated in the current version of Book 7 of the Ontario Traffic Control Manual. I have read and agreed to the enclosed detailed traffic control plan, and I have reviewed the detour within the plan.

Traffic Controller ☐ Municipality ☐ Person Trained in Ontario Traffic Manual Book 7 ☐ Local Police Department ☒ Volunteers.

Name Danika McCann & Rod Blakelock.	**Title**
Signature	

SAFETY PLANS ATTACHED

- ☐ Fireworks and/or Pyrotechnics Plan
- ☐ Emergency Plan
- ☑ Parking Management Plan
- ☐ Sound Management Plan
- ☒ Traffic Management Plan
- ☐ Waste Management Plan
- ☒ Road Closure Sign Management Plan

INSURANCE – V.O.B Covers the insurance

The Organization shall, at its expense, obtain and keep in force prior to approval of this Permit to ten days after the special event, commercial general liability insurance including the following and underwritten by an insurer licensed to conduct business in the Province of Ontario:

- ☐ A limit of liability of not less than $5,000,000/occurrence
- ☐ The Corporation of the Village of Burk's Falls is named as an additional insured
- ☐ Confirmation that the policy contains a provision for cross liability in respect of the named insured, and a severability of interests clause;
- ☐ Non-owned automobile coverage with a limit of at least $2,000,000 including SEF 96 (contractual liability);
- ☐ Products and completed operations coverage (broad form) not less than $2,000,000; and
- ☐ Provide 30 days prior notice in writing of cancellation or material change in policy terms that reduces coverage to the Village

CONFIRMATION

1. I will ensure that the Organization is aware that by providing the required certificate of insurance, the Organization:
2. Approves of this special event permit application; and
3. Authorizes me to act on behalf of the Organization as the Applicant.
4. I am aware of the procedures necessary and risks involved with organizing the special event.
5. I acknowledge that the Village of Burk's Falls roads are not in a new condition and may have imperfections including but not limited to cracks, potholes, pavement distortion, gravel on the pavement, pavement drop off and washout that could contribute to a possible injury to a participant of the event.
6. I have read and understand the Village of Burk's Falls Special Event Permit Procedure and acknowledge that it forms part of the terms and conditions of the Special Events Permit for which I am applying for on behalf of the Organization.
7. I understand the Village has the right to cancel any scheduled event, at its discretion, if the event is deemed unsafe or found in contravention of this policy at any time before or during the event.

SIGNATURE *I have the authority to bind the business/corporation*	TITLE	DATE (MM/DD/YY)
D McCann	Chair	09/10/2026
NAME IN FULL (PLEASE PRINT) Danika McCann		

FOR OFFICE USE ONLY

PERMIT GRANTED ☐ This permit has been inspected and deemed satisfactory	DOCUMENTATION RECEIVED YES ☐ NO ☐	DATED ISSUED

PERMIT NOT GRANTED ☐ This permit has been inspected and does not conform to the Village of Burk's Falls requirements at this time. Further work is required. The following outlines the issues preventing approval and release of the security deposit:

AGENDA

	Village of Burk's Falls	
	September/October List of Accounts for Approval	
Balance Forward (Cheques/Other/EFT)		**538,559.79**
	RBC Activity Fee-September 2026	187.18
	First Data-POS September 2026	80.71
	First Data 2-POS September 2026	149.91
	OCWA-September 2026	9,423.10
	Kubota Loan	1,011.48
	MCAP wire fees	34.00
	Total Payables-September 11 to October 15, 2026	**549,446.17**

Certified Correct this 15th day of October 2026

Tammy Wylie

Tammy Wylie, Treasurer

AGENDA

705-382-2900
www.almaguin-health.org

Minutes: August 6, 2026, 10:00 am via Zoom and at the Township of Perry Municipal Office

Present: Rod Ward (Chair), Delynne Patterson, Margaret Ann MacPhail, Vicky Roeder-Martin (Vice-Chair), Sean Cotton, Brad Kneller, Norm Hofstetter, Jim Ronholm, Cheryl Philip.

Regrets: Tom Bryson, Luke Preston

Guests: Cheryl Harrison, Deb Raynard, Sandy Zurbrigg, Courtney Metcalfe

Called to order at 10:00 a.m. by Chair R. Ward

1. 2026-19 Moved by Jim Ronholm - Seconded by Sean Cotton
   THEREFORE BE IT RESOLVED THAT the Almaguin Highlands Health Council adopt the minutes from the regular meeting of June 4, 2026, as circulated. Carried.
2. **DECLARATION OF PECUNIARY OF INTEREST**: None
3. **DELEGATIONS**: None
4. **RESOLUTIONS PASSED**: None
5. **ITEMS FOR DISCUSSION:**

   a) Muskoka Algonquin Healthcare (MAHC) Update | Cheryl Harrison

   MAHC has yet to receive notification from the province on capital redevelopment. MAHC is one of five (5) hospitals to be proposed affiliates of the new York University School of Medicine and is working with Northern Ontario School of Medicine (NOSM) to build a program in a community that residents with to work, life, and stay.

   MAHC has met with Austin & Leah Toth regarding the move of the cancer clinic. Another patient has also reached out. No changes underfoot at present but they are continuing to listen to patient voices. MAHC is also a part of two regional cancer programs and is engaged in conversations around referrals.

   b) MAOHT PFCPAC Update | Sandy Zurbrigg

   Diane Lloyd and Jim Lawrie were re-elected as PFCPAC co-chairs and engagement is an important goal of the group. One PFCPAC partner will server on the MAOHT Indigenous Engagement Advisory Committee.

Sandy shared a patient experience story that demonstrated how important it is to be attached to a primary care provider. Her son suffered a fracture in his hand, and through Almaguin Highlands FHT received excellent and collaborative care.

c) Almaguin Highlands FHT (AHFHT)Update | Deb Raynard

A nurse will be leaving to attend medical school, and it is hoped that she will return to AHFHT one day. There have been discussions on the mobile cancer clinic and the unit will be in Sundridge in 2027.

A councillor shared another positive patient experience at AHFHT.

d) Activities Related to Catchment Area for Kearney & McMurrich-Monteith Update | Rod Ward

The annual AMO conference is in Ottawa from August 16th to 19th and there will be delegations with the Ministry of Health. One item for discussion is the adding Kearney & McMurrich-Monteith to the physician catchment list.

R. Ward contacted Dr. J. Philpott who responded quickly that one of her team will address this concern. R. Ward and V. Roeder-Martin will be part of an OMA delegation with the MOH on August 17th to discuss this item. It was agreed to keep the message simple but with a big impact; a map of Almaguin Highlands will be created/printed with crayons/markers to draw and show issues.

In another delegation, it was agreed to highlight the work of the AHHC to support physicians and successes it has had. The AHHC Infographic will be shared. This reinforces the work being lead by Dr. J. Philpott, the importance of attachment, and the need for primary care providers.

e) Petition Regarding Cancer Care Services in Huntsville & Bracebridge Update | Rod Ward

Councils are addressing the situation positively. Austin & Leah Toth continue to present to councils and share the petition. Discussion on the plan for future development of services for cancer care. C. Harrison shared that MAHC is engaging with groups to understand patient need and the regional program from a clinical perspective.

f) Future X-Ray Update in Burk's Falls – Update – Rod Ward.

Discussion on the Almaguin Highlands resolution that capital development funds were to be set aside for items in the area (80/20% split) and potential use of those funds for items such as oncology facilities.

It was noted that the x-ray equipment has a limited lifespan, there will not be a new build in Armour, and the municipalities must come together regarding equipment plans.

The Armour Township EOI for development of the wellness clinic was extended to 12 weeks. No funding/support opportunities were put forward. The EOI will be released at a later date.

6. ADJOURNMENT

2026-20 Moved by Vicky Roeder-Martin - Seconded by Sean Cotton
THEREFORE, BE IT RESOLVED THAT the Almaguin Highlands Health Council adjourn at 10:45 a.m. to meet again on September 3, 2006, at 10:00 am at Perry Township. Carried.

AGENDA

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Watt Century Farm House
827 Chetwynd Road
Armour Township

Wiseman's Corner Schoolhouse
112 Midlothian Road
Ryerson Township

MINUTES
REGULAR MEETING
Burk's Falls & District Historical Society
Armour Township Council Chambers, Burk's Falls
Monday, August 17, 2026

Members Present:
Diane Brandt – President
Barry Burton – Vice President
Jarv Osborne – Vice President/Deputy Treasurer
Charlene Watt – Deputy Treasurer/Secretary
Nancy Kyte
Mike Quinton
Lynn McGregor
Leo Petipas
Krista Trulsen
Ben Collings (New Member)

The Members present constituted a quorum.

Call to Order:
The meeting was called to order at 7:02 p.m. Regrets from Peter Hall.
Diane Brandt in the Chair.

Welcome:
Diane welcomed Members.

Approval & Amendments of the Minutes of the Last Meeting:
Acceptance of minutes and adoption of the July 20, 2026 Meeting Minutes as circulated:
Moved by Barry Burton, Seconded by Nancy Kyte. Carried

Treasurer's Report:
The Treasurer's/Financial Report was presented by Jarv Osborne.

The balance of the main bank account as of July 1, 2026, was $12,982.07. During the reporting period, total expenses amounted to $201.37, including hardware store purchases and invoice payments for office supplies to the Township of Armour. Total revenue for the month was $695.00, consisting of $115.00 in donations and $580.00 registrations for the Psychic Days.

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The bank account balance on July 31, 2026 was $13,605.31. **Motion to accept the Treasurer's report and pay the monthly invoices: Moved by Krista Trulsen, Seconded by Nancy Kyte. Carried**

Correspondence:

Diane Brandt advised she received correspondence advising that Net Spectrum has been taken over by Vianet effective August 1, 2026.

Committee Reports:

Wiseman's Corner Schoolhouse Update:

Jordan Wilson was hired for the position and will work Fridays and Saturdays from July 10 to August 29. Regular weekend visitors have been reported, and day camp participants have also attended the property. The summer student advised the President that a bear was observed on the property on one occasion.

Watt Farm House Update:

Members received an update on summer operations and activities at the Heritage Centre. Regular visitors have continued to attend, and summer student Lily Kyte has taken on several projects and contributed to the ongoing operations of the Centre. Plans are underway to rearrange the furniture to accommodate a settee and improve the use of available space. Members noted that the Heritage Centre has reached capacity for the display and storage of additional artifacts. Over the past month, two members of the Watt family visited the Heritage Centre: Karen Kirk-White and Logan Watt. Logan attended with several college friends. Karen provided additional information regarding the historical sleeping arrangements of the Watt family. Diane will document the bedroom allocations for future reference and display the information in the respective bedrooms. Psychic Days have been very successful, with bookings filling quickly. Members noted that this type of programming is well received by the public and has proven to be an effective fundraising initiative.

Membership Committee:

No report was presented. However, Ben Collings paid for a family membership at the beginning of the meeting. The membership payment and accompanying documentation were provided to the Treasurer for processing and record-keeping.

Facilities and Function Committee:

Barry Burton, F&F Committee representative reported on an email that was received from the Township of Armour's CAO: NECO has confirmed that up to $1,500 in Community Economic Development Funds remains available to support an update to the Historical Society's plan, with Karen Jones Consulting estimating a cost of $3,000–$5,000 depending on the level of

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public consultation. To proceed, the Historical Society must approve a project budget by resolution, decide whether to retain Karen Jones Consulting or seek other consultants, and review the previous plan at an upcoming meeting, after which the CAO can apply for the $1,500 in funding.

Members discussed the email and the current state and condition of the Red Building and expressed concern that the building is not presently in a condition that would allow it to be safely and effectively used for public access, programming, or the display of historical artifacts. Members reiterated that appropriate heating is essential to ensure the building is functional and to protect the Society's artifacts from potential damage caused by unsuitable environmental conditions. It was noted that, despite the Society's previous resolution of February 16, 2026, offering up to $5,000 toward the installation of a heating system if needed, there has been no further progress toward addressing the heating requirement. Members emphasized that the Red Building needs to be completed and made functional before the Society can proceed with public use of the facility or finalize its strategic planning for the future. The Society remains willing to work cooperatively with the Township of Armour to resolve the outstanding issues and bring the building into a suitable condition for public access and the safe display and preservation of artifacts.

The Secretary temporarily left the meeting to prepare the resolution as discussed and directed by the Members. The Secretary returned to the meeting and presented the resolution to the Members.

Motion to address the Township of Armour's Red Building Project: Moved by Krista Trulsen, Seconded by Mike Quinton; WHEREAS the Township of Armour received grant funding for the Red Building project;
AND WHEREAS the Red Building project was undertaken by the Township of Armour, including the hiring and direction of the contractor, and was therefore a Township project;
AND WHEREAS members of the Burk's Falls and District Historical Society participated in discussions regarding the intended use, function, and presentation of the Red Building, and the building ultimately constructed does not reflect the project as it was presented or discussed with members of the Historical Society;
AND WHEREAS the Historical Society requires a properly heated and functional building in order to safely display, store, preserve, and protect its artifacts and collections from potential damage caused by unsuitable environmental conditions;
AND WHEREAS on February 16, 2026, the Burk's Falls and District Historical Society passed a resolution to contribute $5,000 toward the installation of the heating system in the Red Building.

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AND WHEREAS the Historical Society remains willing to contribute up to $5,000 toward the installation of a suitable heating system, if required, subject to appropriate arrangements with the Township of Armour;
AND WHEREAS the Historical Society believes that the Red Building must first be completed, heated, made functional for the use of the public and members, and capable of safely accommodating and displaying artifacts before the Society can reasonably commit to a comprehensive strategic plan for its future operations, collections, exhibits, and public programming;
AND WHEREAS the Historical Society is willing and prepared to undertake a strategic planning process once the Red Building has been brought to a functional and suitable condition, including the installation and operation of an appropriate heating system and the completion of any outstanding work necessary for public access and the safe display and preservation of artifacts;
NOW THEREFORE BE IT RESOLVED THAT the Burk's Falls and District Historical Society respectfully requests that Council of the Township of Armour:

1. **Commit to completing the Red Building project** and bringing the building to a finished, functional condition consistent with its intended purpose as a public historical and community facility;
2. **Commit to ensuring that the Red Building is appropriately heated** and maintained at conditions suitable for the safe storage, preservation, and display of historical artifacts;
3. **Identify and complete all outstanding work** required to make the Red Building safe, functional, accessible, and suitable for public access and historical exhibits;
4. **Provide the Historical Society with a clear written outline of the remaining work**, including anticipated timelines, responsibilities, and any outstanding requirements necessary to bring the building into public use;
5. **Recognize that the Historical Society's commitment to a strategic planning process is dependent upon the Red Building first being completed and made functional**, as the Society requires a suitable facility in which to display and protect its artifacts and establish its future operational priorities;
6. **Acknowledge the Historical Society's previously approved potential contribution of up to $5,000 toward the heating system**, as authorized by the Society's February 16, 2026 resolution, and work collaboratively with the Society to determine whether and how that contribution may be applied;
7. **Work collaboratively with the Burk's Falls and District Historical Society** to establish a mutually understood plan for the completion, operation, public access, and future use of the Red Building; and
8. **Commit to continued communication and consultation with the Historical Society** regarding outstanding work on the Red Building and its transition to a functional public historical facility.

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BE IT FURTHER RESOLVED THAT the Burk's Falls and District Historical Society confirms its willingness to work cooperatively with the Township of Armour toward the successful completion and public opening of the Red Building and, once the building is heated, functional, and suitable for the safe display and preservation of artifacts, to undertake a strategic planning process to guide the Society's future activities and use of the facility.
BE IT FINALLY RESOLVED THAT a copy of this resolution be forwarded to the Council of the Township of Armour for consideration and response. **Carried**

Motion to proceed with the development of a strategic plan: Moved by Barry Burton, Seconded by Leo Petipas; WHEREAS the Burk's Falls and District Historical Society recognizes the importance of maintaining a current strategic plan to guide the Society's activities, priorities, programming, partnerships, and long-term sustainability;
AND WHEREAS the Society previously developed a 2014 Business Plan, which provides a foundation and historical reference for the Society's organizational development and future planning;
AND WHEREAS the Society wishes to update and build upon the previous business planning work to establish a current strategic plan that reflects the Society's present needs, priorities, and opportunities;
AND WHEREAS Karen Jones Consulting has indicated that its team is available to provide a cost-effective and high-quality update to the Society's previous plan, with the scope and cost to be influenced by the level of public and community consultation desired by the Society;
AND WHEREAS the Northeast Community Opportunities (NECO) Community Economic Development Funds have confirmed that funding remains available and have encouraged the Society to submit an application for funding of up to $1,500 toward the project;
THEREFORE BE IT RESOLVED THAT the Burk's Falls and District Historical Society approve the development of an updated Strategic Plan, informed by and building upon the Society's 2014 Business Plan;
AND FURTHER BE IT RESOLVED THAT the Society approve **an additional project budget** of $1,500, subject to final confirmation of the scope of work and level of community consultation;
AND FURTHER BE IT RESOLVED THAT the Society authorize the submission of an application to the NECO Community Economic Development Funds for up to $1,500 toward the cost of the strategic planning project;
AND FURTHER BE IT RESOLVED THAT Diane Brandt, President, on behalf of the Burk's Falls and District Historical Society, be authorized to communicate with Karen Jones Consulting **or another authorized consultant** and NECO and to take the necessary steps to advance the project and funding application. **Carried**

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827 Chetwynd Road
Armour Township

Wiseman's Corner Schoolhouse
112 Midlothian Road
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Fundraising Committee:
Nancy Kyte and Lily Kyte provided an update on the status of submissions for the cookbook fundraiser. It was agreed that there continues to be a lack of participation from the public at this time and the deadline for submissions will be removed to encourage community engagement.

General Business:

Support Resolution: Beacons of Light British Home Children & Child Migrants:
Members reviewed a press release from the British Home Children Advocacy and Research Association (BHCARA) regarding the "Beacons of Light British Home Children & Child Migrants Sesquicentennial International Tribute," recognizing the more than 100,000 British Home Children and Child Migrants sent to Canada between 1869 and 1948. The initiative encourages communities to participate in a September 28 tribute by illuminating buildings, monuments, or other landmarks in red, white, and blue and/or proclaiming British Home Child Day, in recognition of the significant contributions and difficult experiences of these children and their descendants. **Motion to support the Beacons of Light for British Home Children and Child Migrants Tribute: Moved by Nancy Kyte, Seconded by Krista Trulsen;** That the Burk's Falls and District Historical Society supports the Township of Alnwick/Haldimand and the Township of Armour in the "Beacons of Light for British Home Children and Child Migrants Tribute"; and
That the Historical Society requests the Province of Ontario continue to support initiatives that recognize, educate and preserve the history; and
That the Burk's Falls and District Historical Society respectfully urges the Government of Canada to issue a formal public apology to the British Home Children and Child Migrants and their families for Canada's role in the British Child Migration Scheme. **Carried**

Fall Fair:
Diane Brandt advised Members that the Historical Society will host an information booth at the Fall Fair in September and will be located in the Vendors' Market to increase the Society's visibility, engage with the public, and promote its programs and membership. The following members advised that they will attend the Fall Fair and assist with the information booth: Mike Quinton, Lynn McGregor, Ben Collings and Diane Brandt. **Motion to approve the purchase of a canopy tent at a maximum cost of $400: Moved by Barry Burton, Seconded by Mike Quinton, Carried**

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New Business:

Quilt Raffle:
Members discussed the possibility of hosting a raffle at the Fall Fair, featuring a quilt as the prize. The Secretary advised Members of the applicable lottery licensing requirements and the need to ensure that any raffle conducted by the Society complies with all relevant regulations and licensing requirements. Following discussion, Members agreed to place the proposed raffle on hold pending further investigation into the licensing requirements, eligibility, and any associated administrative obligations. The matter will be brought forward for further consideration once the necessary information has been obtained.

Tombstone at the Schoolhouse:
Members discussed the tombstone of D.F. Burk, which is currently located at the schoolhouse. D.F. Burk was the father of David Francis "Frank" Burk III, recognized as the founder of the Village of Burk's Falls. The tombstone was previously removed from a cemetery in Seguin; however, it cannot presently be returned as the municipality has advised that the location of D.F. Burk's grave in the former cemetery is unknown. Members discussed the possibility of relocating the tombstone to the Burk's Falls Cemetery and placing it with his son's grave. Jarv Osborne and Charlene Watt cautioned Members that the municipal cemetery by-law may restrict the placement of multiple headstones on a single plot and that two headstones on one burial plot may not be permitted. Jarv also noted that David Burk's gravesite is enclosed by decorative chain fencing, which needs repair. Jarv agreed to investigate the applicable cemetery requirements and the options for the tombstone and fencing and will report back to Members.

Adjournment:
The next meeting will be held on Monday, September 21, 2026 at the Armour Township Council Chambers. There being no further business, Jarv Osborne moved to adjourn the meeting at 8:49 p.m.

Recorded by
Charlene Watt, Deputy-Treasurer/Secretary

Approved by
Diane Brandt, President

AGEND

DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
P0A 1C0

(705) 382-3332
(705) 382-2954
Fax: (705) 382-2068
Email: admin@armourtownship.ca
Website: www.armourtownship.ca

Date: **August 25, 2026**

Motion # 2026-246

WHEREAS the Council of the Township of Armour has received and reviewed the Staff Report from the CAO regarding the Watt Century Farm House Heritage Centre Red Building Heating and Public Occupancy;

AND WHEREAS Council acknowledges the work of the Burk's Falls and District Historical Society to steward the Heritage Centre for the purposes of preserving and promoting the area's history to the benefit of the communities and municipalities it serves;

AND WHEREAS Council has a demonstrated history of investing in to the facilities at the Watt Century Farm House Heritage Centre to ensure that artifacts are well preserved for future generations;

NOW THEREFORE Council directs staff to proceed with releasing a request for quote (RFQ) to install a furnace in the Red Building for the purposes of ensuring the safe storage of historical artifacts;

AND THAT Council directs staff explore the factors related to the safe public occupancy of the Red Building and establish a collaborative funding solution with Historical Society partners to complete any identified work;

AND THAT Council encourages the Burk's Falls and District Historical Society to establish a business and/or strategic plan to guide their future activities and increase partner confidence to support future investments.

Moved by:			**Seconded by:**	
	Blakelock, Rod	☐	Blakelock, Rod	☑
	Brandt, Jerry	☐	Brandt, Jerry	☐
	Haggart-Davis, Dorothy	☑	Haggart-Davis, Dorothy	☐
	Ward, Rod	☐	Ward, Rod	☐
	Whitwell, Wendy	☐	Whitwell, Wendy	☐

Carried / Defeated _____

Declaration of Pecuniary Interest by: _____

Recorded vote requested by: _____

AGEND

TOWNSHIP OF ARMOUR

DISTRICT OF PARRY SOUND

56 ONTARIO STREET
PO BOX 533
BURK'S FALLS, ON
P0A 1C0

(705) 382-3332
(705) 382-2954
Fax: (705) 382-2068
Email: admin@armourtownship.ca
Website: www.armourtownship.ca

Date: **August 25, 2026**

Recorded Vote:	For	Opposed
Blakelock, Rod	☐	☐
Brandt, Jerry	☐	☐
Haggart-Davis, Dorothy	☐	☐
Ward, Rod	☐	☐
Whitwell, Wendy	☐	☐

AGENDA

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112 Midlothian Road
Ryerson Township

AGENDA

Monday, September 21, 2026
Armour Township Council Chambers, Burk's Falls
Meeting - 7:00 p.m.

Call to Order

1. Introduction/Welcome
2. Approval/Amend Minutes of August 17, 2026 meeting
3. Delegation: Dave Gray, CAO, Township of Armour
4. Treasurer's Report
5. Correspondence
6. Committee Reports
    - Schoolhouse Heritage Centre
    - Farm House Heritage Centre
    - Membership Committee
    - Facilities and Functions Committee
    - Fundraising Committee
7. General Business
    - Donation from Mackay Estate, Kearney: to purchase a war quilt display case
    - Heritage Day 2027
8. New Business
    - 2026 Newsletter
    - Development of a Strategic Plan: Engage Non-Profits, Improve Facilities & Parking
    - Halloween Event with Lions Club
    - Municipal Election 2026 – Township of Armour Representative
9. Adjourn – **Next Meeting is Monday, October 19, 2026 at 7:00 p.m.,**
    Armour Township Council Chambers

AGENDA

Burk's Falls & District Historical Society

Newsletter

CONTENTS

2 Summer Events Recap

4 Heritage Cookbook Project

5 Ontario Street's Rich History

6 Our Heritage Centres

8 Did You Know?

9 Blast From the Past

10 How to Become a Member

Summer 2026

Summer Events Recap

Dinosaur Dig, July 11

Our first event of the summer was our Dinosaur Dig, offering activities based on all things prehistoric. Over 50 attendees came from our community to build their own dinosaurs, excavate fossils, complete a dinosaur scavenger hunt around the Watt Century Farm House, and more! Dinosaur-loving kids and their parents, grandparents, and/or guardians not only enjoyed the activities themselves, but also looking at all of the amazing artifacts in the Watt Century Farm House.

Christmas in July Cookie Decorating, July 25

To celebrate Christmas in July, the Historical Society offered a themed cookie decorating afternoon at the Watt Century Farm House. Attendees decorated cookies in fun Christmas shapes and explored the Farm House, which had been decorated for the holidays! Although more icing made it into mouths rather than onto the cookies, our attendees had a fun time decorating and celebrating Christmas in July!

Psychic Days, August 8 & 19

In August, the Historical Society brought back one of our most popular fundraising events: Psychic Days! With readings provided by local medium Penny Brandt, we hosted four sessions for participants to learn more about themselves through the psychic arts. We are proud to say that all of the sessions were at full capacity, with a total of 39 participants!

We raised almost $800 at the Psychic Days events this summer for the Historical Society's initiatives. Thank you to every participant who joined us for these sessions, and to medium Penny Brandt for donating her valuable time!

Heritage Cookbook Project

In June, the Historical Society launched a new project in our community: the Heritage Cookbook!

For over a century, residents of Burk's Falls, Armour, Ryerson, and the surrounding area have been cooking up delicious meals for their families. The recipes that fed some of the first residents of our region have lasting legacies, passed down through generations to shape the ways we cook for our loved ones today.

This is why the Burk's Falls and District Historical Society has begun working to preserve important culinary and family histories through the creation of a community cookbook. We are inviting our community to share their favourite family recipes from years past, alongside a short story or memory about why it matters to you. Selected entries will be included in our printed cookbook, with proceeds supporting our ongoing work to preserve local history.

We are **currently accepting submissions** for the Heritage Cookbook! If you are interested in sharing a family recipe and memory, please email us at:

bfhistorycookbook@gmail.com

The History of Ontario Street

Ontario Street, or the main street running through the business centre of Burk's Falls, has been home to countless businesses since the street was first functioning in the 1890s. Although it is likely impossible to know of every single business that has operated on Ontario Street over the past 130+ years, we are working to piece together a clearer picture of what Burk's Falls' main street looked like throughout the decades.

1908 | 1950s | 1980s

193 Ontario Street, for example, has a rich history as an important business space in Burk's Falls. In 1898, Dr. A.W. Partridge purchased the building from a Dr. Crawford, and began operating it as his practice and a pharmacy. In 1947, his daughter Beatrice and son-in-law Stanley McVey purchased the pharmacy from him, and the pair re-opened it as McVey's Drug Store. At this time, a young woman named Audrey Bishop worked as an apprentice to the McVeys, and worked for them for 15 years following her graduation from pharmacy school in 1954. Bishop purchased the pharmacy herself in 1969, re-naming it Bishop's Pharmacy. She expanded the space into the former RBC location which had formerly operated in the left side of the building, doubling the size of the pharmacy, and operated it personally for almost 42 years until her retirement in 2011. Bishop's Pharmacy closed upon Bishop's retirement, but 193 Ontario Street is fondly remembered by many as the local pharmacy.

If you have any information or knowledge about businesses operating on Ontario Street throughout the years, please reach out to us via email at:

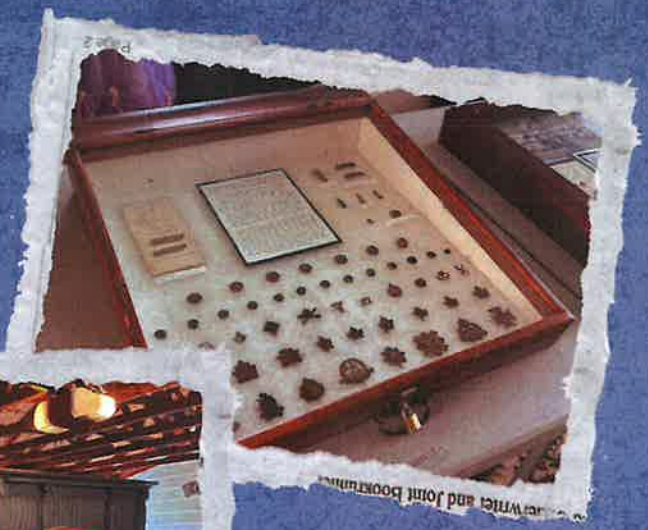
info@burksfallsdistricthistoricalsociety.com

Watt Century Farm House

Take a step back in time at the Watt Century Farm House! Built in 1902, the farm house was home to generations of the Watt family. Filled with local heritage stories and artifacts dating back to the 19th and 20th centuries, the Watt Century Farmhouse is rich with history for anyone to enjoy.

Check out some of our artifacts!

A functioning Singer sewing machine used by Pearl Watt in the 1940s.



A large collection of WWI and WWII era buttons and pins.

A horse-drawn hearse first used by Joseph Hilliar, who started the first funeral home in Burk's Falls in 1905.

Wiseman's Corner Schoolhouse

Built in 1893, Wiseman's Corner Schoolhouse was used for the education of children from Ryerson Township for nearly 67 years. This one-room schoolhouse represents the true setting of a 19th century classroom, offering a glimpse into the daily lives of those who came before us.

Visit us to see artifacts like these:

A model of the S.S. Armour, which operated on the Magnetawan River.

Clay marbles dating back to 1904, locally played with in Kearney.

School bell from the early 1800s, used at Doe Lake Public School.

Did You Know?

By The Flip of a Coin

The Village of Burk's Falls got its name from a coin toss. In 1875, David Francis Burk beached his canoe at the foot of the Falls of the Magnetawan River, deciding to build a home in what would become our village. Henry and Walter Knight, who established the Knight Brothers Factory, arrived very shortly after and also decided to settle on this land. To decide whose name would act as the foundation of the settlement's title, D.F. Burk and the Knight brothers flipped a coin, with Burk ultimately winning the toss. It was decided that the village would be called Burk's Falls--but it very nearly became Knight's Falls in that small but monumental moment.

An illustration of D.F. Burk, 1891

A Poet's Visit

Pauline Johnson

In 1893, the famed Kanyen'kehà:ka (Mohawk) poet Pauline Johnson visited Burk's Falls, performing her works at the Presbyterian Church at 107 Yonge Street. The child of a Kanien'kehà chief and an English mother, Johnson often used the stage name "Tekahionwake," meaning 'double-life.' She was a key figure in the construction of Canadian literature at the turn of the century, drawing from her multicultural heritage to critique colonialism and anti-Indigenous racism in Canada at a time when this discourse was rarely platformed. When she performed in Burk's Falls, over two hundred people gathered to hear her speak.

SCENE OF ACTIVITY — Shown here is the heavy equipment removing earth from the rock to be blasted in widening the Highway 520 in Burks Falls. Blasting operations have already started (Photo by Gough)

March 1964, Burk's Falls Arrow

Blast From the Past

Check out these snippets from older issues of our local newspapers!

BLUEBIRD THEATRE

BURKS FALLS

THURS. - FRI. - SAT
JAN. 23 - 24 - 25

Bye Bye Birdie

with
JANET LEIGH
ANN MARGRET
Ed. Sullivan as himself

SUNDAY MOVIE
at 2 p.m. Jan. 26
Also
" BYE BYE BIRDIE"

MON. - TUES. - WED
27 - 28 - 29

"MARILYN"

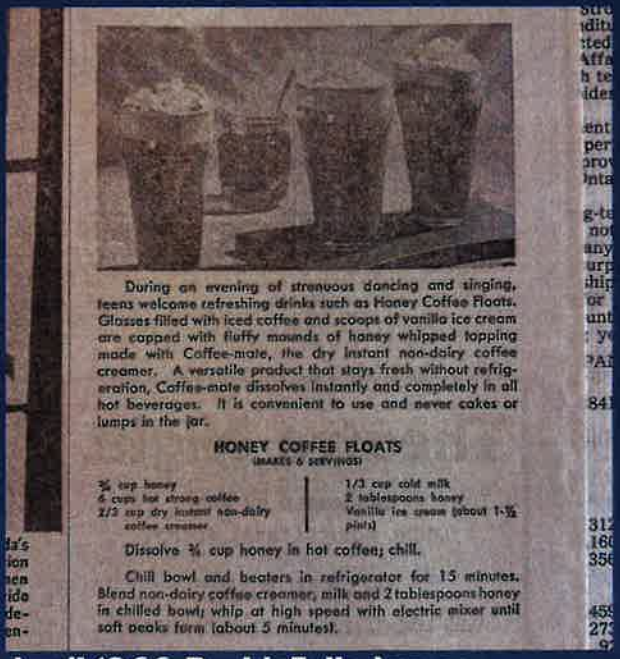
The story of Marilyn Munroe and narrated by Rock Hudson with bit parts from all her great movies.

ALL STAR CAST
TECHNICOLOR

Two Shows Nightly
7:00 and 9:00 P.M.

January 1964, Burk's Falls Arrow

June 1974, Almaguin News



During an evening of strenuous dancing and singing, teens welcome refreshing drinks such as Honey Coffee Floats. Glasses filled with iced coffee and scoops of vanilla ice cream are capped with fluffy mounds of honey whipped topping made with Coffee-mate, the dry instant non-dairy coffee creamer. A versatile product that stays fresh without refrigeration, Coffee-mate dissolves instantly and completely in all hot beverages. It is convenient to use and never cakes or lumps in the jar.

HONEY COFFEE FLOATS
(MAKES 6 SERVINGS)

¾ cup honey
6 cups hot strong coffee
2/3 cup dry instant non-dairy coffee creamer
1/3 cup cold milk
2 tablespoons honey
Vanilla ice cream (about 1-½ pints)

Dissolve ¾ cup honey in hot coffee; chill.

Chill bowl and beaters in refrigerator for 15 minutes. Blend non-dairy coffee creamer, milk and 2 tablespoons honey in chilled bowl; whip at high speed with electric mixer until soft peaks form (about 5 minutes).

April 1966, Burk's Falls Arrow

How to Become a Member

Help preserve our area's local history by becoming a member of the Burk's Falls & District Historical Society. Your membership supports our initiatives, events, and the preservation of artifacts in our collection.

Annual Individual Membership
$10.00

Annual Family Membership
$20.00

Contact Us:
(705) 571-3308
info@burksfallsdistricthistoricalsociety.com

Check our our website:
www.burksfallsdistricthistoricalsociety.com

AGENDA

Join us in your costume for a spooktacular event

TRICK OR TREAT

Saturday
31 ST
OCTOBER
6 - 8 pm

GAMES & PRIZES
CANDIES & TREATS

Burk's Falls Arena,
Karl Crozier Room
220 Centre Street

FREE ADMISSION

LIONS INTERNATIONAL

Legion Branch 405

BURK'S FALLS & DISTRICT HISTORICAL SOCIETY

Made with PosterMyWall.com

AGENDA

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MINUTES
REGULAR MEETING
Burk's Falls & District Historical Society
Armour Township Council Chambers, Burk's Falls
Monday, September 21, 2026

Members Present: Diane Brandt – President
Barry Burton – Vice President
Jarv Osborne – Vice President/Deputy Treasurer
Charlene Watt – Deputy Treasurer/Secretary
Nancy Kyte
Jenny Hall
Peter Hall
Lynn McGregor
Leo Petipas
Krista Trulsen
Nieves Guijarro
Edythe Brickmore (New Member)

Guest: Dave Gray, CAO, Township of Armour

The Members present constituted a quorum.

Call to Order:
The meeting was called to order at 6:54 p.m.
Diane Brandt in the Chair.

Welcome:
Diane welcomed Members and the guest. The new Member, Edythe Brickmore was acknowledged.

Approval & Amendments of the Minutes of the Last Meeting:
Acceptance of minutes and adoption of the August 17, 2026 Meeting Minutes as circulated:
Moved by Krista Trulsen, Seconded by Peter Hall. Carried

Delegation:
Dave Gray, CAO for the Township of Armour, provided a status update regarding the heating system for the Red Building. A copy of the Township of Armour's resolution #2026-246 dated August 25, 2026 providing direction to the CAO regarding the Watt Century Farm House

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Heritage Centre was circulated. A Request for Quotation (RFQ) has been issued, with a closing date of September 29, 2026, and is currently advertised on the Township's website. Bidders have also been invited to submit optional quotations for compatible air-conditioning and humidification components. The work is required to be completed by October 30, 2026. The Township of Armour will award the contract to the successful bidder.

The CAO also encouraged the Historical Society to proceed with the development of a strategic plan and offered assistance with the preparation and submission of a funding application to offset a portion of the project costs.

Expenditures related to the Watt Century Farm House since the Township of Armour assumed title to the property were also discussed. The importance of continued fundraising efforts and the organization's ability to operate in a financially self-sustaining manner was emphasized.

The possibility of entering into a lease agreement between the Historical Society and the Township of Armour is being investigated. The agreement would formalize the arrangement regarding the Historical Society's use of the property and establish the respective responsibilities of the parties.

Questions were asked and answered. Members thanked the CAO for his presentation and expressed their appreciation for his assistance and support.

Treasurer's Report:
The Treasurer's/Financial Report was presented by Jarv Osborne.

The balance of the main bank account as of August 1, 2026, was $13,605.31. During the reporting period, total expenditures amounted to $3,995.47, which included the purchase of a tent, office supplies, expenses related to the Coles Art Market, and summer staff wages.

Total revenue for the month was $5,092.28, consisting primarily of donations, including a $5,000 donation received from Ruth MacKay-Bice.

The bank account balance as of August 31, 2026, was $14,286.87, and the current balance is $15,383.68. **Motion to accept the Treasurer's report and pay the monthly invoices: Moved by Jenny Hall, Seconded by Barry Burton. Carried**

Correspondence: None

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Committee Reports:

Wiseman's Corner Schoolhouse Update:
Members were updated by Diane Brandt on the last month's activity at the schoolhouse. It was a successful summer season. Diane will clean up the centre's artifacts for the season and to prepare the interior for winterization after Thanksgiving.

Watt Farm House Update:
Diane Brandt provided Members with a verbal update regarding the Heritage Centre. Abell Pest Control completed an exterior treatment for cluster flies at the farmhouse, treated the interior of the new Red Building, and conducted an inspection of all previously identified areas of concern. Displays have been rearranged to accommodate recently acquired display cases and a settee. The dining room table has also been relocated to the living room. Diane advised that the Farm House will remain available to visitors by appointment throughout the winter months.

Membership Committee:
Peter Hall provided a verbal report to Members and welcomed our new Member, Edyth Brickmore. Contact details for Ben Collings will be added to the circulation listing.

Facilities and Function Committee:
Barry Burton, F&F Committee representative provided an update to Members on his discussions with the CAO from Armour Township. The next steps are to move forward with a strategic plan and to establish another committee for the project. Per the resolution from the August, 2026 meeting, Diane Brandt will work directly with the consultant. It was agreed that the plan include facility improvements, expansion of a parking area and engaging local non-profit organizations to assist where needed, such as the art club for wall painting and partnering with the Agricultural Society, Legion, Library, Lions Club etc. to host community events.

Fundraising Committee:
Nancy Kyte encouraged Members to explore opportunities to partner with local non-profit organizations on fundraising initiatives, with the goals of sharing resources, reducing costs, and minimizing volunteer fatigue. The submission period for the cookbook will remain open. Diane Brandt returned a quilt that had been proposed as a potential raffle fundraiser. Members agreed that the applicable lottery licensing requirements should be investigated before proceeding with any promotion of the raffle.

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General Business:

Donation from Mackay Estate:
Diane Brandt advised Members that a donation of $5,000 was received from the MacKay Estate in Kearney. Diane informed Members that the donation will be used to purchase a display case and plaque to recognize the donation for the war quilt to protect the artifact. **Motion to authorize the President to oversee and proceed with the purchase of an appropriate display case for the war quilt, using funds from the $5,000 donation received from the MacKay Estate: Moved by Jenny Hall, Seconded by Nancy Kyte. Carried**

Heritage Day 2027:
Diane Brandt addressed Members regarding the importance of beginning preparations for Heritage Day 2027 at the Watt Century Farm House. Various ideas and potential themes for the event were discussed. Nancy Kyte and Peter Hall will bring forward previously discussed ideas and suggestions at the October meeting to allow event planning and coordination to commence during the winter months. Parking arrangements at the Watt Century Farm House will also need to be addressed, with recommendations to be discussed prior to being presented to the Township of Armour. It was also suggested that the Historical Society explore the possibility of hosting a "Part 2" of Heritage Day in conjunction with the Fall Fair.

Fall Fair:
Diane Brandt thanked the Members who volunteered at the 2026 Fall Fair and assisted with promoting the Historical Society's programs and membership. Members agreed that the change in location to the vendor area resulted in increased foot traffic and provided a more favourable location than the previous year.

New Business:

2026 Newsletter:
Members reviewed the 2026 newsletter prepared by summer student Lily Kyte. The newsletter provides an informative overview of the Society's activities, projects, and local history initiatives, while highlighting the work undertaken throughout the year. The newsletter includes a summary of the Society's 2026 season events and activities, as well as an update on the ongoing cookbook project. A feature on the history of Ontario Street provides readers with an opportunity to learn more about the community's historical development and the people and places that have contributed to its heritage. The newsletter also highlights the Society's heritage centres and their role in preserving and sharing local history. The "Did You Know?" section presents interesting historical facts and information intended to engage readers and encourage further interest in local heritage. The "Blast from the Past" section features historic

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newspaper clippings, providing a glimpse into events, people, and stories from the community's past. The newsletter concludes with information regarding Society membership and encourages community members to become involved in supporting the organization and its ongoing efforts to preserve and promote local history and heritage. Members acknowledged the work completed by Lily Kyte in preparing the newsletter and appreciated its comprehensive coverage of the Society's activities and local historical information.

Tombstone at the Schoolhouse:
Jarv Osborne provided an update to Members on last month's meeting inquiry. He consulted with the Village of Burk's Falls regarding the possibility of relocating the tombstone to the Burk's Falls Cemetery and placing it with his son's, David Burk's grave. He was advised that the father's headstone is not permitted on the site per the cemetery by-law. Jarv is continuing conversations with the municipal staff and will report back once additional information is available.

Development of a Strategic Plan:
Members discussed the strategic plan initiative and reiterated the discussion from the Facilities and Functions Committee update that was discussed earlier.

Halloween Event with the Lions Club:
Charlene Watt provided an update regarding the meeting she attended with the Lions Club on September 16, 2026, concerning this year's Halloween event. The event will be held on a Saturday, October 31 from 6:00 p.m. to 8:00 p.m. with more than 300 children expected to attend. A poster promoting the event was circulated to Members. The Lions Club plans to provide additional decorations, games, and prizes this year, and the Historical Society has committed to assisting with the annual event. The arena will be available at approximately 10:00 a.m. for set-up. The Historical Society will provide its own candy and operate the historic fishing game. Nieves will confirm whether she is available to prepare and distribute popcorn again this year. Charlene Watt contacted Collins' Independent and confirmed a donation of juice boxes and cases of water for the event. Donation request letters have also been submitted to the Township of Ryerson and the Township of Armour.

The following Members volunteered to assist in the evening for the Halloween event: Peter Hall, Jenny Hall, Diane Brandt, Lynn McGregor, Charlene Watt, and Krista Trulsen. Members were asked to be at the arena on Halloween night by 5:00 p.m.

Members volunteering to assist with set-up are Jarv Osborne, who will bring the kiddie pool for the fishing game, Nancy Kyte and her son James, and Charlene Watt. Diane Brandt will purchase 300 bags of chips for the event.

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Armour Township

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Ryerson Township

Barry Burton confirmed that he will once again provide a $100 donation for the 2026 event on behalf of his business, Burton Lighting Network Limited. Members expressed their appreciation to Barry for his generous contribution.

Georgian College Students Visit:
Barry Burton presented information regarding the upcoming visit on Wednesday, September 23, 2026, when students from the Museum & Archive Studies Program at Georgian College, along with the Curator from the Simcoe County Museum, will be visiting the Watts Farm House. Lunch will be provided for approximately 18 people. Barry has contacted the Legion, who has agreed to prepare and deliver the lunch at a cost of $15.00 per person, for a total estimated cost of $270.00. Barry proposed that the Society approve an expenditure of up to a maximum of $350.00 to cover the cost of lunch and any related expenses. **Motion to approve an expenditure of up to $350.00 + HST for the September 23, 2026 visit by the Georgian College Museum & Archive Studies students and the Simcoe County Museum Curator. Moved by: Jarv Osborne, Seconded by Krista Trulsen. Carried**

Municipal Election 2026 – Township of Armour Representative:
Charlene Watt addressed Members and advised that a Township of Armour municipal representative will be appointed to the Historical Society following the upcoming municipal election. This representative will serve as the Township's designated liaison with the Society. Charlene also provided formal notice of her resignation from her positions as Secretary and Deputy Treasurer, effective November 30, 2026. She explained that, due to the demands of her current role as Municipal Clerk for the Township of Armour and her increasing workload, she is no longer able to provide the level of administrative support required by the Historical Society. Charlene expressed her appreciation for the opportunity to have supported the Society and confirmed that, although she will be stepping down from her formal positions, she intends to remain involved as a volunteer. She will continue to assist with the administration of the Society's website and social media account, as these platforms are currently connected to the Township of Armour.

Adjournment:
The next meeting will be held on Monday, October 19, 2026 at the Armour Township Council Chambers. There being no further business, Peter Hall moved to adjourn the meeting at 8:46 p.m.

Recorded by
Charlene Watt, Deputy-Treasurer/Secretary

Approved by
Diane Brandt, President

AGENDA

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MINUTES
REGULAR MEETING
Burk's Falls & District Historical Society
Armour Township Council Chambers, Burk's Falls
Monday, September 21, 2026

Members Present: Diane Brandt – President
Barry Burton – Vice President
Jarv Osborne – Vice President/Deputy Treasurer
Charlene Watt – Deputy Treasurer/Secretary
Nancy Kyte
Jenny Hall
Peter Hall
Lynn McGregor
Leo Petipas
Krista Trulsen
Nieves Guijarro
Edythe Brickmore (New Member)

Guest: Dave Gray, CAO, Township of Armour

The Members present constituted a quorum.

Call to Order:
The meeting was called to order at 6:54 p.m.
Diane Brandt in the Chair.

Welcome:
Diane welcomed Members and the guest. The new Member, Edythe Brickmore was acknowledged.

Approval & Amendments of the Minutes of the Last Meeting:
Acceptance of minutes and adoption of the August 17, 2026 Meeting Minutes as circulated:
Moved by Krista Trulsen, Seconded by Peter Hall. Carried

Delegation:
Dave Gray, CAO for the Township of Armour, provided a status update regarding the heating system for the Red Building. A copy of the Township of Armour's resolution #2026-246 dated August 25, 2026 providing direction to the CAO regarding the Watt Century Farm House

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Heritage Centre was circulated. A Request for Quotation (RFQ) has been issued, with a closing date of September 29, 2026, and is currently advertised on the Township's website. Bidders have also been invited to submit optional quotations for compatible air-conditioning and humidification components. The work is required to be completed by October 30, 2026. The Township of Armour will award the contract to the successful bidder.

The CAO also encouraged the Historical Society to proceed with the development of a strategic plan and offered assistance with the preparation and submission of a funding application to offset a portion of the project costs.

Expenditures related to the Watt Century Farm House since the Township of Armour assumed title to the property were also discussed. The importance of continued fundraising efforts and the organization's ability to operate in a financially self-sustaining manner was emphasized.

The possibility of entering into a lease agreement between the Historical Society and the Township of Armour is being investigated. The agreement would formalize the arrangement regarding the Historical Society's use of the property and establish the respective responsibilities of the parties.

Questions were asked and answered. Members thanked the CAO for his presentation and expressed their appreciation for his assistance and support.

Treasurer's Report:
The Treasurer's/Financial Report was presented by Jarv Osborne.

The balance of the main bank account as of August 1, 2026, was $13,605.31. During the reporting period, total expenditures amounted to $3,995.47, which included the purchase of a tent, office supplies, expenses related to the Coles Art Market, and summer staff wages.

Total revenue for the month was $5,092.28, consisting primarily of donations, including a $5,000 donation received from Ruth MacKay-Bice.

The bank account balance as of August 31, 2026, was $14,286.87, and the current balance is $15,383.68. **Motion to accept the Treasurer's report and pay the monthly invoices: Moved by Jenny Hall, Seconded by Barry Burton. Carried**

Correspondence: None

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Committee Reports:

Wiseman's Corner Schoolhouse Update:
Members were updated by Diane Brandt on the last month's activity at the schoolhouse. It was a successful summer season. Diane will clean up the centre's artifacts for the season and to prepare the interior for winterization after Thanksgiving.

Watt Farm House Update:
Diane Brandt provided Members with a verbal update regarding the Heritage Centre. Abell Pest Control completed an exterior treatment for cluster flies at the farmhouse, treated the interior of the new Red Building, and conducted an inspection of all previously identified areas of concern. Displays have been rearranged to accommodate recently acquired display cases and a settee. The dining room table has also been relocated to the living room. Diane advised that the Farm House will remain available to visitors by appointment throughout the winter months.

Membership Committee:
Peter Hall provided a verbal report to Members and welcomed our new Member, Edyth Brickmore. Contact details for Ben Collings will be added to the circulation listing.

Facilities and Function Committee:
Barry Burton, F&F Committee representative provided an update to Members on his discussions with the CAO from Armour Township. The next steps are to move forward with a strategic plan and to establish another committee for the project. Per the resolution from the August, 2026 meeting, Diane Brandt will work directly with the consultant. It was agreed that the plan include facility improvements, expansion of a parking area and engaging local non-profit organizations to assist where needed, such as the art club for wall painting and partnering with the Agricultural Society, Legion, Library, Lions Club etc. to host community events.

Fundraising Committee:
Nancy Kyte encouraged Members to explore opportunities to partner with local non-profit organizations on fundraising initiatives, with the goals of sharing resources, reducing costs, and minimizing volunteer fatigue. The submission period for the cookbook will remain open. Diane Brandt returned a quilt that had been proposed as a potential raffle fundraiser. Members agreed that the applicable lottery licensing requirements should be investigated before proceeding with any promotion of the raffle.

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General Business:

Donation from Mackay Estate:
Diane Brandt advised Members that a donation of $5,000 was received from the MacKay Estate in Kearney. Diane informed Members that the donation will be used to purchase a display case and plaque to recognize the donation for the war quilt to protect the artifact. **Motion to authorize the President to oversee and proceed with the purchase of an appropriate display case for the war quilt, using funds from the $5,000 donation received from the MacKay Estate: Moved by Jenny Hall, Seconded by Nancy Kyte. Carried**

Heritage Day 2027:
Diane Brandt addressed Members regarding the importance of beginning preparations for Heritage Day 2027 at the Watt Century Farm House. Various ideas and potential themes for the event were discussed. Nancy Kyte and Peter Hall will bring forward previously discussed ideas and suggestions at the October meeting to allow event planning and coordination to commence during the winter months. Parking arrangements at the Watt Century Farm House will also need to be addressed, with recommendations to be discussed prior to being presented to the Township of Armour. It was also suggested that the Historical Society explore the possibility of hosting a "Part 2" of Heritage Day in conjunction with the Fall Fair.

Fall Fair:
Diane Brandt thanked the Members who volunteered at the 2026 Fall Fair and assisted with promoting the Historical Society's programs and membership. Members agreed that the change in location to the vendor area resulted in increased foot traffic and provided a more favourable location than the previous year.

New Business:

2026 Newsletter:
Members reviewed the 2026 newsletter prepared by summer student Lily Kyte. The newsletter provides an informative overview of the Society's activities, projects, and local history initiatives, while highlighting the work undertaken throughout the year. The newsletter includes a summary of the Society's 2026 season events and activities, as well as an update on the ongoing cookbook project. A feature on the history of Ontario Street provides readers with an opportunity to learn more about the community's historical development and the people and places that have contributed to its heritage. The newsletter also highlights the Society's heritage centres and their role in preserving and sharing local history. The "Did You Know?" section presents interesting historical facts and information intended to engage readers and encourage further interest in local heritage. The "Blast from the Past" section features historic

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newspaper clippings, providing a glimpse into events, people, and stories from the community's past. The newsletter concludes with information regarding Society membership and encourages community members to become involved in supporting the organization and its ongoing efforts to preserve and promote local history and heritage. Members acknowledged the work completed by Lily Kyte in preparing the newsletter and appreciated its comprehensive coverage of the Society's activities and local historical information.

Tombstone at the Schoolhouse:
Jarv Osborne provided an update to Members on last month's meeting inquiry. He consulted with the Village of Burk's Falls regarding the possibility of relocating the tombstone to the Burk's Falls Cemetery and placing it with his son's, David Burk's grave. He was advised that the father's headstone is not permitted on the site per the cemetery by-law. Jarv is continuing conversations with the municipal staff and will report back once additional information is available.

Development of a Strategic Plan:
Members discussed the strategic plan initiative and reiterated the discussion from the Facilities and Functions Committee update that was discussed earlier.

Halloween Event with the Lions Club:
Charlene Watt provided an update regarding the meeting she attended with the Lions Club on September 16, 2026, concerning this year's Halloween event. The event will be held on a Saturday, October 31 from 6:00 p.m. to 8:00 p.m. with more than 300 children expected to attend. A poster promoting the event was circulated to Members. The Lions Club plans to provide additional decorations, games, and prizes this year, and the Historical Society has committed to assisting with the annual event. The arena will be available at approximately 10:00 a.m. for set-up. The Historical Society will provide its own candy and operate the historic fishing game. Nieves will confirm whether she is available to prepare and distribute popcorn again this year. Charlene Watt contacted Collins' Independent and confirmed a donation of juice boxes and cases of water for the event. Donation request letters have also been submitted to the Township of Ryerson and the Township of Armour.

The following Members volunteered to assist in the evening for the Halloween event: Peter Hall, Jenny Hall, Diane Brandt, Lynn McGregor, Charlene Watt, and Krista Trulsen. Members were asked to be at the arena on Halloween night by 5:00 p.m.

Members volunteering to assist with set-up are Jarv Osborne, who will bring the kiddie pool for the fishing game, Nancy Kyte and her son James, and Charlene Watt. Diane Brandt will purchase 300 bags of chips for the event.

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Barry Burton confirmed that he will once again provide a $100 donation for the 2026 event on behalf of his business, Burton Lighting Network Limited. Members expressed their appreciation to Barry for his generous contribution.

Georgian College Students Visit:
Barry Burton presented information regarding the upcoming visit on Wednesday, September 23, 2026, when students from the Museum & Archive Studies Program at Georgian College, along with the Curator from the Simcoe County Museum, will be visiting the Watts Farm House. Lunch will be provided for approximately 18 people. Barry has contacted the Legion, who has agreed to prepare and deliver the lunch at a cost of $15.00 per person, for a total estimated cost of $270.00. Barry proposed that the Society approve an expenditure of up to a maximum of $350.00 to cover the cost of lunch and any related expenses. **Motion to approve an expenditure of up to $350.00 + HST for the September 23, 2026 visit by the Georgian College Museum & Archive Studies students and the Simcoe County Museum Curator. Moved by: Jarv Osborne, Seconded by Krista Trulsen. Carried**

Municipal Election 2026 – Township of Armour Representative:
Charlene Watt addressed Members and advised that a Township of Armour municipal representative will be appointed to the Historical Society following the upcoming municipal election. This representative will serve as the Township's designated liaison with the Society. Charlene also provided formal notice of her resignation from her positions as Secretary and Deputy Treasurer, effective November 30, 2026. She explained that, due to the demands of her current role as Municipal Clerk for the Township of Armour and her increasing workload, she is no longer able to provide the level of administrative support required by the Historical Society. Charlene expressed her appreciation for the opportunity to have supported the Society and confirmed that, although she will be stepping down from her formal positions, she intends to remain involved as a volunteer. She will continue to assist with the administration of the Society's website and social media account, as these platforms are currently connected to the Township of Armour.

Adjournment:
The next meeting will be held on Monday, October 19, 2026 at the Armour Township Council Chambers. There being no further business, Peter Hall moved to adjourn the meeting at 8:46 p.m.

Recorded by
Charlene Watt, Deputy-Treasurer/Secretary

Approved by
Diane Brandt, President

AGENDA

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AGENDA

Monday, October 19, 2026
Armour Township Council Chambers, Burk's Falls
Meeting - 7:00 p.m.

Call to Order

1. Introduction/Welcome
2. Approval/Amend Minutes of September 21, 2026 meeting
3. Treasurer's Report
4. Correspondence
5. Committee Reports
   - Schoolhouse Heritage Centre
   - Farm House Heritage Centre
   - Membership Committee
   - Facilities and Functions Committee
     - Heating System/RFQ – project update
     - Strategic Plan – next steps and committee formation
   - Fundraising Committee
6. General Business
   - Halloween Party @ Arena - Update
   - Heritage Day 2027 – themes, planning and parking
   - Secretary/Deputy Treasurer transition
   - Tombstone – Follow-up
   - Georgian College / Museum & Archive Studies Visit – Follow-Up
7. New Business
   - Remembrance Day & Burk's Falls Legion's Poppy Fund - *resolution*
   - Santa Claus Parade: Participate or Donate – *resolution*
8. Adjourn – **Next Meeting is Monday, November 16, 2026 at 7:00 p.m.,**
   Armour Township Council Chambers

AGENDA

JOINT BUILDING COMMITTEE MEETING

Minutes
Thursday, September 17, 2026 at 6:00 p.m.
Township of Strong Office

The Zoom Link to attend the virtual meeting is available on the website;
https://calendar.strongtownship.com/meetings

Present: Burk's Falls – Absent
Joly – Budd Brown (in person)
Machar – Pearl Ivens (Alternate for Neil Scarlett; in person)
Ryerson – Glenn Miller (in person)
South River – Robert Brooks (virtual at 6:18pm)
Strong – Marianne Stickland (in person)
Sundridge – Luke Preston (virtual)

Absent: Ashley Brandt; Neil Scarlett

Staff Present: CBO; Brian Dumas (in person) and Secretary; Jennifer Martin (in person)

Guests: No guests attended.

1. Call to Order
The Joint Building Committee meeting was called to order at 6:00 pm by the JBC Chair.

2. Declaration of Pecuniary Interest
No pecuniary interest was declared by the JBC members attending.

3. Approval of Agenda
Resolution # 2026-014
Moved by: Marianne Stickland **Seconded by: Glenn Miller**
Be it resolved that this committee does hereby approve the agenda of the regular meeting for September 17, 2026 as presented.
Carried

4. Delegation
No requests were submitted.

5. Adoption of Minutes
5.1 June 18, 2026
Resolution # 2026-015
Moved by: Luke Preston **Seconded by: Pearl Ivens**
Be it resolved that this committee does hereby adopt the minutes of the regular meeting of June 18, 2026 as circulated.
Carried

6. Approval of Financials
6.1 Financial Report June 2026
6.2 Financial Report July 2026
6.3 Financial Report August 2026
Resolution # 2026-016
Moved by: Marianne Stickland **Seconded by: Glenn Miller**

DRAFT

AGENDA

JOINT BUILDING COMMITTEE MEETING

Minutes
Thursday, September 17, 2026 at 6:00 p.m.
Township of Strong Office

Be it resolved that this committee does hereby approve the following expenses of;

- June 2026 $55,502.61
- July 2026 $29,004.35
- August 2026 $32,733.56

and accepts the Financial Reports for June, July and August 2026.
Carried

7. Items of Discussion
7.1 2025 Audited Financial Statements & Report
Resolution # 2026-017
Moved by: Luke Preston **Seconded by: Peral Ivens**
Be it resolved that this committee has hereby received and reviewed the 2025 Draft Audited Financial Statements & Report to Council.
Carried

7.2 Policy Changes – C-1.1 Hiring Procedures (Legislative)
Resolution # 2026-018
Moved by: Marianne Stickland **Seconded by: Glenn Miller**
Be it resolved that this committee does hereby accept the recommended policy changes to; C-1.1 Hiring Procedures.
Carried

7.3 Policy Changes – D-1.5 Statutory Holidays
Resolution # 2026-019
Moved by: Peral Ivens **Seconded by: Luke Preston**
Be it resolved that this committee does hereby accept the recommended policy changes to; D-1.5 Statutory Holidays.
Carried

7.4 Policy Changes – B-2.1A Staff Benefits
Resolution # 2026-020
Moved by: Marianne Stickland **Seconded by: Glenn Miller**
Be it resolved that this committee does hereby accept the recommended policy changes to; B-2.1A Staff Benefits.
Carried

8. Staff Reports
Verbal from CBO - McMurrich/Monteith request for membership
Resolution # 2026-021
Moved by: Luke Preston **Seconded by: Glenn Miller**
Be it resolved that this committee does hereby direct CBO to pursue McMurrich/Monteith request for membership and bring back a staff report to the next meeting.
Carried

DRAFT

AGENDA

JOINT BUILDING COMMITTEE MEETING

Minutes

Thursday, September 17, 2026 at 6:00 p.m.

Township of Strong Office

9. Correspondence

9.1 Strong – R2026-243 Audit Results

Received

10. Closed Session

No closed session was required.

11. Adjournment

Resolution # 2026-022

Moved by: Glenn Miller **Seconded by: Peral Ivens**

Be it resolved that this committee does hereby adjourn at 6:34 pm to meet again on October 15, 2026 at 6:00 pm or at the call of the Chair. ***Carried***

_____ _____

Budd Brown, Chair Jennifer Martin, Secretary

DRAFT

AGENDA

Section: **Compensation**	Policy Number: **B-2.1-A**
Sub-section: ***Benefits***	Effective Date: February 20, 2020
Subject: ***Insurance Benefits***	Revision Date: January 1, 2027
	Page: 1 of 1

Staff Benefits

Purpose:

To establish a benefit structure that helps The Joint Building Committee attract, retain and motivate top employees.

Policy:

1. All permanent Joint Building Committee employees shall receive up to ~~$150.00~~ $300.00 per calendar year for a Boot Allowance. Boots purchased shall be green-triangle Canada Standards Association (CSA) approved steel toed boots, as well as being waterproof and slip resistant.

2. An annual uniform allowance, up to $200.00 for each employee, will be provided for all permanent employees (upon completion of the probationary period) to purchase uniform items as needed. This includes:

    a. Shirts (Joint Building Committee -Building Department) - employees choice of short sleeve, long sleeve or sweatshirt.

    b. Jacket (Joint Building Committee -Building Department) – every 2 years.

3. In cases where the employee is still under probation, boots will not be reimbursed until successful completion of probation.

Section: **Employee Management**	Policy Number: **C-1.1**
Sub-section: ***Recruitment and Selection***	Effective Date: February 20, 2020
Subject: ***Hiring Procedure***	Revision Date: September 17, 2026
	Page: 1 of 1

Hiring Procedure

Purpose:

To outline the hiring process used by The Joint Building Committee.

Policy:

1. To ensure that The JBC selects the most qualified candidates, a rigorous recruitment and selection process will be used.

2. This process will generally consist of the following steps:

   - Placing a job advertisement and/or using an internal job posting;
   - Requiring the submission of a resume;
   - Panel interview of candidates;
   - Background and reference checks;
   - Scoring candidates on each step of the process.

3. The JBC will not discriminate against any person in the course of hiring, on the basis of race, religion, national origin, citizenship, sex, sexual orientation, age, marital status, disability, physical handicap or any other basis.

4. If a selected applicant requests accommodation for a disability, the JBC shall consult with the applicant and provide or arrange for provisions of suitable accommodation that takes into account the applicants disability.

5. Every position advertised for hiring, shall have a complete and current job description available for the applicant to review. The job description shall outline the qualifications required to fill the position as well as expectations for the position, and any other pertinent information.
   A statement indicating:
   "Only those candidates selected for interview will be contacted. Personal information is collected under the authority of the Municipal Freedom of Information and Protection of Privacy Act and is used for the purpose of candidate selection. The Township of Strong is an equal opportunity employer. Accessibility accommodations are available and will be provided upon request in

Section: **Employee Management**	Policy Number: **C-1.1**
Sub-section: ***Recruitment and Selection***	Effective Date: February 20, 2020
Subject: ***Hiring Procedure***	Revision Date: September 17, 2026
	Page: 1 of 1

accordance with the Accessibility for Ontarians with Disabilities Act." will be included in the advertisement.

6. The JBC may require that a police background check and/or vulnerable sector check be undertaken and reviewed by the employer prior to any commitment of employment. The JBC may disqualify an applicant in the event that a background check/vulnerable sector check has been received in which a pardon has not been granted or, if granted, has been revoked. An assessment into the details of a conviction may be undertaken before any determination has been made to the suitability of a prospective employee. The cost of the background check/vulnerable sector check shall be the responsibility of the candidate being considered.

7. All interview candidates shall provide a minimum of 2 references and provide either verbal or written authorization for the Township to contact the references.

8. If hired, and once the probationary period has lapsed, the employee will be reimbursed for the full cost of the background check, upon submission of the receipt to the Strong Township Treasury Department.

9. All hiring decisions are subject to the approval of the member municipalities.

10. The Administrator shall provide new employees with specified information in writing before their first day, including the employer's legal name, contact information, workplace description and address, starting wage, pay period, and anticipated hours.

11. The following will only apply in an Emergency Situation: a. Department Heads, with the assistance from the Administration Office, will be responsible for recruiting and hiring temporary/casual employees. b. Temporary/Casual employees may be hired without following the hiring process as described in this policy.

Section: **Terms & Rules of Employment**	Policy Number: **D- 1.5**
Sub-section: ***Scheduling***	Effective Date: September 17, 2026
Subject: ***Statutory Holidays***	Revision Date: September 17, 2026
	Page: 1 of 1

Statutory Holidays

Purpose:

To outline the days on which employees are entitled to a paid holiday.

Policy:

1. In accordance with the *Employment Standards Act,* all permanent Staff are entitled to the following paid public holidays:
   - New Years Day;
   - Family Day;
   - Good Friday;
   - Easter Monday;
   - Victoria Day;
   - Canada Day;
   - Civic Holiday;
   - Labour Day;
   - Truth and Reconciliation;
   - Thanksgiving Day;
   - Remembrance Day;
   - Christmas Day;
   - Boxing Day.

2. Part time staff may be paid a portion or all of the Paid Public Holiday depending upon the formula calculated using the *Employment Standards Act.*

AGENDA

JOINT BUILDING COMMITTEE
P.O. BOX 1120
SUNDRIDGE, ON P0A 1Z0
PHONE 705-384-9444 - FAX 384-9445

RESOLUTION

Date: September 17, 2026 Resolution #2026-018

Moved by MARIANNE

Seconded by GLENN

Be it resolved that this committee does hereby accept the recommended policy changes to;

C-1.1 Hiring Procedures.

✓

Carried **Defeated**

Chairperson

Recorded Vote:	For	Against
Ashley Brandt	.....	.....
Robert Brooks	.....	.....
Budd Brown	.....	.....
Glenn Miller	.....	.....
Luke Preston	.....	.....
Neil Scarlett	.....	.....
Marianne Stickland	.....	.....

Conflict of Interest Declared and Seat(s)

Vacated: _____

AGENDA

JOINT BUILDING COMMITTEE

P.O. BOX 1120

SUNDRIDGE, ON P0A 1Z0

PHONE 705-384-9444 - FAX 384-9445

RESOLUTION

Date: September 17, 2026 Resolution #2026-019

Moved by .....Pearl.....

Seconded by .....Luke.....

Be it resolved that this committee does hereby accept the recommended policy changes to;

D-1.5 Statutory Holidays.

.....✓..... **Carried**

..... **Defeated**

.....[signature]..... **Chairperson**

Recorded Vote:	For	Against
Ashley Brandt	.....	.....
Robert Brooks	.....	.....
Budd Brown	.....	.....
Glenn Miller	.....	.....
Luke Preston	.....	.....
Neil Scarlett	.....	.....
Marianne Stickland	.....	.....

Conflict of Interest Declared and Seat(s)

Vacated: _____

AGENDA

JOINT BUILDING COMMITTEE
P.O. BOX 1120
SUNDRIDGE, ON P0A 1Z0
PHONE 705-384-9444 - FAX 384-9445

RESOLUTION

Date: September 17, 2026 Resolution #2026-020

Moved by MARIANNE

Seconded by GLENN

Be it resolved that this committee does hereby accept the recommended policy changes to;

B-2.1A Staff Benefits.

V
Carried

Defeated

Chairperson

Recorded Vote:	For	Against
Ashley Brandt		
Robert Brooks		
Budd Brown		
Glenn Miller		
Luke Preston		
Neil Scarlett		
Marianne Stickland		

Conflict of Interest Declared and Seat(s)

Vacated: _____

AGENDA

Burk's Falls, Armour & Ryerson Union Public Library

MINUTES

August 19, 2026

The regular meeting of the BFARUPL Board was held on Wednesday, August 19, 2026, at 7:00 PM. Those in attendance were Chairperson Ruth Fenwick; Councillors, Rod Blakelock and Nancy Kyte. Trustees: Donna Luck, Tiffany Monk, Joseph Vella, and Representative: Vicky Roeder-Martin. Absent: Patty Butler, Robert Van der Wijst, Bev Abbott

1. **Call to order** with a quorum present Board Chairperson called the meeting to order at 7:04 PM

2. **Approval of Meeting Agenda**
   Motion #475/26 – Moved by Donna Luck, seconded by Tiffany Monk; that the meeting agenda of the Board of Trustees of August 19, 2026, be accepted as amended to include Armour Township Resolution; Kawartha Credit Union Account switch. Carried

3. **Declaration of conflict of interest**
   No conflicts were declared

4. **Approval of consent Agenda**
   Motion #476/26 – Moved by Donna Luck, seconded by Nancy Kyte; that the consent agenda of the Board of Trustees meeting of August 19, 2026, be approved as presented. Carried
   a) Resolution to accept the **Minutes of June 2026.**
   b) Resolution to accept the **CEO's Report of June & July 2026.**
   c) Resolution to accept the **Financial Statement of July 2026.**

5. **Business arising from the minutes**
   Charity Status was approved. Tax Deductible Receipt and Thank You Letter were revised and approved by members.
6. **Committee Reports**

   FINANCE/BUDGET
   The committee will meet with CEO to draft the 2027 Library Budget. Date set for September 16

   PERSONNEL
   No Report

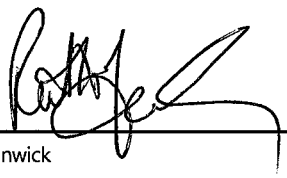
   BUILDING/FUNDRAISING
   Committee meeting August 19 – Tiffany provided an update on the Quilt Silent Auction; Robert's Donation of paintings; Fundraising Gala; Christmas Bake Sale. The committee will reach out to the Friends of the Library for their support.

   POLICY/PLANNING
   The Committee is hoping to meet in September to complete the Strategic Plan
   Motion #477/26 – Moved by Nancy Kyte, seconded by Joe Vella that Policy B-7 Using Artificial Intelligence be adopted as presented. Carried

7. **Correspondence and Information Items**
   -National Canadian Film Day - 2026 Recap
   -OLS Newsletter – Municipal Relations
   -Perth Public Library – AMO delegation
   -Safe Social Media Act (Bill C-34)
   -IPC 2025 Annual Report – Strategic Planning

8. **New Business**
   Members discussed this year's bursary recipients. A decision was reached where the bursary will be given to volunteers
   Township of Armour has circulated Motion # 2026-236 in support of OLA and FOPL call to the Government of Ontario to increase funding for libraries.
   BBQ night parking – library staff came to an agreement with the business across the street about parking during operating hours.
   Seniors Centre space for library programs is under discussion again. Management requires payment for use of space.

9. **Adjournment**
   Motion 478/26 – Moved by Joe Vella, seconded by Rod Blakelock that the Board adjourns this regular Board meeting at 8:45 PM until the next regular Board meeting scheduled for September 16, 2026. Carried

X 

Ruth Fenwick
Library Board Chairperson

AGENDA

CORPORATION OF THE TOWNSHIP OF RYERSON

Date: September 22, 2026 **Resolution Number: R- 135 - 26**

Moved by: Councillor Robertson,

Seconded by: Councillor Patterson,

Be it resolved that leave be given to introduce Bill # 34 -26, being a By-law to authorize the execution of a Live Fire Training Unit Agreement between the Corporations of the Township of Ryerson, Township of Perry, Township of Armour, Village of Burk's Falls, Municipality of Magnetawan, Township of McMurrich/Monteith, and Town of Kearney and further; That By-law 34 -26 be read a First, Second, and Third time, Signed and the Seal of the Corporation affixed thereto and finally passed in Council this 22nd day of September, 2026.

Carried ☑ **Defeated** ☐

Glenn Miller

(Chair Signature)

Declaration of Pecuniary Interest by: _____

RECORDED VOTE					
Vote called by Clerk in random order, Chair to vote last					
Members of Council		**Yea**	**Nay**	**Abstention**	**Absent**
Councillors	Beverly Abbott				
	Glenn Miller				
	Delynne Patterson				
	Dan Robertson				
Mayor	George Sterling				

The Corporation of the Township of Norwich

September 18, 2026

Denis Duguay
CAO-Clerk
The Viallage of Burk's Falls
clerk@burksfalls.ca

Dear Mr. Duguay,

RE: Huntsville Cancer Clinic

At their meeting held Tuesday September 8, 2026, the Council of the Township of Norwich received and supported correspondence from the Village of Burk's Falls regarding their petition to retain the Cancer Treatment Clinic located at Huntsville Memorial Hospital.

Thank you for your advocacy on this matter.

Yours Truly

Sean McCoy MLIS GDPA
Deputy Clerk / Planning Coordinator

cc.
Arpan Khanna, MP – Oxford (arpan.khanna@parl.gc.ca)
Ernie Hardeman, MPP – Oxford (Ernie.Hardemanco@pc.ola.org)

AGENDA

The Municipality of the

VILLAGE OF BURK'S FALLS

Moved By: A-B Date: June 16, 2026

Seconded By: N.K Resolution # 2026-168

Be it resolved;

THAT the Council of The Village of Burk's Falls receives the presentation from Austin Toth;

AND FURTHER THAT Council supports the retention of the Cancer/Oncology Clinic at the Huntsville Memorial Hospital site;

AND FURTHER THAT Council directs staff to allow the collection of signatures via a copy of the available petition to the public at the municipal office.

AND FURTHER THAT Council directs staff to distribute this resolution to all municipalities.

Recorded Vote requested by: _____

Ryan Baptiste	*for / opposed*
Ashley Brandt	*for / opposed*
Sean Cotton	*for / opposed*
Chris Hope	*for / opposed*
Nancy Kyte	*for / opposed*

Pecuniary Interest declared by:

_____

_____

Carried	*Defeated*	*Deferred*
✓		

Mayor

AGENDA

Cancer Clinic Petition Huntsville

Petition Mission Statement - We the undersigned would like to ensure the Cancer Clinic remains in the Huntsville District Memorial Site. We affirm the strategic and equitable treatment option of the Huntsville cancer clinic and its continuing operation".

A person diagnosed with cancer is assessed at a major cancer treatment centre located in Barrie or Sudbury, and provided certain criteria are met can be referred for ongoing treatment at home or if required, to an oncology treatment centre staffed by registered nurses such as is in Huntsville Memorial Hospital Site. For the Almaguin Area, most patients attend Royal Vicotria Hospital – Hutson Regional Cancer Centre in Barrie, Ontario, which has an association with Huntsville Memorial Hospital. The type of cancer, treatment required , available resources and individual patient needs as it relates to the need for treatment closer to home to maximize results are the criteria for admission into the satellite programs.

The East Parry Sound Area (including Almaguin Highlands) is in a unique position depending on your address. People diagnosed with cancer are typically referred to Royal Victoria Hospital in Barrie, located 146 to 187 km away, for assessment and initial treatment. If the patient is fortunate they can receive treatment at an Oncology treatment centre like the one located in Huntsville. These centres require specialized staff, and resources to meet the treatment needs of Cancer patients. Huntsville Memorial Site has that kind of specialize, dedicated medical staff and services which Cancer Patients consider as excellent.

For those residing in the Almaguin Area, attending the Huntsville Oncology Clinic can be from 26 km to 80 km from their residence.

We have heard with concern of the possibility of the Cancer Clinic being moved to Bracebridge. For those residing in the Almaguin Area this would be a significant increase driving for treatment. The extra distance would have more impact during winter months.

It should be noted that the Cancer Clinic was originally located in the Bracebridge Hospital location many years ago. At that time, it was decided to move it Huntsville due to location being one of the rationales.

A further obstacle for many Cancer patients is that they should not drive right after treatment, and someone needs to attend with them.

Cancer Patients in Bracebridge have access to both the Orillia Cancer Clinic (56 km) and the Huntsville Clinic (37km).

While there is apparent discussion of providing "public transportation" from Huntsville to Bracebridge, there are concerns which include but are not limited to:

1) Having compromised immunity system(Cancer patients) being on public transportation is risky
2) The side effects of treatment include nausea and Gastrointestinal issues, which would put patients at further risk on public transportation, not to mention the embarrassment for the patients involved.
3) Having to wait around for public transport would be difficult for the same reasons listed above.

In Summary, the current situation is working well *and equitably for cancer patients. It would be unfortunate to change that.*

AGENDA

Corporate Services Division
789 Broadway Street, Box 3000
Wyoming, ON N0N 1T0

Telephone: 519-845-0801
Toll-free: 1-866-324-6912
Fax: 519-845-0818

October 8, 2026

The Municipality of the Village of Burk's Falls
172 Ontario Street
Box 160
Burk's Falls, ON P0A 1C0

Attention: Camille Bar, Deputy Clerk

Dear Camille Bar:

Re: Lambton County Council Resolution

At its meeting held on Wednesday, October 7, 2026, Lambton County Council passed the following resolution regarding your correspondence numbered CC 10-02-26 requesting support to petition the Government of Ontario, through the Ministry of Tourism Culture and Gaming, to substantially increase and provide sustainable, predictable operating funding for Ontario's Public Libraries:

> *#7: Cook/Boushy: That correspondence CC 10-02-26 be received and filed.*
>
> *Carried.*

Please do not hesitate to contact me should you require anything further.

Sincerely,

Olivia Leger
General Manager, Corporate Services/Clerk

encl: Correspondence CC 10-02-26

cc: Andrew Meyer, Deputy CAO / General Manager, Cultural Services

AGENDA

CC 10-02-26

The Municipality of the

VILLAGE OF BURK'S FALLS

Moved By: RB Date: September 15, 2026

Seconded By: NK Resolution # 2026-256

Be it resolved;

WHEREAS public libraries provide essential services including literacy, education, technology access, employment resources, and community programming;

AND WHEREAS the Burk's Falls, Armour & Ryerson Union Public Library serves the residents of the Village of Burk's Fall and surrounding communities;

AND WHEREAS the provincial funding received by the Burk's Falls, Armour & Ryerson Union Public Library has remained at $13,914 annually since 1990, despite significant increases in the cost of providing library services;

AND WHEREAS the Village of Burk's Falls contribution to library services has increased from $11,788.00 in 2001 to $64,738 in 2026, placing an increasing financial burden on municipal taxpayers;

AND WHEREAS the Ontario Library Association and Federation of Ontario Public Libraries have called for increased and sustainable provincial funding for public libraries;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls petitions the Government of Ontario, through the Ministry of Tourism, Culture and Gaming, to substantially increase and provide sustainable, predictable operating funding for Ontario's public libraries;

AND BE IT FURTHER RESOLVED THAT copies of this resolution be forwarded to the Premier of Ontario, the Minister of Tourism, Culture and Gaming, the local Member of Provincial Parliament, the Association of Municipalities of Ontario (AMO), the Ontario Library Association (OLA), and the Federation of Ontario Public Libraries (FOPL) for their support and advocacy;

AND BE IT FURTHER RESOLVED THAT this resolution be circulated to municipalities across Ontario for their consideration and support.

Recorded Vote requested by: _____

Ryan Baptiste	*for / opposed*
Ashley Brandt	*for / opposed*
Sean Cotton	*for / opposed*
Chris Hope	*for / opposed*
Nancy Kyte	*for / opposed*

Carried *Defeated* *Deferred*

Pecuniary Interest declared by:

_____

_____

Mayor

AC

Amber Chrastina<AChrastina@wainfleet.ca>

Reply | Reply all | Forward

To: Camille Barr; clerk <clerk@county-lambton.on.ca>; Alnwick/Haldimand <info@ahtwp.ca>; +441 others

Wed 10/7/2026 10:29 AM

Good morning,

Please be advised that at its regular meeting held October 6, 2026, the Council of the Corporation of the Township of Wainfleet passed the following motion:

"**THAT** Correspondence Item C228 from the Village of Burk's Falls respecting sustainable provincial funding for Ontario public libraries be received and supported."

Thank you.

The TOWNSHIP of WAINFLEET

Amber Chrastina
Municipal Clerk
905-899-3463 Ext. 224
31940 Highway 3, P.O. Box 40 Wainfleet, ON L0S 1V0
www.wainfleet.ca

The Township values and respects flexible work arrangements. Although I have sent this at a time convenient for me, I do not expect you to read, respond to, or follow up on this email outside your work hours.

AGENDA

Village of Merrickville Wolford
317 Brock Street W PO Box 340
Merrickville, ON K0G 1N0
T: 613-269-4791
W: Merrickville-wolford.ca

October 14, 2026

Re: Resolution of Support - Provincial Funding for Public Libraries

Please be advised that the Council of the Corporation of the Village of Merrickville-Wolford, at its Regular Meeting on October 13, 2026, passed the following motion pertaining to the Resolution of Support - Provincial Funding for Public Libraries:

Resolution #: R-14-10-13-26
Moved by: Councillor Gural
Seconded by: Deputy Mayor Barr

THAT the Council of the Corporation of the Village of Merrickville-Wolford receive for information the resolution from the Municipality of the Village of Burk's Falls regarding sustainable provincial funding for Ontario's public libraries;

AND THAT Council does hereby support and endorse the resolution and direct staff to circulate the resolution of support to the Premier of Ontario, the Minister of Tourism, Culture and Gaming, MPP Steve Clark, AMO, the Ontario Library Association, the Federation of Ontario Public Libraries, and the Municipality of the Village of Burk's Falls.

Carried.

If you have any questions regarding the above resolution, please do not hesitate to contact me by email at clerk@merrickville-wolford.ca.

Thank you.

Julia McCaugherty-Jansman

Julia McCaugherty-Jansman
Clerk

AGENDA

The Municipality of the

VILLAGE OF BURK'S FALLS

Moved By: RB Date: September 15, 2026

Seconded By: NK Resolution # 2026-256

Be it resolved;

WHEREAS public libraries provide essential services including literacy, education, technology access, employment resources, and community programming;

AND WHEREAS the Burk's Falls, Armour & Ryerson Union Public Library serves the residents of the Village of Burk's Fall and surrounding communities;

AND WHEREAS the provincial funding received by the Burk's Falls, Armour & Ryerson Union Public Library has remained at $13,914 annually since 1990, despite significant increases in the cost of providing library services;

AND WHEREAS the Village of Burk's Falls contribution to library services has increased from $11,788.00 in 2001 to $64,738 in 2026, placing an increasing financial burden on municipal taxpayers;

AND WHEREAS the Ontario Library Association and Federation of Ontario Public Libraries have called for increased and sustainable provincial funding for public libraries;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Village of Burk's Falls petitions the Government of Ontario, through the Ministry of Tourism, Culture and Gaming, to substantially increase and provide sustainable, predictable operating funding for Ontario's public libraries;

AND BE IT FURTHER RESOLVED THAT copies of this resolution be forwarded to the Premier of Ontario, the Minister of Tourism, Culture and Gaming, the local Member of Provincial Parliament, the Association of Municipalities of Ontario (AMO), the Ontario Library Association (OLA), and the Federation of Ontario Public Libraries (FOPL) for their support and advocacy;

AND BE IT FURTHER RESOLVED THAT this resolution be circulated to municipalities across Ontario for their consideration and support.

Recorded Vote requested by: _____

Ryan Baptiste	*for / opposed*
Ashley Brandt	*for / opposed*
Sean Cotton	*for / opposed*
Chris Hope	*for / opposed*
Nancy Kyte	*for / opposed*

Carried *Defeated* *Deferred*

Pecuniary Interest declared by:

_____

_____

Mayor

AGENDA

LC Lori Crellin<clerk@tweed.ca>

To: Camille Barr

Reply Reply all Forward

Thu 10/1/2026 1:54 PM

You forwarded this message on Thu 10/1/2026 2:10 PM

View conversation

Good afternoon.

Please be advised that Council of the Municipality of Tweed, in their September 29th Council meeting, passed a resolution to support the Township of Burk's Falls re: Funding for Public Libraries.

Best Regards,

Lori Crellin
Clerk
Municipality of Tweed
clerk@tweed.ca
613-478-2535

The Municipality of Tweed is subject to the *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*. All comments and communications directed to the Municipality are subject to *MFIPPA* and may be deemed releasable under this legislation. If you are not the intended recipient and have received this message in error, please notify me by return email and delete or destroy all copies of this message.

Individuals who submit letters and other information to Council should be aware that any personal information contained within their communications may become part of the public record and may be made available through the Council agenda process which includes publication on the municipality's meetings portal.

P.O. Box 129, 110 Main Street, Sundridge, Ontario, P0A 1Z0

Telephone (705) 384-5316
Fax (705) 384-7874
Email: clerk@sundridge.ca

Village of Sundridge Council Resolution
September 23, 2026
Agenda Item (9.3)

Joint Building Department
Resolution #2026-221
Moved By: Sharon Smith
Seconded By: Vicki Whitmell

THAT the Council for the Corporation of The Village of Sundridge receives the Joint Building Committee's resolutions pertaining to JBC Staff Benefits, JBC Hiring Policy and JBC Statutory Holidays,

AND THAT Council accepts the recommendations of the committee and approves of the following entitlements:

1. Staff Benefits – annual boot purchase allowance of $300.00, and annual uniform allowance of $200.00.
2. Hiring Policy – all the revisions recommended and committee approved under JBC Resolution #2026-018, dated September 17, 2026.
3. Statutory Holiday – the inclusion of the National Day for Truth and Reconciliation (September 30).

Recorded Vote	**For**	**Against**	**Abstain**
Preston, Luke	**Y**		
Smith, Sharon	**Y**		
Whitmell, Vicki	**Y**		
Williamson, Fraser	**Y**		
Jackson, Shawn	**Y**		

CARRIED.

www.sundridge.ca

AGENDA

City of Hamilton
Hamilton City Hall
71 Main Street West, 1st Floor
Hamilton, Ontario L8P 4Y5
www.hamilton.ca

September 24, 2026

Re: Request for the Expansion of Ontario's Deposit-Return Program

Hamilton City Council, at its meeting held on Wednesday, September 9, 2026, passed the following resolution that was included in the minutes of the Public Works Committee meeting from August 31, 2026:

10.2 Request for the Expansion of Ontario's Deposit-Return Program

(Cassar/Hwang)
WHEREAS, Ontario operates a successful deposit-return system for alcohol, seeing an average of 75 percent of all empties returned to Beer Stores each year, and deposit-return provides a consumer incentive to consciously recycle;

WHEREAS, Ontario has the lowest beverage container recovery rate in Canada—at roughly 50% of containers being recycled, and is one of only two provinces in Canada without a deposit-return program for non-alcoholic beverages;

WHEREAS, on average these systems in other provinces achieve a recovery rate of 75% for plastic bottles and 78% for all beverage containers, with Alberta achieving 83% recovery;

WHEREAS, Ontario relies on a residential-only blue box system to collect non-alcoholic containers;

WHEREAS, as much as 30% of beverage products that consumers purchase are consumed away from home and therefore disposed of in public and commercial trash bins and then sent to landfill where those valuable materials are lost;

WHEREAS, according to the Canadian Beverage Association (CBA), recent polling suggests 80% of Ontarians want a deposit-return system and the Ontario government proposed expanding the deposit return program to include non-alcoholic containers in 2023;

WHEREAS, not only do deposit-return systems have high return rates for consumers at home, they also retrieve beverage containers from industrial, commercial and institutional sectors who are incentivized to redeem the deposit value;

WHEREAS, Ontario is uniquely positioned to accelerate the modernization of beverage container recycling since a deposit-return program for alcohol containers, managed by the Beer Store, already exists and could be leveraged for this purpose;

WHEREAS, time is of the essence as Beer Stores are closing, reducing accessibility to locations already outfitted to return beverage containers, and diminishing collection capacity;

WHEREAS, the Government has set 2030 recovery targets, as outlined in Ontario Regulation 391/21 under the Resource Recovery and Circular Economy Act, 2016. These targets include an 80% recovery target for non-alcoholic beverage containers;

WHEREAS, without a deposit-return system, the increased costs to producers could be passed on to consumers;

WHEREAS, AMO "supports broader industry efforts to increase waste diversion rates. This includes industry efforts to establish a model for an expanded and more effective Deposit Return System that includes non-alcoholic beverage containers. A workable solution to reform the existing Deposit Return System will help boost the province's beverage recovery rate and support overall diversion of recycling materials away from landfills.";

WHEREAS, the Canadian Beverage Association is in full support of a deposit-return system because according to the CBA the transition to Circular Materials has not resulted in an increase in materials being recycled, and a deposit-return system promotes higher recycling rates, reduces litter and environmental impact, and helps ensure valuable beverage containers are collected, recycled, and reintegrated into a circular economy; and

WHEREAS, Peel Region, City of Toronto, City of Ottawa, the City of Waterloo and Great Lakes and St. Lawrence Cities Initiative (of which Hamilton is a member) have passed recent motions supporting deposit-return for non-alcoholic beverages.

THEREFORE, BE IT RESOLVED:

(a) That the Corporation of the City of Hamilton urges the province of Ontario to immediately implement a deposit-return program to manage non-alcoholic beverage containers; and

(b) That this resolution will **be distributed** to: the Canadian Minister of Internal Trade and One Canadian Economy, Dominic LeBlanc, the Canadian Minister of Environment and Climate Change, Julie Dabrusin, the Premier of Ontario, Doug Ford, the Ontario Minister of Economic Development, Job Creation and Trade, Victor Fedeli; the Ontario Minister of the Environment,

Conservation and Parks, Todd McCarthy, Hamilton-area MPPs, the Association of Municipalities of Ontario (AMO), and 444 Municipalities in Ontario.

Sincerely,

Matthew Trennum
City Clerk

Cc. Hon. Dominic LeBlanc, Minister of Internal Trade and One Canadian Economy
Hon. Julie Dabrusin, Minister of Environment and Climate Change
Premier Doug Ford
Hon. Victor Fedeli, Minister of Economic Development, Job Creation and Trade
Hon. Todd McCarthy, Minister of the Environment, Conservation and Parks
Jeff Beattie, MPP, Hamilton East - Stoney Creek
Robin Lennox, MPP, Hamilton Centre
Monica Ciriello, MPP, Hamilton Mountain
Donna Skelly, MPP, Flamborough - Glanbrook
Association of Municipalities of Ontario (AMO)
Ontario Municipalities
Councillor Craig Cassar
Councillor Tammy Hwang

AGENDA

9.5.3.

TOWN OF Parry Sound

THE CORPORATION OF THE TOWN OF PARRY SOUND
RESOLUTION IN COUNCIL

NO. 2026 – 110

DIVISION LIST	YES	NO
Councillor **G. ASHFORD**	____	____
Councillor **J. BELESKEY**	____	____
Councillor **P. BORNEMAN**	____	____
Councillor **B. KEITH**	____	____
Councillor **D. McCANN**	____	____
Councillor **C. McDONALD**	____	____
Mayor **J. McGARVEY**	____	____

DATE: September 15, 2026

MOVED BY: _____

SECONDED BY: _____

CARRIED: ✓ **DEFEATED:** _____ **Postponed to:** _____

NOW THEREFORE BE IT RESOLVED that the Council for the Corporation of the Town of Parry Sound supports the Township of Tudor & Casher's resolution regarding a request for review of extended producer responsibility for one-pound single-use propane cylinders; and

FURTHER BE IT RESOLVED that this resolution be forwarded to the Premier of Ontario, the Resource Productivity & Recovery Authority (RPRA) and all municipalities in Ontario.

_____
Mayor Jamie McGarvey

AGENDA

CORPORATION OF THE MUNICIPALITY OF SOUTH HURON
322 Main Street South P.O. Box 759
Exeter Ontario
N0M 1S6
Phone: 519-235-0310 Fax: 519-235-3304
Toll Free: 1-877-204-0747
www.southhuron.ca

September 25, 2026

Via email; doug.fordco@pc.ola.org

Premier Doug Ford
Room 281
Main Legislative Building, Queen's Park
Toronto ON M7A 1A5

RE: OPP 2027 Policing Costs

Please be advised that South Huron Council passed the following resolution at their September 21, 2026, Regular Council Meeting:

Motion: 367-2026
Moved: W. McLeod-Haggitt
Seconded: T. Oke

Whereas the Municipality of South Huron is policed by the Ontario Provincial Police and has budgeted $2,140,181 for its 2026 annual OPP policing contract; and Whereas this represents approximately 15% of South Huron's 2026 tax levy supported operating costs; and

Whereas the Municipality has received correspondence dated August 14, 2026 from the Honourable Michael S. Kerzner, Solicitor General, advising that for the 2027 calendar year no OPP-policed municipality will experience an increase of more than 11% in its total amount payable for OPP policing compared with 2026, excluding services separately acquired through an agreement with the OPP; and

Whereas a projected increase of 11% in 2027 would result in an additional municipal cost of up to $235,420 increasing South Huron's annual OPP cost to as much as $2,375,601; and

Whereas this projected increase in 2027 would result in annual OPP policing costs changing significantly over the past two years, with total costs rising from 2025 to 2027 by approximately $447,510, or 23%, placing sustained pressure on the Municipality's property tax supported operating budget; and

Whereas municipalities must balance legislated infrastructure, service-delivery, affordability and fiscal-responsibility obligations, while having limited revenue tools and a primary reliance on property taxation;
NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of South Huron:

1. **Acknowledges the Province of Ontario's action to limit the 2027 OPP municipal policing cost increase to no more than 11%;**

2. **Expresses concern that an increase of up to 11% in a single year remains significant for small and rural municipalities and is not, by itself, a sustainable long-term solution;**

3. **Requests that the Province of Ontario establish a permanent, transparent and sustainable multi-year framework for OPP municipal policing costs that :**

- **includes a reasonable and predictable maximum annual increase in municipal OPP policing costs, taking into consideration municipal revenue growth, inflation, assessment growth, population growth, fiscal capacity and the affordability impacts on local property taxpayers, including cost of living; and,**
- **that municipalities receive a clear and itemized annual explanation of changes to their OPP policing costs, including, where applicable, changes attributable to staffing levels, salaries, benefits, calls for service, time standards, fleet, accommodation, support services, detachment administration and other provincial cost allocations; and**
- **that the permanent framework recognize the limited fiscal capacity of small, rural and OPP-policed municipalities and ensure that municipal policing cost increases do not disproportionately affect property taxpayers or compromise the municipality's ability to deliver other essential services and infrastructure; and**
- **that the Province recognize that municipalities have limited ability to control policing costs arising from provincial legislation, regulatory, staffing, compensation, collective bargaining, operational or policy decisions and that the Province provide appropriate provincial funding or cost-sharing where significant policing cost pressures arise primarily from such provincial decisions; and**

4. **that this resolution be circulated to the Premier of Ontario; the Solicitor General; the Minister of Municipal Affairs and Housing; MPP Lisa Thompson; the Association of Municipalities of Ontario; Rural Ontario Municipal Association; all Ontario municipalities policed by the OPP; and the Huron OPP Detachment Board.**

Disposition: Carried

AGENDA

CORPORATION OF THE MUNICIPALITY OF SOUTH HURON
322 Main Street South P.O. Box 759
Exeter Ontario
N0M 1S6
Phone: 519-235-0310 Fax: 519-235-3304
Toll Free: 1-877-204-0747
www.southhuron.ca

Please find attached the originating correspondence for your reference.

Respectfully,

Sue Johnson, Administrative Assistant
Municipality of South Huron
sjohnson@southhuron.ca
519-235-0310 x. 225

Encl.

cc: Minister.solgen@ontario.ca ; minister.mah@ontario.ca ; lisa.thompson@pc.ola.org resolutions@amo.on.ca ; roma@roma.on.ca ; jdietrich@southhuron.ca ; manderson@centralhuron.ca ; avanhittersum@northhuron.ca ; frayne@hay.net ; glamport@municipalityofbluewater.ca ; jaredpetteplace@me.com; jasmine.clark@torontomu.ca; jwalker@bmross.net jennettewalker@hay.net ; john.steffler@huroneast.com ; tbazinet@goderich.ca and all Ontario municipalities policed by OPP.

AGENDA

Staff Memo

To: South Huron Council

From: Rebekah Msuya-Collison, CAO

Date: September 21, 2026

Re: 2027 OPP Policing Costs – Request for Resolution expressing Concerns

Purpose:
For information and consideration.

Background and Analysis:

Council received correspondence from the Ministry of Solicitor General at the September 8, 2026 Council meeting regarding the 2027 OPP Municipal Policing Costs. Council passed the following resolution:

> "**That a staff memo be brought back to the September 21, 2026 Council meeting with a proposed resolution regarding concerns to the proposed increase in OPP municipal policing costs."**

Please see attached draft resolution regarding concerns to the proposed increase in OPP municipal policing costs.

Link to Correspondence - Ministry of Solicitor General - 2027 OPP Municipal Policing Costs

Resolution: Sustainable and Predictable OPP Municipal Policing Costs

Whereas the Municipality of South Huron is policed by the Ontario Provincial Police and has budgeted $2,140,181 for its 2026 annual OPP policing contract; and

Whereas this represents approximately 15% of South Huron's 2026 tax levy supported operating costs; and

Whereas the Municipality has received correspondence dated August 14, 2026 from the Honourable Michael S. Kerzner, Solicitor General, advising that for the 2027 calendar year **no OPP-policed municipality will experience an increase of more than 11% in its total amount payable for OPP policing compared with 2026**, excluding services separately acquired through an agreement with the OPP; and

Whereas a projected increase of 11% in 2027 would result in an additional municipal cost of up to $235,420 increasing South Huron's annual OPP cost to as much as $2,375,601; and

Whereas this projected increase in 2027 would result in annual OPP policing costs changing significantly over the past two years, with total costs rising from 2025 to 2027 by approximately $447,510, or 23%, placing sustained pressure on the Municipality's property tax supported operating budget; and

Whereas municipalities must balance legislated infrastructure, service-delivery, affordability and fiscal-responsibility obligations, while having limited revenue tools and a primary reliance on property taxation;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of South Huron:

1. Acknowledges the Province of Ontario's action to limit the 2027 OPP municipal policing cost increase to no more than 11%;
2. Expresses concern that an increase of up to 11% in a single year remains significant for small and rural municipalities and is not, by itself, a sustainable long-term solution;
3. Requests that the Province of Ontario establish a permanent, transparent and sustainable multi-year framework for OPP municipal policing costs that:
    - limits year-over-year municipal cost increases to a level aligned with municipal revenue growth and affordability;
    - clearly identifies the cost drivers behind annual changes, including salaries, benefits, fleet, accommodation, detachment administration, calls for service and other provincial cost allocations;

- recognizes the limited fiscal capacity of small, rural and OPP-policed municipalities; and
- considers enhanced provincial funding or cost-sharing for provincially directed policing cost pressures;

4. Directs that this resolution be circulated to the Premier of Ontario; the Solicitor General; the Minister of Municipal Affairs and Housing; MPP Lisa Thompson; the Association of Municipalities of Ontario; Rural Ontario Municipal Association; all Ontario municipalities policed by the OPP; and the Huron OPP Detachment Board.

AGEND

The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

Tuesday, October 6, 2026

Resolution # RC26178	**Meeting Order: 5**
Moved by:	**Seconded by:**

WHEREAS The Corporation of the Municipality of Wawa is policed by the Ontario Provincial Police (OPP) through the Superior East OPP Detachment; and

WHEREAS OPP policing costs represent a significant expenditure within the Municipality of Wawa's annual operating budget, and the Municipality has experienced increasing policing costs, including an 11% increase identified as a financial pressure in the Municipality's 2026 budget; and

WHEREAS the Municipality has been advised by the Province of Ontario that, for the 2027 calendar year, no OPP-policed municipality will experience an increase of more than 11% in its total amount payable for OPP policing compared with 2026, excluding services separately acquired through an agreement with the OPP; and

WHEREAS an increase of up to 11% in municipal policing costs represents a significant financial pressure for small and rural municipalities such as Wawa and ultimately places additional pressure on the municipal property tax levy; and

WHEREAS municipalities must balance legislated infrastructure, service-delivery, affordability and fiscal-responsibility obligations while having limited revenue tools and a primary reliance on property taxation;

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Municipality of Wawa:

1. Acknowledges the Province of Ontario's action to limit the 2027 OPP municipal policing cost increase to no more than 11%;
2. Expresses concern that an increase of up to 11% in a single year remains significant for small, rural and northern municipalities and is not, by itself, a sustainable long-term solution;
3. Requests that the Province of Ontario establish a permanent, transparent and sustainable multi-year framework for OPP municipal policing costs that:

Page 2...

AGEND

The Corporation of the Municipality of Wawa

REGULAR COUNCIL MEETING

RESOLUTION

- includes a reasonable and predictable maximum annual increase in municipal OPP policing costs, taking into consideration municipal revenue growth, inflation, assessment growth, population growth, fiscal capacity and affordability impacts on local property taxpayers, including cost-of-living pressures;

- provides municipalities with a clear and itemized annual explanation of changes to their OPP policing costs, including, where applicable, changes attributable to staffing levels, salaries, benefits, calls for service, time standards, fleet, accommodation, support services, detachment administration and other provincial cost allocations;

- recognizes the limited fiscal capacity of small, rural, northern and OPP-policed municipalities and ensures that municipal policing cost increases do not disproportionately affect property taxpayers or compromise municipalities' ability to deliver other essential services and infrastructure; and

- recognizes that municipalities have limited ability to control policing costs arising from provincial legislation, regulation, staffing, compensation, collective bargaining, operational or policy decisions, and provides appropriate provincial funding or cost-sharing where significant policing cost pressures arise primarily from such provincial decisions.

AND FURTHER THAT a copy of this resolution be circulated to the Premier of Ontario; the Solicitor General; the Minister of Municipal Affairs and Housing; the Member of Provincial Parliament for Algoma–Manitoulin; the Association of Municipalities of Ontario (AMO); the Rural Ontario Municipal Association (ROMA); the Federation of Northern Ontario Municipalities (FONOM); all Ontario municipalities policed by the Ontario Provincial Police; and the Superior East OPP Detachment Board.

RESOLUTION RESULT	RECORDED VOTE		
☑ CARRIED	MAYOR AND COUNCIL	YES	NO
☐ DEFEATED	Mitch Hatfield		
☐ TABLED	Cathy Cannon		
☐ RECORDED VOTE (SEE RIGHT)	Melanie Pilon		
☐ PECUNIARY INTEREST DECLARED	Jim Hoffmann		
☐ WITHDRAWN	Joseph Opato		

Disclosure of Pecuniary Interest and the general nature thereof.

☐ Disclosed the pecuniary interest and general name thereof and abstained from the discussion, vote and influence.

Clerk:_____

MAYOR – MELANIE PILON	CLERK – MAURY O'NEILL
M. Pilon	Maury O'Neill

This document is available in alternate formats.

AGENDA

TOWNSHIP OF RAMARA

2297 Highway 12,
PO Box 130
Brechin, Ontario L0K 1B0
p.705-484-5374
f. 705-484-0441

October 2, 2026

Via Email

Transport Canada
Hon. Steven MacKinnon, Minister of Transport
Adam Chambers, MP Simcoe North

Re: Request for Transport Canada Review and Amendment of Water Aerodrome Public Consultation Requirements

At its meeting held on September 28, 2026, the Council of the Township of Ramara adopted the following resolution:

Resolution Number CR.234.2026
Moved by Dana Tuju
Seconded by Sherri Bell

WHEREAS the Aeronautics Act defines an aerodrome as any area of land water (including frozen surfaces thereof), or other supporting surface used, designed, prepared, equipped, or set apart for use either in whole or in part for the arrival, departure, movement, or servicing of aircraft and includes any buildings, installations, and equipment situated thereon or associated therewith;

AND WHEREAS Transport Canada's public consultation framework for the establishment and operation of aerodromes, as reflected in Canadian Aviation Regulation 307, recognizes the importance of public interest considerations, including compatibility with surrounding land uses, community impacts, and aviation safety;

AND WHEREAS the current regulatory framework expressly excludes water aerodromes from certain public consultation requirements that apply to land aerodromes;

AND WHEREAS the impacts associated with aerodrome operations, including aviation safety, noise, environmental considerations, compatibility with existing land and water uses, and community well-being, are equally relevant to water aerodromes and may, in some circumstances, be more significant due to the shared use of waterways by residents, recreational users, commercial operators, and emergency services;

AND WHEREAS municipalities possess critical local knowledge regarding land use planning, navigation patterns, environmental constraints, recreation, tourism, community safety, and potential conflicts with existing transportation infrastructure that may not otherwise be available during federal decision-making processes;

AND WHEREAS a regulatory framework that requires public consultation for land aerodromes but not water aerodromes creates an inconsistency that may limit opportunities for affected municipalities, Indigenous communities, interest-holders, and residents to provide meaningful input regarding proposed aviation operations within their communities;

AND WHEREAS municipalities should have a formal opportunity to identify potential safety concerns, including conflicts between proposed water aerodrome operations and established aircraft flight paths, existing airport traffic circuits, heavily used waterways, and other local operational considerations;

NOW THEREFORE BE IT RESOLVED THAT the Council of The Corporation of the Township of Ramara respectfully requests that Transport Canada undertake a review of the consultation requirements contained within Canadian Aviation Regulation 307 and related policies and guidance documents respecting the exclusion of water aerodromes from public consultation requirements;

BE IT FURTHER RESOLVED THAT Transport Canada be requested to amend the applicable regulations and policies to require an appropriate public consultation process for the establishment or significant expansion of water aerodromes, particularly where commercial operations are proposed or where there may be impacts on surrounding communities, public safety, navigation, or existing aviation infrastructure;

BE IT FURTHER RESOLVED THAT Transport Canada be requested to ensure that municipalities, Indigenous communities, airport authorities, conservation authorities where appropriate, and affected interest-holders receive meaningful notice and opportunity to comment on proposed water aerodrome developments before operational approvals or registrations are finalized;

BE IT FURTHER RESOLVED THAT the Council of the Township of Ramara requests that the federal government recognize the importance of municipal input in assessing the suitability of water aerodrome locations and the potential cumulative impacts of aviation activity on local communities and waterways;

AND BE IT FURTHER RESOLVED THAT a copy of this resolution be forwarded to:

- Transport Canada;
- The Honourable Minister of Transport;
- The local Member of Parliament;
- The Federation of Canadian Municipalities (FCM);
- The Association of Municipalities of Ontario (AMO);
- The Rural Ontario Municipal Association (ROMA);
- All Ontario municipalities; and
- The Chippewas of Rama First Nation.

CARRIED.

The Township of Ramara respectfully requests your consideration and support of the enclosed resolution, which calls upon Transport Canada to review the current regulatory framework governing water aerodromes and establish appropriate public consultation requirements to ensure meaningful municipal, Indigenous, stakeholder, and public input.

Respectfully submitted,

Nate Harrington
Assistant Clerk

Cc. Federation of Canadian Municipalities (FCM)
Association of Municipalities of Ontario (AMO)
Rural Ontario Municipalities Association (ROMA)
The Chippewas of Rama First Nation

Bcc. All Ontario Municipalities

AGENDA

TOWNSHIP OF RAMARA

2297 Highway 12,
PO Box 130
Brechin, Ontario L0K 1B0
p.705-484-5374
f. 705-484-0441

October 2, 2026

Via Email

Hon. Todd McCarthy, Minister of the Environment, Conservation and Parks
Jill Dunlop, MPP Simcoe North

Re: Support for Enhanced Municipal and Watershed Representation in the Proposed Regional Conservation Authority Governance Framework

At its meeting held on September 28, 2026, the Council of the Township of Ramara adopted the following resolution:

Resolution Number CR.238.2026
Moved by Dana Tuju
Seconded by Joe Gough

WHEREAS the Province of Ontario has proposed the consolidation of Ontario's existing conservation authorities into nine Regional Conservation Authorities (RCA), with a proposed transition date of February 1, 2027, or such later date as may be prescribed;

AND WHEREAS Environmental Registry of Ontario Posting No. 026-0740 proposed regulations respecting the method for determining the number of members appointed by participating municipalities to RCAs and additional eligibility criteria for appointments to the Board of Directors of the Ontario Provincial Conservation Agency (OPCA);

AND WHEREAS under the proposed governance framework, upper-tier and single-tier municipalities will be responsible for appointing members to RCAs, resulting in lower-tier municipalities no longer having the ability to directly appoint representatives to the governing board;

AND WHEREAS lower-tier municipalities continue to have a direct and significant interest in the programs, services, land use planning matters, natural hazard management, environmental protection and other responsibilities undertaken by conservation authorities within their communities;

AND WHEREAS meaningful local and watershed-based representation will be essential to ensuring that local municipal priorities, knowledge and watershed-specific considerations continue to inform decision-making within the new RCA structure;

AND WHEREAS the geographic size of the proposed RCAs further emphasizes the importance of ensuring that appointed Board members have a meaningful connection to the watershed they are responsible for governing;

AND WHEREAS there remains a need for additional information and guidance respecting several significant aspects of the proposed transition and future operation of the RCAs, including the governance framework, member recruitment and eligibility, travel and time commitments, budgeting, financial responsibility and the future apportionment and payment of conservation authority levies;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Ramara supports continued consultation with municipalities and existing local Conservations Authorities on the development and implementation of the new RCA governance framework;

BE IT FURTHER RESOLVED THAT the Province of Ontario be requested to ensure that any individual appointed to a RCA Board of Directors reside within the applicable watershed of the RCA to which they are appointed, in order to ensure that Board members have a direct and meaningful connection to the communities, municipalities and watershed they are responsible for governing;

BE IT FURTHER RESOLVED THAT the future regulations establishing the composition, role, and operation of Watershed Advisory Committees provide meaningful opportunities for lower-tier municipal representation and participation, recognizing that lower-tier municipalities will no longer directly appoint members to RCA Boards;

BE IT FURTHER RESOLVED THAT the Province be requested to reconsider the proposed eligibility restrictions for the OPCA Board in order to establish a meaningful connection between the RCAs and the Ontario Provincial Conservation Agency, including consideration of providing for at least one representative from each RCA on the OPCA Board, or another formal mechanism to ensure direct communication and coordination between the two levels of governance;

BE IT FURTHER RESOLVED THAT the Province be requested to provide clear guidance to upper-tier and lower-tier municipalities respecting the recruitment and appointment of RCA Board members, including eligibility criteria, desired qualifications and expertise, expected roles and responsibilities, anticipated meeting frequency, travel requirements, and the time commitment associated with serving on the larger regional authorities;

BE IT FURTHER RESOLVED THAT the Province be requested to provide municipalities with additional information regarding the financial and operational implications of the consolidation, including how RCA budgets will be developed and approved, how municipal levies and apportionment will be determined and collected, whether upper-tier and single-tier municipalities will assume responsibility for levy payments on behalf of lower-tier municipalities, and how costs and financial obligations will be allocated throughout the transition and ongoing operation of the new RCAs;

BE IT FURTHER RESOLVED THAT the Province be encouraged to provide this information as soon as possible to allow municipalities sufficient time to understand the governance, operational and financial implications of the new model and to prepare for implementation;

BE IT FURTHER RESOLVED THAT this resolution be forwarded to the Honourable Todd McCarthy, Minister of the Environment, Conservation and Parks; the Association of Municipalities of Ontario; the Rural Ontario Municipal Association; Conservation Ontario; Simcoe North MPP Jill Dunlop; the County of Simcoe; all Ontario municipalities; the Lake Simcoe Regional Conservation Authority (LSRCA); and the Ontario Provincial Conservation Agency (OPCA).

CARRIED.

The Township of Ramara respectfully requests your consideration of the enclosed resolution and encourages support for the continued involvement of municipalities and conservation authorities in the development and implementation of the proposed Regional Conservation Authority governance framework. The Township further believes that meaningful watershed-based representation, opportunities for lower-tier municipal participation, and greater clarity regarding governance and financial implications will be essential to the successful transition to the new model.

Thank you for your consideration of this matter.

Respectfully submitted,

Nate Harrington
Assistant Clerk

Cc. Association of Municipalities of Ontario (AMO)
Rural Ontario Municipal Association (ROMA)
Conservation Ontario
County of Simcoe
Lake Simcoe Regional Conservation Authority (LSRCA)
Ontario Provincial Conservation Agency (OPCA)

Bcc. All Ontario municipalities

AGENDA

TOWNSHIP OF RAMARA

2297 Highway 12,
PO Box 130
Brechin, Ontario L0K 1B0
p.705-484-5374
f. 705-484-0441

September 22, 2026

Via Email

The Honourable Sylvia Jones, Minister of Health, Province of Ontario
The Honourable Marjorie Michel, Minister of Health, Government of Canada
The Honourable Jill Dunlop, Minister of Emergency Preparedness and Response and MPP for Simcoe North
Adam Chambers, MP for Simcoe North

Re: Support for Continued Research, Clinical Guidance, and Access to Care for Individuals Experiencing Persistent Lyme-Related Illness

At its meeting held on September 14, 2026, the Council of the Township of Ramara adopted the following resolution regarding persistent Lyme-related illness and access to care. Council respectfully requests your consideration and support of this resolution.

Resolution Number CR.221.2026
Moved by Jennifer Fisher
Seconded by Joe Gough

WHEREAS Lyme disease is a growing public health concern in Ontario and across Canada due to the expanding range of tick populations and increasing incidence of tick-borne illnesses;

AND WHEREAS early diagnosis and treatment of Lyme disease are essential to reducing the risk of long-term health complications;

AND WHEREAS some individuals continue to experience persistent, debilitating symptoms following recommended treatment for Lyme disease, significantly affecting their quality of life, ability to work, and overall well-being;

AND WHEREAS Lyme disease is recognized and insured under the Ontario Health Insurance Plan (OHIP), but Canada has not adopted a nationally accepted clinical definition of "chronic Lyme disease," and current Canadian clinical guidance instead recognizes Post-Treatment Lyme Disease Syndrome (PTLDS);

AND WHEREAS the absence of a nationally accepted definition for persistent Lyme-related illness may contribute to inconsistencies in diagnosis, treatment options, physician education, access to care, and publicly funded services for affected patients;

AND WHEREAS municipalities have an interest in advocating for equitable access to healthcare services that improve the health and well-being of their residents;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Township of Ramara calls upon the Province of Ontario and the Government of Canada to collaborate with medical experts, researchers, healthcare providers, and patient representatives to:

- Continue research into persistent symptoms following Lyme disease and emerging evidence related to long-term outcomes;
- Review existing clinical guidance as new scientific evidence becomes available;
- Enhance physician education and awareness regarding the diagnosis and management of patients experiencing persistent Lyme-related symptoms;
- Improve access to multidisciplinary assessment and care for individuals experiencing ongoing symptoms following Lyme disease; and
- Review current funding policies and access to medically necessary diagnostics and treatments, where supported by emerging evidence and best clinical practice;

BE IT FURTHER RESOLVED THAT Council requests the Province of Ontario advocate to the Government of Canada for continued national leadership in developing evidence-informed guidance on persistent Lyme-related illness;

BE IT FURTHER RESOLVED THAT a copy of this resolution be forwarded to request support from:

- Sylvia Jones, Minister of Health, Province of Ontario;
- Marjorie Michel, Minister of Health, Government of Canada;
- Public Health Agency of Canada;
- Association of Municipalities of Ontario;
- Rural Ontario Municipal Association;
- Jill Dunlop, Minister of Emergency Preparedness and Response and MPP for Simcoe North;
- Adam Chambers, MP for Simcoe North; and
- All Ontario municipalities.

CARRIED.

The Township of Ramara respectfully requests your support for this resolution.

Thank you for your consideration of this matter.

Respectfully submitted,

Nate Harrington
Assistant Clerk

Cc. Public Health Agency of Canada
Association of Municipalities of Ontario (AMO)
Rural Ontario Municipal Association (ROMA)

Bcc. All Ontario Municipalities

AGENDA

The Corporation of the Town of Aylmer
46 Talbot Street West, Aylmer, Ontario N5H 1J7
Office: 519-773-3164 Fax: 519-765-1446
www.aylmer.ca

September 22, 2026

Honourable Doug Ford
Premier of Ontario

Delivered via email: premier@ontario.ca

Re: Vacant Commercial Storefront Tax

Dear Premier Ford,

Please be advised that at their Regular Meeting on September 16, 2026, Council of the Town of Aylmer adopted the following resolution:

Resolution No. 200-26

Moved by Councillor Desrosiers and seconded by Councillor Rauhe:

That the Council of the Corporation of the Town of Aylmer receive the correspondence from the Town of Ingersoll, Town of Plympton-Wyoming, and Prince Edward County regarding Vacant Commercial Storefront Tax; and,

That Council support the resolution regarding Vacant Commercial Storefront Tax; and,

That the resolution be forwarded to other municipalities in Ontario, Elgin-Middlesex-London MPP and Minister of Municipal Affairs and Housing, Hon. Rob Flack, all relevant ministries and the provincial government.

CARRIED

Regards,

Owen Jaggard
Director of Legislative Services/Clerk

Cc: Hon. Rob Flack, Ontario Minister of Municipal Affairs and Housing
Andrew Lawton, Member of Parliament for Elgin-St. Thomas-London South
Association of Municipalities of Ontario (AMO)
All municipalities in Ontario

AGENDA

From the Office of the Clerk
The Corporation of the County of Prince Edward
T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

May 18, 2026

Please be advised that during the regular Council meeting of May 12, 2026 the following resolution regarding exploring the feasibility of a Vacant Commercial Storefront Tax was carried.

RESOLUTION NO. **2026-207**

DATE: **May 12, 2026**

MOVED BY: **Councillor Braney**

SECONDED BY: **Councillor Engelsdorfer**

WHEREAS the vitality of Prince Edward County's main streets is essential to the economic, social, and cultural health of our community;

WHEREAS there are numerous long-term vacant commercial storefronts, which detracts from the character of the community, reduces pedestrian traffic, discourages business investment, and negatively impacts the viability of surrounding small businesses;

WHEREAS the current Municipal Act, 2001 does not provide municipalities with the explicit legal authority to implement a "Vacant Commercial Storefront Tax," although other jurisdictions are actively advocating for such tools to address similar challenges;

NOW THEREFORE BE IT RESOLVED THAT The Council of the Corporation of the County of Prince Edward:

1. **THAT** staff be directed to report back to Council on the feasibility of implementing a Vacant Commercial Storefront Tax, including an analysis of the necessary provincial legislative changes required, recommendations for stakeholder consultation, and to concurrently explore potential enforceable mechanisms available under current legislation;

2. **THAT** the Council of the Corporation of the County of Prince Edward hereby requests that the Government of Ontario amend the Municipal Act, 2001 to grant Ontario municipalities the permissive authority to implement a "Vacant Commercial Storefront Tax" or similar levy to encourage the productive use of long-term vacant retail properties;

3. **THAT** this resolution be forwarded to the Minister of Municipal Affairs and Housing, the Premier of Ontario, and the Member of Provincial Parliament representing the Corporation of the County of Prince Edward for their immediate consideration; and

From the Office of the Clerk
The Corporation of the County of Prince Edward
T: 613.476.2148 x 1021 | F: 613.476.5727
clerks@pecounty.on.ca | www.thecounty.ca

4. **THAT** this resolution be forwarded to all 444 Municipalities in Ontario, the Federation of Canadian Municipalities (FCM), and the Association of Municipalities of Ontario (AMO) for their endorsement and advocacy.

CARRIED

Yours truly,

Catalina Blumenberg, **CLERK**

cc: Mayor Steve Ferguson, Councillor Braney, Councillor Engelsdorfer

AGENDA

PORT COLBORNE
Legislative Services

Municipal Offices: 66 Charlotte Street
Port Colborne, Ontario L3K 3C8 · www.portcolborne.ca

T 905.228.8031 F 905.834.5746
E charlotte.madden@portcolborne.ca

September 15, 2026

Email: premier@ontario.ca

The Honourable Doug Ford
Premier of Ontario
Legislative Building, Queens Park
Toronto, ON M7A 1A1

Dear Honourable Doug Ford:

Re: City of Port Colborne Supports the Town of Ingersoll regarding Review of OLT and Enhancing Deference to Municipal Planning Decisions

Please be advised that, at its meeting of September 8, 2026, the Council of The Corporation of the City of Port Colborne supported the resolution received from the Town of Ingersoll regarding a Review of OLT and Enhancing Deference to Municipal Planning Decisions.

The correspondence is attached for your consideration.

Sincerely,

C. Madden

Charlotte Madden
City Clerk

ec: Hon. Rob Flack, Ontario Minister of Municipal Affairs and Housing
Jeff Burch, MPP for Niagara West
Association of Municipalities in Ontario (AMO)
All Ontario Municipalities

Township of Southgate
Administration Office
185667 Grey County Road 9, RR 1
Dundalk, ON N0C 1B0

Phone: 519-923-2110
Toll Free: 1-888-560-6607
Fax: 519-923-9262
Web: www.southgate.ca

September 17, 2026

Re: Support - Town of Parry Sound – Request for Province to Establish Regulatory Framework for E-Scooters

Please be advised that at its regular meeting held on September 16, 2026, Council of the Corporation of the Township of Southgate approved the following:

No. 2026-346
Moved By Deputy Mayor Dobreen
Seconded By Councillor Shipston

Be it resolved that Southgate Council receive for information the correspondence from the Town of Parry Sound regarding the establishment of a regularly framework to govern e-scooters; and
That a copy of this resolution be circulated to the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA), the Premier of Ontario, Doug Ford, the Minister of Transportation, Prabmeet Singh Sarkaria, Bruce-Grey Owen Sound MPP Paul Vickers, and Ontario municipalities.

Carried

If you have any questions, please contact our office at (519) 923-2110, ext 233.

Sincerely,

H Malynyk

Holly Malynyk, Deputy Clerk
Township of Southgate

Encl: Town of Parry Sound – Request Province Establish Regulatory Framework for E-scooters

CC:
AMO
ROMA
Hon. Doug Ford, Premier of Ontario
Hon. Steven MacKinnon, The Minister of Transportation
Prabmeet Singh Sarkaria, MPP, Parry Sound-Muskoka
Paul Vickers, MPP, Bruce-Grey-Owen Sound
All 444 Municipalities in Ontario

AGENDA

9.5.4.

TOWN OF Parry Sound

THE CORPORATION OF THE TOWN OF PARRY SOUND
RESOLUTION IN COUNCIL

NO. 2026 –

DIVISION LIST	YES	NO
Councillor G. ASHFORD	____	____
Councillor J. BELESKEY	____	____
Councillor P. BORNEMAN	____	____
Councillor B. KEITH	____	____
Councillor D. McCANN	____	____
Councillor C. McDONALD	____	____
Mayor J. McGARVEY	____	____

DATE: September 1, 2026

MOVED BY: _____

SECONDED BY: _____

CARRIED: ✓ **DEFEATED:** _____ **Postponed to:** _____

WHEREAS electric kick-style scooters (e-scooters) have become an increasingly popular and affordable form of transportation in Parry Sound and across Ontario; and

WHEREAS e-scooters can provide an accessible, low-emission transportation option and help address transportation needs in communities such as Parry Sound that do not have conventional public transit; and

WHEREAS Ontario's current e-scooter pilot program places responsibility on individual municipalities to determine how e-scooters may operate locally, creating administrative and enforcement challenges, particularly for smaller municipalities with limited resources; and

WHEREAS the continued use of a pilot framework has resulted in uncertainty and inconsistent approaches to e-scooter regulation across the Province.

THEREFORE BE IT RESOLVED that the Council of the Town of Parry Sound requests that the Province of Ontario establish a province-wide regulatory framework for e-scooters that recognizes their unique operating characteristics, maintains appropriate safety standards, and provides municipalities with authority to address local needs; and

FURTHER BE IT RESOLVED that the Town of Parry Sound requests the support of the Association of Municipalities of Ontario (AMO) and the Rural Ontario Municipal Association (ROMA) in advocating for a framework that reduces unnecessary administrative and enforcement burdens on local municipalities; and

FINALLY BE IT RESOLVED that a copy of this resolution be circulated to the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA), the Premier of Ontario, Doug Ford, the Minister of Transportation, Prabmeet Singh Sarkaria, Parry Sound–Muskoka MPP, Graydon Smith, and all municipalities across Ontario.

Mayor Jamie McGarvey

AGENDA

Chatham-Kent
Cultivating Growth, Shore to Shore

Municipality of Chatham-Kent
Municipal Governance
315 King Street West, P.O. Box 640
Chatham ON N7M 5KB

September 15, 2026

The Honourable Doug Ford
Premier of Ontario
Via Email: premier@ontario.ca

The Honourable Prabmeet Singh Sarkaria,
Minister of Transportation
minister.mto@ontario.ca

Re: Establish Regulatory Framework for e-Scooters

Please be advised the Council of the Municipality of Chatham-Kent, at its regular meeting held on September 14, 2026 supported the following resolution from the Town of Parry Sound regarding the above noted matter;

WHEREAS electric kick-style scooters (e-scooters) have become an increasingly popular and affordable form of transportation in Chatham-Kent and across Ontario; and

WHEREAS e-scooters can provide an accessible, low-emission transportation option and help address transportation needs in communities such as Chatham-Kent that do not have conventional public transit; and

WHEREAS Ontario's current e-scooter pilot program places responsibility on individual municipalities to determine how e-scooters may operate locally, creating administrative and enforcement challenges, particularly for smaller municipalities with limited resources; and

WHEREAS the continued use of a pilot framework has resulted in uncertainty and inconsistent approaches to e-scooter regulation across the Province.

THEREFORE BE IT RESOLVED that the Council of the Municipality of Chatham-Kent requests that the Province of Ontario establish a province-wide regulatory framework for e-scooters that recognizes their unique operating characteristics, maintains appropriate safety standards, and provides municipalities with authority to address local needs; and

FURTHER BE IT RESOLVED that the Municipality of Chatham-Kent requests the support of the Association of Municipalities of Ontario (AMO) and the Rural Ontario Municipal Association (ROMA) in advocating for a framework that reduces unnecessary administrative and enforcement burdens on local municipalities; and

FI NALLY BE IT RESOLVED that a copy of this resolution be circulated to the Association of Municipalities of Ontario (AMO), the Rural Ontario Municipal Association (ROMA), the Premier of Ontario, Doug Ford, the Minister of Transportation, Prabmeet Singh Sarkaria, Local MPPs, and all municipalities across Ontario.

Sincerely,

Judy Shantz, CMO
Director Municipal Governance/Clerk

C
Association of Municipalities of Ontario (AMO)
Rural Ontario Municipal Association (ROMA)
Local MPPs
Ontario Municipalities

AGENDA

Municipality of Grey Highlands | The place for all seasons

September 16, 2026

Town of Plympton-Wyoming
546 Niagara St.
Wyoming, ON
N0N 1T0

Sent via email

To whom it may concern:

Re: Resolution 2026-625

Please be advised that the following resolution was passed at the September 16, 2026 meeting of the Council of the Municipality of Grey Highlands.

> **2026-625**
> **That Council receive the Sustainable Provincial Grant Funding for Fire Services for information; and**
> **That Council of the Municipality of Grey Highlands Support Resolution No. 15 passed by the Town of Plympton-Wyoming regarding the sustainable Provincial grant funding for fire services in Ontario; and**
> **That this resolution be sent to the Premier of Ontario, Minister of Solicitor General, the Minister of Municipal Affairs, Paul Vickers MPP, and all Ontario Municipalities.**
> **CARRIED.**

If you require anything further, please contact this office.

Sincerely,

Amanda Fines-Vanalstine

Amanda Fines-VanAlstine
Manager of Legislative Services/Municipal Clerk
Municipality of Grey Highlands

cc. Premier Doug Ford, Minister Michael Kerzner, Minister Rob Flack, MPP Vickers and all Ontario Municipalities

AGENDA

Ministry of Municipal Affairs and Housing

Office of the Deputy Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7100

Ministère des Affaires Municipales et du Logement

Bureau du sous-ministre

777, rue Bay, 17e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 585-7100

Ontario

242-2026-2

September 17, 2026

SUBJECT: Supporting Ontario and Canadian Suppliers Through Municipal Procurement

Dear Chief Administrative Officer,

I am writing to share information on Ontario's ongoing efforts to strengthen domestic supply chains and to ensure our expectations are aligned regarding municipal public sector procurement.

Ontario has introduced several procurement measures, including the Buy Ontario Act (Public Sector Procurement), 2025, and the Municipal Buy Ontario Procurement Directive, to increase participation by Ontario and Canadian suppliers in public sector purchasing. Looking ahead, the government is also considering additional actions that would strengthen these policies to expand domestic procurement, protect jobs, and maximize the economic benefits of public sector spending, such as extending the Building Ontario Business Initiative (BOBI) to municipalities for the procurement of goods and services.

Municipal Heads of Council have also received letters outlining these measures and the government's expectations regarding compliance with Buy Ontario procurement policies.

Municipalities play an important role in supporting Ontario's economy, strengthening supply chain resilience and ensuring that public spending delivers maximum economic benefit for Ontario businesses and workers. While municipal procurement decisions are made independently and within local governance frameworks, municipalities are expected to ensure that applicable Ontario legislation, directives and policies are understood and appropriately reflected in procurement practices.

Given the current economic environment and ongoing trade uncertainties, municipalities should review upcoming procurement activities, sourcing practices and supply chains to identify every opportunity to increase consideration of Ontario and Canadian goods, services and suppliers.

…/2

To align with the Directive, please remind all those involved at the municipal level about their responsibilities and obligations under Ontario's domestic procurement framework and ensure that these requirements are incorporated into procurement planning and decision-making

Thank you for your continued collaboration and leadership. By ensuring that procurement obligations are understood and consistently applied, municipalities and the province can work together to support Ontario businesses and build a more resilient and competitive Ontario economy.

Sincerely,

Martha Greenberg
Deputy Minister, Ministry of Municipal Affairs and Housing

c: Samantha Poisson, Deputy Minister, Ministry of Public and Business Service Delivery and Procurement

Medical Officer of Health Update

Health and social service organizations across the districts are finding it harder to make ends meet. In this environment of fiscal restraint, the North Bay Parry Sound District Health Unit (Health Unit) is exploring how we might collaborate with partners to make public dollars go further while staying true to our mandate and strategic priorities.

Some of the ideas being explored with community partners include staff secondments to organizations whose work complements our own, as well as opportunities for community use of Health Unit spaces, such as meeting rooms or unused blocks of time in clinical areas. Below are two examples of recent collaborations:

Strengthening Partnerships and Community-Based Health Promotion

West Parry Sound OHT Work Assignment

The purpose of the Community Health Promoter (CHP) assignment with the West Parry Sound Ontario Health Team (WPS OHT) is to support WPS OHT priorities through a health promotion, community engagement, knowledge translation, and partnership approach.

The CHP assignment currently supports initiatives related to Alternate Level of Care (ALC) prevention and reduction, patient and community engagement, and knowledge translation of system and community partners.

This assignment has:

- Allowed for integration of Health Unit and OHT goals, including a focus on older adults, frailty and community service awareness.
- Offered the opportunity to support rapid literature reviews of evidence that will be of benefit to the Health Unit as well as the OHT, including how best to reach adults living in rural communities with health information.

- Built and strengthened relationships with community partners across sectors
- Allow for community engagement and relationship building among partners, municipalities, and primary care.
- Led to insights into planning for future program activities that could overlap between OHT and NBPSDHU goals.

North Bay Indigenous Hub Secondment

A Registered Dietitian (RD) secondment at the North Bay Indigenous Hub (NBIH) began in mid-May and has offered an opportunity to strengthen relationships between the NBIH and the Health Unit over the past months. Highlights of the role include the opportunity to connect internal staff at NBIH with internal staff at the Health Unit, as well as enhancing the seconded RD's knowledge of cultural safety practices. These learnings can be disseminated within the Health Unit as applicable. The opportunity to work with NBIH staff to co-create and deliver health promotion workshops for community members in a wholistic way has benefitted both Indigenous clients and the partnership between organizations.

Seasonal Respiratory Vaccines

The Health Unit is gearing up to offer seasonal immunization clinics for the general public and high-risk groups across the districts, providing convenient opportunities for people of all ages to protect themselves against respiratory viruses. These clinics will also help improve access to immunization for individuals who may face barriers to receiving vaccines through primary care or pharmacy settings. Together with community partners, the Health Unit continues to explore opportunities to make immunization services more accessible to individuals who may face barriers to accessing traditional vaccination services in the community.

Sexual Health

In response to increasing rates of gonorrhea infections across the district, a public health bulletin was distributed in August to health care providers. The bulletin highlighted the rise

in cases, encouraged testing of all relevant exposed body sites, and raised awareness that gonorrhea treatment is available at no cost through the Health Unit. Public messaging has also been enhanced through social media and other communication channels to promote sexual health services and increase awareness of testing and treatment options.

Ticks

New Tick Smart signs have been developed by the Environmental Health program to display information to the public on how to protect against ticks, check for ticks, and how to remove ticks. In partnership with Mattawa Conservation Authority the signs are being installed at Conservation Authority trails across our district.

Early Childhood Development

The Health Unit is the "backbone" organization for The Basics movement in Nipissing and Parry Sound districts. This movement creates a community ecosystem to support parents and caregivers in promoting early learning and brain development through five evidence-based, simple principles. Monthly family activity calendars based on The Basics principles have been developed and are now distributed through HBHC home visits, EarlyON Child

and Family Centres, and social media channels, providing families with practical ways to support healthy child development through everyday interactions and routines.

AGENDA

Eastholme, Home for the Aged
Fall/Winter 2026

Sept 2026
Volume 3, Issue 2

Eastholme's Newsletter

EASTHOLME'S RESIDENT SUMMER HIGHLIGHTS

-By The Manager of Recreation

In August, we took 33 residents to the beach in Callander, where family and friends joined us for two fun-filled days in the sun. Our new Sunday afternoon Bible study group continues to be a huge success, thanks to the dedication of a wonderful group of volunteers.

Earlier this summer, we welcomed two additional St. John Ambulance therapy dogs to the home, Petra and Lexie, who have already become much-loved visitors. Gardening has been in full swing throughout the spring and summer months, and our annual canning season is now underway. The remaining canning activities will be completed during the first week of September.

INSIDE THIS ISSUE

BSO Team
Success in Nonviolent Crisis Intervention training and furthering education into 2027.

Food and Nutrition
Gearing up for our Annual Christmas Baking Tradition.

Environmental Services
Upgrades to our Nurse Call system are underway!

Nursing Highlights
Achievements that have strengthened the quality of care for our residents!

Administration Team
Success in Local Priority Funding!

Recreation Team
Upcoming Resident Events and Program Successes.

CSSP
Launch of a new website brings promise to community involvement!

Behavioural Support Ontario- (BSO) EXPANDED TEAM

- By BSO Support Worker

The BSO team continues to play an active role in providing enhanced education and training opportunities for staff across all departments. This year, the team participated in the pilot implementation of Nonviolent Crisis Intervention (NVCI) training within the Home, with additional training sessions already being planned for 2027.

"The goal of education is understanding; the goal of training is performance."

Two additional BSO team members have successfully completed the *Living the Dementia Journey (LDJ)* Train-the-Trainer program. This achievement will expand our in-house training capacity and increase the number of education sessions that can be offered each year.

The Home continues to leverage Local Priorities Funding to support BSO-led initiatives that enhance resident care and staff development. One key initiative currently underway is the pursuit of DementiAbility certification, an important step toward strengthening our commitment to delivering exceptional dementia care and supporting meaningful engagement for residents living with dementia.

ADMINISTRATIVE SERVICES

-By The Administrator

We are pleased to share that our application for Local Priorities funding was successful. Through this funding, we have been approved for $71,364 to support a temporary full-time BSO Activity Aide position for the 2026–2027 funding year. This position will help enhance programming and provide meaningful support for residents through the Behavioural Supports Ontario initiative.

WHAT'S HAPPENING IN DIETARY

- By The Manager of Food and Nutrition

The Dietary Team is busy preparing for our annual Black-Tie Dinner, a cherished event that provides residents with an elegant dining experience and an opportunity to celebrate the holiday season together. Our staff take great pride in creating a memorable evening, complete with exceptional service, delicious meals, and a warm, restaurant-style atmosphere.

The Dietary Department is also gearing up for our annual Christmas baking tradition. The kitchen will soon be filled with the aromas of freshly baked cookies, festive squares, and other holiday treats lovingly prepared by our team. We look forward to bringing the sights, smells, and tastes of the season to residents, families, and staff.

Thank you to our dedicated Dietary Team for their hard work and commitment in making these special holiday traditions possible.

ENVIRONMENTAL SERVICES

-By The Manager of Environmental Services

Eastholme's Environmental Services Department is pleased to announce that we will be upgrading our nurse call and wander management systems this fall.

Upgrading the nurse call system in our home is a positive and meaningful investment in resident safety, staff support, and quality of care. This modern nurse call system helps residents communicate their needs quickly and clearly, while giving nurses, personal support workers, and care teams faster access to real-time alerts. This can improve response times, and provide greater peace of mind for residents, families, and staff.

The upgrade also supports better day-to-day operations by improving communication across resident rooms, washrooms, common areas, and care stations. Features such as clearer call identification, escalation options, reporting, mobile notifications, and improved system reliability can help staff prioritize urgent needs and work more efficiently. This improvement aligns with the goal of providing safe, responsive, resident-centred care.

Demonstrating our strong commitment to continuous improvement, dignity, and safety, the MiAlert system will give residents the confidence that help is accessible when needed, supports staff with dependable tools, and helps the home prepare for future care needs with a more modern and adaptable communication system.

NURSING DEPARTMENT ACHIEVEMENTS

-By The Director of Care

One of the Nursing Department's key accomplishments this year has been our work with the Registered Nurses' Association of Ontario (RNAO) to strengthen person-centered care practices. Through staff education, quality improvement initiatives, and the adoption of best practices, we continue to enhance resident and family involvement in care planning and decision-making.

Quality improvement remains central to our work. Ongoing education, clinical audits, infection prevention measures, and regular review of resident outcomes help us maintain high standards of care while improving safety, quality, and resident experience.

As we move into the fall and winter months, our team remains focused on resident wellness through immunization programs, infection prevention, and proactive health monitoring. Working closely with residents, families, physicians, and our interdisciplinary team, we are committed to providing safe, compassionate, and resident-centered care every day.

RECREATION SERVICES

-By The Manager of Recreation

The Family Council Fall Fair is scheduled for September 12th, and the first of this season's canned goods will be available for purchase. Looking ahead, our annual Black-Tie Dinner will take place on November 24th.
New this year, the evening will be followed by a concert in the auditorium.

Planning is also underway for our 5th Annual Winter Wonderland on December 4th, and we are working hard to make it the best year yet.

We are pleased to share that the ActivityPro Family Portal is now active, and families continue to be added regularly. Currently, approximately 50% of families have been provided with access to the portal.

A CALL FOR SUPPORT

-By The CSSP Program Coordinator

CSS hosts monthly luncheons in 10 different communities where seniors pay only $10 for a hearty meal and enjoy socialization. To stay active there are 11 locations of weekly senior exercise classes, and 3 locations of a specialized 12 week fall prevention program – all of which are free to participants. Thanks to our dedicated volunteers we continue to provide affordable and accessible transportation to both local and out of town medical appointments, ensuring rural area clients have access to their medical needs.

COMMUNITY SUPPORT SERVICES

Community Support Services is excited to announce the launch of their brand-new exclusive website. This website was designed to make our services more visible and more accessible – whether you wish to refer someone or refer yourself for our services; sign up to become a volunteer; view our frozen meal order form; find out where and when our fall prevention classes and senior luncheons take place; RSVP to the luncheons; or share feedback on our services - this website is a one-stop shop for all things CSS!

In addition to the website, CSS onboarded to the Zippy Meals platform to better manage their hot and frozen meal delivery program. This has created many efficiencies when it comes to the delivery of almost 14,000 meals across the district.

We are very much in need of more volunteers who can drive clients to appointments and deliver meals to them. Those interested in making a difference in their community can reach out to us at 705-724-6028 or email lprice@eastholme.ca or send us a message on our Facebook page.

WHAT'S NEW- ACTIVITIES THIS FALL AND WINTER!

Resident Family Council in collaboration with the Recreation department will be hosting two special events for the residents, Sept 12th Fall Fair and December 4th Eastholme's Winter Wonderland.

RECRUITMENT INITIATIVES

COME JOIN OUR TEAM!

-Competitive wage and benefit package with OMERS pension
-Wonderful setting working with seniors and excellent staff
To join our team, visit eastholme.ca/careers-at-eastholme

AGENDA

District of Parry Sound Social Services Administration Board

Chief Administrative Officer's Report

September 2026

Mission Statement

To foster healthier communities by economically providing caring human services that empower and enable the people we serve to improve their quality of life.

Association of Municipalities of Ontario Conference (Ottawa, Aug 16-19, 2026)

At the recent Association of Municipalities of Ontario (AMO) Conference, the Northern Ontario Service Deliverers Association (NOSDA) held several key meetings with provincial ministries to advocate for priorities affecting Northern communities, with our CAO Tammy MacKenzie joining the delegation to ensure a strong voice for the North.

NOSDA's delegation met with the Honourable Raymond Cho, Minister for Seniors and Accessibility to highlight the importance of creating a Northern Ontario Aging in Place Strategy, bringing together affordable housing, accessibility, transportation, health care, and community supports. NOSDA also shared how its proposed Housing Portfolio Project, which includes approximately 1,200 affordable housing units across Northern Ontario, presents an opportunity to incorporate accessibility and age-friendly design from the outset and support seniors in remaining connected to their communities.

Pictured: Charene Gilles (CAO, Rainy River DSB), Fern Dominelli (NOSDA Executive Director), Lynn Watson (NOSDA Vice-Chair), the Honourable Raymond Cho (Minister for Seniors and Accessibility), Michelle Boileau (NOSDA Chair), Tammy MacKenzie (CAO, Parry Sound DSSAB), Ken Ranta (CEO, Thunder Bay DSSAB).

NOSDA had the opportunity to meet with representatives from Ontario's Ministry of Children, Community and Social Services (MCCSS) to discuss the important connection between income stability, housing stability, and workforce participation. The discussion reinforced the importance of ensuring people have the stability and supports they need to secure housing, and build stronger futures. We appreciate the opportunity to share Northern Ontario's priorities and look forward to continued collaboration.

'Everyday Impact' – August 2026
Jessica Cargill

Jessica is a valuable member of our Esprit Team. She brings a background of working knowledge and applies it to her new role as a Residential Program Worker. She provides expectational support to the residents through her compassion and kindness.

If a resident is struggling or just wants to chat, Jessica will take the time to make a cup of tea for them and sit down in a warm and caring atmosphere and just listen and provide sound supportive guidance.

When not in the shelter working, residents will always ask when her next shift is. She takes the time to make a meaningful difference in the lives of each resident. She is not only supportive to the residents but also to her coworkers and is an all-around team player!

Inclusion Support Services – July 2026

Age Group	EarlyON	Licensed ELCC	Monthly Total	Discharges	Referrals	Waitlist
Infant (0–18 months)	0	1	1	0	**1**	0
Toddler (18–30 months)	2	5	7	0	**1**	0
Preschool (30–47 months)	8	43	51	0	**0**	0
JK/SK (48 months–6 years)		21	21	2	**0**	0
School Age (6 years+)	1	1	2	0	**0**	0
Monthly Total	11	71	82	2	**2**	0
Year to Date	***15***	***77***	***94***	***8***	***31***	***0***

Active Caseload: 82 Children

Referrals: 2 *(children may be referred for more than one reason)*

- **2 Speech and Language Delays,**

Resource Consultants **5** → Site Visits **94** → Hours in Program **220**

EarlyON Child and Family Centre Reporting Month: July 2026		
Activity	**Monthly Total**	**Year to Date**
Number of Child Visits	769	5983
Number of Unique Children - monthly	259	878
Number of Adult Visits	537	4339
Number of Unique Adults - monthly	187	742
Number of Professionals	19	202
Number of Virtual Programming Events	9	15
Number of engagements - social media	888	2829
Number of views - social media	29771	157376

EarlyON Literacy Program, July 2026

The goal for promoting literacy in the early stages/years of life is to support continued communication, and language development. This includes encouraging talking, listening, singing, storytelling, reading, and building vocabulary through play. Early literacy skills and experiences help prepare/set children up for success with writing and reading as they enter school.

July Summary	
Total Visits	14
Total Programs/Centres	14
Total Hours	33.50
Total Children	111
Total Professionals	38
Total Adults	85
Total Families	71

The ways that we help to build these skills are through a multitude of hands-on activities, learning through environment and play, and interactions among peers and trusted adults. By making literacy/learning fun and engaging it helps young children remember experiences and connect new information to what they already know.

When children learn through play, stories, songs, movement, hands-on activities, and positive interactions, they are more likely to stay interested, participate, and recall what they learned. These types of learning experiences not only support language, but they encourage confidence, creativity, and overall development

Funding Sources for District Wide Childcare Spaces

Child Care Service Management

Total Children by Funding Source – July 2026

ACTIVE		
Funding Source	**# of Children**	**# of Families**
CWELCC	46	45
CWELCC Full Fee	233	229
Extended Day Fee Subsidy	4	4
Fee Subsidy	59	49
Full Fee	1	1
Ontario Works	1	1
Total Active:	**344**	**329**

NEW		
Funding Source	**# of Children**	**# of Families**
CWELCC	2	2
CWELCC Full Fee	6	6
Extended Day Fee Subsidy	1	1
Fee Subsidy	33	27
Full Fee	0	0
Ontario Works	0	0
Total New:	**42**	**36**

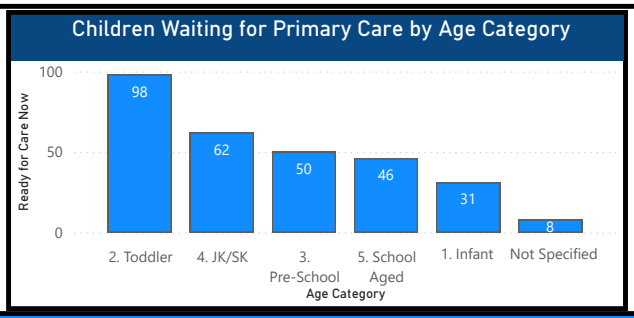
EXITS		
Funding Source	**# of Children**	**# of Families**
CWELCC	0	0
CWELCC Full Fee	0	0
Extended Day Fee Subsidy	0	0
Fee Subsidy	5	5
Full Fee	0	0
Ontario Works	0	0
Total Exits:	**5**	**5**

AGENDA

The District of Parry Sound Child Care Application Portal was launched on July 24, 2024. Since implementation, operators and child care service management staff have been working to "clean" the Application Portal by removing duplicates, training staff and assisting families with updating their profiles.

Registry and Waitlist Data for July 2026

Children Waiting for Primary Care
295



Unique Children Waiting for Care
518

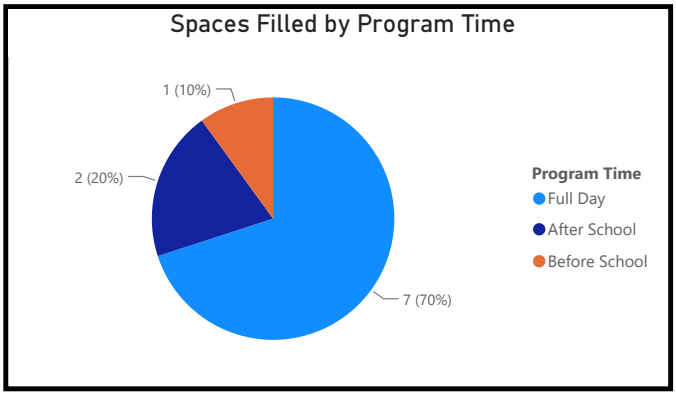
Children who Identify as Indigenous	Children Identifying Francophone Relatives
74	49

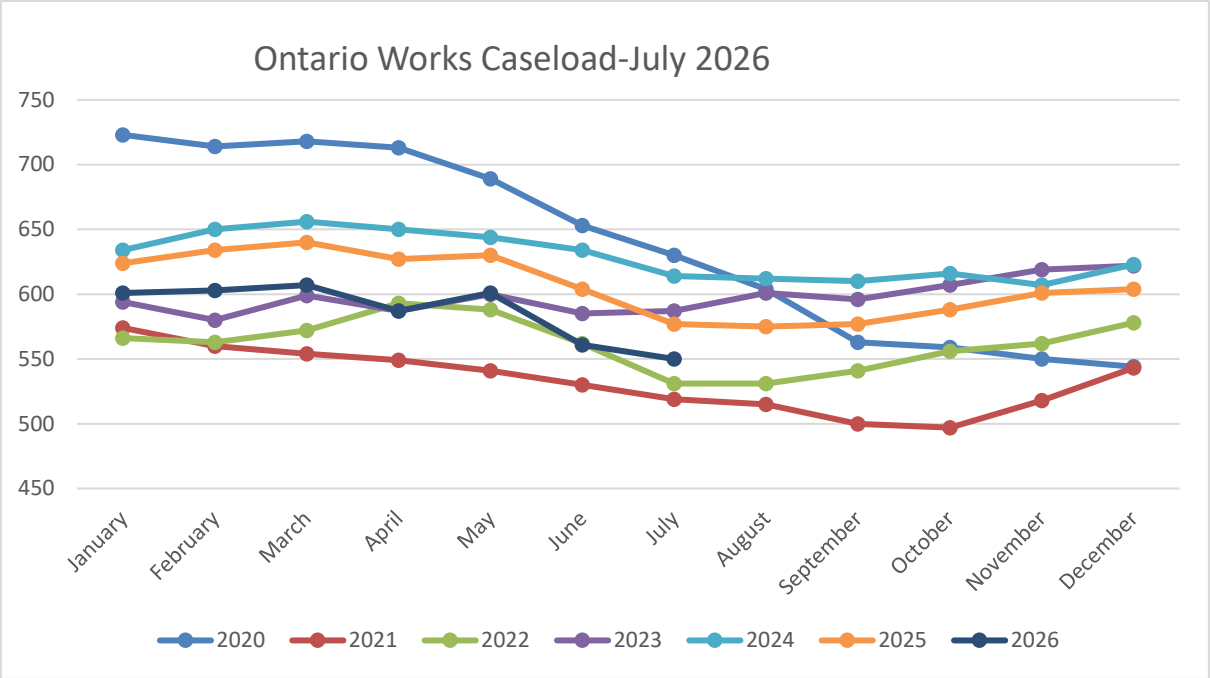
Waiting for Care - This number represents the unique children who are currently applied for care. This includes children who may already be placed in a program and have applied to another. This also includes the number of children pre-registered for future care.

Additions to Application Portal	
34	
Children Placed	**Spaces Filled**
10	10

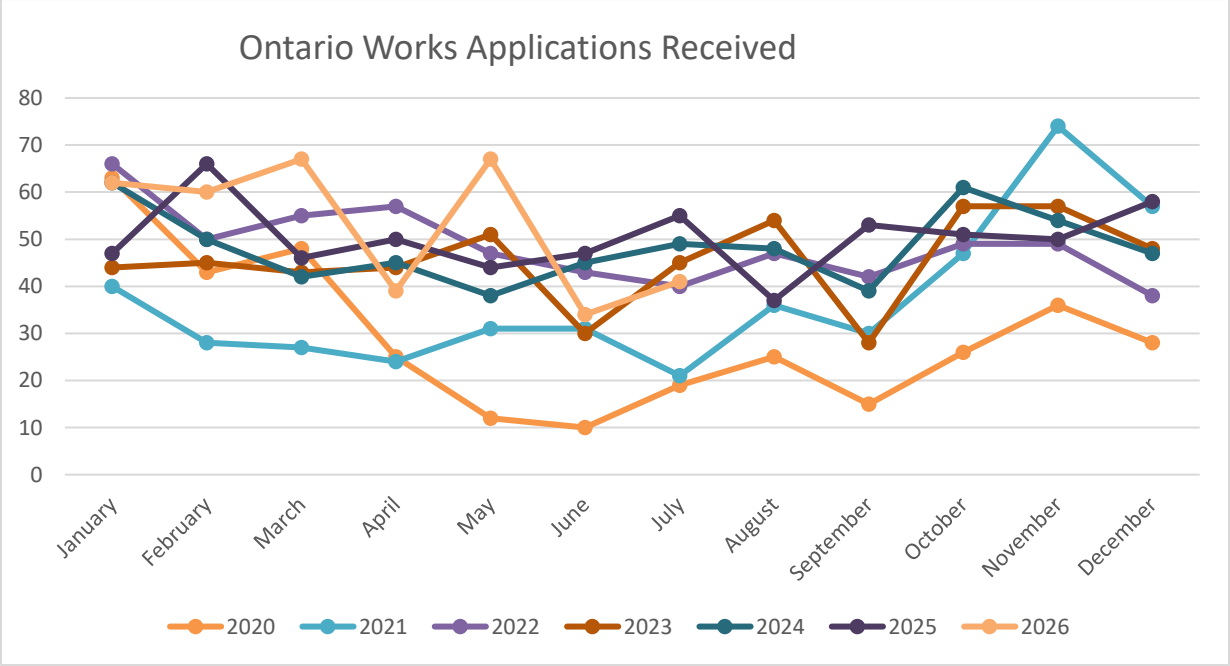
Children Placed - The number of unique children placed in a program.

Spaces Filled - The number of spaces filled by a child. A child may be placed in more than one space, ie: before school space and after school space.

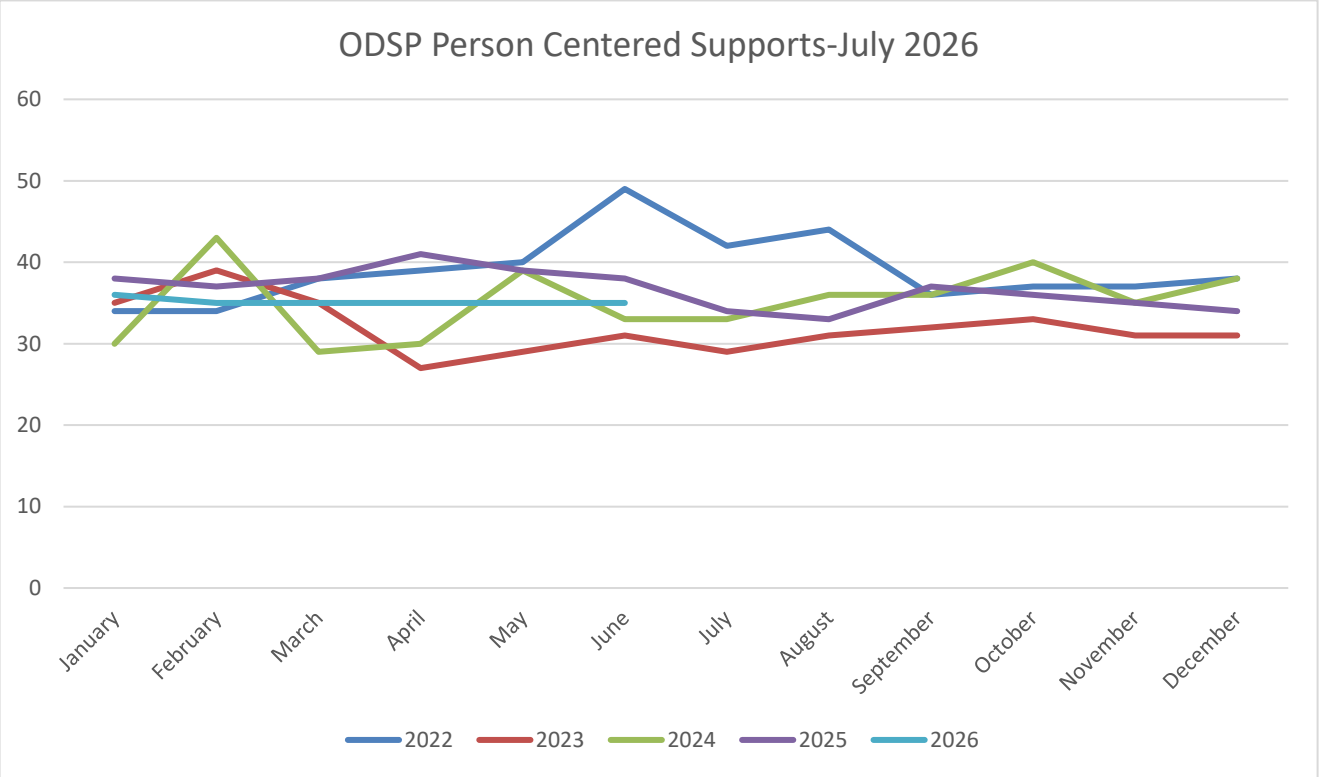




Ontario Works Intake - Social Assistance Digital Application (SADA) & Local Office Ontario Works Applications Received



ODSP Participants in Ontario Works Employment Assistance



The OW Caseload continue to hold steady at **550** cases. We are providing **35** ODSP participants Person-Centred Supports. We also have **56** Temporary Care Assistance cases. **41** applications were received through the province's Ontario Works Intake Unit (OWIU).

Ministry of Children, Community and Social Services
Integrated Employment Services

Ontario Works (OW) Performance Measures

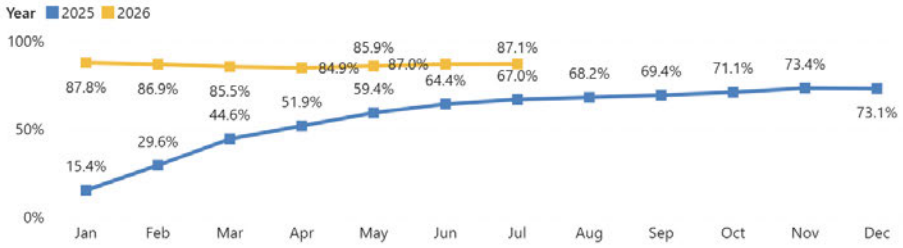
District of Parry Sound Social Services Administration Board

On March 1st, 2025, as part of the province's Employment Services Transformation, we officially entered Integrated Employment Services model (IES) along with our Northeast DSSAB partners with our new Service System Manager College Boreal. This means that employment assistance for Social Assistance recipients now moves under the Employment Ontario umbrella. We are responsible for providing Person Centered Supports to SA Recipients in 4 Support Pillars.

· Crisis & Safety-homelessness, personal safety
· Health-medical, mental health counselling, addiction treatment
· Life Skills-Literacy and Basic Skills such as budgeting, time management
· Community Supports-Housing, transportation and legal support

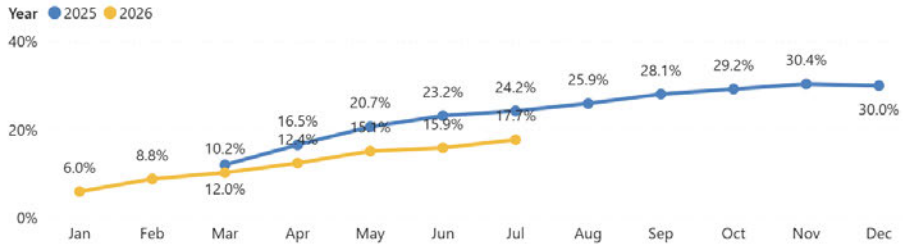
*NDA-Non-Disabled Adult

Percentage of OW + NDA Members with mandatory participation requirements that have created a Social Assistance Action Plan (Cumulative Year-to-Date)*



Provincial Value for Latest Month in Selected Range

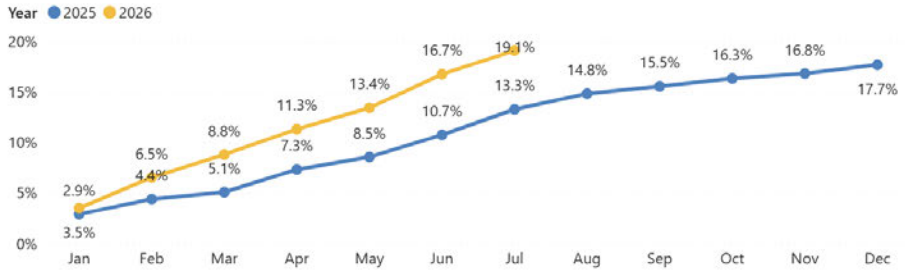
Percentage of OW + NDA Members with mandatory participation requirements that are referred to EO (Cumulative Year-to-Date)



Provincial Value for Latest Month in Selected Range

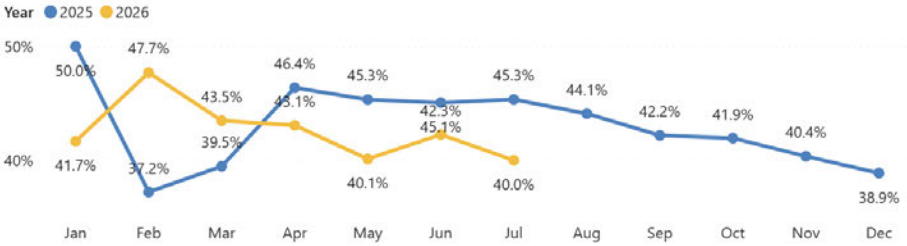
AGENDA

Percentage of Ontario Works cases exiting to employment (Cumulative Year-to-Date)

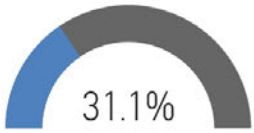


Provincial Value for Latest Month in Selected Range

Percentage of Ontario Works cases who exit the program and return within one year (Cumulative Year-to-Date)

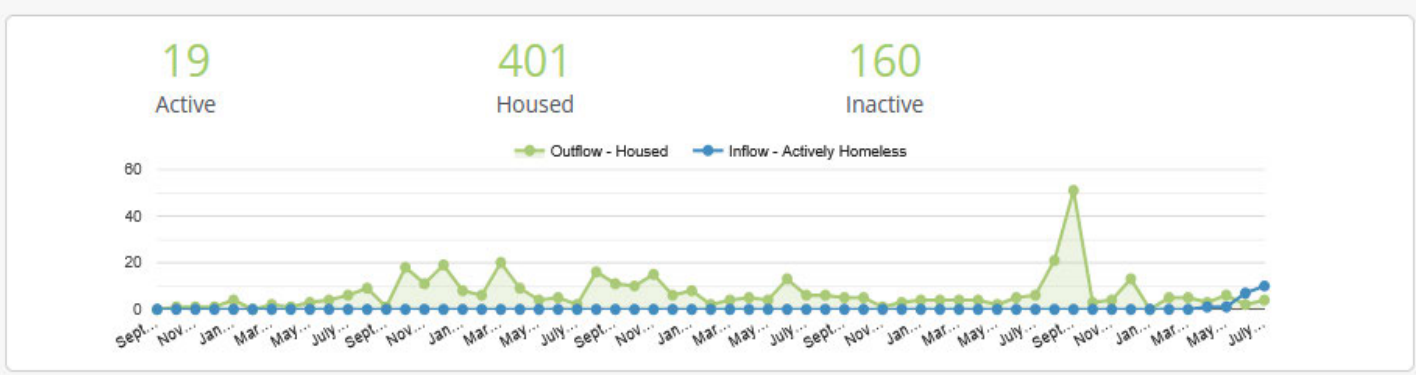


Provincial Value for Latest Month in Selected Range



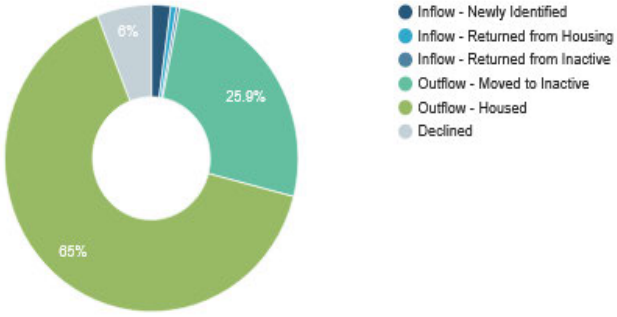
By Name List

The By Name List is real-time list of all known people who are experiencing homelessness in our community that are willing to participate in being on the list and connecting with our agency for ongoing support to obtain affordable and sustainable housing. The individuals who are connected to this program are provided Intense Case Management supports with the foundations from Coordinated Access towards housing focused solutions.



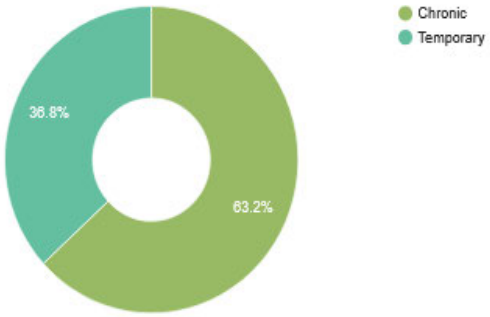
BNL INFLOW & OUTFLOW Print

Type	Clients
Inflow - Newly Identified	13
Inflow - Returned from Housing	4
Inflow - Returned from Inactive	2
Outflow - Moved to Inactive	160
Outflow - Housed	401
Declined	37



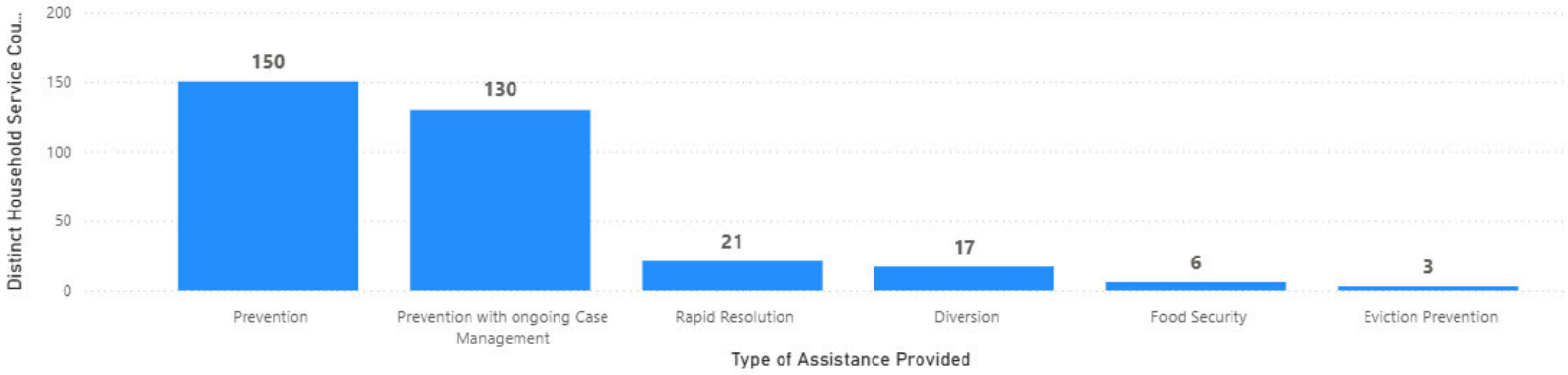
ACTIVE CLIENTS BY HOMELESS PRIORITY Print

Type	Clients
Chronic	12
Approaching Chronic	0
Temporary	7
N/A	0

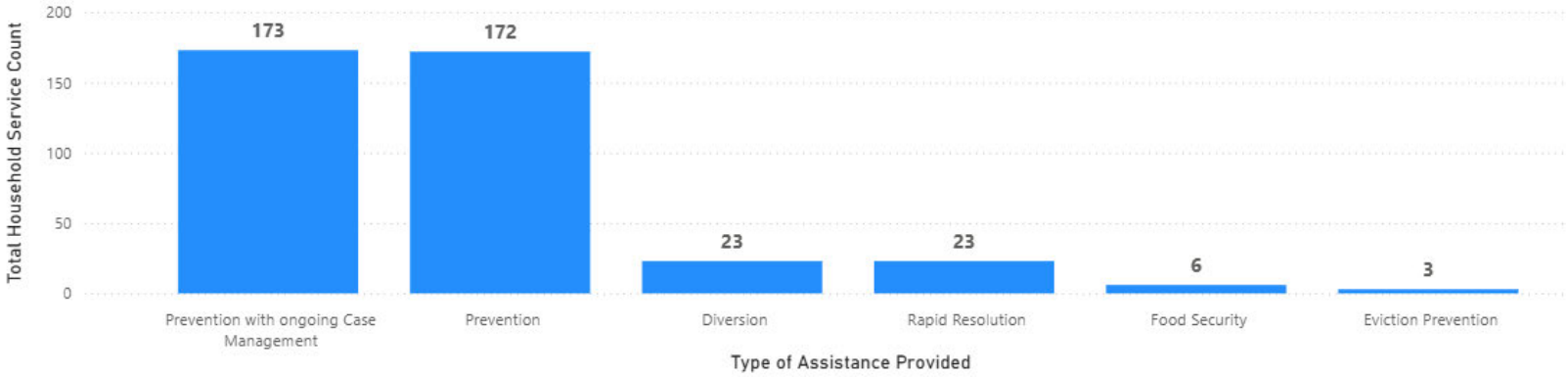


AGENDA

Distinct Household Service Count by Type of Assistance Provided

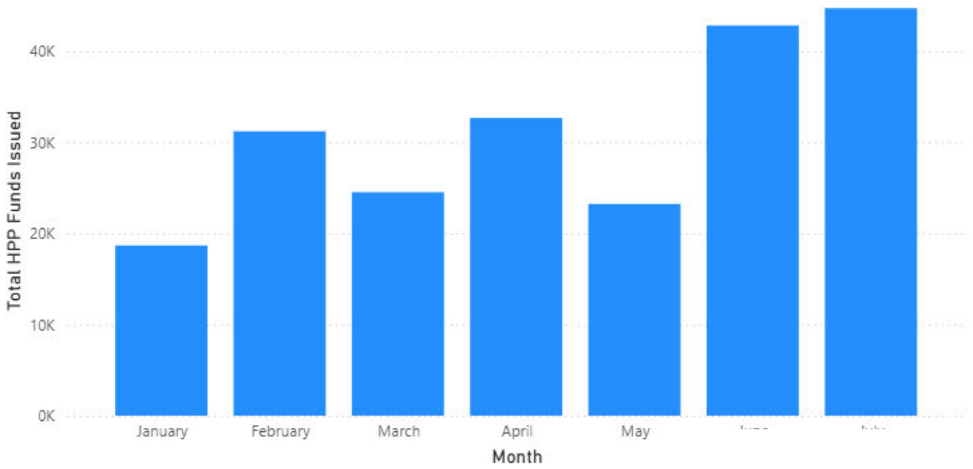


Total Household Service Count by Type of Assistance Provided



AGENDA

Total HPP Funds Issued by Month



Type of Assistance-HPP

All

Year, Month

Multiple selections

217,668.07

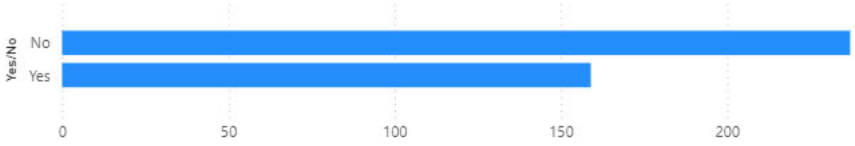
Total HPP Funds Issued

Provincial Priority Groups	Unique Households Served
Chronic Homelessness	13
Indigenous	13
Transitioning from Provincial Institution	4
Youth aged 16-25	18
Total	**47**

	Unique Households Served	Total HPP Funds Issued
	115	105,680.44
	82	75,184.78
Low Income Non Senior	64	16,798.45
Low Income Senior	43	20,004.40
Total	**294**	**217,668.07**

Housing Status	Unique Households Served
At Risk of Homelessness	267
Experiencing Homelessness (and not currently on BNL)	24
On BNL	15
Total	**294**

Has the client been issued HPP in the past?



AGENDA

Type of Assistance Provided	Low Income Non Senior	Low Income Senior	ODSP	OW	**Total**
Diversion	3	4	5	5	**17**
Eviction Prevention			2	1	**3**
Food Security			2	4	**6**
Prevention	41	33	58	20	**150**
Prevention with ongoing Case Management	17	9	19	88	**130**
Rapid Resolution	7		8	6	**21**
Total	**68**	**4**			

Year, Month

Multiple selections

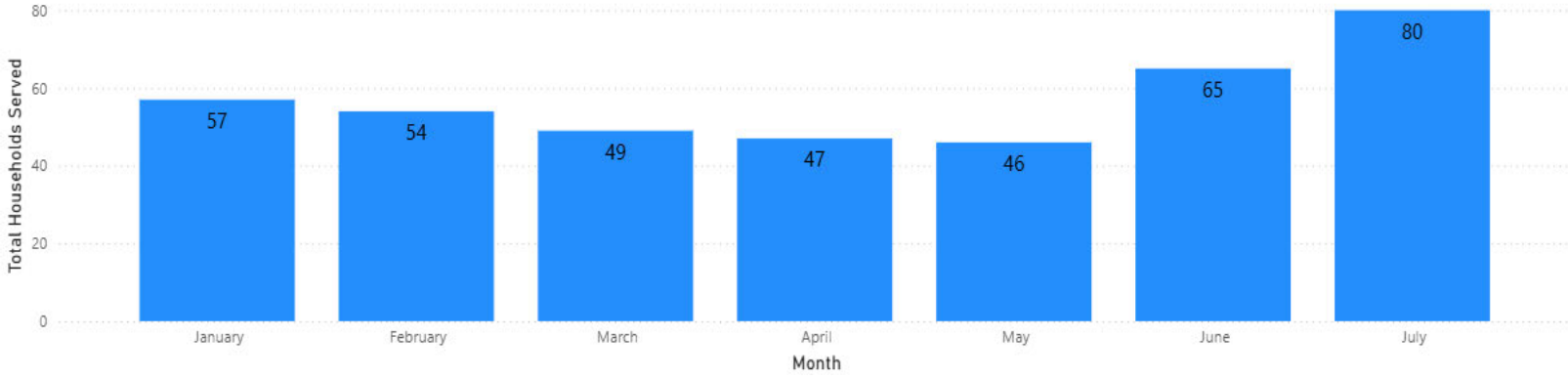
294

Unique Households Served

398

Total Households Served

Total Households Supported through HPP by Month-All



Housing Programs Update—July 2026

Social Housing Centralized Wait List Report			
	East	West	TOTAL
July 2026	Parry Sound	Parry Sound	
Seniors	58	155	**213**
Families	189	503	**692**
Individuals	699	190	**889**
TOTAL	**946**	**848**	**1794**
Total Wait List Unduplicated			**489**

Social Housing Centralized Wait List (CWL) 2025-2026 Comparison Applications and Households Housed from the CWL											
Month 2025	New APP	New SPP	Cancelled	Housed	SPP Housed	Month 2026	New App	New SPP	Cancelled	Housed	SPP Housed
Jan	9			2		Jan	6	0	9		
Feb	8		2	3		Feb	11	2	5	1	
Mar	9	1	4	1		Mar	9		5	3	1
Apr	6	1	10			Apr	4			1	1
May	11		1	2		May	21	1			
June	12	2	1	2		June	14		8	3	
Jul	14			2	1	Jul	15			4	3
Aug	9	1	1	2	1	Aug					
Sept	7	4	1	2	2	Sept					
Oct	8		1	1		Oct					
Nov	1	1	1			Nov					
Dec	7		5	2	1	Dec					
Total	101	10	27	19	5	Total	80	3	27	12	5
						SPP = Special Priority Placement					

Summary:

- There were fifteen new approved applications to the centralized waitlist in the month of July. Two applications received were ineligible – one due to arrears with a social housing provider and another due to assets in excess.
- Four applicants were housed from the waitlist, with three of them holding special priority status.
- No applications were cancelled in July.
- Three Special Priority applications were in progress, with another two sent out at the request of the applicant and/or community partner.
- Two new rent supplements started July 1, with another four anticipated to start August 1

HOUSING OPERATIONS AND SERVICE MANAGEMENT

July 2026 Statistical Information

Activity for Tenant Services

	CURRENT MONTH	YEAR TO DATE
Move-Outs	3	20
Move In (Centralized Waitlist along with Internal transfers)	4	14
L1/L2 Hearings	1	5
N4 Delivered to tenant or filed with the LTB– Notice of eviction for non-payment of rent	1	5
N5 Filed with the LTB– notice of eviction disturbing the quiet enjoyment of the other occupants	3	15
N6 Filed with the LTB –notice of eviction for illegal acts or misrepresenting income for RGI housing	0	1
N7 Filed with the LTB – notice of eviction for willful damage to unit	0	0
Repayment Agreements (new) (Formal & informal)	1	6
No Trespass Order	0	0
Mediation/Negotiation/Referrals	46	246
Tenant Home Visits/Wellness checks	173	419
Tenant Engagements/Education	18	69

Activity for Property Maintenance

Pest Control		Monthly pest control inspections were completed at 8 buildings. 38 units were inspected. Of the 38 units, 2 units required treatment.
Vacant LHC units	12	Vacancy includes units requiring capital repairs
Vacant units: TMV	3	
After Hours Calls	9	monitoring station offline, Fridge repairs required
Work Orders Purchase Orders	200 186	Work orders are created for our staff to complete routine maintenance repairs for all DSSAB/LHC Buildings Purchase Orders are for services, and materials required outside of the Housing Operations Department scope of work for the LHC/DSSAB properties
Fire Inspections	3	Fire inspections completed on properties in July with Huronia Alarms/FPO's. Monthly inspections continue at every building.
Annual Inspections	127	Annual inspections completed in July.
Inspections (Other)	10	Housing keeping, Fire Prevention Officer follow up, pests, and preconstruction/postconstruction
Incident Reports	0	

Capital Projects Monthly Report - July 2026

Monthly Board Report

This monthly report provides an overview of capital project activities undertaken during July 2026. The month focused on continued advancement of the approved 2026 capital program through completion, deficiency review, quotation recommendations, scheduling, contractor coordination, and progression of building envelope and site infrastructure priorities. Key activity included completion of a generator repair item, continued final inspection tracking for generator-related work, completion of one siding phase and commencement of the next phase, deficiency review for a large driveway and concrete scope, preparation of quote recommendations for several asphalt and concrete locations, continued tracking of mechanical and backflow items, and further coordination of remediation, roofing, eavestrough, exterior door, fencing, lighting, and ceiling items requiring pricing, scheduling, or final direction.

Hazardous Material Remediation and Water Damage Repairs

Remediation and water-damage-related activity continued during July through budget review, quotation tracking, and coordination with associated repair work. One remediation scope involving interior ceiling and flooring removals remained active through budget review and further direction. An attic remediation scope remained quoted and continued to require roofing review before related decking, re-shingling, and abatement follow-up can be finalized. Additional remediation-related repair items, including interior restoration, exterior wall repair, and kitchen replacement priorities, remained pending further quotation, scope confirmation, or implementation direction. These items continued to require coordination between investigation, abatement, construction repair, maintenance turnover, and final close-out requirements.

Plumbing, HVAC, and Duct Maintenance

Plumbing and mechanical work progressed during July primarily through tracking of previously completed and awarded scopes. One domestic hot water heater replacement had been completed, while another domestic hot water heater scope had advanced through quotation and award coordination and remained subject to scheduling and close-out requirements. Backflow preventor work remained complete for the previously closed scope, with no major new backflow completion recorded during the reporting period. No major new district-wide HVAC project was otherwise mobilized in July. Mechanical priorities will continue to be tracked through quotation, award, scheduling, completion, inspection, and future building-performance review as required.

Doors, Siding, Painting, and Cosmetic Upgrades

Exterior finish-related scopes advanced during July through siding completion, next-phase start-up, quotation, and site review. One siding phase was completed late in the month and remained subject to deficiency verification before final payment. A subsequent siding phase commenced near the end of July, while another approved siding scope remained scheduled for future start-up. Exterior door quotation activity continued for another building-envelope item, and a fencing-related scope advanced through site review with quotation still required. Several additional exterior and cosmetic repair priorities, including sealants, beam refinishing, exterior wall repairs, and kitchen replacement work, remained pending quotation, re-pricing, or final direction before proceeding.

Generator and Electrical Work

Generator and electrical activity continued during July through completion, final inspection tracking, and close-out coordination. One generator repair scope was completed on July 7th following prior inspection and deficiency follow-up. A separate backup-generator connection remained operational and continued through final inspection and close-out tracking. Lighting and ceiling-related items remained active across the portfolio, with previously completed work in place, one ceiling-related phase still outstanding, and another lighting and ceiling scope remaining at the quotation review stage. No major new electrical panel replacement was completed during July. Electrical and generator scopes will continue to be tracked through inspection, deficiency correction, quotation, approval, and final close-out as required.

Roofing and Eavestrough Projects

Roofing and eavestrough activity remained active during July through quotation, re-quotation, and coordination with remediation requirements. An attic remediation scope continued to require roofing review before related decking and re-shingling requirements can be confirmed. Shed shingling work remained pending quotation. Eavestrough work also continued through re-quotation and emergency quote activity, with one scope requiring additional pricing review due to budget pressure and contractor capacity concerns, and another scope progressing through emergency quotation. Roofing and eavestrough priorities remain connected to broader building envelope planning where drainage, remediation, exterior renewal, budget availability, and contractor scheduling overlap.

Structural Repairs, Infrastructure and Foundation Assessments

Structural and site infrastructure work advanced during July through deficiency review, quote recommendation preparation, and continued assessment of remaining paving and concrete priorities. A large driveway and concrete scope remained active, with work having commenced earlier and a July site meeting held to review deficiencies and confirm follow-up requirements. Several asphalt and concrete quote recommendations were prepared for submission in July, while other locations remained pending quotation or further review. Additional family-unit driveway locations had not yet been fully assessed or quoted. Masonry work that had previously commenced continued to be tracked through implementation and completion coordination. Remaining infrastructure priorities, including driveways, concrete, exterior wall repairs, sealants, beams, and related site work, continued to require quotation, review, deficiency follow-up, or final direction.

Security Enhancements

No new security enhancement projects were undertaken during July. Existing measures remained in place and operational, with ongoing monitoring continuing to support building safety and access control across the portfolio. Any future security-related work will continue to be coordinated through the approved capital plan and reported as procurement, scheduling, or implementation milestones occur.

Consulting and Engineering Contracts

Consultant, contractor, and engineering coordination remained a significant component of the capital program during July. Quotation review and recommendation preparation continued to support asphalt, concrete, driveway, siding, eavestrough, roofing, remediation, exterior door, fencing, lighting, and ceiling-related work. Site review activity supported both deficiency follow-up and quotation preparation, while several items remained pending contractor pricing, revised pricing, scheduling confirmation, or supervisory direction. These activities continue to support procurement discipline, budget validation, and appropriate implementation sequencing before additional work proceeds.

Childcare Capital Acceleration

Childcare-related capital activity remained selective during July. A backup-generator connection serving a childcare-related facility remained operational and continued through final inspection and close-out tracking. No major new childcare-specific capital project was otherwise completed during the reporting period. Childcare-related priorities remained subject to the approved capital plan and will continue to be reported as procurement, inspection, scheduling, access, tenant communication, or implementation milestones occur.

Completion Highlights (July 2026)

July was defined by continued movement of the 2026 capital program through completion, deficiency review, quotation recommendation, site review, scheduling, and close-out tracking. Key accomplishments included completion of one generator repair scope, completion of one siding phase subject to final deficiency verification, commencement of the next siding phase, a deficiency review meeting for a large driveway and concrete scope, preparation of several asphalt and concrete quote recommendations for submission, continued tracking of a backup-generator final inspection, and advancement of a fencing-related item through site review. The month also clarified several items requiring continued quotation, re-quotation, repair coordination, or final direction, including remediation and roofing follow-up, shed shingling, eavestrough pricing, exterior door quotation, lighting and ceiling work, exterior wall repairs, sealants, beams, kitchen replacement work, and remaining asphalt, concrete, and driveway locations.

In summary, July demonstrated continued progress across the approved 2026 capital program, with several scopes advancing through completion, start-up, deficiency review, quote recommendation, and close-out coordination. The next reporting period will focus on siding deficiency verification and continued siding implementation, follow-up on driveway and concrete deficiencies, submission and review of asphalt and concrete quote recommendations, generator final inspection close-out, eavestrough re-pricing, remediation and roofing coordination, exterior door and fencing quotations, and continued implementation of mechanical, electrical, structural, building envelope, and infrastructure priorities.

Social Media Stats

Facebook –District of Parry Sound Social Services Administration	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JULY 2026
Total Page Followers	837	841	849	865	884	893
Post Reach this Period (# of people who saw post)	56,115	16,807	9473	10,273	9353	10,827
Post Engagement this Period (# of reactions, comments, shares)	1,760	847	261	743	391	383

Facebook -Esprit Place Family Resource Centre	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026
Total Page Followers	251	251	251	252	252	253
Post Reach this Period (# of people who saw post)	308	1972	275	354	186	706
Post Engagement this Period (# of reactions, comments, shares)	3	15	2	8	11	6

DSSAB LinkedIN Stats https://bit.ly/2YyFHlE	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUNE 2026	JULY 2026
Total Followers	598	601	604	609	612	612
Search Appearances (in last 7 days)	80	60	35	51	37	17
Total Page Views	50	33	9	32	31	5
Post Impressions	1735	1465	666	1282	1024	677
Total Unique Visitors	20	16	7	12	20	4

Instagram - Esprit Place Family Resource Centre https://www.instagram.com/espritplace/	FEB 2026	MAR 2026	APR 2026	MAY 2026	JUN 2026	JULY 2026
Total Followers	120	122	122	123	124	125
# of accumulated posts	81	82	82	83	84	85

AGENDA

District of Parry Sound Social Services Administration Board

Chief Administrative Officer's Report

October 2026

Mission Statement

To foster healthier communities by economically providing caring human services that empower and enable the people we serve to improve their quality of life.

Relationship Protocol with the Parry Sound Friendship Centre – September 10, 2026

September 10th marked a significant day for the District of Parry Sound Social Services Administration Board (DSSAB) and the Parry Sound Friendship Centre, and was an important step forward for Indigenous-led Early Learning and Child Care in our community.

The Parry Sound Friendship Centre and the District of Parry Sound Social Services Administration Board (DSSAB), with support from the Ontario Federation of Indigenous Friendship Centre (OFIFC), came together today to sign a new Relationship Protocol focused on strengthening our collaboration around Indigenous-led Early Learning and Child Care, including the Miigwansag Child Care Centre in the Town of Parry Sound.

This was a monumental day for both organizations, and a first. This is the first Relationship Protocol of this nature to be signed between the Parry Sound Friendship Centre and DSSAB, and one unique to the Province of Ontario, marking an important step forward in how we work together, build relationships and support Indigenous-led services in our community.

The setting for the signing was especially fitting. We gathered at the Parry Sound Friendship Centre, surrounded by their beautiful Regalia display, a space where culture, connection, community come together.

The protocol is grounded in listening, learning, respect and collaboration, with shared commitments to culturally grounded service delivery, respectful communication, coordinated planning and Indigenous data sovereignty.

This event was about recognizing how far we've come, while also looking ahead to the work still to be done. We are proud of this new chapter in the relationship between the Friendship Centre and DSSAB and hopeful that this can be the first of many partnerships of this kind across the province.

A meaningful day, a new beginning, and hopefully the first of many to come.

Media Release - [Media Release - September 10, 2026 - Parry Sound Friendship Centre and Parry Sound DSSAB Sign Relationship Protocol to Strengthen Indigenous-Led Early Learning and Child Care | District of Parry Sound Social Services Administration Board]

Minister's visit to the future YMCA site in Parry Sound

The Honourable Paul Calandra, Minister of Education, visited Parry Sound on September 15 to highlight continued investment in child care services for local families. During the visit, the Minister recognized the planned child care centre that will be operated by the YMCA Simcoe Muskoka and located within the new Parry Sound High School & Francis Pegahmagabow Elementary School building on Isabella Street. The plans also include space for programming by the EarlyON Child and Family Centres operated by the DSSAB.

The new centre will provide 10 infant, 15 toddler, and 24 preschool licensed child care spaces, helping to expand access to high-quality, convenient care for children and families in the community. An opening date has not yet been communicated.

Callander Child Care Centre Groundbreaking Ceremony – September 25, 2026

We were excited to join our partners at the Municipality of Callander on Friday, September 25, to celebrate the groundbreaking for the new YMCA of Northeastern Ontario child care facility. A groundbreaking is about more than construction, it is a commitment to children, parents and caregivers, and to the long-term strength and sustainability of our communities.

The Municipality of Callander the YMCA of Northeastern Ontario have been exceptional partners, championing this project for local residents through the Expression of Interest process launched by Parry Sound DSSAB in 2025. Their strong, community-focused proposal is now becoming a reality thanks to the shared commitment of all those who contributed to the project.

The new facility will add 34 licensed child care spaces, including 10 toddler spaces and 24 preschool spaces, helping more families access affordable, high-quality care closer to home. Our DSSAB is proud to serve as the service system manager for children's services across the District of Parry Sound and to work alongside partners building a stronger future for our families.

Ottawa Commits Additional Funding for Federal Child Care Program in Ontario – September 29, 2026

NOSDA welcomes the agreement between the Government of Canada and the Province of Ontario to provide additional support for the Canada-Wide Early Learning and Child Care (CWELCC) program and maintain reduced child care fees for families across Ontario.

For northern families, maintaining reduced parent fees through at least June 30, 2027 provides important stability and predictability. This is a positive step toward sustaining the child care system families and employers depend on.

However, sustainment alone is not enough. To ensure the long-term success of this critical system, Northern Ontario needs timely decisions and continued investment to expand access to licensed child care spaces, address workforce pressures, and support the unique realities of service delivery in northern communities.

Service managers also need greater flexibility in funding formulas and program requirements so federal and provincial investments can be directed where they will have the greatest impact.

Northern communities face distinct realities, including distance, smaller and dispersed populations, transportation barriers, workforce shortages, and higher delivery costs, that differ from those in much of southern Ontario. Policies and funding models must recognize these differences to ensure equitable access to child care across the province.

NOSDA looks forward to further direction from the Province as we continue this journey together and continues to urge both levels of government to provide the flexibility and long-term funding certainty needed to build a sustainable child care system that works for every northern community in Ontario.

Read the announcement: Ottawa Commits Additional Funding for Federal Child Care Program in Ontario | Ontario Newsroom

'Everyday Impact'

Paula Collison, Community Relations Worker with the Tenant Services Team, is being recognized with this month's Everyday Impact Award.

Paula demonstrates care and compassion for tenants every day. She is a trusted listening ear, a kind smile, and a dependable source of support for those who need help navigating referrals to food programs, paperwork, banking concerns, or housekeeping challenges.

Paula goes out of her way to check in with tenants she has not heard from recently, particularly those who may benefit from additional support. As part of her portfolio includes the seniors' building in Parry Sound, she actively connects with residents and liaises with family members to help ensure aging tenants receive the supports they need as their needs evolve. When a tenant has a need or request, Paula is a strong advocate who works to ensure it is addressed, and often exceeded.

Paula's attention to detail extends to the move-in experience. She helps new tenants feel welcome and prepared by carefully explaining available resources, services, and supports, including connecting them with helpful neighbours who can make the transition into a new home smoother. If she notices an issue within a unit, she advocates to have it addressed so that each tenant can begin their tenancy in a welcoming, comfortable home.

Paula's tenants see her kind smile from the parking lot, and eagerly await greeting her to chat, something she always takes time to do. You can see in their faces that they truly appreciate her calm, gentle and friendly presence.

Human Resources Quarterly Update

The HR department has organized three OMERS sessions this fall to inform employees about their pension plan and give them an opportunity to ask questions directly to OMERS employees. Topics covered will include:

- How your OMERS pension is calculated
- How the OMERS bridge benefit works
- How your OMERS pension is protected from inflation
- How the OMERS Fund is performing
- How buying or transferring service can increase your future pension and may help you retire sooner
- How Additional Voluntary Contributions (AVCs) work
- How OMERS survivor benefit entitlement is determined
- Determining your retirement date - tips and tricks
- How to set up your myOMERS account

The DSSAB continues to experience significant challenges recruiting and retaining Registered Early Childhood Educators (RECEs) for its licensed childcare programs. These pressures are affecting the organization's ability to fill permanent and temporary vacancies promptly, maintain staffing continuity, and build a stable, qualified workforce.

To date in 2026, DSSAB has had 21 RECE recruitment postings: 11 vacancies and 10 contract opportunities. At the time of reporting, four RECE positions remain actively open and under recruitment: two full-time permanent and two full-time contract positions. Despite sustained recruitment activity, 60% of RECE postings have required at least one reposting, showing that an initial posting often does not generate a sufficiently qualified candidate pool.

Recruitment challenges are also evident at the interview and offer stages. While the offer acceptance rate is 82%, the interview withdrawal rate is 77.6%. Candidates have withdrawn for a range of reasons, including acceptance of competing employment opportunities, geographic and commuting barriers, changed circumstances or interest, work authorization or immigration considerations, and non-response or inability to contact the candidate. Further, the 12-month early turnover rate for RECE hires is 66.67%, indicating that recruitment alone is not resolving the staffing pressure; retention and labour-market competition remain material concerns.

Recent Ontario reporting has linked staffing shortages directly to unfilled or unavailable licensed childcare spaces and family wait-lists. In Northern Ontario, operators and service managers have reported that spaces may be funded and physically available but cannot be opened or fully utilized without sufficient qualified staff. (childcarecanada.org) The federal Job Bank currently rates the Ontario employment outlook for early childhood educators and assistants as "Good" for 2025–2027, citing employment growth and a small pool of unemployed workers with recent experience in the occupation. (jobbank.gc.ca)

In Health & Safety, we are completing Hazard and Risk assessments for all positions across the organization. Employers must conduct hazard and risk assessments for all jobs to identify the physical, psychological, environmental, ergonomic, and operational hazards employees may encounter before an incident occurs. In Ontario, this is a fundamental component of an employer's duty under the Occupational Health and Safety Act to take every precaution reasonable in the circumstances to protect workers. Assessments support informed decisions about safe work procedures, training, supervision, equipment, personal protective equipment, emergency response, and controls needed to eliminate or reduce risk. Regular assessment is particularly important when duties, work locations, equipment, staffing, legislation, or client needs change, as it helps ensure that health and safety measures remain effective and that employees can perform their work safely.

Licensed Child Care Programs

Total Children Utilizing Directly Operated Child Care in the District July 2026						
Age Group	**Fairview ELCC**	**First Steps ELCC**	**Highlands ELCC**	**Waubeek ELCC**	**HCCP**	**Total**
Infant (0-18m)	3	1	0	1	8	13
Toddler (18-30m)	7	8	4	13	20	41
Preschool (30M-4y)	20	17	23	41	43	134
# of Active Children	30	26	27	55	71	209
Total Children Utilizing Directly Operated Child Care in the District August 2026						
Age Group	**Fairview ELCC**	**First Steps ELCC**	**Highlands ELCC**	**Waubeek ELCC**	**HCCP**	**Total**
Infant (0-18m)	3	1	0	1	9	14
Toddler (18-30m)	8	7	4	13	23	55
Preschool (30M-4y)	20	18	23	41	43	145
# of Active Children	31	26	27	55	75	214

School Age Programs

School Age Programs Enrollment		
Location	**July 2026**	**August 2026**
Mapleridge After School	0	0
Mapleridge Before School	0	0
Home Child Care	34	13
Summer Rec	13	34
# of Active Children	47	47

- Smaller waitlist, most families want PT Care, taking FT first.
- Some older families ending care sooner for summer months prior to school enrollment.
- 1 home childcare program closed August 27, 2026

Inclusion Support Services – August 2026

Age Group	EarlyON	Licensed ELCC	Monthly Total	Discharges	Referrals	Waitlist
Infant (0–18 months)	0	1	1	0	0	0
Toddler (18–30 months)	1	2	3	1	0	0
Preschool (30–47 months)	4	35	39	3	0	0
JK/SK (48 months–6 years)	2	22	24	0	1	0
School Age (6 years+)	0	0	0	0	0	0
Monthly Total	7	60	67	4	1	0
Year to Date	***15***	***69***	***85***	***12***	***31***	***0***

Active Caseload: 67 Children

Referrals: 1 *(children may be referred for more than one reason)*

Inclusion Support Services Update

During the third quarter, the Inclusion Support Services team continued to strengthen service delivery, build staff capacity, and support children and families as they prepared for key transitions.

Four Resource Consultants (RCs) and the Program Supervisor completed the Ages & Stages 3 and ASQ SE 2 Questionnaires: Social-Emotional, Second Edition (ASQ3:SE-2) Train-the-Trainer session together. The training was offered by Infant and Early Mental Health Promotion at SickKids. The team is now connecting with program partners to explore how ISS can further support the consistent use of this screening tool across programs. We are fully certified to host training of this tool to both small and large groups.

The ASQ:SE-2 is an important early childhood screening tool that helps identify children who may benefit from additional support related to social-emotional development, including self-regulation, communication, autonomy, affect, and interactions with others. Early identification supports timely conversations with families, appropriate referrals, and coordinated intervention planning before concerns become more significant.

The team also welcomed back its sixth Resource Consultant, who had been supporting another department through a temporary contract. Their return restores additional capacity to the team and supports continued responsiveness to children, families, and program partners.

To improve operational efficiency and service accessibility, the ISS team reviewed current caseloads and began redistributing children among RCs in September. This work was undertaken to better align service hours, geographic locations, and staff capacity while maintaining continuity of support for children and families.

ISS staff continued to actively support children transitioning into full-time school. The team participated in numerous transition-to-school meetings with families, schools, child care providers, and other community partners to help ensure strategies, supports, and relevant information were shared as children moved into the school environment.

The team also participated in several community outreach opportunities during the quarter, including back-to-school evenings and the End of Summer Celebration hosted by Hands the Family Network in Parry Sound. These events provided valuable opportunities to connect with families, promote available services, and strengthen relationships with local community partners.

EarlyON Update

EarlyON Child and Family Centre Reporting Month: August 2026		
Activity	**Monthly Total**	**Year to Date**
Number of Child Visits	674	6657
Number of Unique Children - monthly	243	924
Number of Adult Visits	429	4768
Number of Unique Adults - monthly	165	772
Number of Professionals	13	215
Number of Virtual Programming Events	0	22
Number of engagements - social media	1028	3857
Number of views - social media	32700	190076

During the summer months, EarlyON hosted pop-up events throughout the District, bringing free early years programming directly into communities and increasing access for children and families who may not regularly attend a main EarlyON site. These events provided opportunities for families to connect, participate in play-based learning, access information and supports, and build relationships within their communities. Outdoor programming supports children's early learning and well-being by providing space for movement, exploration, sensory play, creativity, and connection with nature. Time outdoors also creates meaningful opportunities for children and caregivers to learn together through active, responsive, and child-led experiences. Staff have also continued to enhance the outdoor play spaces at the main EarlyON sites. Improvements are intended to create welcoming, engaging, and developmentally appropriate environments that encourage outdoor learning throughout the year.

This summer, EarlyON also began offering afternoon programming. The additional programming option has been well received by families, particularly those with children who may no longer nap and have increased energy and readiness for play and social engagement later in the day. Afternoon programming provides families with greater flexibility and supports continued access to meaningful early learning opportunities.

Our Resource Facilitator – Literacy Specialist has also travelled to child care and EarlyON sites across the District to support early literacy experiences for children, families, and educators. Early literacy is a critical foundation for language development, communication, memory, social-emotional learning, and future school readiness. Through responsive, play-based activities such as shared reading, storytelling, songs, conversation, and fine-motor experiences, the Resource Facilitator helps children build interest and confidence in language and print while supporting educators with resources and strategies tailored to the needs of their individual programs.

August Summary	
Total Visits	15
Total Programs/Centres	12
Total Hours	28
Total Children	157
Total Professionals	29
Total Adults	69
Total Families	43

Child Care Service Management

Total Children by Funding Source

ACTIVE		
Funding Source	**# of Children**	**# of Families**
CWELCC	46	45
CWELCC Full Fee	233	228
Extended Day Fee Subsidy	5	5
Fee Subsidy	55	45
Full Fee	2	2
Ontario Works	2	2
Total Active:	**343**	**327**

NEW		
Funding Source	**# of Children**	**# of Families**
CWELCC	2	1
CWELCC Full Fee	5	4
Extended Day Fee Subsidy	0	0
Fee Subsidy	2	2
Full Fee	0	0
Ontario Works	0	0
Total New:	**9**	**7**

EXITS		
Funding Source	**# of Children**	**# of Families**
CWELCC	0	0
CWELCC Full Fee	2	2
Extended Day Fee Subsidy	1	1
Fee Subsidy	26	23
Full Fee	0	0
Ontario Works	0	0
Total Exits:	**29**	**26**

AGENDA

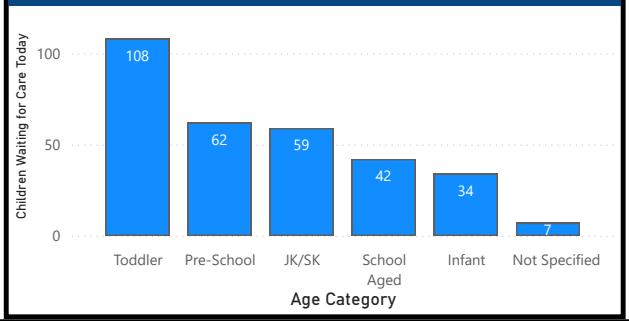
The District of Parry Sound Child Care Application Portal was launched on July 24, 2024. Since implementation, operators and child care service management staff have been working to "clean" the Application Portal by removing duplicates, training staff and assisting families with updating their profiles.

Registry and Waitlist Data August 2026

Children Waiting for Primary Care Today

312

Children Waiting for Primary Care by Age Category



Children Aged 0-4 Waiting for Primary Care Today

204

Children who Identify as Indigenous

78

Children Identifying Francophone Relatives

49

Children Placed - The number of unique children placed in a program.

Spaces Filled - The number of spaces filled by a child. A child may be placed in more than one space, ie: before school space and after school space.

Additions to Application Portal this Month

24

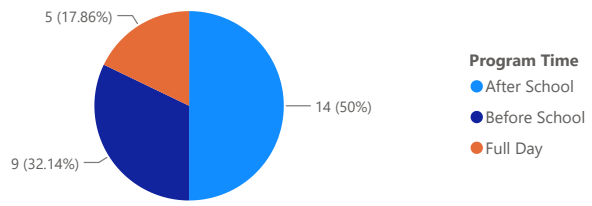
Children Placed

23

Spaces Filled

28

Spaces Filled by Program Time



Child Care Service Management Quarterly Update

As we continue to support educators across the district, we want to place a greater emphasis on the importance of supporting staff in their roles and helping them feel confident and competent in meeting the needs of the children they serve.

We have noticed an increase in educators seeking additional support while working with children, often due to limited experience, lack of formal Early Childhood Studies (ECS/ECE) training, or the ongoing challenges associated with recruiting and retaining qualified Early Childhood Educators. As recruitment and retention continue to be a priority across the sector, we are exploring new ways to support educators in the field.

This fall, we will be offering school-age training sessions dedicated to supporting educators who work with school-age children. These sessions will focus on program planning, managing challenging behaviours, and other topics that will enhance program quality and strengthen educators' skills and confidence.

In addition, we are hosting a Nature-Based Play training at the Bobby Orr Community Centre in October to support educators in understanding the importance of outdoor experiences for children in child care settings. We have invited Bienenstock Natural Playgrounds, whose work focuses on connecting children with nature and encouraging outdoor exploration. This hands-on training opportunity will provide educators with practical experiences, new ideas, and valuable networking opportunities while strengthening their knowledge of planning meaningful experiences for children in natural outdoor environments.

Throughout the summer months, we were also able to support many families in accessing fee subsidy for recreation programs across the district. However, changes in program operations, including requirements for full-time enrollment, have created challenges for some families seeking access to fee subsidy funding. As a team, we continue to explore solutions that will help families access affordable child care and maintain their ability to participate in the workforce.

Over the past nine months, the Early Years Pedagogy Lead has completed 104 visits to school-age programs, licensed child care centres, EarlyON child and family centres, and licensed home child care programs throughout the district, including 15 recreation program visits over the summer where QUEST2 (Quality Experience Scanning Tools) assessment forms were completed. These visits have supported relationship-building with program staff and provided opportunities to observe quality experiences for children. Guidance has been provided in areas such as documentation, children's experiences, self-regulation, programming, and program development goals.

Child care programs receive an observation form based on the four foundations of How Does Learning Happen? — Belonging, Well-Being, Engagement, and Expression. For each foundation, the form identifies an observation, an observed strength, a work in progress, and a key recommendation from the visit. Follow-up occurs during the next scheduled visit to review progress, provide further support, and identify next steps. Additional support was provided to three childcare centres during professional development days and to three home childcare programs as part of the directly operated Professional Development Days.

A regular Early Years newsletter, as well as a school-age newsletter, goes out each quarter that promotes knowledge-sharing by highlighting relevant pedagogical topics, shared Padlet resources, successful practices within local programs, and monthly educator challenges. This approach recognizes program strengths while supporting ongoing reflection and development.

Income Support & Stability Quarterly Update

In August, the Income Support & Stability team initiated our Encampment Response Plan and successfully resolved an encampment site within the district. For the purposes of the District's response, an encampment is identified as two or more tents located together where individuals are experiencing homelessness. Staff applied the skills and approaches developed through OrgCode training and laid out in the Plan. Through consistent outreach and relationship-building, staff worked directly with the individuals at the site to understand their circumstances, identify available options, and connect them with appropriate housing resources. The site was successfully resolved through a housing-focused approach, with the individuals supported in securing housing. This work demonstrates the team's continued focus on engagement, diversion, housing resolution, and a coordinated response to encampments

Effective August 13, 2026, the Ministry amended Ontario Works and ODSP regulations to clarify that individuals without authorization to remain in Canada, as well as those authorized to remain only temporarily, are not eligible for social assistance. The amendments remove ambiguous references to “visitors” and “tourists,” reinforce existing eligibility policy, and eliminate the previous exception for individuals subject to a removal order who were unable to leave Canada for reasons beyond their control, while maintaining distinctions for removal orders that are stayed or where applications to remain in Canada have been made under *the Immigration and Refugee Protection Act*. The Ministry has issued updated service-delivery direction to support timely, consistent administration of these requirements by service manager.

An Ontario Works program update was provided by the Ministry of Children, Community and Social Services (MCCSS). The update highlighted that the Ontario Works program is performing well both in outcomes and service delivery, with several areas showing particularly strong results.

Key highlights include:

1. Meeting All Four Provincial Targets
   The program is currently meeting all four identified provincial targets. Notably, our Exits to Employment results place us within the top five in the province.

2. Employment Verification Process (EVP)
   We are achieving 100% in EVP, which is a significant area of focus for the province. This demonstrates strong compliance and consistency in our employment-related processes.

3. Overpayment (O/P) Recovery Rate
   Our overpayment recovery rate continues to be positive, demonstrating effective follow-up and recovery processes.

4. Deferrals – Significant Improvement
   Deferrals have been an area of significant improvement. Our rate has decreased from 7% to 2%, representing a substantial improvement in service delivery. The current provincial average is 5.8%, placing our program well below the provincial rate.

Overall, the MCCSS feedback recognizes the strong performance of the Ontario Works program, both in achieving provincial targets and in the continued improvement of service delivery outcomes
The Income Support & Stability team continues to work with Built for Zero and our assigned coach to strengthen our local homelessness response and build capacity around housing stability.
We are currently working with our coach to identify and apply for additional funding opportunities while continuing to develop program supports for clients who are at risk of losing their housing.
A key component of this work is the ongoing analysis of our local data. We continue to review trends, outcomes, and client information to better understand where people are experiencing barriers to housing stability and where additional supports may be required. We anticipate achievement of Quality By Name Data later this fall.

IS&S program continued to work with Clark Communications to enhance our FIIT (Flexible, Innovative, Integrated Tool) system.
Ongoing system enhancements will allow the program to capture and analyze additional data points, strengthening our ability to understand client needs, service delivery, and program outcomes. As we continue to focus on improving our data collection, these enhancements will provide greater opportunities to identify trends and use data to inform program planning and decision-making.

The Income Support & Stability Supervisors participated in the planning committees for the upcoming Homelessness and Social Assistance Days for OMSSA's Virtual Forum.
The Income Support & Stability teams will participate in this training opportunity in October, supporting continued professional development and strengthening collaboration across services

In September a Diversion Training session for community partners, facilitated by OrgCode was provided. The session received an overwhelming response, with more than 50 community partners in attendance. The training provided an opportunity to discuss the District's Housing Response Plan and build a shared understanding of homelessness, diversion, and the importance of early intervention.
The session also created valuable opportunities for collaboration and conversation among service providers across the district. By bringing partners together around a common approach, the training helped strengthen relationships and improve understanding of how organizations can work together to support individuals experiencing or at risk of homelessness.
A follow-up training session is planned for the fall. Since the initial training, Income Support and Stability staff have continued to coordinate more closely with community partners and services, helping to create a more connected and unified approach to supporting individuals and families across the district.

September was a busy month for the Income Support & Stability program, with many accomplishments and continued progress across several areas of our work. However, one of the most meaningful moments for the team was being brought together and hearing, for the first time, that our program has been nominated for the Municipal Leadership Award through the Canadian Alliance to End Homelessness.
The nomination was submitted by Nicole Cortese, Senior Associate with OrgCode, who has worked closely with the District on the Housing Loss Prevention Strategy and the Encampment Response Plan.
The Municipal Leadership Award recognizes those who have demonstrated leadership in preventing and ending homelessness through evidence-informed action and measurable progress.
While the nomination is an acknowledgement of the program's work, it is also a reflection of the dedication and commitment of the entire Income Support & Stability team. The work being recognized is the result of staff continuing to challenge existing approaches, build partnerships, use data to inform decisions, and focus on finding housing solutions for people experiencing or at risk of homelessness.

Being able to share this recognition with the team was a particularly meaningful way to close out a very busy and productive month.

"Jeff and the District of Parry Sound DSSAB team demonstrate the type of municipal leadership required to make homelessness rare, brief, and non-recurring. They have shown that strong leadership does not mean having the answer before the work begins. It means being prepared to ask better questions, follow the evidence, bring people together, change course when necessary, and then turn what is learned into action.
For their commitment to evidence-informed decision-making, prevention, collaboration, and measurable progress toward reducing homelessness, Jeff and the District of Parry Sound Social Services Administration Board team are deserving recipients of the Municipal Leadership Award." – Nicole Cortese

These past few months the team continues to participate in community events throughout the district, strengthening partnerships, connecting with community members, and increasing awareness of the supports and services available through Income Support and Stability.
They really enjoy meeting new people and supporting our partners with the events they host. The Parry Sound office has solidified a schedule where staff will be attending the YMCA office every Wednesday and YMCA staff will becoming to their office on Thursdays. This approach has allowed us to meet with clients together to help clients meet their employment goals sooner.

The Income Support and Stability Team has had many wonderful outcomes for clients, but this summary case is one that took the community to come together to support this vulnerable individual.

On August 24, the team received a referral from Burk's Falls OPP regarding a male staying at Tom Thomson Park in South River. Staff located the client in the community and found him visibly unwell, fatigued, and physically weak. He reported having been assessed by ambulance earlier that day but had declined transportation to hospital. The client initially declined assistance but agreed to a follow-up visit and requested support connecting with his brother in Parry Sound.

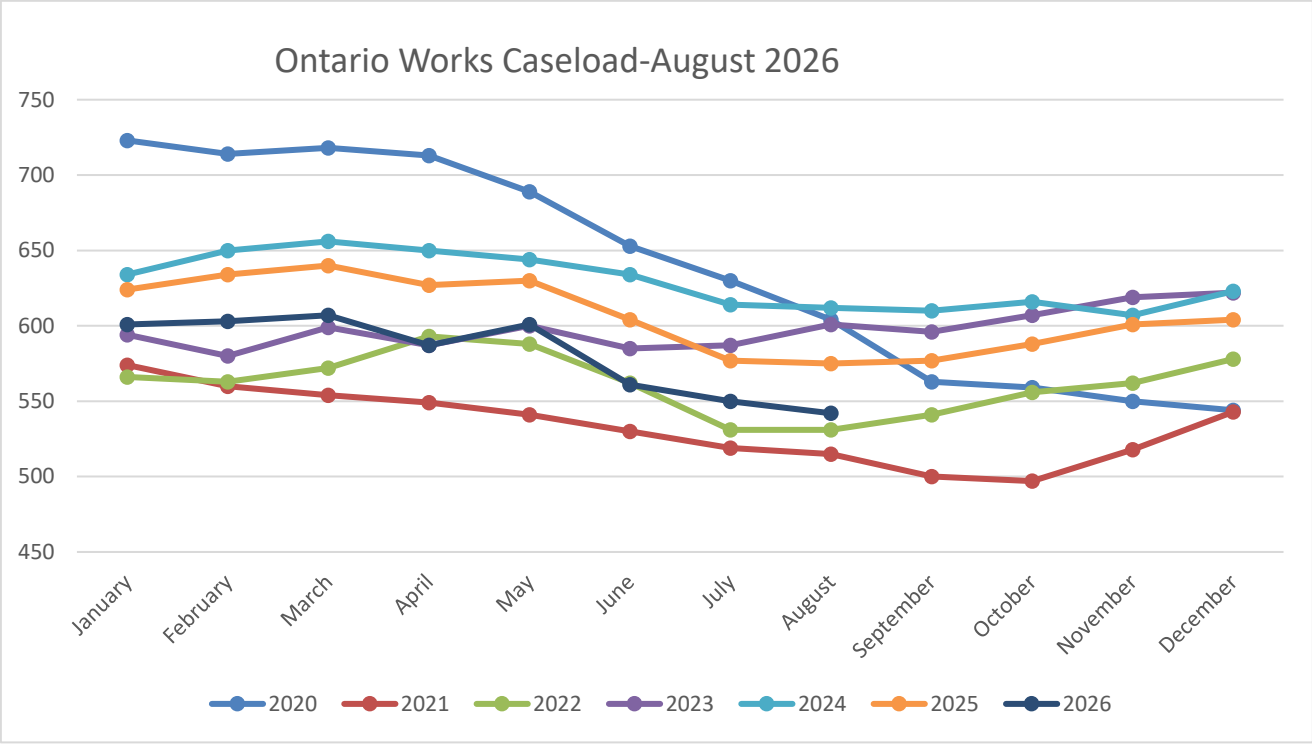
Over the following days, staff maintained regular contact with the client and coordinated with Community Paramedicine, emergency services, By-Law Enforcement, OPP, family members, and the Village of South River. Staff provided food and arranged a wellness assessment, which identified the need for ongoing medical attention. Efforts to secure temporary hotel accommodations were unsuccessful; however, staff were able to reconnect with the client's brother, who agreed to provide accommodation and support if transportation could be arranged. Staff also identified additional personal care needs and worked with the Village of South River to provide access to shower facilities and clean clothing.

Staff coordinated transportation for the client to meet his brother in Barrie, assisted him with packing his belongings, and secured a bus ticket. The Village of South River also agreed to assist with the removal and disposal of the client's remaining belongings at the park. The following morning, the client's brother confirmed that he had arrived safely and was seeking medical assistance. Through strong collaboration across community and emergency services, the client was successfully connected with family support, a safer living environment, and access to ongoing medical care.

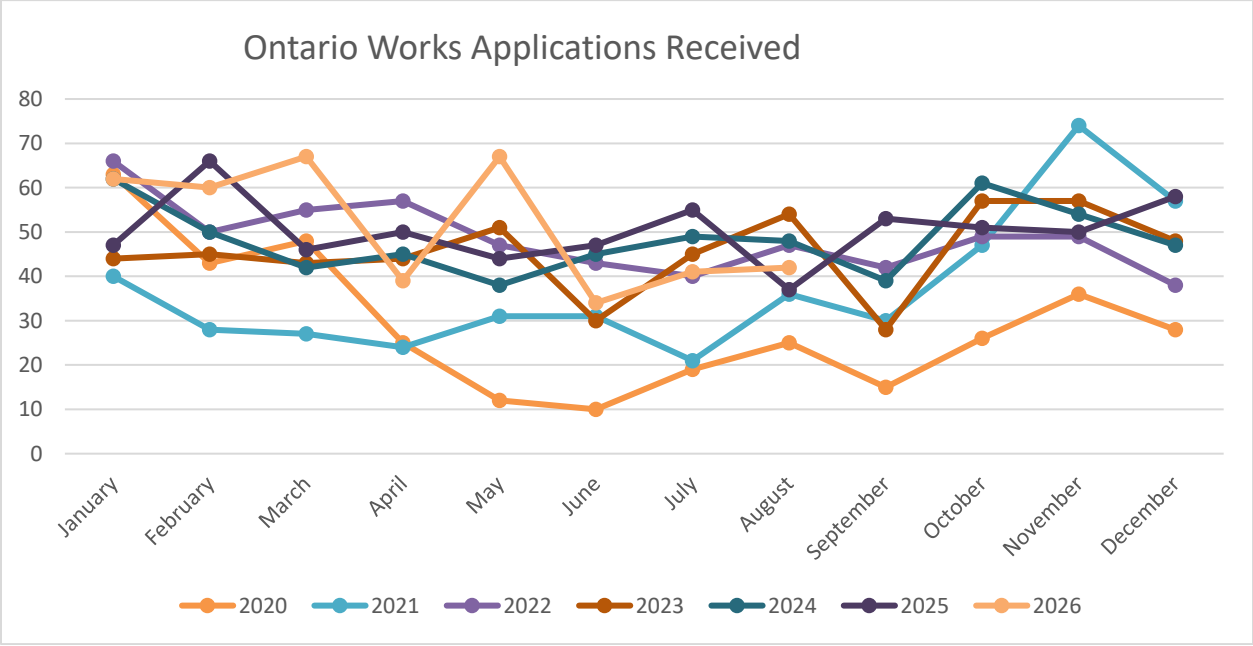
In September, we continued to grow our Transitional Housing program. Through a new partnership with a local landlord in South River, the DSSAB has secured a three-bedroom home, which we will take possession of on October 1, 2026.

We will begin a soft launch of the home with our first move-in planned for late October, with the goal of having the home fully occupied by mid-November. This new unit will expand our ability to provide safe, stable, transitional housing to individuals and families in our district.

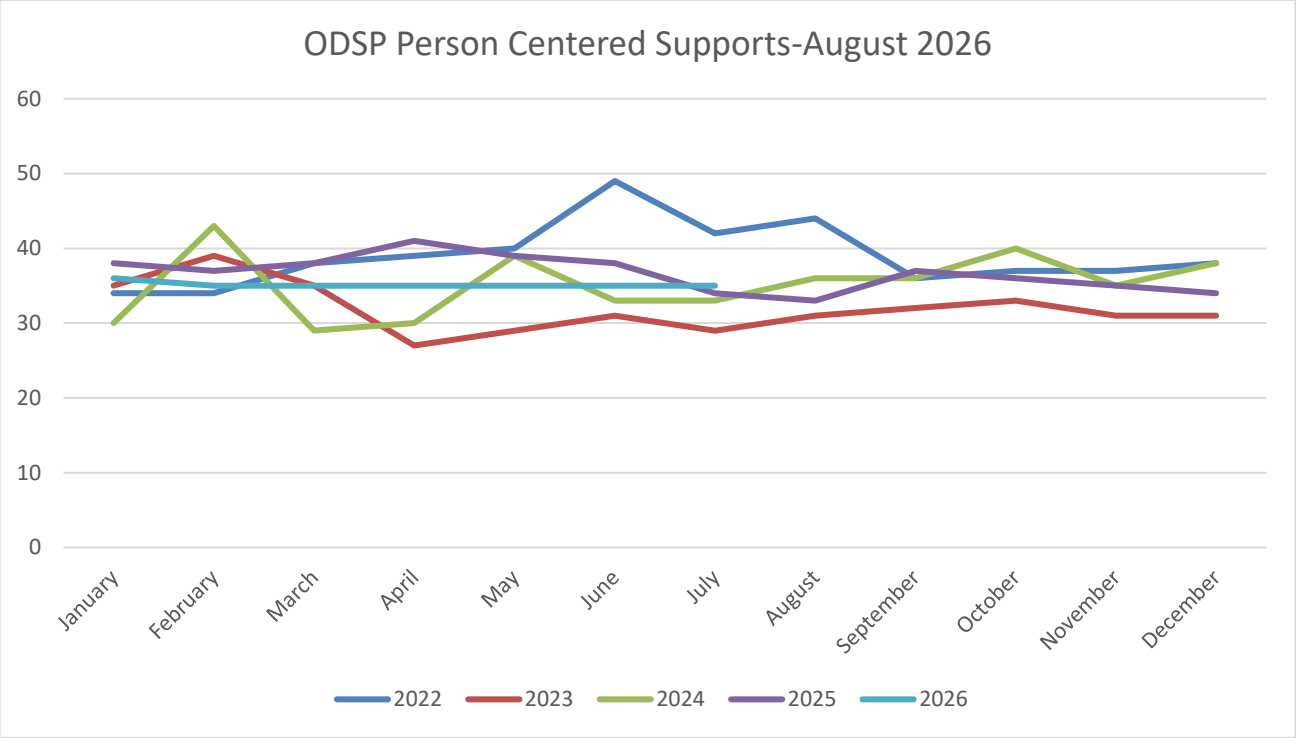
We are excited to share further updates, including photos of the home and the impact of this new partnership, in our next Board narrative.



Ontario Works Intake - Social Assistance Digital Application (SADA) & Local Office Ontario Works Applications Received



ODSP Participants in Ontario Works Employment Assistance



The OW Caseload continue to hold steady at **542** cases. We are providing **35** ODSP participants Person-Centred Supports. We also have **54** Temporary Care Assistance cases. **42** applications were received through the province's Ontario Works Intake Unit (OWIU).

AGENDA

Ministry of Children, Community and Social Services
Integrated Employment Services

District of Parry Sound Social Services Administration Board

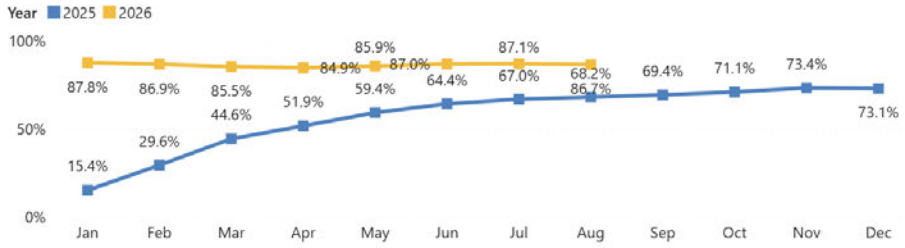
Ontario Works (OW) Performance Measures

On March 1st, 2025, as part of the province's Employment Services Transformation, we officially entered Integrated Employment Services model (IES) along with our Northeast DSSAB partners with our new Service System Manager College Boreal. This means that employment assistance for Social Assistance recipients now moves under the Employment Ontario umbrella. We are responsible for providing Person Centered Supports to SA Recipients in 4 Support Pillars.

· Crisis & Safety-homelessness, personal safety
· Health-medical, mental health counselling, addiction treatment
· Life Skills-Literacy and Basic Skills such as budgeting, time management
· Community Supports-Housing, transportation and legal support

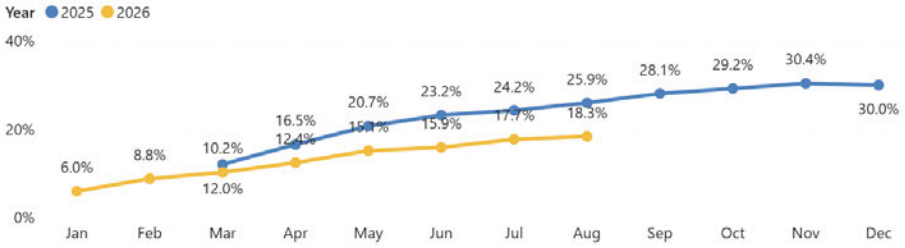
*NDA-Non-Disabled Adult

Percentage of OW + NDA Members with mandatory participation requirements that have created a Social Assistance Action Plan (Cumulative Year-to-Date)*



Provincial Value for Latest Month in Selected Range

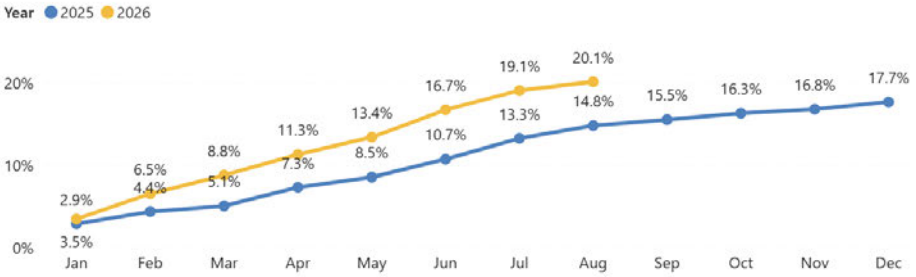
Percentage of OW + NDA Members with mandatory participation requirements that are referred to EO (Cumulative Year-to-Date)



Provincial Value for Latest Month in Selected Range

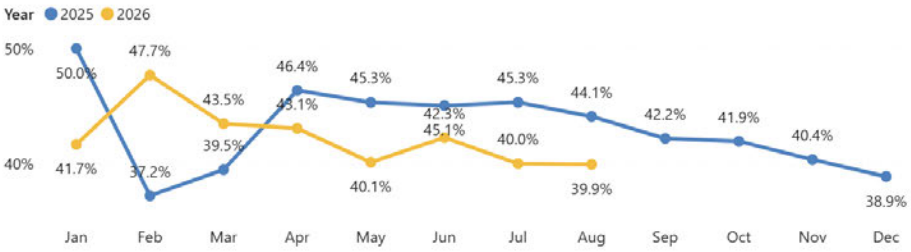
AGENDA

Percentage of Ontario Works cases exiting to employment (Cumulative Year-to-Date)



Provincial Value for Latest Month in Selected Range

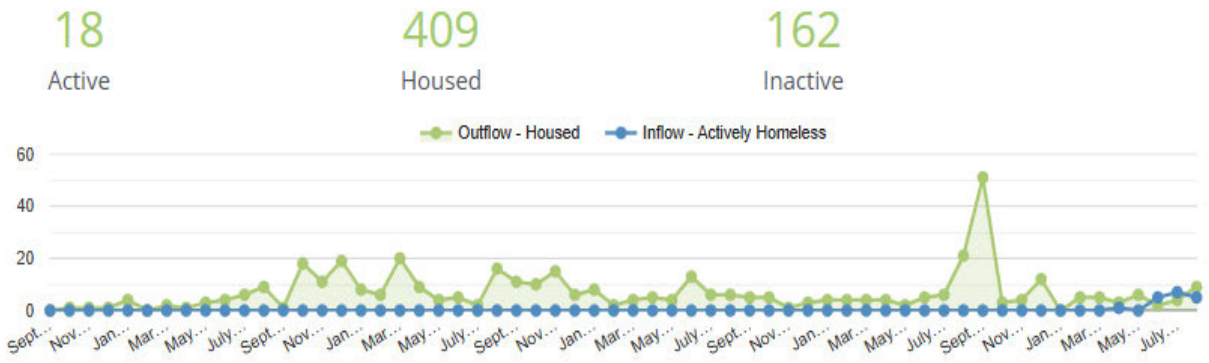
Percentage of Ontario Works cases who exit the program and return within one year (Cumulative Year-to-Date)



Provincial Value for Latest Month in Selected Range

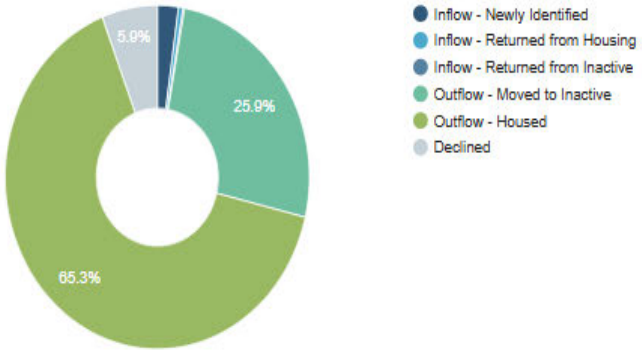
By Name List

The By Name List is real-time list of all known people who are experiencing homelessness in our community that are willing to participate in being on the list and connecting with our agency for ongoing support to obtain affordable and sustainable housing. The individuals who are connected to this program are provided Intense Case Management supports with the foundations from Coordinated Access towards housing focused solutions.



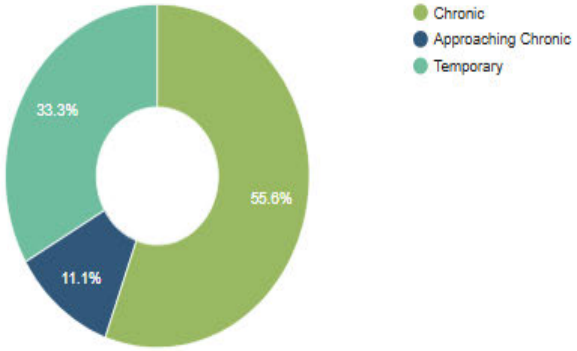
⇄ BNL INFLOW & OUTFLOW Print

Type	Clients
Inflow - Newly Identified	14
Inflow - Returned from Housing	3
Inflow - Returned from Inactive	1
Outflow - Moved to Inactive	162
Outflow - Housed	409
Declined	37



☰ ACTIVE CLIENTS BY HOMELESS PRIORITY Print

Type	Clients
Chronic	10
Approaching Chronic	2
Temporary	6
N/A	0

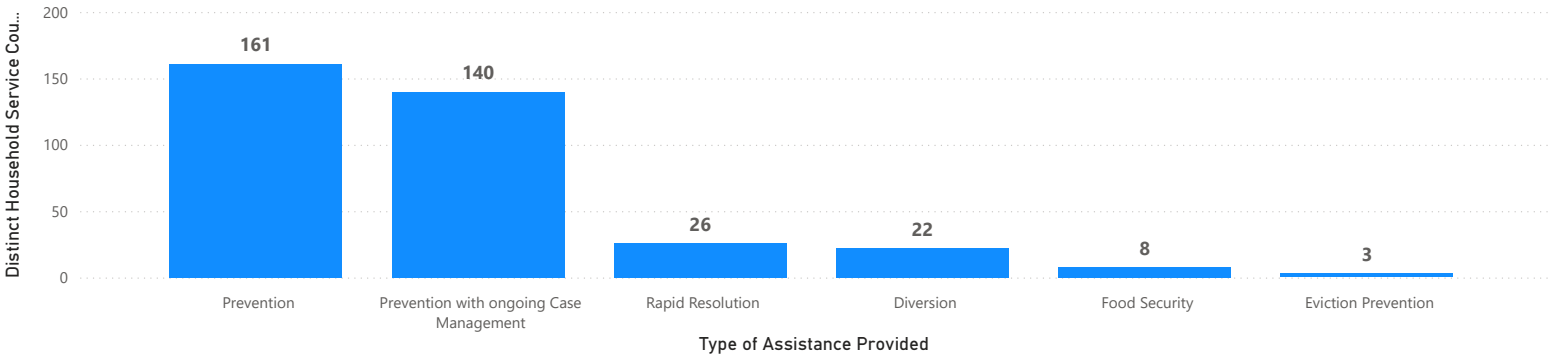


AGENDA

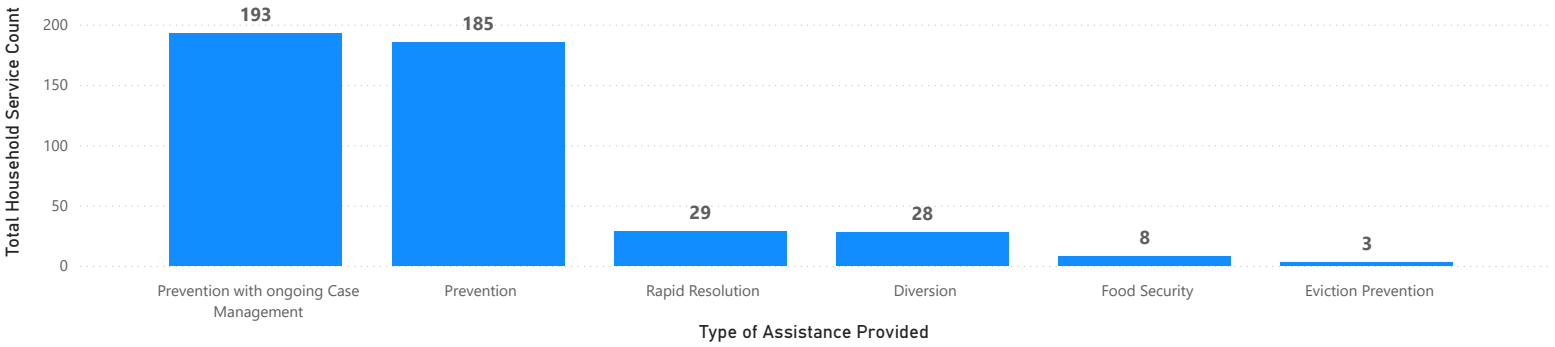
Year, Month

Multiple selections

Distinct Household Service Count by Type of Assistance Provided

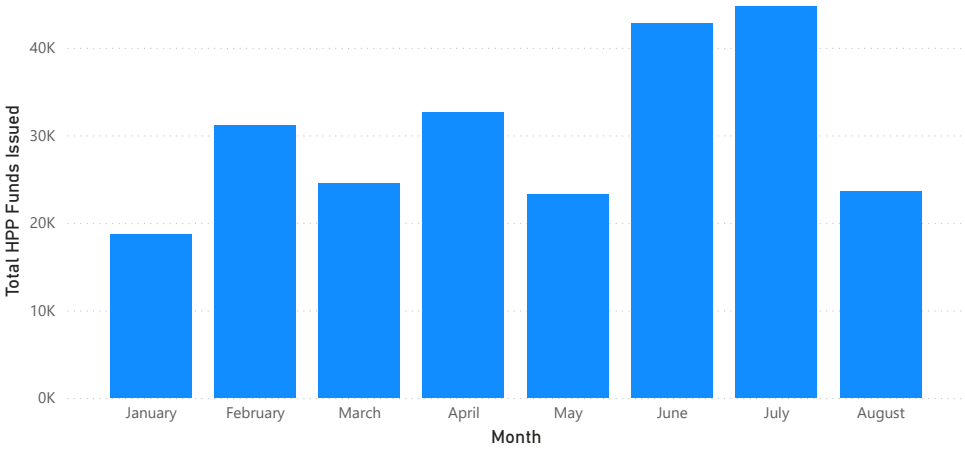


Total Household Service Count by Type of Assistance Provided



AGENDA

Total HPP Funds Issued by Month



Type of Assistance-HPP

All

Year, Month

Multiple selections

241,242.13

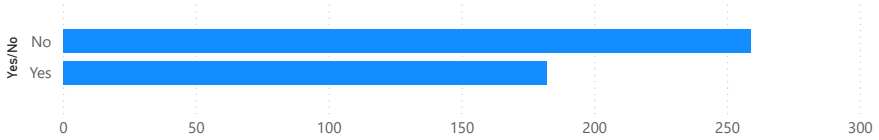
Total HPP Funds Issued

Provincial Priority Groups	Unique Households Served
Chronic Homelessness	20
Indigenous	15
Transitioning from Provincial Institution	4
Youth aged 16-25	20
Total	**57**

Income Source	Unique Households Served	Total HPP Funds Issued
OW	124	115,617.34
ODSP	92	84,057.58
Low Income Non Senior	74	18,265.69
Low Income Senior	45	23,301.52
Total	**323**	**241,242.13**

Housing Status	Unique Households Served
At Risk of Homelessness	290
Experiencing Homelessness (and not currently on BNL)	28
On BNL	20
Total	**323**

Has the client been issued HPP in the past?



AGENDA

Type of Assistance Provided	Low Income Non Senior	Low Income Senior	ODSP	OW	**Total**
Diversion	5	4	7	6	**22**
Eviction Prevention			2	1	**3**
Food Security		2	2	4	**8**
Prevention	45	34	62	22	**161**
Prevention with ongoing Case Management	19	10	22	94	**140**
Rapid Resolution	9		10	7	**26**
Total	**78**	**49**	**105**	**134**	**359**

Year, Month

Multiple selections

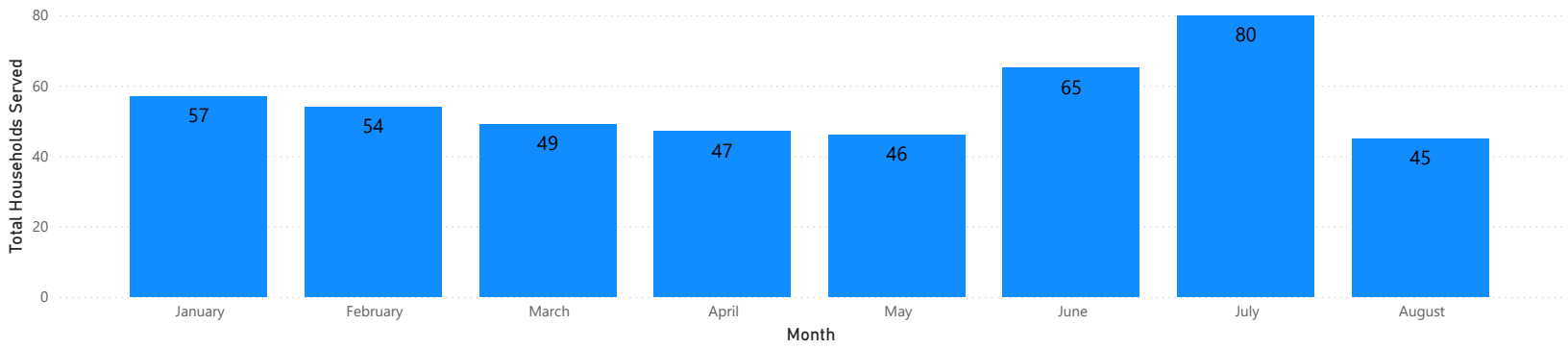
323

Unique Households Served

443

Total Households Served

Total Households Supported through HPP by Month-All



Housing Programs Update—August 2026

Social Housing Centralized Wait List Report			
	East	West	TOTAL
April 2026	Parry Sound	Parry Sound	
Seniors	58	157	**215**
Families	189	513	**702**
Individuals	706	192	**898**
TOTAL	**953**	**862**	**1815**
Total Wait List Unduplicated			**492**

Social Housing Centralized Wait List (CWL) 2025-2026 Comparison Applications and Households Housed from the CWL											
Month 2025	New APP	New SPP	Cancelled	Housed	SPP Housed	Month 2026	New App	New SPP	Cancelled	Housed	SPP Housed
Jan	9			2		Jan	6	0	9		
Feb	8		2	3		Feb	11	2	5	1	
Mar	9	1	4	1		Mar	9		5	3	1
Apr	6	1	10			Apr	4			1	1
May	11		1	2		May	21	1			
June	12	2	1	2		June	14		8	3	
Jul	14			2	1	Jul	15			4	3
Aug	9	1	1	2	1	Aug	6		2	1	
Sept	7	4	1	2	2	Sept					
Oct	8		1	1		Oct					
Nov	1	1	1			Nov					
Dec	7		5	2	1	Dec					
Total	101	10	27	19	5	Total	86	4	29	13	5
						SPP = Special Priority Placement					

HOUSING PROGRAMS UPDATE (Q3 July, August, September 2026)

Housing Programs continued to focus on the administration of housing assistance, rent supplement delivery, centralized waitlist maintenance, and community-based housing initiatives during Q3.

Key activities included the opening of the Canada-Ontario Housing Benefit (COHB) allocation, ongoing updates to the centralized RGI waitlist, continued creation of rent supplement agreements through Housing and Homelessness Plan (HPP) and Canada-Ontario Community Housing Initiative/Ontario Priorities Housing Initiative (COCHI/OPHI) funding, completion of Ontario Renovates projects, and preliminary planning for National Housing Day activities in November 2026.

Canada-Ontario Housing Benefit (COHB)

The COHB allocation opened during the third quarter. The availability of funding provides an opportunity to support eligible households waiting for housing-related financial assistance.

The 2026 allocation is lower than the prior-year allocation, resulting in fewer available spaces. Housing Programs staff are working with internal departments and community partners to identify eligible households and support applications within the available allocation.

Program efforts remain focused on assisting households to secure and maintain sustainable housing arrangements.

Centralized RGI Waitlist Update
The centralized waitlist update remains in progress. This is a detailed and resource-intensive initiative involving the full Housing Programs team in addition to regular operational responsibilities.
More than half of applicants on the waitlist have now been contacted to update their information and confirm their continued interest and eligibility for Rent-Geared-to-Income (RGI) housing. Work will continue to ensure waitlist records accurately reflect applicant eligibility, household circumstances, and housing needs.

August 2026 Waitlist Activity

Activity	Number	Notes
New eligible RGI applications	6	Added to the centralized waitlist
Ineligible applications	3	Income and/or assets exceeded eligibility limits
Cancelled applications	2	One applicant deceased; one exceeded income threshold following update
Applicants moved to bottom of waitlist	6	Applicants refused an offer of housing but elected to remain on the waitlist
Applicants housed	1	Housed during August
Special Priority applications requested	5	Applications requested during August
Complete Special Priority applications received	2	Received within the month

Several Special Priority applications remain in progress. Staff work with support agencies and, where applicable, applicants obtain the documentation required to complete a thorough eligibility review.

Rent Supplement Program

Homelessness Prevention Program (HPP) funded Rent Supplement

Due to limited availability of HPP rent supplement funding, staff are transitioning eligible existing rent supplement households to maximum shelter calculations. This calculation is also being applied to new rent supplement agreements that meet the applicable criteria. This approach has created capacity within the HPP rent supplement budget while continuing to support existing tenants as market rents increase.

Since July 1, 2025, six new rent supplements have been established through existing HPP funding:

Period	New HPP Rent Supplements
2025/2026	4
2026/2027 to date	2
Total	6

Canada-Ontario Community Housing Initiative/Ontario Priorities Housing Initiative (COCHI/OPHI) funded Rent Supplement

Under COCHI/OPHI Year 7, the National Housing Strategy target was to establish six additional rent supplements. COCHI/OPHI Year 8 includes a further target of six rent supplements, for a combined target of 12 new agreements across the two investment plans.

Using a combination of HPP and COCHI funding, Housing Programs has established 13 new rent supplements, exceeding the combined target.

Funding / Target Area	New Agreements
HPP-funded rent supplements since July 1, 2025	6
COCHI-funded agreements in 2025/2026	2
COCHI-funded agreements in 2026/2027 to date	5
Total new rent supplements	**13**
Combined COCHI/OPHI target, Years 7 and 8	12

COCHI funding is restricted to rent supplements in non-profit housing buildings. Limited market-rent unit availability within the non-profit housing portfolio remains a constraint. DSSAB's non-profit housing partners have worked collaboratively with Housing Programs staff to identify suitable units and support progress toward program targets.

Ontario Renovates

Three Ontario Renovates Home Repair projects were completed under OPHI Year 7 funding. Eligible repairs included:

- Window and door replacements
- Roof replacement
- Installation of new HVAC systems
- These investments support homeowners to maintain safe, functional housing and remain in their homes.

National Housing Day Planning

Preliminary planning is underway for National Housing Day activities in November 2026. Staff are considering a full-day event, bringing together community partners to promote local housing services, available resources, and collaboration across the district.

Feedback from the November 2025 event was positive, particularly regarding opportunities for agencies to connect and build awareness of services available throughout the district. Winter weather prevented the planned east-side event from proceeding in 2025.

To reduce weather-related risk, staff are aiming to schedule 2026 activities earlier in November and are working toward events on both the east and west sides of the district.

Next Steps

Housing Programs will continue to:

- Administer the available COHB allocation and support eligible households.
- Complete the centralized RGI waitlist update.
- Monitor rent supplement funding capacity and establish additional agreements where eligible units and funding permit.
- Work with non-profit housing providers to identify market-rent units suitable for COCHI-funded rent supplements.
- Advance planning and partner engagement for National Housing Day activities.

HOUSING OPERATIONS AND SERVICE MANAGEMENT

August 2026 Statistical Information

Activity for Tenant Services

	CURRENT MONTH	YEAR TO DATE
Move-Outs	1	21
Move In (Centralized Waitlist along with Internal transfers)	3	17
L1/L2 Hearings	1	6
N4 Delivered to tenant or filed with the LTB– Notice of eviction for non-payment of rent	0	5
N5 Filed with the LTB– notice of eviction disturbing the quiet enjoyment of the other occupants	0	15
N6 Filed with the LTB –notice of eviction for illegal acts or misrepresenting income for RGI housing	0	1
N7 Filed with the LTB – notice of eviction for willful damage to unit	0	0
Repayment Agreements (new) (Formal & informal)	2	8
No Trespass Order	0	0
Mediation/Negotiation/Referrals	28	274
Tenant Home Visits/Wellness checks	34	453
Tenant Engagements/Education	15	84

TENANT SERVICES UPDATE (Q3 July, August, September 2026)

Tenant Services hosted several community BBQ events during the third quarter, providing opportunities for tenant engagement and connection. Feedback from attendees was highly positive. The West Side BBQ, originally scheduled for July, was postponed due to poor air-quality conditions and rescheduled for August. The rescheduled event achieved the highest attendance recorded for a Tenant Services BBQ.

Events included food, wellness and education stations, children's activities such as face painting and crafts, and candy jar prize draws. The Parry Sound Fire Department supported the event through a fire extinguisher training session and supervised water-play activities using a fire truck. Community partners, including CMHA, EarlyON and the Friendship Centre, participated by providing information and resources to tenants.

In July, Tenant Services implemented the Case Manager module within Yardi. Staff have begun progressively adding case types and related content, with the module performing as intended. The module is expected to become a regular operational tool for recording applicable tenant matters, communicating relevant information among staff, and tracking case progress.

The implementation supports more coordinated work between Tenant Services and Maintenance in areas including housekeeping and hoarding concerns, pest control, tenant complaints and eviction-related actions.

Activity for Property Maintenance – August 2026

Pest Control		Monthly pest control inspections were completed at 8 buildings. 35 units were inspected. Of the 35 units, 2 units required treatment.
Vacant LHC units	13	Vacancy includes units requiring capital repairs
Vacant units: TMV	5	
After Hours Calls	9	monitoring station offline, no power in unit, no hot water, pests in the unit, smoke detector
Work Orders Purchase Orders	134 158	Work orders are created for our staff to complete routine maintenance repairs for all DSSAB/LHC Buildings Purchase Orders are for services, and materials required outside of the Housing Operations Department scope of work for the LHC/DSSAB properties
Fire Inspections	2	9 Fire inspections completed on properties in August with Huronia Alarms/FPO's. Monthly inspections continue at every building.
Annual Inspections	1	Annual inspections completed in August.
Inspections (Other)	20	Housing keeping, Fire Prevention Officer follow up, pests, and preconstruction/postconstruction
Incident Reports	0	

PROPERTY MAINTENANCE UPDATE (Q3 July, August, September 2026)

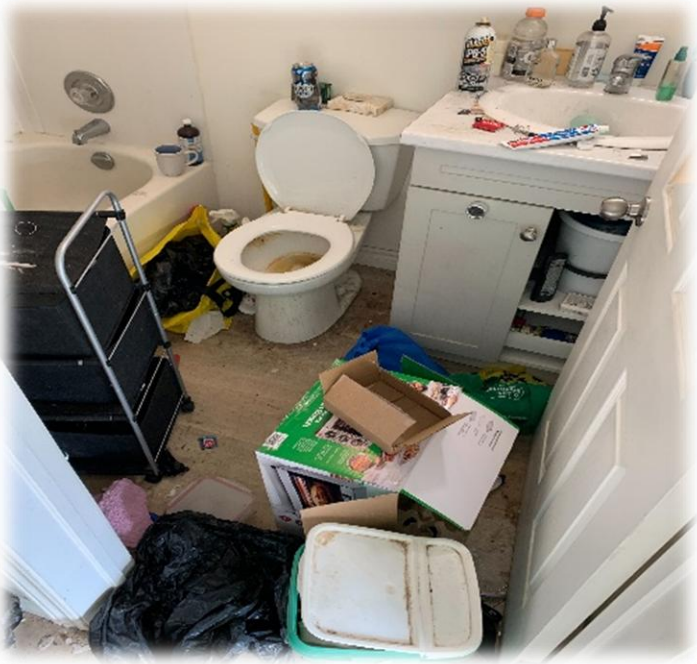
Over recent months, the Maintenance Department has been completing annual inspections throughout the district. The inspections include visits to buildings and tenant units to review general housekeeping conditions, identify potential pest activity, and document maintenance issues that may not have been reported through the regular work-order process.

This work provides current, first-hand information on the condition of tenant units and common areas. Early identification of concerns supports timely repairs, coordinated pest-management measures where needed, and proactive property maintenance.

The inspection process also creates an opportunity for Maintenance staff to connect directly with tenants. These visits help tenants become familiar with the staff who respond to maintenance requests and general inquiries, while supporting clear communication and positive working relationships within the housing communities.

During September, the Maintenance team has continued to address work orders identified through the inspection process and coordinate contractors for specialized repairs. In parallel, staff have continued renovating vacant units to support their timely return to service and facilitate placements from the housing wait list.

(Unit turn over: before and after)



CAPITAL PROJECTS UPDATE (Q3 July, August, September 2026)

This quarterly report provides an overview of capital project activities undertaken between July and September 2026, as of September 29, 2026. The quarter focused on field delivery and close-out of the approved 2026 capital program, while advancing larger building-envelope procurement, structural renewal planning, and preparation of the 2027 capital budget. Work progressed across hazardous-material remediation, mechanical repairs, siding and sealant replacement, paving and concrete work, site-feature repairs, generator close-out, roofing and eavestrough follow-up, commercial window installation, and consultant and engineering coordination. The quarter marked a substantial shift from quotation, scope review, and early construction activity into broad implementation and completion at multiple locations, while several active items remained dependent on technical assessment, tender evaluation, contractor scheduling, approvals, or final close-out.

Hazardous Material Remediation and Water Damage Repairs

Remediation and water-damage-related activity progressed through active scope review, abatement, repair coordination, completion, and start-up of additional work. In July, several items remained subject to budget review, quotation, roofing coordination, repair scope confirmation, or final direction, including interior ceiling and flooring removals, attic remediation, restoration work, exterior wall repair, and kitchen replacement priorities. During August and September, four remediation scopes were reported complete and five additional scopes were initiated. Active work will continue to require coordination among investigation, abatement, construction repair, maintenance turnover, and final close-out requirements. Attic-related remediation remains linked to outstanding roofing review, including confirmation of decking and re-shingling requirements before the associated repair path can be finalized.

Plumbing, HVAC, and Duct Maintenance

Plumbing and mechanical work advanced through completion, award-stage coordination, replacement activity, and close-out tracking during the quarter. One domestic hot water heater replacement had been completed by July, while another scope progressed through quotation and award coordination and remained subject to scheduling and close-out requirements. In August, a boiler was replaced at an administrative building to address a key building-service need; any required commissioning, documentation, and close-out activities will continue to be monitored. No material plumbing, HVAC, or duct-maintenance update was reported in September. Previously completed and active mechanical items will continue to be tracked through inspection, deficiency correction, documentation, and final close-out as applicable.

Doors, Siding, Painting, and Cosmetic Upgrades

Exterior finish-related scopes advanced substantially through construction, completion, quotation, award, and follow-up during the quarter. In July, one siding phase was completed subject to deficiency verification, a subsequent phase commenced, and other exterior items remained pending quotation, re-pricing, or final direction. During August, multiple siding replacement jobs were completed and multiple sealant replacement scopes were initiated. One siding scope was delayed after deteriorated conditions were

identified during removal of the existing siding; further assessment, scope confirmation, and repair coordination are required before that work proceeds. In September, siding and sealant replacement work was completed at multiple locations, and four additional siding projects were awarded. These activities support continued renewal of exterior building-envelope components and will remain subject to site coordination, quality review, scheduling, and close-out requirements.

Generator and Electrical Work

Generator and electrical activity progressed primarily through completion, final inspection tracking, and close-out coordination. A generator repair scope was completed on July 7, 2026, following prior inspection and deficiency follow-up. A separate backup-generator connection remained operational and continued through final inspection and close-out tracking. No material generator or electrical work update was reported in August or September. Previously completed and active generator and electrical items will continue to be monitored through inspection, deficiency correction, quotation, approval, and final close-out requirements as applicable.

Roofing and Eavestrough Projects

Roofing and eavestrough activity remained focused on quotation, re-quotation, technical review, and coordination with remediation and exterior-renewal work. During July, attic remediation continued to require roofing review before related decking and re-shingling requirements could be confirmed. Shed shingling remained pending quotation, and eavestrough work remained subject to revised and emergency pricing, including budget and contractor-capacity considerations. No significant roofing or eavestrough milestone was reported in August or September. These priorities remain connected to broader building-envelope planning where drainage, remediation, exterior renewal, budget availability, and contractor scheduling overlap.

Structural Repairs, Infrastructure and Foundation Assessments

Structural and site infrastructure work advanced materially during the quarter through deficiency review, quotation recommendation, construction, completion, technical assessment, and continued repair coordination. In July, a site meeting was held to review deficiencies on a large driveway and concrete scope, and several asphalt and concrete quote recommendations were prepared for submission. In August, numerous asphalt paving jobs began across the district, with several completed and others underway, while concrete driveway installations reached approximately 90% completion. Repairs to sheds, fencing, and other site features also progressed. An engineer was retained to inspect a deteriorated structural column at an administrative building. In September, numerous paving and concrete driveway and parking-lot projects were completed, site-feature repairs continued, and pricing was received for the structural column replacement. The column pricing will support scope evaluation, budget confirmation, approvals, and implementation planning.

Security Enhancements

No new security enhancement projects were undertaken during the quarter. Existing measures remained in place and operational, with ongoing monitoring continuing to support building safety and access control across the portfolio. Any future security-related work will continue to be coordinated through the approved capital plan and reported as procurement, scheduling, or implementation milestones occur.

Consulting and Engineering Contracts

Consultant, contractor, and engineering coordination remained a significant component of the capital program throughout the quarter. In July, quotation review, recommendation preparation, and site review supported asphalt, concrete, driveway, siding, eavestrough, roofing, remediation, exterior door, fencing, lighting, and ceiling-related work. In August, an architect prepared a recommendation report and continued specifications for a large building-envelope renewal project, while a large commercial window replacement project was coordinated. The structural column inspection was also initiated through engineering support. In September, the building-envelope renewal tender was posted and its mandatory site meeting was completed. Commercial window installation continued and is targeted for completion by the end of October 2026. Pricing for the structural column replacement was received. These activities support procurement readiness, delivery sequencing, budget validation, technical due diligence, and appropriate approvals for major capital work.

Completion Highlights (July-September 2026)

The third quarter of 2026 was defined by broad field delivery, completion of multiple active scopes, and advancement of major procurement and 2027 planning activities. Key accomplishments included completion of a generator repair scope; replacement of a boiler at an administrative building; completion of one siding phase and start-up of another; completion of multiple siding and sealant replacement jobs; award of four further siding projects; commencement and completion of numerous paving and concrete driveway and parking-lot projects; approximately 90% completion of concrete driveway installations by August; continued repairs to sheds, fencing, and other site features; completion of four remediation scopes and initiation of five additional scopes; posting of the large building-envelope renewal tender and completion of its mandatory site meeting; continued commercial window installation; structural inspection and receipt of replacement pricing for a deteriorated administrative-building column; and completion of draft 2027 capital budgets. The quarter also identified items requiring continued technical review, pricing, scope confirmation, contractor scheduling, approval, or final close-out, including the delayed siding scope, attic remediation and associated roofing work, shed shingling, eavestrough items, active remediation scopes, generator final inspection, and structural column replacement planning.
In summary, the quarter demonstrated substantial delivery of the approved 2026 capital program while advancing larger procurement, structural renewal planning, and the 2027 budget cycle. The remaining priorities for the next reporting period are to evaluate building-envelope tender submissions after tender closing and complete applicable approvals; progress commercial window installation toward the end-of-October 2026 target; confirm the implementation plan for the structural column replacement; advance and close out active remediation work; schedule the four awarded siding projects and resolve the delayed siding scope following condition assessment; complete outstanding paving, concrete, site-feature, mechanical, generator, and exterior-work close-out requirements; and carry the completed draft 2027 capital budgets through the required review and approval process.

Esprit Place Family Resource Centre Update (Q3 July, August, September 2026)

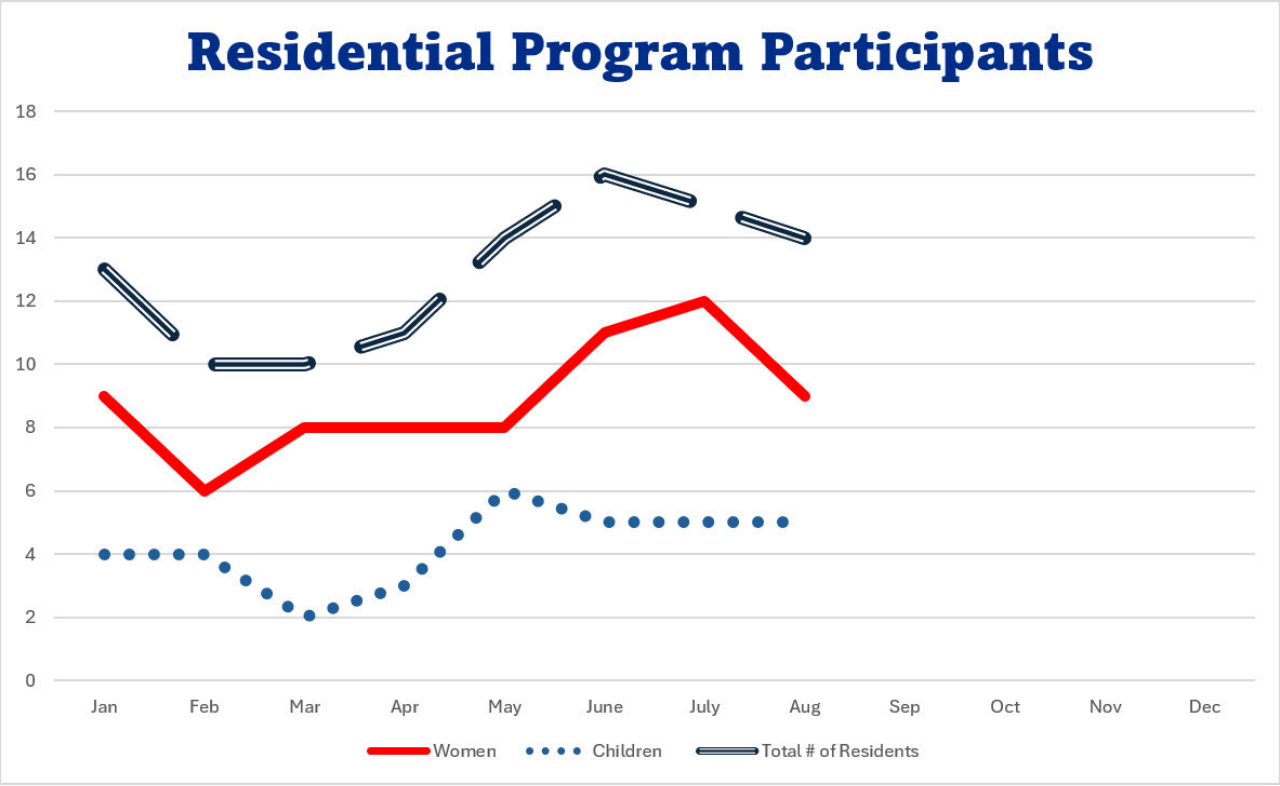
The last three months at Esprit Place have been very busy! The shelter has been at almost full capacity during the last three months.

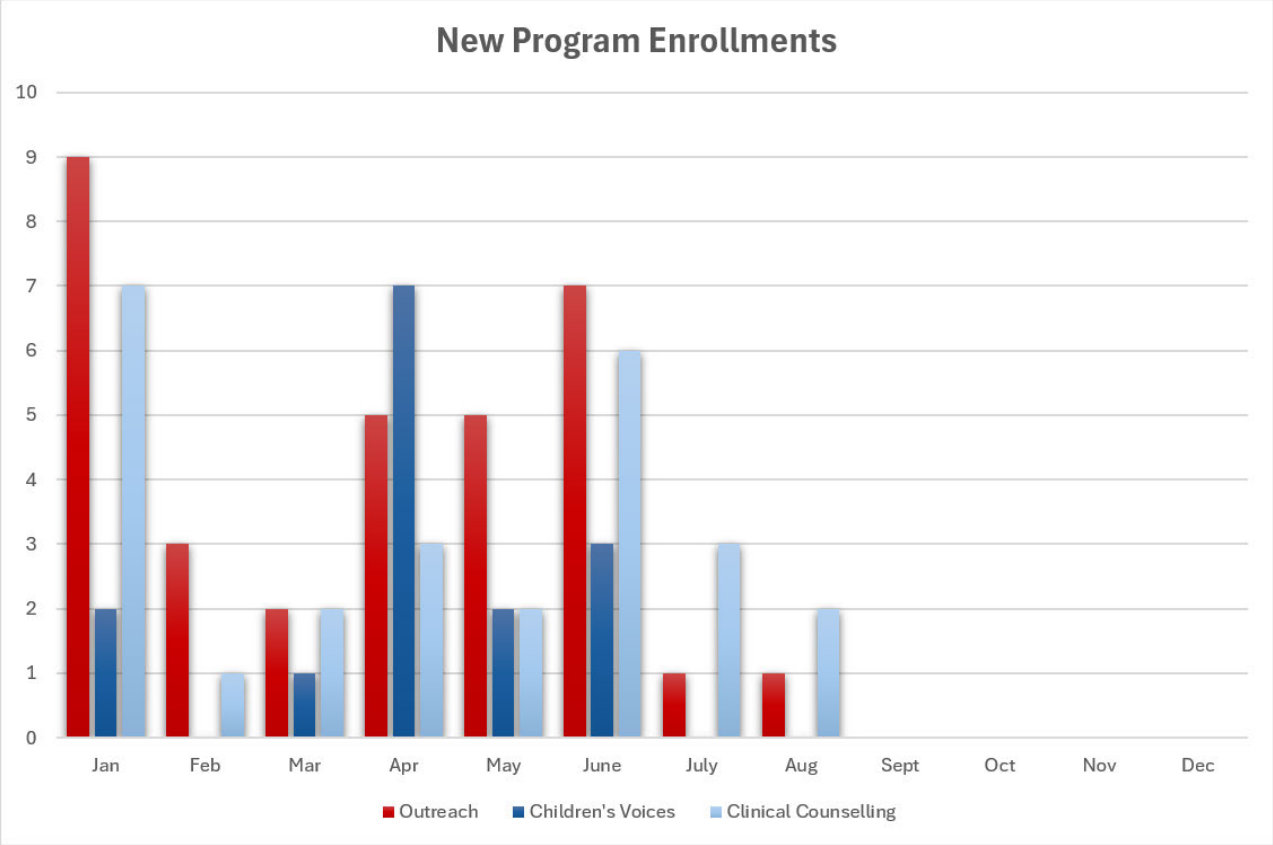
Four residents have secured housing. Housing supports continue to be provided by the ISS Department or through SPP submissions to our Housing Program. Wrap around supports continue to be provided to these clients in the community.

Our Community Gardens have been very generous over the summer months providing the shelter with fresh homegrown vegetables. Harvest Share has also been wonderful in supplying the shelter with fresh produce and other items allowing the residents to enjoy the taste of summer.

Hope Pregnancy attended the shelter to provide the Active Parenting Course to our residents with children. This is a six-week Parenting Course that was presented to mothers at the shelter who activity participated in the course, learning practical communication skills, problem solving and discipline tools to help strengthen and support them while transitioning forward on their path.

Everyday is a new experience at the shelter bringing new triumphs and challenges and we look forward to the upcoming months.




New Program Enrollments
10
9
8
7
6
5
4
3
2
1
0
Jan
Feb
Mar
Apr
May
June
July
Aug
Sept
Oct
Nov
Dec
Outreach
Children's Voices
Clinical Counselling

Social Media Stats

Facebook –District of Parry Sound Social Services Administration	MAR 2026	APR 2026	MAY 2026	JUN 2026	JULY 2026	AUG 2026
Total Page Followers	841	849	865	884	893	917
Views this Period	16,807	9473	10,273	9353	10,827	25,527
Post Engagement this Period (# of reactions, comments, shares)	847	261	743	391	383	2,920

Facebook -Esprit Place Family Resource Centre	MAR 2026	APR 2026	MAY 2026	JUN 2026	JUL 2026	AUG 2026
Total Page Followers	251	251	252	252	253	256
Post Views this period	1972	275	354	186	706	383

DSSAB LinkedIN Stats https://bit.ly/2YyFHlE	MAR 2026	APR 2026	MAY 2026	JUNE 2026	JULY 2026	AUG 2026
Total Followers	601	604	609	612	612	615
Search Appearances (in last 7 days)	60	35	51	37	17	25
Total Page Views	33	9	32	31	5	20
Post Impressions	1465	666	1282	1024	677	396
Total Unique Visitors	16	7	12	20	4	15

Instagram - Esprit Place Family Resource Centre https://www.instagram.com/espritplace/	MAR 2026	APR 2026	MAY 2026	JUN 2026	JULY 2026	AUG 2026
Total Followers	122	122	123	124	125	125
# of accumulated posts	82	82	83	84	85	86

NOSDA

MEDIA RELEASE

FOR IMMEDIATE RELEASE – Oct 9 , 2026

Northern Ontario Communities Join Forces to Advance Hundreds of New Affordable Homes

DSSABs work together to get housing projects in 10 communities shovel-ready

NORTHERN ONTARIO – Northern Ontario communities are joining forces to create 609 new affordable homes. The planned housing units are the result of an unprecedented regional effort to tackle one of the North's most pressing municipal priorities.

Members of the Northern Ontario Service Deliverers Association (NOSDA) have pooled resources to create the first phase of a new housing pipeline that has seen early work performed on projects in 10 communities: Timmins, Matheson, Iroquois Falls, North Bay, Verner, Parry Sound, Sault Ste. Marie, Fort Frances, Massey and Kenora.

A planned second phase with homes in additional communities is about the same size, bringing the total pipeline to 1,200 housing units.

NOSDA is working closely with other orders of government to ensure these homes are built. Across the North, work is underway to prepare the sites, complete designs and finalize other pre-construction activities on the first phase of projects. Projects will require final approval by local District Social Services Administration Boards and confirmation of necessary funding before proceeding to construction.

"We're nearing the finish line on a remarkable effort that will help tackle a top municipal issue across Northern Ontario," said Fern Dominelli, Executive Director of NOSDA. "Instead of communities trying to solve the same problem independently, Northern Ontario has come together. We've pooled our projects, our expertise and our resources to create the scale needed to get housing built."

The pipeline will deliver an economic boost at an important time for the region.

Construction will put Northern Ontario trades and suppliers to work and generate demand for Ontario-made steel, lumber and other building materials as Northern communities contend with the effects of U.S. tariffs and trade uncertainty.

It will also satisfy the need for more housing to grow mining, critical minerals, manufacturing and other industries central to Ontario's economic autonomy.

"This is Northern Ontario communities solving a Northern Ontario problem together," said Dominelli. "We've laid the groundwork. Our focus now is securing partnerships and completing the work needed to make these projects construction ready for 2027."

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AGENDA

About NOSDA:

The Northern Ontario Service Deliverers Association (NOSDA) is a non-profit association that represents 10 District Social Services Administration Boards (DSSABs) and the City of Greater Sudbury. DSSABs are local government bodies that deliver essential services like affordable housing and homelessness prevention, paramedics services, childcare and social assistance across Northern Ontario. Learn more about NOSDA here: www.nosda.net