

Personnel and Audit Committee Agenda

9:00 AM - Monday, June 29, 2026

Council Chambers

[Zoom Meeting Registration](#)

1. Call to Order

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

- a) Approval of Agenda

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated June 29, 2026, as circulated.

4. Disclosure of Pecuniary Interest and General Nature Thereof

5. Presentations

- a) KPMG - 2025 Audit Financial Statements 3 - 83

Note: The Audits Finding Report and Draft Consolidated Financial Statements are not AODA compliant. Please contact the Treasurer's Office if you require this information in an accessible format.

Be It Resolved That the Committee receives for information 2025 Audit Findings Report and Draft Consolidated Financial Statements as presented by Katie Mahon, KPMG LLP;

And That the Committee approves the 2025 Financial Statements;

And That, once the Committee Minutes are adopted by Council, the Treasurer is instructed to place an advertisement in the Frontenac News stating the 2025 Financial Statements are available to view on the Township's website; or by contacting the Municipal Office.

[Audits Finding Report](#)

[Draft Consolidated Financial Statements](#)

6. Delegations

None.

7. Adoption of Minutes

- a) Minutes of the Meeting(s) to be adopted by Council 84 - 86

Be It Resolved That the Committee approves the Minutes of a Meeting of the Personnel and Audit Committee held March 24, 2026, as circulated and adopted by Council on April 10, 2026.

[Personnel and Audit Committee - 24 Mar 2026 - Minutes - Pdf](#)

8. Business Arising Out of Minutes

None.

9. Communications

None.

10. Administrative Reports

- a) North Frontenac Fire Department (NFFD) Roster Update 87 - 92

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated June 29, 2026.

[North Frontenac Fire Department \(NFFD\) Roster Update - Pdf](#)

- b) Statement of Revenue & Expenditures - 2026 Variance Report as of June 23, 2026 93 - 137

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2026 Variance Report as of June 23, 2026".

[Statement of Revenue & Expenditures - 2026 Variance Report as of June 23, 2026 - Pdf](#)

11. Notice of Resolution

12. Resolution, Written Notice of Which has Been Given

None.

13. Public Forum

14. Closed Session

- a) Closed Session

Be It Resolved That the Committee retires to Closed Session at ____ .m. to discuss personal matters about an identifiable individual, including municipal or local board employees, specifically the Chief Administrative Officer's Performance Evaluation.

15. Rise and Report (Overview of the Closed Session by the Chair)

16. Adjournment

- a) Adjournment of the Meeting

Be It Resolved That the Personnel and Audit Committee adjourns the meeting at ____ .m until September 15, 2026 or at the call of the Chair.



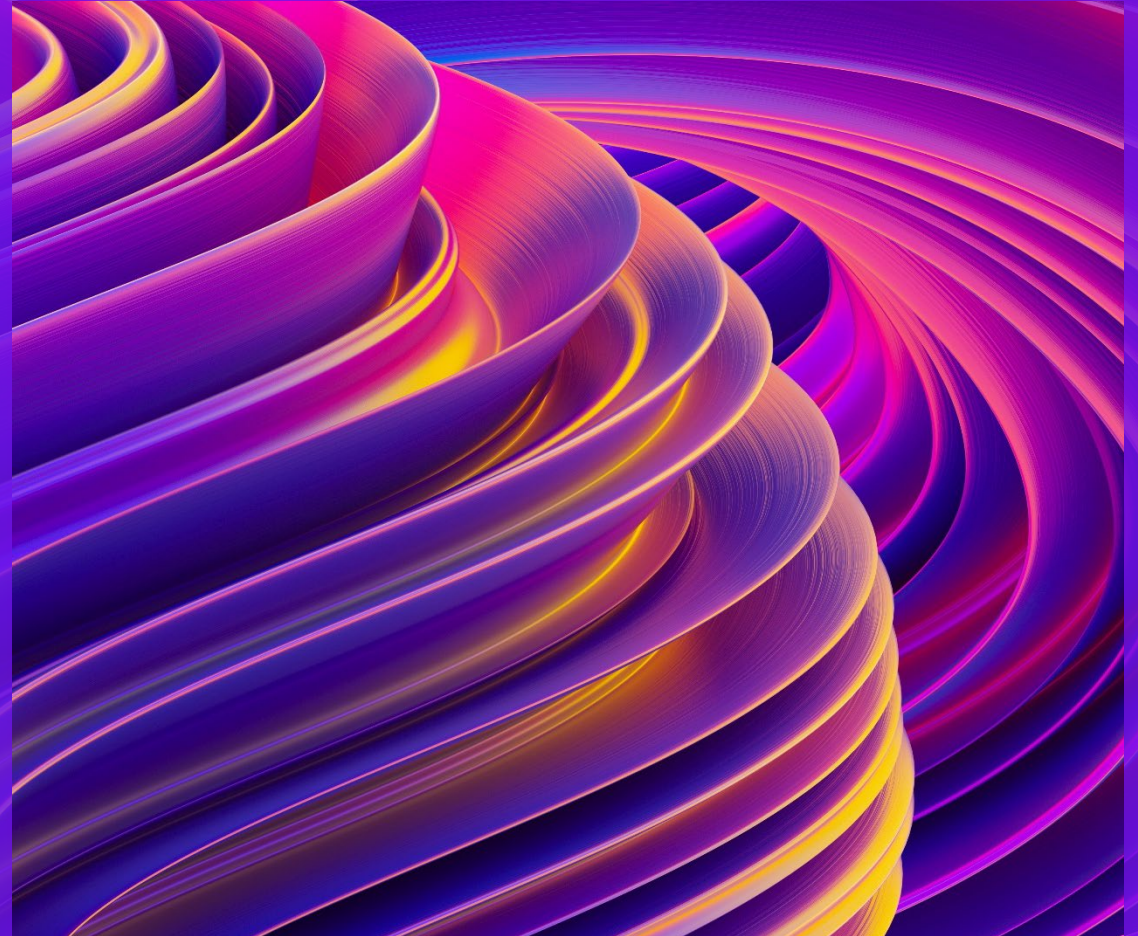
Corporation of the Township of North Frontenac

**Audit Findings Report
for the year ended December 31, 2025**

KPMG LLP

Prepared as of June 19, 2026, for presentation to Council
on June 29, 2026

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement



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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	5	Status	9	Risk and results
13	Misstatements	14	Control deficiencies	15	Policies and practices
17	Specific topics	18	Independence	19	Appendices

The purpose of this report is to assist you, as a member of Council, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management and Council and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights

Status

We have completed the audit of the financial statements ("financial statements") of the Corporation of the Township of North Frontenac (the "Township") for the year ended December 31, 2025, with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.



Significant changes

There were no significant changes to our initial audit plan.

Risks and results



Significant risks



- We did not identify any significant financial reporting risks other than the presumed risk of management override of controls.



Other risks of material misstatement



Significant unusual transactions

Policies and practices
&
Specific topics



Accounting policies and practices



Other financial reporting matters



Specific topics



No matters to report



Matters to report – see link for details

Materiality

Current Year

\$320,000

Benchmark

Expenses

% Benchmark

2.6%

Audit Misstatement Posting Threshold

\$16,000

Prior Year

\$300,000

Benchmark

Expenses

% Benchmark

2.5%

Audit Misstatement Posting Threshold

\$15,000

Misstatements



Corrected misstatements



Uncorrected misstatements

Control deficiencies



Significant deficiencies



Other observations

Audit Quality



Learn more about how we deliver audit quality.





Status

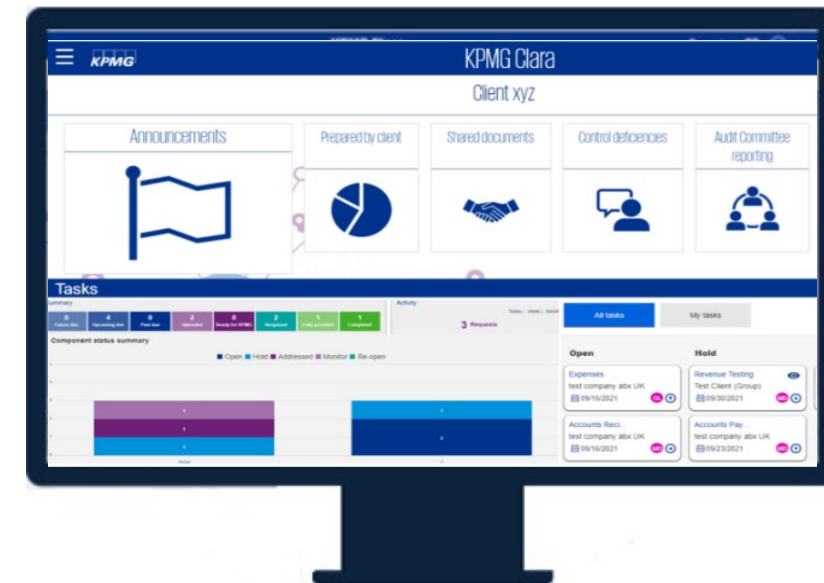
In preparation of our Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Final assembly of our audit documentation, including completion of any remaining procedures and review of audit working papers;
- Completing our discussions with Council;
- Completion of our subsequent events review procedures up to the date of our auditor's report;
- Obtaining evidence of Council's approval of the financial statements; and
- Receipt of signed management representation letter.

We will update Council, and not solely the Mayor, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in [Appendix 1a: Draft Auditor's Report](#).

KPMG Clara for Clients (KCC)





Updates to our prior year audit plan

Other significant changes



Newly effective accounting standards



There were no newly effective accounting standards impacting the current year audit. Refer to [Appendix 3](#) for future changes in accounting standards.

Newly effective
accounting
standards

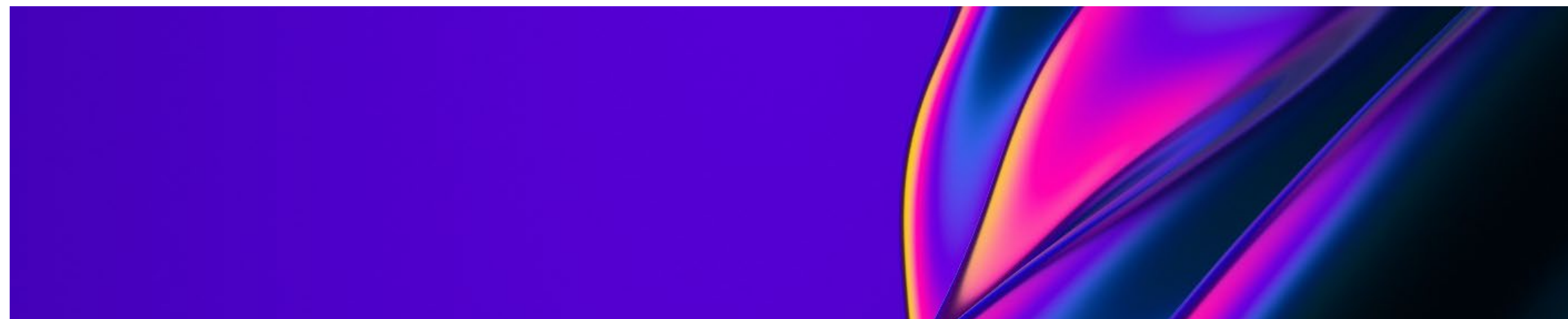


Newly effective auditing standards



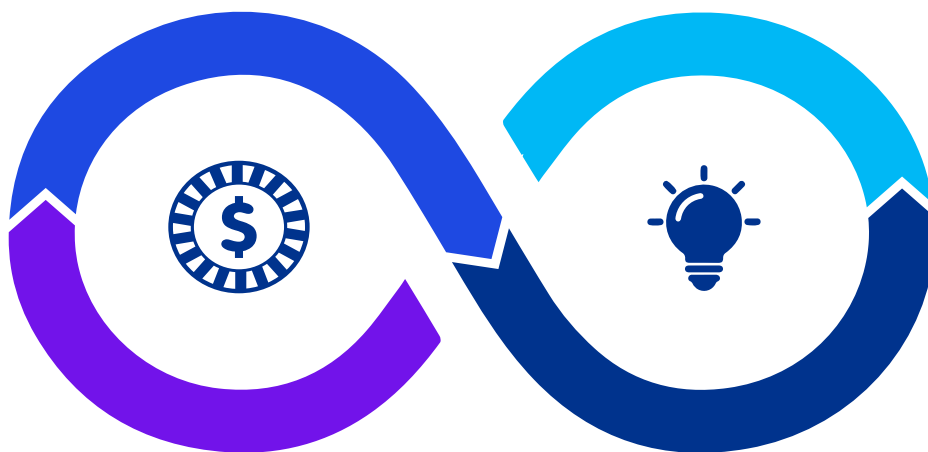
Refer to [Appendix 4](#) for new standards that impacted the fiscal 2025 audit and upcoming changes in future years.

Future changes to
auditing standards





Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Evaluate the effect of misstatements

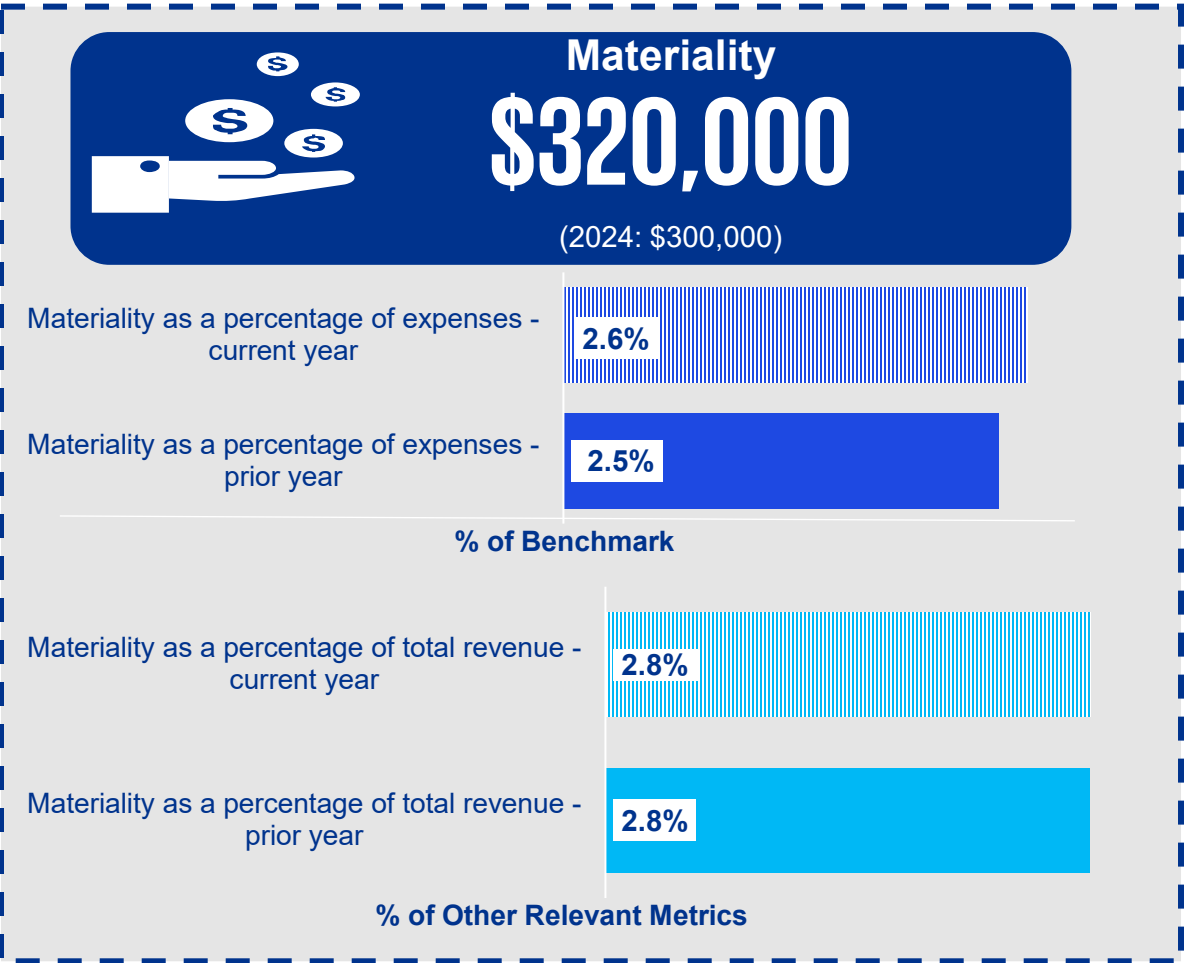
We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



Materiality (continued)

Materiality has been set using the prior year audited financial statements. Performance materiality has been set at 75% of group materiality or \$240,000. Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both qualitative and quantitative factors.



We will report:

- ☒ Corrected audit misstatements
- ☐ Uncorrected audit misstatements
- Errors and omissions in disclosure (Corrected and uncorrected)

Prior year total expenses

\$12,100,000
(2024: \$11,800,000)

Prior year total revenues

\$11,100,000
(2024: \$10,600,000)



Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Township and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Township’s components of its system of internal control, including our business process understanding.

		Risk of fraud	Risk of error	Risk Rating
●	Management override of controls	✓		Significant
●	Cash, investment and long-term debt		✓	Base
●	Operating and payroll expenses (including related accruals)		✓	Base
●	Tangible capital assets and related capital funding		✓	Base
●	Asset retirement obligations		✓	Base
●	Government grants		✓	Base
●	Financial reporting		✓	Base

● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER AREA OF FOCUS



Current year findings

We did not uncover any significant findings as a result of the procedures performed over the areas highlighted above.



Significant risks and results

We highlight our significant findings in respect of **significant risks**.



Fraud risk from management override of controls

RISK OF



FRAUD

Significant risk	Estimate?	Key audit matter?
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.	No	No

Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- We tested the design and implementation of controls surrounding the review of journal entries, and the business rationale for significant entries.
- Using our KPMG software tools, we analyzed the journal entries posted during the year for completeness.
- In responding to risks of fraud and management override of controls, we set specific criteria to isolate high risk journal entries and adjustments in order to analyze for further insights into our audit procedures and findings.
- We have not identified any specific additional risks of management override relating to this audit.
- There were no significant changes to management's process for making the critical accounting estimates and there were no indicators of possible management bias.

We did not uncover any issues during the performance of the procedures described above.

Significant qualitative aspects of the Company's accounting practices

No matters to report



Financial Statement Highlights

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets:		
Cash	\$ 5,824,787	\$ 5,851,411
Investments (note 2)	2,691,638	2,575,035
Taxes receivable	1,020,048	1,152,481
Trade and other receivables	1,052,328	806,733
	10,588,801	10,385,660
Financial liabilities:		
Accounts payable and accrued liabilities	831,830	643,703
Deferred revenue - obligatory reserve funds (note 3)	1,474,871	1,237,841
Deferred revenue - other	212,973	190,699
Employee future benefit obligation (note 16)	75,000	76,700
Long-term debt (note 4)	478,886	507,056
Asset retirement obligations (note 5)	5,671,496	5,871,326
	8,745,056	8,527,325
Net financial assets	1,843,745	1,858,335
Non-financial assets:		
Tangible capital assets (note 13)	29,774,027	28,198,709
Prepaid expenses	95,789	218,868
	29,869,816	28,417,577
Contingencies (note 11)		
Commitments (note 12)		
Accumulated municipal equity (note 14)	\$ 31,713,561	\$ 30,275,912

Statement of Financial Position Highlights:

- **Fin'l Assets:**
 - Strong cash & investment position
 - Taxes receivable increase however consistent as a % of levy (13.4% in CY vs. PY of 15.8%)
 - Trade and other receivables increase as a result of timing, mainly government grants receivable
- **Fin'l Liabilities:**
 - Increase in accounts payable due to timing of payments around year-end; nothing significant or unusual to note
 - Asset retirement obligation decrease due to updated cost estimates for asbestos in buildings, offset by accretion on closure and post closure of landfills
- **Non-Fin'l Assets:**
 - Decrease in prepaids due to deposits paid on electric charging stations in 2024, completed in fiscal 2025
 - Increase in capital assets due to additions of \$4.1M offset against \$2.4M of amortization
 - Significant additions:
 - Pumper truck
 - Pine lake culvert replacement
 - Arcol road bridge rehabilitation
 - Various roads surface treatment



Financial Statement Highlights (continued)

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Operations and Accumulated Municipal Equity

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

	2025 Budget (note 10)	2025 Actual	2024 Actual
Revenue:			
Net taxation and payments-in-lieu	\$ 7,613,474	\$ 7,594,075	\$ 7,287,503
Transfer payments	1,972,300	1,972,300	1,822,300
Government grants	3,074,807	1,967,743	1,369,713
User charges	933,880	824,677	857,720
Revenue from municipalities	44,500	44,833	86,152
Penalties and interest on taxes	145,000	168,685	170,206
Other	64,935	68,684	145,005
Investment income	40,000	316,226	392,334
	13,888,896	12,957,223	12,130,933
Expenses (notes 6 and 15):			
General government	1,784,657	1,930,839	1,664,339
Protection to persons and property	2,028,414	2,446,106	2,227,874
Transportation services	2,976,325	5,002,893	4,559,830
Environmental services	877,964	872,748	1,062,034
Asset retirement accretion (recovery)	—	(199,830)	155,835
Cemeteries	22,800	27,656	10,319
Recreation and culture	891,329	729,816	635,370
Planning and development	654,108	709,346	832,053
	9,235,597	11,519,574	11,147,654
Annual surplus	4,653,299	1,437,649	983,279
Accumulated municipal equity, beginning of year	30,275,912	30,275,912	29,292,633
Accumulated municipal equity, end of year	\$ 34,929,211	\$ 31,713,561	\$ 30,275,912

Statement of Operations Highlights:

- **Revenues:**
 - Consistent taxation and transfer payments with and budget (~4% increase in tax rates)
 - Government grants increased due to more gas tax (CCBF) funds utilized during the year
 - User charges slight decrease as building and other permits issued decreased
 - Revenue from municipalities decrease due to funds received from South Frontenac for septic installation program in prior year
 - Other includes proceeds on sale (loss on disposal) of land/equipment, donations and miscellaneous revenues
- **Expenses:**
 - Expenses consistent among all departments; largest factor is increase in salaries and wages as well as an increase in amortization applied to the respective lines
 - See note 15 for breakdown of expenses by segment
- **Reserves:**
 - Reserves decreased from \$8.1M to \$6.3M during the year.
 - Refer to note 14 for a breakdown of reserve balances



Uncorrected misstatements

As noted previously in our report, materiality for fiscal 2025 was set at \$320,000 which translated into an audit misstatement posting threshold of \$16,000. As such, all misstatements identified during the audit greater than \$16,000 have been recorded on our summary of adjustments and differences.

Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and Council that all identified adjustments or differences be corrected, if any.

Uncorrected misstatements include financial presentation and disclosure omissions. As required by professional standards, we request these misstatements be corrected.



Impact of uncorrected misstatements

We did not identify differences that remain uncorrected.



Impact of corrected misstatements

We identified misstatements that were subsequently corrected by management. Please see the management representation letter in [Appendix 1b: Management Representation Letter](#) of this report for more detail.



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

We have not identified a significant deficiency in internal control over financial reporting.



Significant accounting policies and practices



Initial selection

No new significant accounting policies and practices were selected and applied during the period



Revised

No new or revised material or significant accounting policies and practices were selected and applied during the period.



Significant qualitative aspects

Significant accounting policies or practices are disclosed in note 2 to the financial statements.

No matters to report.



Other financial reporting matters

We also highlight the following:



Financial statement presentation - form, arrangement, and content



No matters to report.



Concerns regarding application of new accounting pronouncements



The revised Concepts Underlying Financial Performance is effective for fiscal years beginning on or after April 1, 2026. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.

The proposed section PS 1202 Financial statement presentation will replace the current section PS 1201 Financial statement presentation. PS 1202 Financial statement presentation will apply to fiscal years beginning on or after April 1, 2026, to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted.



Significant qualitative aspects of financial statement presentation and disclosure



No matters to report.



Specific topics

We have highlighted the following that we would like to bring to your attention:

Topic title	Finding
Significant matters subject to correspondence with management	No matters to report
Issues with sending external confirmation requests	No matters to report
Concerns about the quality of a component auditor's work	No matters to report
Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)	No matters to report
Other information in documents containing the audited financial statements	Not applicable
Significant difficulties encountered during the audit	No matters to report
Difficult or contentious matters for which the auditor consulted	No matters to report
Management's consultation with other accountants	No matters to report
Disagreements with management	No matters to report
Related parties	No matters to report
Significant issues in connection with our appointment or retention	No matters to report
Other matters that are relevant matters of governance interest	No matters to report



Independence

As a firm, we are committed to being and being seen to be independent. We have strict rules and protocols to maintain our independence that meet or exceed those of the IESBA Code¹ and CPA Code. The following are the actions or safeguards applied to reduce or eliminate threats to an acceptable level:



Dedicated ethics & independence partners



Process for reporting breaches of professional standards and policy, and documented disciplinary policy



Ethics, independence and integrity training for all staff



International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest



Operating policies, procedures and guidance contained in our quality & risk management manual



Mandated procedures for evaluating independence of prospective audit clients



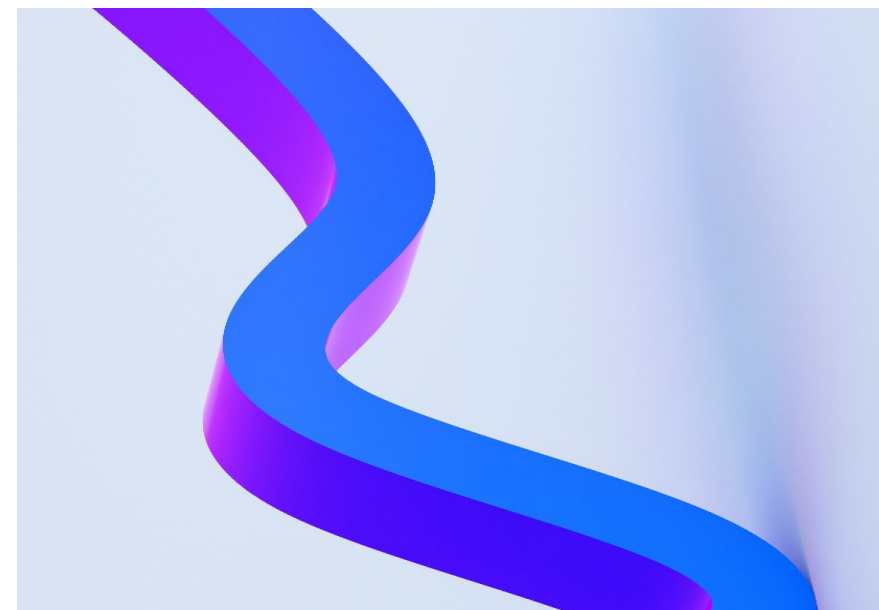
Restricted investments and relationships



Annual ethics and independence confirmation for staff

Statement of compliance

We confirm that, as of the date of this communication, **we are independent** of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada.



¹ International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards)

Appendices

1

Required communications

2

Audit quality

3

Future changes in accounting standards

4

Newly effective and upcoming changes to auditing standards

5

Audit and assurance insights

6

Technology





Appendix 1: Other required communications



CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Councils and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Regulatory Oversight Report: 2023 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2024 Interim Inspections Results](#)
- [CPAB Regulatory Oversight Report: 2024 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2025 Interim Inspections Results](#)



Matters pertaining to independence and confidentiality

We are independent of the Township, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we will request confirmation and acknowledgement of our policies regarding confidentiality of the Township's information.



Auditor's report

A draft report is provided in [Appendix 1a](#).



Representations of management

We will obtain from management certain representations at the completion of the audit engagement. Refer to [Appendix 1b](#).



Engagement terms

Unless you inform us otherwise, we understand that you acknowledge and agree to the terms of the engagement set out in the engagement letter as included in [Appendix 1c](#).



Appendix 1a: Draft auditor's report

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of North Frontenac (the Entity), which comprise:

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

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and its consolidated results of operations, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Appendix 1a: Draft auditor's report (continued)

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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



Appendix 1a: Draft auditor's report (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants
Kingston, Canada
June 29, 2026



Appendix 1b: Management representation letter

KPMG LLP
Chartered Professional Accountants
863 Princess Street, Suite 400
Kingston, Ontario K7L 5N4
Canada

June 29, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of the Corporation of the Township of North Frontenac ("the Entity") as at and for the period ended December 31, 2025.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

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

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 21, 2026, including for:
 - the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.

- providing you with unrestricted access to such relevant information.
- providing you with complete responses to all enquiries made by you during the engagement.
- providing you with additional information that you may request from us for the purpose of the engagement - whether from group or component management.
- providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - others where such fraud or suspected fraud could have a material effect on the financial statements.



Appendix 1b: Management representation letter (continued)

- all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, short sellers, or others.
- all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.
- all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

Estimates:

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

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Misstatements:

- 11) We approve the corrected misstatements identified by you during the audit described in [Attachment II](#)

Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Ms. Kelly Watkins, Treasurer

Mr. Corey Klatt, Chief Administrative Officer



Appendix 1b: Management representation letter (continued)

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- information regarding a material item, transaction or other event is scattered throughout the financial statements;
- dissimilar items, transactions or other events are inappropriately aggregated;
- similar items, transactions or other events are inappropriately disaggregated; and
- the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.]

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Attachment II – Summary of Audit Misstatements Schedule(s)

Summary of corrected audit misstatements:

Corporation of the Township of North Frontenac

G3

Year End: December 31, 2025

Adjusting Journal Entries

Date: 1/1/2026 To: 12/31/2026

Number	Date	Name	Account No	Reference	Debit	Credit
ADJ1	12/31/2025	Capital Asset - Land Improvement (cost)	01-000-G-18001		15,557.00	
ADJ1	12/31/2025	Capital Asset - Buildings (cost)	01-000-G-18002		190,390.00	
ADJ1	12/31/2025	Capital Asset - Vehicles and Machinery (cost)	01-000-G-18003		842,253.00	
ADJ1	12/31/2025	Capital Asset - Equipment (cost)	01-000-G-18004		455,781.00	
ADJ1	12/31/2025	Capital Asset - Furniture and Fixtures (cost)	01-000-G-18005		27,551.00	
ADJ1	12/31/2025	Capital Asset - Roads and Bridges (cost)	01-000-G-18006		2,288,405.80	
ADJ1	12/31/2025	Capital Asset - Assets Under Construction (cost)	01-000-G-18007		324,003.80	
ADJ1	12/31/2025	Invested in Capital Assets	01-000-G-18400			
ADJ1	12/31/2025	Capital Fund Expenditures	01-110-G-58050			28,571.76
ADJ1	12/31/2025	Capital Fund Expenditures	01-170-G-58050			308,821.35
ADJ1	12/31/2025	Capital Fund Expenditures	01-200-G-58050			732,009.67
ADJ1	12/31/2025	Capital Fund Expenditures	01-300-G-58050			2,633,707.37
ADJ1	12/31/2025	Capital Fund Expenditures	01-400-G-58050			17,909.74
ADJ1	12/31/2025	Capital Fund Expenditures	01-450-G-58050			3,622.85
ADJ1	12/31/2025	Capital Fund Expenditures	01-810-G-58050			76,772.11
ADJ1	12/31/2025	Capital Fund Expenditures	01-515-G-58050			324,003.80
ADJ1	12/31/2025	Capital Fund Expenditures	01-880-G-58050			17,703.65
To record TCA additions						
ADJ2	12/31/2025	Capital Asset - Roads and Bridges (cost)	01-000-G-18006		123,573.00	
ADJ2	12/31/2025	Capital Asset - Assets Under Construction (cost)	01-000-G-18007			123,873.00
To record WIP transfer						
ADJ3	12/31/2025	Capital Asset - Roads and Bridges (cost)	01-000-G-18006		37,489.20	
ADJ3	12/31/2025	Invested in Capital Assets	01-000-G-18400			37,489.20
To adjust Roads and Bridges TCA						
ADJ4	12/31/2025	Capital Asset - Land Improvement (cost)	01-000-G-18001			50,814.00
ADJ4	12/31/2025	Capital Asset - Roads and Bridges (cost)	01-000-G-18006			272,003.00
ADJ4	12/31/2025	Accumulated Amortization - Land Improvements	01-000-G-18201		32,265.45	
ADJ4	12/31/2025	Accumulated Amortization - Roads and Bridges	01-000-G-18206		255,119.40	
ADJ4	12/31/2025	Loss(gain) on disposal of tangible capital assets	01-000-G-18300		35,442.15	
To record disposal of TCA						
ADJ5	12/31/2025	Accumulated Amortization - Land Improvements	01-000-G-18201			41,403.32
ADJ5	12/31/2025	Accumulated Amortization - Buildings	01-000-G-18202			179,582.41
ADJ5	12/31/2025	Accumulated Amortization - Vehicles and Machinery	01-000-G-18203			815,572.06
ADJ5	12/31/2025	Accumulated Amortization - Equipment	01-000-G-18204			282,235.45
ADJ5	12/31/2025	Accumulated Amortization - Furniture and Fixtures	01-000-G-18205			17,828.64
ADJ5	12/31/2025	Accumulated Amortization - Roads and Bridges	01-000-G-18206			1,311,943.80
ADJ5	12/31/2025	Amortization Expense	01-000-G-60000		2,458,373.64	



Appendix 1b: Management representation letter (continued)

Attachment II – Summary of Audit Misstatements Schedule(s) (continued)

Summary of corrected audit misstatements (continued):

Number	Date	Name	Account No	Reference	Debit	Credit
To record amortization for the year						
ADJ6	12/31/2025		KPMG-EPR			75,000.00
ADJ6	12/31/2025		KPMG-EPR EXP			1,700.00
ADJ6	12/31/2025	Retained Earnings (Surplus/Deficit Previous Year)	01-000-0-20002		70,700.00	
To record EPR change for 2025						
ADJ7	12/31/2025	Reserve - Operating Contingency	01-000-0-24010			149,045.00
ADJ7	12/31/2025	Contributions to Reserves/Reserve Funds	01-000-0-88000		149,045.00	
Per FBC - To record year end surplus						
ADJ8	12/31/2025	Loss(gain) on disposal of tangible capital asse	01-000-0-18300			189,459.55
ADJ8	12/31/2025	Retained Earnings (Surplus/Deficit Previous Year)	01-000-0-20002		189,459.55	
To adjust gain/loss to close out PY number and correct opening balances						
ADJ9	12/31/2025	CCRF - County (formerly FGT)	01-000-0-30830		44,824.00	
ADJ9	12/31/2025	Contributions to CCRF Reserve Fund - Township	01-000-0-58501			44,824.00
ADJ9	12/31/2025	Provincial Grant - OCIF - Formula Based	01-300-0-30900		112,355.00	
ADJ9	12/31/2025	Contribution from OCIF Reserve Fund	01-300-0-46002			112,355.00
To adjust revenue for CCRF and OCIF funds spent vs. received						
ADJ10	12/31/2025	Investment Interest - Due to Reserve Funds	01-000-0-13002		118,602.17	
ADJ10	12/31/2025	Bank Interest Earned	01-110-0-41400			118,602.17
To record accrued interest on investments						
ADJ11	12/31/2025	Infrastructure Ontario Loan	01-000-0-21400		29,169.76	
ADJ11	12/31/2025	Infrastructure Loan Payment	01-110-0-56999			28,109.70
ADJ11	12/31/2025	Infrastructure Loan Payment	01-110-0-56900			16,109.81
ADJ11	12/31/2025	Infrastructure Loan Payment	01-750-0-56900		18,109.81	
To record principal portion of loan repayment to balance sheet						
ADJ12	12/31/2025	Retained Earnings (Surplus/Deficit Previous Year)	01-000-0-20002		57,211.00	
ADJ12	12/31/2025	Retained Earnings (Surplus/Deficit Previous Year)	01-000-0-20002			16,720.00
ADJ12	12/31/2025	Investment Bank Interest Earned	01-000-0-41400			37,491.00

Attachment II – Summary of Audit Misstatements Schedule(s) (continued)

Summary of corrected audit misstatements (continued):

Number	Date	Name	Account No	Reference	Debit	Credit
To correct opening balances for PY surplus						
ADJ13	12/31/2025	Capital Asset - Land Improvement (cost)	01-000-0-18001		59,240.00	
ADJ13	12/31/2025	Capital Asset - Land Improvement (cost)	01-000-0-18001			157,121.00
ADJ13	12/31/2025	Accumulated Amortization - Land Improvements	01-000-0-18201			16,266.00
ADJ13	12/31/2025	Loss(gain) on disposal of tangible capital asse	01-000-0-18300		97,881.00	
ADJ13	12/31/2025	Landfill closure and post closure costs	01-000-0-21450		199,830.00	
ADJ13	12/31/2025	Landfill Change Expense	01-000-0-59999		168,108.00	
ADJ13	12/31/2025	Landfill Change Expense	01-000-0-59999			365,836.00
ADJ13	12/31/2025	Amortization Expense	01-000-0-59999		16,266.00	
To record ARO entries						



Appendix 1c: Engagement letter



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

Kelly Watkins
Treasurer
Corporation of the Township of North Frontenac
6648 Road 506
Plevna, ON K0H 2M0

January 21, 2026

The purpose of this letter is to outline the terms of our engagement to audit the consolidated annual financial statements ("financial statements") of the Corporation of the Township of North Frontenac ("the Entity") commencing for the year ending December 31, 2025, and in the future.

This letter supersedes our previous letter to the Entity dated January 10, 2024.

The terms of the engagement outlined in this letter will continue in effect from period to period, unless amended or terminated in writing. The attached Assurance Terms and Conditions and any exhibits, attachments and appendices hereto and subsequent amendments form an integral part of the terms of this engagement and are incorporated herein by reference (collectively the "Engagement Letter").

Financial Reporting Framework for the Financial Statements

The financial statements will be prepared and presented in accordance with Canadian public sector accounting standards (hereinafter referred to as the "financial reporting framework").

The financial statements will include an adequate description of the financial reporting framework.

Management's Responsibilities

Group management's responsibilities are described in [Appendix A – Management's Responsibilities](#).

An audit does not relieve management or those charged with governance of their responsibilities.

Auditor's Responsibilities

We apply the following ethical requirements, including independence requirements, in:

- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada ("CPA Code") that are relevant to audits of financial statements; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants that are relevant to audits of financial statements.

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



Our responsibilities are described in [Appendix B – Auditor's Responsibilities](#).

If management does not fulfill the responsibilities above, we cannot complete our audit.

Additional Responsibilities regarding "Other Information"

"Other information" is defined in professional standards to be the financial or non-financial information (other than the financial statements and the auditor's report thereon) included in the "annual report". An "annual report" is defined in professional standards to comprise a document or combination of documents. Professional standards also indicate that:

- an annual report is prepared typically on an annual basis in accordance with law, regulation or custom (i.e., is reoccurring)
- an annual report contains or accompanies the financial statements and the auditor's report thereon
- an annual report's purpose is to provide owners (or similar stakeholders) with information on:
 - operations; and/or
 - financial results and financial position as set out in the financial statements.

Based on discussions with management, there are no documents, or combination of documents, expected to meet the definition of an "annual report" under professional standards.

Auditor's Deliverables

Unless otherwise specified, our report(s) will be in writing and the expected content of our report(s) are provided in [Appendix C – Expected Form of Report](#). However, there may be circumstances in which a report may differ from its expected form and content.

In addition, if we become aware of information that relates to the information we reported on after we have issued our report, but which was not known to us at the date of our report, and which is of such a nature and from such a source that we would have investigated that information had it come to our attention during the course of our engagement, we will, as soon as practicable:

(1) communicate such an occurrence to those charged with governance; and (2) undertake an investigation to determine whether the information is reliable and whether the facts existed at the date of our report. Further, management agrees that in conducting that investigation, we will have the full cooperation of the Entity's personnel. If the subsequently discovered information is found to be of such a nature that: (a) our report would have been affected if the information had been known as of the date of our report; and (b) we believe that the report may have been distributed to someone who would attach importance to the information, appropriate steps will be taken by KPMG, and appropriate steps will also be taken by the Entity to advise of the newly discovered facts and the impact to the information we reported on.

Non-Audit Service – Certain Assistance Relating to Word Processing and/or Preparation of Financial Statements

Word Processing

We will assist management by providing word processing for the Entity's financial statements and related notes.





Appendix 1c: Engagement letter (continued)



Assistance in Preparing Financial Statements

We will assist management in preparing the financial statements and related notes in accordance with the financial reporting framework.

We will use information from the trial balance and/or other source documents provided by management to assist management in preparing the financial statements and related notes. We may also provide advice and recommendations to assist management of the Entity in performing its responsibilities.

We will not assume management responsibilities on behalf of the Entity.

The Entity agrees to:

- Assume all management responsibilities, including determining the accuracy and completeness of the financial statements and notes.
- Assign a suitable employee with appropriate skills, knowledge and/or experience to oversee the financial statement preparation assistance and evaluate the adequacy and results of the services.
- Accept responsibility for the results of the financial statement preparation assistance.

Income Tax Compliance and Advisory Services

Tax compliance and advisory services are outside the scope of this letter. These services will be subject to the terms and conditions of a separate engagement letter.

Use of KPMG Clara

The terms and conditions for use of KPMG Clara apply to the use of the collaboration tool and can be found [here](#).

Fees

[Appendix D – Fees for Professional Services](#) to this letter lists our fees for professional services to be performed under this Engagement Letter.



We are available to provide a wide range of services beyond those outlined above. Additional services are subject to separate terms and arrangements.

We are proud to provide you with the services outlined above and we appreciate your confidence in our work. We shall be pleased to discuss this letter with you at any time. If the arrangements and terms are acceptable, please sign the duplicate of this letter in the space provided and return it to us.

Yours very truly,

KPMG LLP

Katie Mahon, CPA, CA, Licensed Public Accountant
Partner, responsible for the engagement and its performance, and for the report that is issued on behalf of KPMG LLP, and who, where required, has the appropriate authority from a professional, legal or regulatory body
613-541-7340

Enclosure

The terms of the engagement set out are as agreed:

Kelly Watkins

Kelly Watkins, Treasurer
(having the appropriate authority to engage the Entity)

09/02/2026

Date (DD/MM/YYYY)



Appendix 1c: Engagement letter (continued)



Appendix A – Management's Responsibilities

Management responsibilities

Group Management acknowledges and understands that they are responsible for:

- (a) the preparation and fair presentation of the financial statements in accordance with the financial reporting framework referred to above
- (b) providing us with all information of which group management is aware that is relevant to the preparation of the group financial statements ("relevant information") such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors, and committees of the board of directors that may affect the financial statements. All significant actions are to be included in such summaries.
- (c) providing us with unrestricted access to such relevant information.
- (d) providing us with complete responses to all enquiries made by us during the engagement.
- (e) providing us with additional information that we may request from group management for the purpose of the engagement
- (f) providing us with unrestricted access to persons within the Entity from whom we determine it necessary to obtain evidence
- (g) 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. Management also acknowledges and understands that they are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- (h) ensuring that all transactions have been recorded and are reflected in the financial statements.
- (i) ensuring that internal auditors providing direct assistance to us, if any, will be instructed to follow our instructions and that management, and others within the Entity, will not intervene in the work the internal auditors perform for us.
- (j) providing us with written representations required to be obtained under professional standards and written representations that we determine are necessary. Management also acknowledges and understands that, as required by professional standards, we may disclaim an audit opinion when management does not provide certain written representations required.



Appendix B – Auditor's Responsibilities

Auditor's responsibilities regarding the audit of the financial statements

Our function as auditors of the Entity is:

- to express an opinion on whether the Entity's financial statements, prepared by management with the oversight of those charged with governance, are, in all material respects, in accordance with the financial reporting framework referred to above
- to report on the financial statements

We will conduct the audit of the Entity's financial statements in accordance with Canadian generally accepted auditing standards and relevant ethical requirements, including those pertaining to independence (hereinafter referred to as applicable "professional standards").

We will plan and perform the audit to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Accordingly, we will, among other things:

- identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the Entity and its environment, including the Entity's internal control. In making those risk assessments, we consider internal control relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control
- obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks
- form an opinion on the Entity's financial statements based on conclusions drawn from the audit evidence obtained
- communicate matters required by professional standards, to the extent that such matters come to our attention, to the appropriate level of management, those charged with governance and/or the board of directors. The form (oral or in writing) and the timing will depend on the importance of the matter and the requirements under professional standards.



Appendix 1c: Engagement letter (continued)



Appendix C – Expected Form of Report

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

Opinion

We have audited the consolidated financial statements of the Corporation of the Township of North Frontenac (the "Entity"), which comprise:

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

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

In our opinion, the accompanying financial statements, present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2025, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Appendix 1c: Engagement letter (continued)



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(Date)



Appendix D – Fees for Professional Services

Regarding our audit of the annual financial statements as described in this letter, the Entity and KPMG agree to an estimated fee for this service as outlined in our proposal dated September 14, 2023.

In response to the new accounting standards that were applicable in fiscal 2023 and 2024 related to Asset Retirement Obligations, Financial Instruments and Revenue, there will continue to be additional fees based on the incremental time incurred related to the audit work required in response to the re-measurement of these standards at each period-end.

Our fees will be billed as the work progresses for this service.

We are pleased to inform you of a new, convenient bill payment option that we have recently introduced. You can now add KPMG to your online banking platform which will allow you to pay your invoices with ease and efficiency. This method of payment is designed to streamline payment of your invoices with us, making the process of settling your invoices simpler and more convenient. Detailed instructions on how to add KPMG as a bill payment option will be included with your invoices.

Interest on overdue invoices as described in the Assurance Terms and Conditions ("Fee and Other Arrangements") shall be (1)% per month, calculated and compounded monthly (effective annual rate of (12.683)%).

Assumptions

Our proposed professional fees assume that we will receive full participation from your staff, and that all necessary information will be available and appropriate for us to deliver our professional services as agreed upon with management.

Our proposed professional fees are based on the assumption that management and employees are fully available throughout the audit period, that all necessary information is provided at the beginning of the first day of the audit work as agreed upon with management, and that this information is appropriate for us to perform our audit under Canadian Auditing Standards. Furthermore, these proposed professional fees assume the following:

- The assets, liabilities, revenues and expenses reported on the financial statements and other schedules to be audited will not change significantly from the prior year;
- There are no retroactive changes required to the prior year financial statements;
- We are not required to provide accounting assistance, preparation of correcting accounting entries or accounting advisory services;
- Your financial records are in good order, are appropriately adjusted at the start of the audit, and are prepared in accordance with the appropriate accounting framework;
- Your internal controls around financial reporting operated effectively throughout the fiscal year under audit;
- There are no changes to Accounting Standards, or Canadian Auditing Standards (CAS) requirements that significantly impact the financial statements; and
- There are no impairment issues nor adjustment on any investments or capital assets.

If these assumptions are not met, our professional fees will be subject to revision, and will be discussed with management during the audit process.



Appendix 1c: Engagement letter (continued)



Terms and Conditions for Assurance Engagements (Private Company Clients)

These Terms and Conditions are an integral part of the Engagement Letter. In the event of conflict between the Engagement Letter and these Terms and Conditions, these Terms and Conditions shall prevail unless specific reference to a provision of the Terms and Conditions being varied is made in the Engagement Letter.

1. Definitions.

"Agreement" means the contract formed by the Engagement Letter and any attachments thereto, including these Terms and Conditions.

"Claims" means actions, damages, claims, fines, penalties, complaints, demands, suits, proceedings, liabilities, costs, expenses, or losses.

"Confidential Information" means any information made available, directly or indirectly, by one party to the other in connection with the Services or otherwise pursuant to this Agreement that is marked or communicated as confidential or that due to its nature a reasonable person under like circumstances would consider it confidential. Confidential Information includes, without limitation, Personal Information, business plans, proprietary software code and specifications, information about a party's products, processes, services, finances and customers, and the terms of this Agreement, except (but not as regards Personal Information) to the extent such information: (i) is or hereafter enters the public domain through no fault of the receiving party; (ii) is already or hereafter becomes known to the receiving party free of any obligation of confidence; or (iii) is developed by the receiving party independently of the disclosing party's Confidential Information.

"Engagement Letter" means the engagement letter or other document referencing these Terms and Conditions.

"Entity" has the meaning set out in the Engagement Letter.

"KPMG" means the KPMG entity that issued the Engagement Letter.

"KPMG Parties" means KPMG, other Member Firms, the legal entities comprising KPMG International (which do not provide services to clients) and their respective partners, directors, officers, employees, agents, subsidiaries, affiliates and related entities. KPMG Parties may be in or outside of Canada.

"KPMG Resources" means KPMG, other Member Firms and third-party contractors and suppliers engaged by KPMG or a Member Firm. KPMG Resources may be in or outside of Canada.

"Legal Demand" means a demand, request, subpoena or other legal process issued by a legal, regulatory, professional or government authority having jurisdiction.

"Management" means the management of Entity.

"Member Firms" means the members of the KPMG international network of independent firms and entities controlled by, or under common control with, one or more of such members.

"Personal Information" means any information supplied by or on behalf of Entity that meets the definition given to that term or analogous terms under Privacy Laws.

"Privacy Laws" means, in respect of a party, all privacy legislation and regulation applicable to such party, in each case as may be updated, amended or replaced from time to time.

"Report" means the report(s) issued by KPMG pursuant to this Agreement, as set out in the Engagement Letter.

"Services" means the services to be provided by KPMG as set out in the Engagement Letter.

"Terms and Conditions" means these Terms and Conditions for Assurance Engagements.

Other capitalized words in these Terms and Conditions shall have the meanings given to them in the Engagement Letter.

2. Services.

a. KPMG may engage other KPMG Resources to assist KPMG in the performance of the Services, provided that KPMG remains responsible to Entity for the performance of any Services by KPMG Resources. Entity agrees that any Claim relating to the Services, the Report or this Agreement may only be made against KPMG and not against any other KPMG Resources.

b. All working papers, files, correspondence and other internal materials created or produced by KPMG in relation to the engagement, and all methodologies, know-how and technologies licensed or owned by KPMG and used or developed by KPMG in the performance of the Services, including in each case all intellectual property rights therein, are and shall remain the property of KPMG.

3. Entity Responsibilities.

a. All management responsibilities will be performed by Entity and all management decisions will be made by Entity, and not by KPMG. Entity shall provide KPMG with timely access to and use of Entity's equipment, systems, data, information, materials, personnel and facilities as necessary for KPMG to perform the Services. The Engagement Letter sets forth additional responsibilities of Entity in connection with the engagement. Entity acknowledges that Entity's failure to perform its obligations under this Agreement could adversely impact KPMG's ability to perform the Services, and/or to perform them in accordance with the fees and timelines set out in the Engagement Letter.

b. Management agrees to promptly provide KPMG with a copy of any comment letter or request for information issued by any securities or other regulatory authority in respect of information on which KPMG reported or will report, including without limitation any continuous disclosure filings.

c. Entity agrees to notify KPMG promptly of any request received by Entity from any third party with respect to the Services, KPMG's Confidential Information, KPMG's advice or Report or any related document.

d. Entity understands and acknowledges that KPMG's independence may be impaired if any KPMG partner, employee or contractor accepts any offer of employment from Entity.

4. Use of Report.

a. Except as otherwise specifically agreed in the Engagement Letter, KPMG does not consent to:
i. the use of the Report in connection with an offering document or other securities filing, including continuous disclosure filings; or

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Terms and Conditions for Assurance Engagements (Private Company Clients)

ii. the use of KPMG's interim review report, unless such interim review report is in writing and contains a modified conclusion, in which case our interim review report will accompany the interim financial statements.

Where KPMG's consent is sought, KPMG will be required to perform procedures as required by applicable professional standards, and such procedures would be the subject of a separate engagement letter.

b. KPMG does not assume any responsibility to any party other than Entity in respect of the Services or Report. Accordingly, in the event of a Claim by any third party (including any Entity affiliate) against KPMG that arises out of or relates to the Services or Report, Entity will indemnify and hold harmless KPMG from all such Claims, including, without limitation, reasonable legal fees. For purposes of this Section 4(b), the term KPMG shall include KPMG Parties.

c. Where Entity discloses the Report to third parties, it may only be disclosed in whole, unless otherwise agreed to or required by KPMG. Reports may not be modified or translated into another language.

5. Confidentiality.

a. Except with the disclosing party's prior written consent, or as otherwise expressly provided in this Agreement, each party will hold the other party's Confidential Information in confidence and use it only to perform or receive the Services, as applicable, or to exercise its rights and perform its obligations under this Agreement. The receiving party shall protect the disclosing party's Confidential Information as it protects its own Confidential Information, but in no event shall exercise less than reasonable care.

b. KPMG may share Confidential Information of Entity with other KPMG Resources who are assisting KPMG in the performance of the Services.

c. The receiving party may disclose Confidential Information of the disclosing party: (i) to the extent required by law or professional standards or otherwise pursuant to a Legal Demand; and (ii) to its professional advisors and insurers in relation to any Claim or Legal Demand concerning the Services or this Agreement, provided in each case that the receiving party will exercise commercially reasonable efforts to afford the Confidential Information available confidentiality protections.

d. KPMG is regulated by various professional and regulatory bodies both in Canada and abroad, such as the Canadian Public Accountability Board (CPAB), the Public Company Accounting Oversight Board, securities regulators, and provincial CPA bodies. KPMG may receive requests or orders from these bodies to access or obtain documents and information in KPMG's files, and/or the files of any foreign component auditor, related to the Services. Entity acknowledges, on its own behalf and on behalf of its subsidiaries and affiliates, that such documents and information will be disclosed by KPMG or the foreign component auditor to these bodies without further notice to Entity. If applicable, pursuant to National Instrument 52-108, Entity agrees, and will cause its subsidiaries and affiliates to agree, that a component auditor may enter into a "CPAB access agreement" if requested by CPAB.

e. KPMG will use reasonable efforts to withhold from disclosure under Section 5(c)(i) or 5(d) any documents which, at the time of their provision to KPMG, are marked by Entity as "privileged".

f. Each party may share Confidential Information of the other party (in the case of KPMG, with other KPMG Resources and KPMG Parties, and in the case of Entity, with third parties engaged by Entity), as reasonably required to facilitate the operation of its business or support its infrastructure, including for the performance of administrative, clerical and technological operations and functions, to manage its relationship with the other party and, in the case of KPMG, to comply with its professional obligations and standards (including for quality assurance and risk management purposes). Any such disclosure shall be under obligations of confidentiality to the same or similar extent as the parties have agreed to hereunder, and each party shall be responsible to the other for any failure to comply with such conditions of confidentiality.

g. KPMG Parties and KPMG Resources may use information obtained while performing engagements for business-related purposes including developing new or improving existing services, technologies, data sets and benchmarks, conducting analytics and training cognitive systems. Where this involves Confidential Information of Entity, it will not be disclosed to other third parties unless de-identified, anonymized and/or aggregated so as not to be attributable to Entity.

h. KPMG may disclose the general nature of its engagement for Entity as reasonably required in order to assess and address conflicts of interest.

6. Privacy.

a. Each party will comply with Privacy Laws in connection with the engagement. Additionally, KPMG shall process Personal Information in accordance with this Agreement and KPMG's Privacy Policy available at www.kpmg.ca. Entity will provide all notifications and obtain all consents required by Privacy Laws to permit KPMG Resources and KPMG Parties to process such Personal Information in connection with the engagement. Upon request, each party shall provide the other with information and co-operation relating to its processing of Personal Information as reasonably required in order for the other to satisfy its obligations under Privacy Laws.

b. KPMG will use reasonable technical and organizational measures to protect against unauthorized or unlawful processing of Personal Information and accidental loss or destruction of, or damage to, Personal Information. Subject to each party's standard internal archival and information back-up processes and except as required to comply with applicable laws or professional standards, each party will destroy Personal Information when no longer needed for the uses set out in this Agreement.

7. Fees.

a. KPMG's estimated fee is based in part on the quality of Entity's records, the agreed-upon level of preparation and assistance from Entity's personnel, and adherence by Entity to the agreed-upon timetable. KPMG's estimated fee also assumes that Entity's financial statements and/or other financial information, as applicable, are prepared in accordance with the relevant financial reporting framework or the relevant criteria, as applicable, and that there are no significant changes to the relevant financial reporting framework or the relevant criteria, as applicable; no significant new or changed accounting policies; no significant changes to internal control; and no other significant issues. Additional time may be incurred for such matters as significant issues, significant unusual and/or complex transactions, informing Management about new professional standards, and any related accounting advice. Where these matters arise and require research, consultation and work beyond that included in the estimated fee, Entity and KPMG agree to revise the estimated fee.

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Appendix 1c: Engagement letter (continued)



Terms and Conditions for Assurance Engagements (Private Company Clients)

- b. KPMG's professional fees are subject to an additional technology and support charge which covers costs such as client service personnel computer hardware and customized KPMG software, telecommunications equipment, client service professional administrative support, IT programming, professional services and other client support services. CPAB participation fees, when applicable, are also charged to Entity based on the annual fees levied by CPAB. Other direct out-of-pocket costs and expenses, such as travel, will be charged separately based on actual costs. KPMG's professional fees and other charges do not include any applicable federal, provincial or other sales taxes, tariffs or duties, which shall be added to the invoice and paid by Entity.
- c. Invoices will be rendered on a regular basis or otherwise specified in the Engagement Letter. Accounts are due when rendered. In order to avoid the possible implication that unpaid fees might be viewed as creating a threat to KPMG's independence, it is important that KPMG's bills be paid promptly when rendered. If a situation arises in which it may appear that KPMG's independence is threatened because of significant unpaid bills, KPMG may be prohibited from signing any applicable report and/or consent.
- d. KPMG may be requested by Entity or be subject to a Legal Demand to produce documents or personnel as witnesses or for interviews in a proceeding or investigation. Where KPMG is not a named party in such proceeding or investigation, KPMG may charge Entity at its standard billing rates for professional time and expenses, including reasonable legal fees, incurred in responding to such request or Legal Demand.
- 8. Limitation on Liability.**
- a. KPMG shall not be liable to Entity for any Claims in any way arising out of, or in any way relating to, the performance of the Services, including without limitation the termination thereof, for an aggregate amount in excess of the lesser of one million dollars (\$1,000,000) and two times the fees paid by Entity to KPMG under the engagement, except to the extent finally determined to have resulted from KPMG's fraud or willful misconduct. On a multi-year engagement, KPMG's liability shall be based on the amount actually paid to KPMG for the particular work that gives rise to the Claim.
- b. KPMG shall not be liable to Entity for consequential, special, indirect, incidental, punitive or exemplary damages, or any loss of revenue or profit or other commercial or economic loss, even if advised of the possibility thereof.
- c. Where Entity has suffered a Claim in relation to the Services and parties other than KPMG Resources are partially responsible for such Claim, then KPMG is only liable for, and Entity may only claim from KPMG, KPMG's share of the total liability based on degree of fault or negligence, subject to the limitations set out in Sections 8(a) and (b) above.
- d. For purposes of this Section 8, the term KPMG shall include KPMG Parties. The provisions of this Section 8 shall apply regardless of the form of claim, whether in contract, statute, tort (including, without limitation, negligence) or otherwise.
- 9. Termination and Survival.**
- a. KPMG may terminate this Agreement upon written notice to Entity if there is a change of laws or professional standards or a change in circumstances or information that would, in KPMG's opinion, cause the continued provision of Services to violate such laws or professional standards. Except where prohibited by professional standards, KPMG may also terminate this Agreement for any reason upon 30 days written notice to Entity.
- b. Entity may terminate the engagement at any time upon written notice to KPMG. Upon termination of the engagement prior to its completion, Entity shall be responsible for the payment of KPMG's time and expenses incurred up to the effective date of termination, as well as reasonable time and expenses to bring the engagement to a close in a prompt and orderly manner. Otherwise, neither party will be responsible for any loss, cost or expense resulting from termination of this Agreement in accordance with its terms.
- c. These Terms and Conditions, other than Section 10, shall survive the expiration or termination of the engagement and this Agreement.
- 10. Force Majeure.**
- Neither party shall be liable for any delays in the performance of its obligations hereunder, other than payment obligations, arising out of or caused by, directly or indirectly, circumstances or causes beyond its control, including, without limitation, fire or other casualty, strike or labour dispute, war or other violence, any law, order or requirement of any governmental agency or authority, or any epidemic, pandemic or quarantine.
- 11. Conflicts of Interest.**
- In accordance with applicable professional standards, based upon the information provided by Entity, KPMG performs a search for any conflicts of interest in connection with the Services. Where such a conflict of interest is identified, KPMG will, subject to confidentiality, disclose the nature of the conflict to Entity, the ethical dividers and other safeguards to be implemented, and seek Entity's consent. Notwithstanding the foregoing, KPMG may advise any other client making a competing bid or proposal to Entity, whether or not KPMG is advising Entity in respect of Entity's bid or proposal. For certainty, a conflict of interest does not arise solely because KPMG or another Member Firm is, was or will be engaged by another client who is a business competitor, customer or supplier of Entity.
- 12. Publicity and Use of Logo.**
- Neither party shall acquire any right to use the name or logo (or any part thereof) of the other party in any manner or medium, except that Entity gives KPMG a limited, revocable, non-exclusive, paid-up, royalty free right to use Entity's name and logo in presentations and reports to Entity and for internal KPMG presentations and intranet sites. KPMG may also reference Entity's name as a customer in KPMG proposals and marketing materials, including KPMG websites and social media, indicating the general services rendered.
- 13. Miscellaneous.**
- a. Entity acknowledges that it has had the opportunity to obtain legal advice with respect to Entity's rights and obligations under this Agreement.
- b. The parties consent and agree to the use of electronic signatures with respect to this Agreement and any other agreements, notices or communications contemplated hereby, where permissible by law.
- c. This Agreement shall be binding upon and enure to the benefit of the parties hereto and their respective successors, executors, administrators, heirs and permitted assigns, as applicable. Except as expressly provided herein, neither party may assign or transfer any of its rights or obligations hereunder without the prior written consent of the other party. KPMG may assign its rights and obligations hereunder to any affiliate or successor in interest to all or substantially all of the assets or business of the relevant KPMG practice, without the consent of Entity.



Terms and Conditions for Assurance Engagements (Private Company Clients)

- d. The provisions of this Agreement shall only apply to the extent that they are not prohibited by a mandatory provision of applicable law, regulation or professional standards. If any of these provisions shall be held to be invalid, void or unenforceable, the remaining provisions shall not be affected, impaired or invalidated, and each such provision shall be valid and enforceable to the fullest extent permitted by law.
- e. KPMG is a registered limited liability partnership (LLP) established under Ontario laws. A partner in an LLP is not personally liable for any debts, obligations or liabilities of the LLP, including those that arise from any negligent act or omission by another partner or by any person under that other partner's direct supervision or control. Partners of an LLP are personally liable only for their own actions and omissions, and for the actions and omissions of those they directly supervise or control.
- 14. Entire Agreement.**
- This Agreement constitutes the entire agreement between KPMG and Entity with respect to the engagement and supersedes all other oral and written representations, understandings or agreements relating to the Services. Except as expressly stated in this Agreement, KPMG expressly disclaims and makes no representations, conditions or warranties of any kind or nature with respect to the Services or Reports, express or implied, including warranties of merchantability, fitness for a particular purpose or use, or non-infringement. Any changes to this Agreement must reference this Agreement, be in writing and be signed by an authorized signatory of each party.
- 15. Governing Law and Disputes.**
- a. This Agreement shall be subject to and governed by the laws of the Province in which KPMG's principal Canadian office performing the engagement is located (without regard to such Province's rules on conflicts of law).
- b. All disputes arising out of or in connection with this Agreement or the Services, or in respect of any legal relationship associated with or derived from this Agreement, shall be finally resolved by arbitration under the Arbitration Rules of the ADR Institute of Canada, Inc. The seat of arbitration will be the city in Canada in which KPMG's principal office performing the Services is located. The arbitration shall be conducted in English.



Appendix 2: Audit quality

Our commitment to delivering audit quality

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:



[KPMG Canada Transparency Report](#)



Appendix 2: Audit quality (continued)

How do we deliver audit quality?

Quality essentially means doing the right thing and remains our highest priority. We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.



'Perform quality engagements' sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.



Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



Doing the right thing. Always.

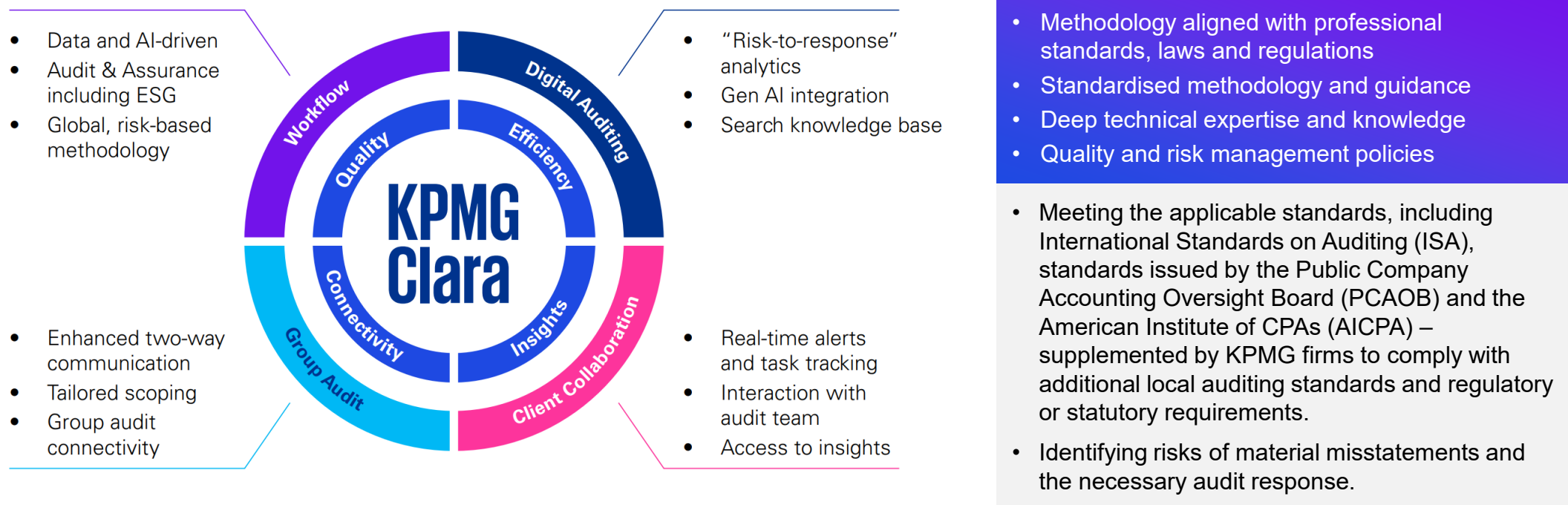


Appendix 2: Audit quality (continued)

The KPMG Audit

Globally consistent audit and assurance methodology and tools

As a scalable, intuitive cloud-based platform, KPMG Clara is driving globally consistent execution across all KPMG member firms. It enables delivery of KPMG audit and assurance methodologies through data-enabled workflows, which align with the applicable audit and assurance standards and provide an improved experience to audit and assurance professionals.





Appendix 3: Future changes in accounting standards

Conceptual Framework for Financial Reporting in the Public Sector

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.
- The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.

Financial Statement Presentation

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The proposed section PS 1202 *Financial statement presentation* will replace the current section PS 1201 *Financial statement presentation*. PS 1202 *Financial statement presentation*.
- The proposed section includes the following:
 - Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
 - Separating liabilities into financial liabilities and non-financial liabilities.
 - Restructuring the statement of financial position to present total assets followed by total liabilities.
 - Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
 - Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
 - A new provision whereby an entity can use an amended budget in certain circumstances.
 - Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

Example of a Typical Implementation Approach

Phase 1

- Understand the existing financial reporting processes.
- Examine chart of accounts and trial balance.
- Review accounting policy.
- Gap assessment and implementation plan.

Phase 2

- Data gathering and financial data analysis.
- Budget and performance reporting.
- System and software impacts.
- Implementation and compliance adjustments



Appendix 3: Future changes in accounting standards (continued)

Employee Benefits

Effective for years commencing on or after April 1, 2029 with early adoption permitted.

- The Public Sector Accounting Board has issued a new standard PS 3251 *Employee benefits* which will replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
- The standard uses principles from International Public Sector Accounting Standard 39 *Employee benefits* as a basis for the Canadian standard.
- The standard results in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.
- The standard also requires that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and underfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
- The standard also requires that:
 - Deferral provisions – Remeasurement gains and losses are presented as part of accumulated remeasurement gains and losses.
 - Valuation of plan assets – Upon adoption, public sector entities may continue to recognize non-transferable financial instruments balances that meet the definition of plan assets under existing PS 3250 guidance. This transitional provision does not permit the recognition of additional amount after adoption that do not meet the revised definition of plan assets.
 - Joint defined benefit plans – Defined benefit accounting is used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which permitted accounting based on defined contribution concepts where insufficient information exists to use defined benefit accounting.
 - Disclosure of other long-term employee benefits and termination benefits – The standard does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
- The standard's guidance will be applied retroactively, with or without prior period restatement.



Appendix 3: Future changes in accounting standards (continued)

Intangible Assets

Proposed to be effective for years commencing on or after April 1, 2030 with early adoption permitted.

- The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*.
- The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.
- The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.
- Internally generated goodwill is not permitted to be recognized as an asset.
- An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.
- Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.

Cloud Computing Arrangements

- As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey was used to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.



Appendix 4: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2024 (for the year ended December 31, 2025)

ISA 260/CAS 260

.....

Communications
with those
charged with
governance

Summary of Changes:

New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.



Appendix 4: Newly effective and upcoming changes to auditing standards (continued)

Effective for periods beginning on or after December 15, 2026 (for the year ending December 31, 2027)

Revised CAS 570, Going Concern

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Enhance Auditor's responsibilities in the audit of financial statements related to going concern

A key change in the revised CAS 570 is the commencement date of the 12-month period of management's going concern assessment, shifting from the date of the balance sheet to the date of approval of the financial statements. What has not changed is the minimum period to be covered, which remains 12 months.

Amendments to CAS 240, The Auditor's Responsibilities Relating to Fraud in an Audit of the Financial statement

The key changes will clarify the auditors' responsibilities regarding fraud in financial statement audits, strengthen procedures and include additional details about fraud in the Auditors' Report.



Appendix 5: Audit and assurance insights

Our latest thinking on the issues that matter most to Councils and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Assurance & Related Services, Canadian Securities Matters, and US Outlook reports.

Insights - KPMG Canada

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards

IFRS Breaking News

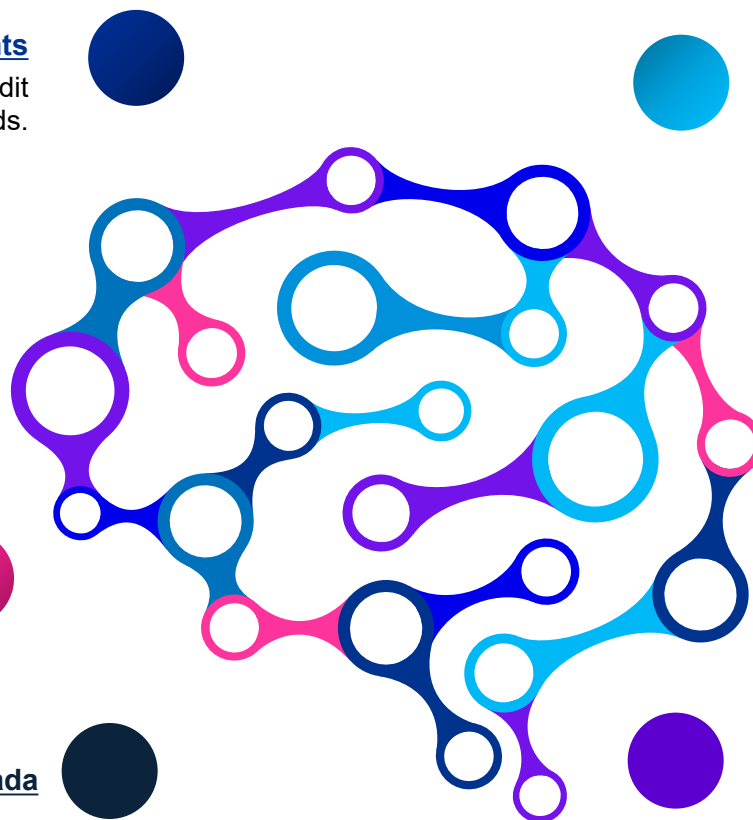
A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping Audit Committee effectiveness in Canada.

Accelerate 2026

Discover the most pressing risks and opportunities that face audit committee, boards and management teams.



Appendix 6: Technology

Continuous evolution

Our investment:

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

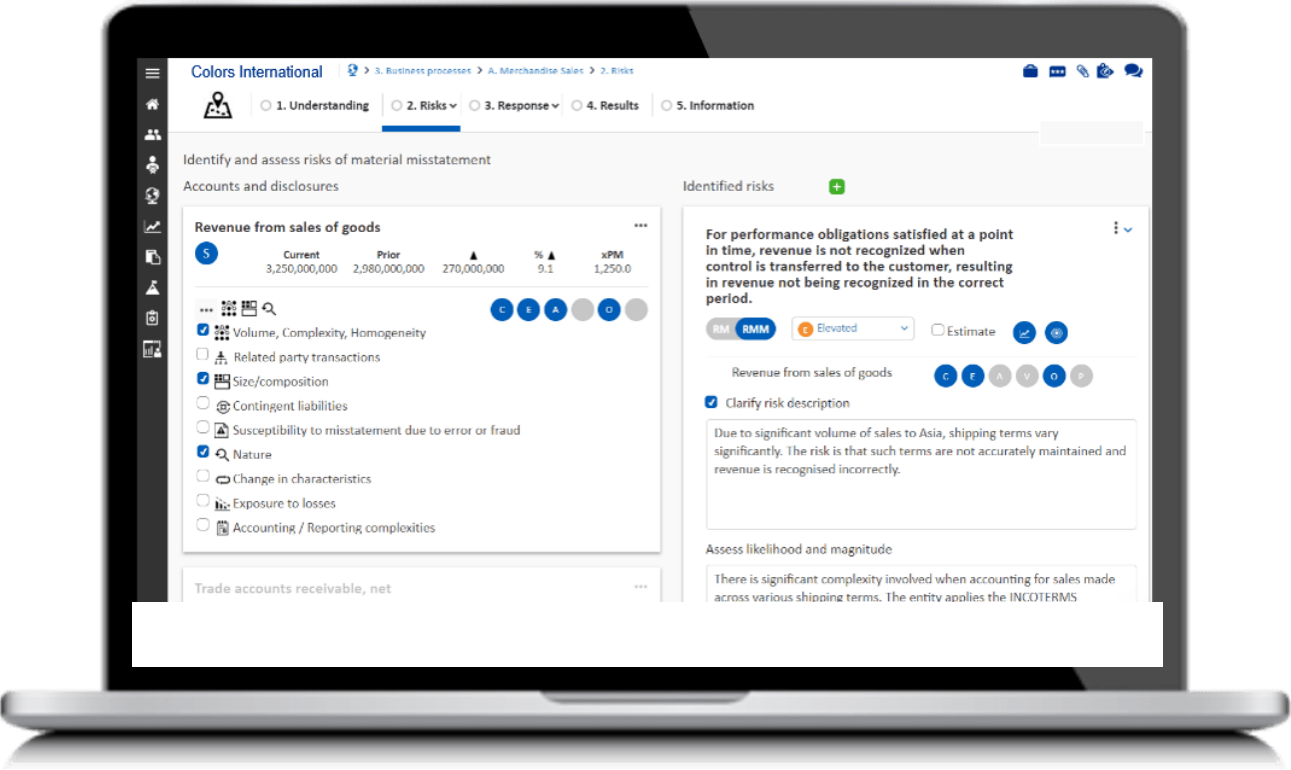
Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.



Appendix 6: Technology (continued)

KPMG Clara Generative AI

With our global alliance partner Microsoft, we have embarked on a journey to embed Generative AI into our smart audit platform—KPMG Clara. This will make our auditors more productive and give them the tools to provide quicker feedback, make more insightful connections, and deliver a better audit experience.



AI done right

Although early adoption is key, we are focused on avoiding reliance on a 'black box' so we're building 'explainability' and 'traceability' at the core.



Bolstered productivity

Focused on removing time-consuming low value tasks, we'll apply our skills in other, more judgmental areas or in order to give insights to you.



Quality at our fingertips

We are teaching our model with our knowledge databases to capture our vast experience. This means quality information accessible in seconds.



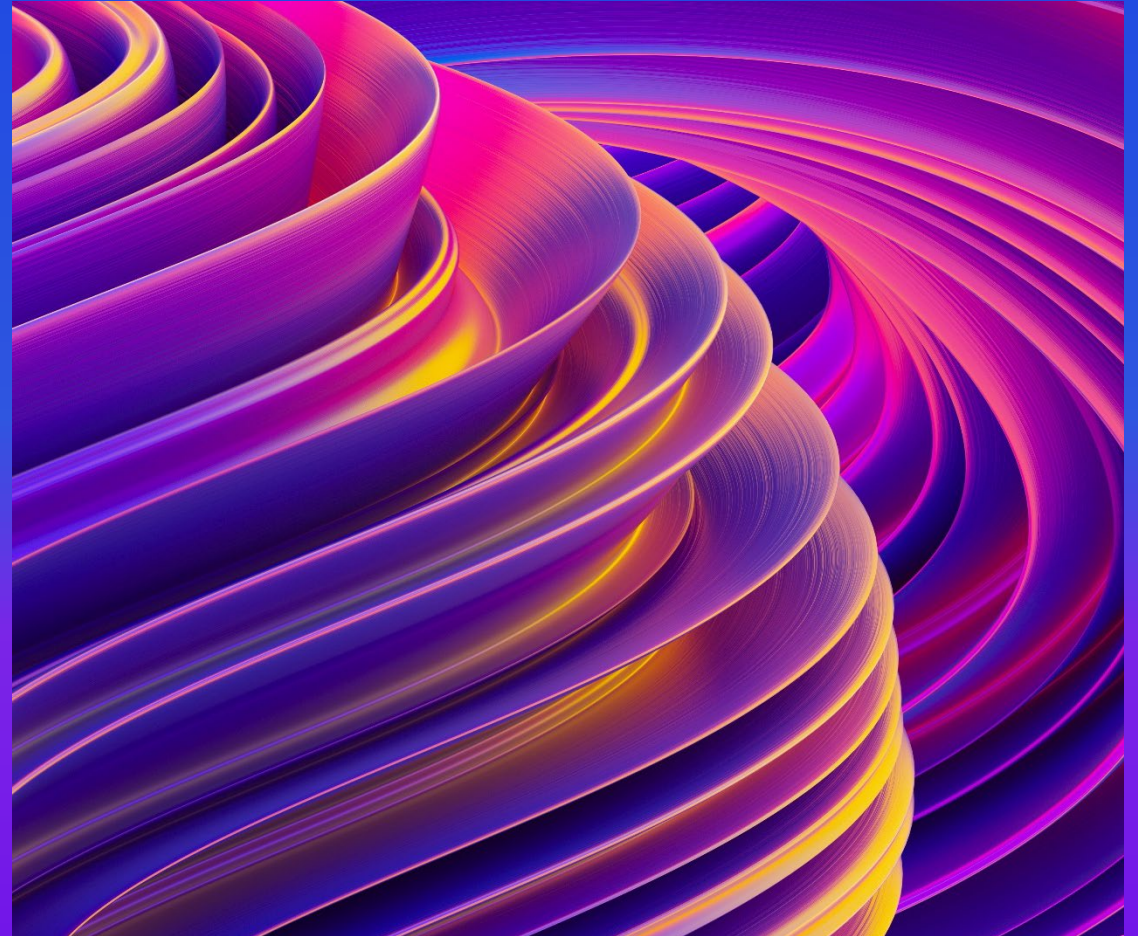
Secure integration

KPMG Clara has been built on a solid and secure Azure Cloud backbone, allowing us to easily integrate Generative AI in partnership with Microsoft.



<https://kpmg.com/ca/en/home.html>

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Financial Statements of

**CORPORATION OF THE
TOWNSHIP OF NORTH
FRONTENAC**

Year ended December 31, 2025

DRAFT

Financial Statements of

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Year ended December 31, 2025

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

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TRUST FUNDS

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Management's Responsibility for the Financial Statements

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

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

Personnel and audit committee meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

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

Corey Klatt
Chief Administrative Officer

Kelly Watkins
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

Opinion

We have audited the financial statements of the Corporation of the Township of North Frontenac (the Entity), which comprise:

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

(Hereinafter referred to as the “financial statements”).

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

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets:		
Cash	\$ 5,824,787	\$ 5,851,411
Investments (note 2)	2,691,638	2,575,035
Taxes receivable	1,020,048	1,152,481
Trade and other receivables	1,052,328	806,733
	<u>10,588,801</u>	<u>10,385,660</u>
Financial liabilities:		
Accounts payable and accrued liabilities	831,830	643,703
Deferred revenue - obligatory reserve funds (note 3)	1,474,871	1,237,841
Deferred revenue - other	212,973	190,699
Employee future benefit obligation (note 16)	75,000	76,700
Long-term debt (note 4)	478,886	507,056
Asset retirement obligations (note 5)	5,671,496	5,871,326
	<u>8,745,056</u>	<u>8,527,325</u>
Net financial assets	1,843,745	1,858,335
Non-financial assets:		
Tangible capital assets (note 13)	29,774,027	28,198,709
Prepaid expenses	95,789	218,868
	<u>29,869,816</u>	<u>28,417,577</u>
Contingencies (note 11)		
Commitments (note 12)		
Accumulated municipal equity (note 14)	<u>\$ 31,713,561</u>	<u>\$ 30,275,912</u>

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

On behalf of Council:

Councillor John Inglis, Chair of the Personnel-Audit Committee

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Operations and Accumulated Municipal Equity

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

	2025 Budget (note 10)	2025 Actual	2024 Actual
Revenue:			
Net taxation and payments-in-lieu	\$ 7,613,474	\$ 7,594,075	\$ 7,287,503
Transfer payments	1,972,300	1,972,300	1,822,300
Government grants	3,074,807	1,967,743	1,369,713
User charges	933,880	824,677	857,720
Revenue from municipalities	44,500	44,833	86,152
Penalties and interest on taxes	145,000	168,685	170,206
Other	64,935	68,684	145,005
Investment income	40,000	316,226	392,334
	13,888,896	12,957,223	12,130,933
Expenses (notes 6 and 15):			
General government	1,784,657	1,930,839	1,664,339
Protection to persons and property	2,028,414	2,446,106	2,227,874
Transportation services	2,976,325	5,002,893	4,559,830
Environmental services	877,964	872,748	1,062,034
Asset retirement accretion (recovery)	—	(199,830)	155,835
Cemeteries	22,800	27,656	10,319
Recreation and culture	891,329	729,816	635,370
Planning and development	654,108	709,346	832,053
	9,235,597	11,519,574	11,147,654
Annual surplus	4,653,299	1,437,649	983,279
Accumulated municipal equity, beginning of year	30,275,912	30,275,912	29,292,633
Accumulated municipal equity, end of year	\$ 34,929,211	\$ 31,713,561	\$ 30,275,912

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

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Change in Net Financial Assets

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

	2025 Budget (note 10)	2025 Actual	2024 Actual
Annual surplus	\$ 4,653,299	\$ 1,437,649	\$ 983,279
Acquisition of tangible capital assets	(4,718,149)	(4,182,270)	(4,178,457)
Amortization of tangible capital assets	—	2,473,629	2,385,708
Loss on disposal of tangible capital assets	—	133,323	189,470
	(64,850)	(137,669)	(620,000)
Change in prepaid expenses	—	123,079	(114,447)
Change in net financial assets	(64,850)	(14,590)	(734,447)
Net financial assets, beginning of year	1,858,335	1,858,335	2,592,782
Net financial assets, end of year	\$ 1,793,485	\$ 1,843,745	\$ 1,858,335

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

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Statement of Cash Flows

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

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,437,649	\$ 983,279
Items not involving cash:		
Amortization of tangible capital assets	2,473,629	2,385,708
Loss on disposal of tangible capital assets	133,323	189,470
Change in asset retirement obligations	(199,830)	1,007,151
Change in employee future benefit obligation	(1,700)	1,200
Change in non-cash assets and liabilities:		
Taxes receivable	132,433	(209,632)
Trade and other receivables	(245,595)	337,296
Accounts payable and accrued liabilities	188,127	(249,712)
Deferred revenue - obligatory reserve funds	237,030	49,790
Deferred revenue - other	22,274	36,879
Prepaid expenses	123,079	(114,447)
Net change in cash from operating activities	4,300,419	4,416,982
Capital activities:		
Acquisition of tangible capital assets	(4,182,270)	(4,178,457)
Investing activities:		
Purchase of investments, net	(116,603)	(124,396)
Financing activities:		
Repayments of long-term debt	(28,170)	(28,169)
Increase (decrease) in cash	(26,624)	85,960
Cash, beginning of year	5,851,411	5,765,451
Cash, end of year	\$ 5,824,787	\$ 5,851,411

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

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements

Year ended December 31, 2025

1. Significant accounting policies:

The financial statements of the Corporation of the Township of North Frontenac (the "Township") are prepared by management, in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Township are as follows:

(a) Basis of Presentation:

- (i) The financial statements reflect financial assets, liabilities, operating revenue and expenses, reserves, reserve funds and changes in investment in tangible capital assets of the Township.

(ii) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting. 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) Accounting for upper tier and school board transactions:

The taxation, other revenue, expenses, assets and liabilities with respect to the operations of the school boards and the County of Frontenac are not reflected in these financial statements.

(iii) Trust funds:

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the Trust Funds statement of financial position and statement of continuity.

(b) Deferred revenue - obligatory reserve funds:

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

(c) Deferred revenue - other:

Deferred revenue represents government transfers, service charges and user fees which have been collected but for which the related services have yet to be performed. These amounts are recognized as revenue in the fiscal year the services are performed.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(d) Asset retirement obligations:

The Township recognizes the fair value of an asset retirement obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Actual remediation costs incurred are charged against the ARO to the extent of the liability recorded.

Differences between the actual remediation costs incurred and the associated liabilities are recognized in the Statement of Operations and Municipal Equity at the time of remediation.

(e) Use of estimates:

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

(f) Government transfers:

Government transfers are recognized as revenue in the financial statements when the transfer is authorized, any eligibility criteria are met and reasonable estimate of the amounts can be made except when and to the extent that stipulations by the transferor give rise to an obligation that meets the definition of a liability. Government transfers that meet the definition of a liability are recognized as revenue as the liability is extinguished.

(g) Revenue recognition:

Government transfers are recognized as revenue when the transfer is authorized, any eligible criteria has been met and the amount can be reasonably estimated. User charges, fees, penalties and other income are recognized when the goods are sold or the services are provided, performance obligations fulfilled, and future economic benefits are measurable and expected to be obtained. Other restricted contributions received in advance of the related expenditure are deferred until the related expenditure is incurred.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(h) Non-financial assets:

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

(i) Tangible capital assets:

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

Asset	Useful Life - Years
Land improvements	15 to 25
Buildings	50
Vehicles and machinery	7 to 25
Equipment	7 to 25
Furniture and fixtures	5 to 20
Roads and bridge infrastructure	10 to 45

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Leased tangible capital assets:

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

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(i) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year. Taxes levied on behalf of others in a flow-through arrangement are not reported on the statement of operations.

(j) Pension benefits:

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

(k) Employee future benefits:

The Township accrues its obligations under the defined benefit plans as the employees render the services necessary to earn the retirement benefits. The actuarial determination of the accrued benefit obligations for retirement benefits uses the projected benefit method prorated on service (which incorporates management's best estimate of retirement ages of employees and other actuarial factors).

Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains (losses) are amortized over the average remaining service period of active employees. The average remaining service period of the active employees covered by the other retirement benefits plan is 11 years (2024 - 9 years).

Past service costs arising from plan amendments are recognized immediately in the period the plan amendments occur.

(l) Financial instruments:

Financial instruments are recorded at fair value on initial recognition, and reported on the Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(l) Financial instruments (continued):

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is adjusted through the Statement of Remeasurement Gains and Losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations and Accumulated Municipal Equity.

(m) Statement of remeasurement gains and losses:

A statement of remeasurement gains and losses has not been provided as there are no significant unrealized gains or losses at December 31, 2025 or 2024.

2. Investments:

Investments are recorded at cost and consist of guaranteed investment certificates yielding interest at rates between 2.60% - 5.50%, with maturities ranging between January 2026 and September 2029.

The investments which matured subsequent to year-end were re-invested.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

3. Deferred revenue - obligatory reserve funds:

A requirement of the Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the Township are summarized below:

	2025	2024
Balance, beginning of year	\$ 1,237,841	\$ 1,188,051
Canada community building fund	224,504	217,092
Ontario community infrastructure fund	989,619	860,538
Building fund	—	43,843
Parkland fund	—	16,000
Investment income	38,029	47,762
Utilization of funds	(1,015,122)	(1,135,445)
Balance, end of year	\$ 1,474,871	\$ 1,237,841

	2025	2024
Analyzed as follows:		
Canada community building fund	\$ 1,193,547	\$ 1,126,334
Recreation land	90,933	28,561
Ontario community infrastructure fund	125,905	—
Building department	64,486	82,946
	\$ 1,474,871	\$ 1,237,841

4. Long-term debt:

(a) The balance of long-term debt reported on the statement of financial position is made up of the following:

	2025	2024
Loan for the municipal building, repayable in semi-annual payments bearing interest at 3.24% and due December 2042	\$ 478,886	\$ 507,056

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

4. Long-term debt (continued):

(b) Principal due on long-term liabilities is summarized as follows:

2026	\$	28,170
2027		28,170
2028		28,170
2029		28,170
2030		28,170
Thereafter		338,036
	\$	478,886

(c) Interest expense on long-term debt in 2025 amounted to \$16,200 (2024 - \$17,160).

(d) The long-term debt issued in the name of the Township, has been approved by by-law. The annual principal and interest payments required to service this debt are within the annual debt replacement limit prescribed by the Ministry of Municipal Affairs.

5. Asset retirement obligations:

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

(a) Landfill obligation:

The Township owns and operates five active landfill sites, two transfer stations and two closed sites. The liability for the closure of operational sites and post-closure care has been recognized under *PS 3280 Asset Retirement Obligations*. The costs were based upon the presently known obligations that will exist at the estimated year of closure of the sites and for 25 years post this date. The landfills had an estimated useful life of 50-125 years when they were purchased, of which 40-80 years remain. Post-closure care is estimated to be required for years from the date of site closure. These costs were discounted to December 31, 2025 using a discount rate of 4% per annum (2024 – 4% per annum).

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

5. Asset retirement obligations (continued):

(b) Asbestos obligation:

The Township owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the building and there is a legal obligation to remove it. Following the adoption of *PS 3280 Asset Retirement Obligations*, the Entity recognized an obligation relating to the removal and post-removal care of the asbestos in these building as estimated at January 1, 2022. The buildings had an estimated useful life of 50 years when they were purchased in 1968-2009, of which 15-30 years remain. Post-closure care is estimated to extend for up to a year post the closure of the building, while demolition and construction continues. Estimated costs have not been discounted as the date of demolition is unknown.

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

	2025	2024
Balance, beginning of year	\$ 5,871,326	\$ 4,864,175
Change in estimate:		
Landfill closure and post closure obligation	—	851,316
Asbestos - buildings	(385,936)	—
	(385,936)	851,316
Accretion expense:		
Landfill closure and post closure obligation	186,106	155,835
Balance, end of year	\$ 5,671,496	\$ 5,871,326

Asset retirement obligations consists of:

	2025	2024
Landfill closure and post closure obligation	\$ 5,447,605	\$ 5,209,644
Asbestos - buildings	223,891	661,682
	\$ 5,671,496	\$ 5,871,326

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

6. Expenses:

Expenses by object classification are as follows:

	2025	2024
Salaries, wages and benefits	\$ 4,106,984	\$ 3,968,884
Materials and supplies	3,313,592	2,811,457
Services, rents, contracted services and financial services	1,825,199	1,825,770
Asset retirement obligation accretion	(199,830)	155,835
Amortization	2,473,629	2,385,708
	\$ 11,519,574	\$ 11,147,654

7. Operations of school boards and the County of Frontenac:

During 2025, requisitions were made by the school boards and the County of Frontenac requesting the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	School Boards		County of Frontenac	
	2025	2024	2025	2024
Amounts requisitioned and collected	\$ 1,530,696	\$ 1,516,134	\$ 2,148,120	\$ 2,037,630

8. Pension agreement:

The Township makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer pension plan on behalf of its employees. As a result, the Township does not recognize any share of the OMERS pension surplus or deficit. The last available report was as at December 31, 2025, at that time, the plan reported a \$1.3 billion actuarial deficit (2024 - \$2.9 billion actuarial deficit).

The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employee based on length of service and rates of pay. Employers and employees contribute to the plan.

The amount contributed to OMERS for 2025 current services was \$263,725 (2024 - \$248,755) and is included on the statement of operations.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

9. Trust funds:

Trust funds administered by the Township at year end amount to \$123,486 (2024 - \$120,841). Trust funds are reported separately on the Trust Funds statement of financial position and statement of continuity.

10. Budget figures:

The budget data presented in these financial statements is based upon the 2025 operating and capital budgets approved by Council. Amortization was not contemplated on development of the budget and, as such, has not been included. The approved budget to the budget figures reported in these financial statements is listed below.

	2025 Budget
Reported on statement of operations:	
Operating revenue	\$ 13,888,896
Operating expenses	9,235,597
Total budgeted surplus on financial statements	\$ 4,653,299
Budget not reported on statements:	
Capital costs	\$ (4,718,149)
Reserve and reserve fund transfers, net	64,850
Total budgeted deficit not reported on financial statements	\$ (4,653,299)

11. Contingencies:

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2025, management believes that the Township has valid defences and appropriate insurance coverage in place. In the opinion of management, the aggregate amount of any potential liability is not expected to have a material effect on the Township's financial position.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

12. Commitments:

- (a) The Township entered into an agreement with the Ontario Provincial Police for the provision of police services. The total expense included on the statement of operations for the Year ended December 31, 2025 is \$850,280 (2024 - \$840,194). The Ministry of Community and Safety and Correctional Services has developed a new cost-recovery billing model that was implemented January 1, 2015, that includes two components, base policing for items such as crime prevention, proactive policing, officer training and administrative duties that will make up approximately 60%, with the second component for reactive calls for services that make up the remaining 40% of the cost invoiced.
- (b) The Township entered an agreement to create and govern the Joint Fire Committee for the Kaladar/Barrie Fire Department with the Township of Addington Highlands established in 2001, with a new agreement signed in 2012 and amended in 2018 for the provision of shared fire services to both townships. Each year by March 1, a budget will be submitted for approval from both Councils and an apportionment of costs to each will be included at a formula of 50%. Assets purchased under this agreement will be owned jointly at 50%. This agreement will be in effect until a new agreement is undertaken. The 50% costs are included as part of the Protection to Persons and Property expense on the statement of operations in the amount of \$364,248 (2024 - \$332,698).
- (c) During fiscal 2023, the Township, along with three other municipalities, incorporated the Frontenac Municipal Services Corporation ("FMSC"). The purpose of FMSC is to oversee the implementation and operation of communal water and wastewater services in Frontenac County. The Township's ownership percentage is 15.74% of FMSC, a non-controlling interest. In fiscal 2024, the Township committed to a financial contribution of \$87,723, paid over a five-year period. This amount has been recorded as an expense in fiscal 2024, with \$17,575 having been paid in 2024 and 2025, with the remaining balance recorded in accounts payable and accrued liabilities on the Statement of Financial Position.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

13. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Disposals, transfers and adjustments	Balance at December 31, 2025
Land	\$ 976,795	\$ —	\$ —	\$ 976,795
Land improvements	2,367,833	15,557	(148,945)	2,234,445
Buildings	7,716,553	190,390	—	7,906,943
Vehicles and machinery	7,910,438	842,263	—	8,752,701
Equipment	3,402,656	455,761	—	3,858,417
Furniture and fixtures	401,107	27,651	—	428,758
Roads and bridge infrastructure	88,615,866	2,325,984	(271,552)	90,670,298
Assets under construction	141,447	324,664	—	466,111
Total	\$ 111,532,695	\$ 4,182,270	\$ (420,497)	\$ 115,294,468

Accumulated amortization	Balance at December 31, 2024	Amortization expense	Disposals transfers and adjustments	Balance at December 31, 2025
Land	\$ —	\$ —	\$ —	\$ —
Land improvements	845,634	56,659	(32,055)	870,238
Buildings	3,409,428	179,592	—	3,589,020
Vehicles and machinery	3,431,010	615,572	—	4,046,582
Equipment	1,838,764	292,235	—	2,130,999
Furniture and fixtures	243,751	17,627	—	261,378
Roads and bridge infrastructure	73,565,399	1,311,944	(255,119)	74,622,224
Assets under construction	—	—	—	—
Total	\$ 83,333,986	\$ 2,473,629	\$ (287,174)	\$ 85,520,441

	Net book value December 31, 2025	Net book value December 31, 2024
Land	\$ 976,795	\$ 976,795
Land improvements	1,364,207	1,522,199
Buildings	4,317,923	4,307,125
Vehicles and machinery	4,706,119	4,479,428
Equipment	1,727,418	1,563,892
Furniture and fixtures	167,380	157,356
Roads and bridge infrastructure	16,048,074	15,050,467
Assets under construction	466,111	141,447
Total	\$ 29,774,027	\$ 28,198,709

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

14. Accumulated municipal equity:

Accumulated municipal equity consists of individual fund surplus and reserves and reserve funds as follows:

	2025	2024
Surplus	\$ 150,000	\$ 150,000
Invested in tangible capital assets	29,774,027	28,198,709
Long-term debt	(478,886)	(507,056)
Asset retirement obligations	(5,671,496)	(5,871,326)
	23,773,645	21,970,327
Reserves set aside for specific purposes by Council:		
Working capital	1,675,082	150,000
Reserve funds set aside for specific purposes by Council:		
Protection	251,251	340,092
Roads	1,004,691	750,722
Environmental	834,933	779,811
Capital contingency/acquisition	1,675,084	1,171,660
General government contingency	53,696	61,492
Cemeteries contingency	65,456	67,229
Waste and recycling	150,264	45,671
Infrastructure sustainability	1,402,274	4,015,767
Protection contingency	355,962	361,876
Parks and recreation contingency	414,942	513,427
Planning contingency	56,281	47,838
Total reserve funds	6,264,834	8,155,585
Accumulated municipal equity	\$ 31,713,561	\$ 30,275,912

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information:

The Township is a municipal government institution that provides a range of services to its citizens, including police, fire, transportation, recreational and environmental. For management reporting purposes the Township's operations and activities are organized and reported by department. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Township services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General Government:

Includes corporate services and governance of the Township. Administration is responsible for human resource management. Support to Council for policy development, by-law development in compliance with the Municipal Act, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status is provided as well as frontline reception and customer service.

(b) Protection Services:

Includes policing, fire protection, conservation authority, protective inspection and control and emergency measures. The mandate of police services is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. Fire protection includes detection, extinguishing and suppression services; emergency medical first response; and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

(c) Transportation Services:

This department provides the winter and summer maintenance, the repair and the construction of the municipal roads system including bridges and culverts and is responsible for streetlights.

(d) Environmental Services:

Includes the management and maintenance of the five active and two transfer stations, and two inactive landfill sites.

(e) Parks and Recreation:

Provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries and parks.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

(f) Planning and Development:

Manages rural development for business interests, environmental concerns, heritage matters, local neighbourhoods and community development. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of the building code, the zoning by-law and official plan, and the provision of geomatics services.

(g) Cemeteries:

Includes the management and maintenance of municipal cemeteries.

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. These municipal services are funded primarily by taxation such as property tax revenue. Taxation and payments-in-lieu of taxes, penalties and interest, investment income and unconditional grants apportioned to these services based on the net surplus. Certain government transfers, transfer from other funds, and other revenue have been apportioned based on a percentage of budgeted expenses.

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

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

2025	General government	Protection services	Environmental services	Transportation services	Parks and recreation	Planning and development	Cemeteries	Total
Revenue:								
Government conditional grants	\$ 369,488	\$ -	295,600	\$ 1,135,561	\$ 167,094	\$ -	\$ -	\$ 1,967,743
Revenue from other municipalities	-	-	44,090	743	-	-	-	44,833
User fees	24,134	191,320	62,259	28,455	375,211	128,653	14,645	824,677
Other	(83,717)	136,418	-	(3,908)	220	7,440	12,231	68,684
	309,905	327,738	401,949	1,160,851	542,525	136,093	26,876	2,905,937
Expenses:								
Salaries, wages and employee benefits	1,032,119	482,084	535,183	1,356,692	276,405	419,340	5,161	4,106,984
Interest	-	16,200	-	-	-	-	-	16,200
Materials	605,443	429,779	80,014	1,706,790	311,259	168,400	11,907	3,313,592
Contracted services	128,457	1,294,020	163,389	27,914	20,755	119,231	10,117	1,763,883
Transfer to others	-	38,083	-	-	-	-	-	38,083
Rents and financial expenses	7,033	-	-	-	-	-	-	7,033
Asset retirement obligations	-	-	(199,830)	-	-	-	-	(199,830)
Amortization	157,787	185,940	94,162	1,911,497	121,397	2,375	471	2,473,629
	1,930,839	2,446,106	672,918	5,002,893	729,816	709,346	27,656	11,519,574
Deficiency of expenses over revenue	(1,620,934)	(2,118,368)	(270,969)	(3,842,042)	(187,291)	(573,253)	(780)	(8,613,637)
Funding through:								
Taxation								7,594,075
Penalties and interest								168,685
Investment income								316,226
Transfer payments								1,972,300
								10,051,286
Surplus for the year								\$ 1,437,649

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

2024	General government	Protection services	Environmental services	Transportation services	Parks and recreation	Planning and development	Cemeteries	Total
Revenue:								
Government conditional grants	\$ 215,157	\$ -	\$ 171,529	\$ 930,814	\$ 52,213	\$ -	\$ -	\$ 1,369,713
Revenue from other municipalities	-	-	41,626	44,526	-	-	-	86,152
User fees	23,317	223,466	70,934	27,055	350,846	150,501	11,601	857,720
Other	50,766	14,462	32,206	15,949	17,600	14,978	(956)	145,005
	289,240	237,928	316,295	1,018,344	420,659	165,479	10,645	2,458,590
Expenses:								
Salaries, wages and employee benefits	959,327	405,796	685,159	1,228,525	208,652	480,975	450	3,968,884
Materials	446,427	413,908	88,119	1,420,888	305,740	128,851	7,524	2,811,457
Contracted services	98,998	1,191,595	212,183	55,421	3,169	219,922	1,887	1,783,175
Transfer to others	-	36,131	-	-	-	-	-	36,131
Rents and financial expenses	6,464	-	-	-	-	-	-	6,464
Asset retirement obligations	-	-	155,835	-	-	-	-	155,835
Amortization	153,123	180,444	76,573	1,854,996	117,809	2,305	458	2,385,708
	1,664,339	2,227,874	1,217,869	4,559,830	635,370	832,053	10,319	11,147,654
Excess of expenses over revenue	(1,375,099)	(1,989,946)	(901,574)	(3,541,486)	(214,711)	(666,574)	326	(8,689,064)
Funding through:								
Taxation								7,287,503
Penalties and interest								170,206
Investment income								392,334
Transfer payments								1,822,300
								9,672,343
Surplus for the year								\$ 983,279

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

16. Employee future benefit obligation:

During 2022, the Township implemented extended life insurance, health care and dental benefits to certain eligible retirees. An independent actuarial study of the post-retirement benefits was undertaken. The most recent valuation of the employee future benefits was completed as at December 31, 2025. The next valuation of the plan is effective December 31, 2028.

At December 31, 2025 the Township's accrued benefit liabilities relating to post-retirement benefit plans are \$75,000 (2024 - \$76,700).

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

	2025	2024
Discount rate	4.60%	4.60%
Dental benefits escalation	4.50%	4.50%
Health benefits escalation	7.60% to an ultimate rate of 4.50% in 2046	7.53% to an ultimate rate of 4.50% in 2043

The continuity of the Township's accrued benefit obligation is as follows:

	2025	2024
Accrued benefit obligation, opening balance	\$ 76,700	\$ 75,500
Current service costs	3,500	4,900
Interest on accrued benefit obligation	3,200	3,500
Benefits paid	(7,700)	(7,200)
Unamortized actuarial gain	(700)	-
Accrued benefit obligation, closing balance	\$ 75,000	\$ 76,700

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

Notes to Financial Statements (continued)

Year ended December 31, 2025

17. Financial Risks:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Township is exposed to credit risk with respect to the accounts receivable.

The Township assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Township as at December 31, 2025 is the carrying value of these assets. The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the statement of operations. Subsequent recoveries of impairment losses related to trade and other receivables are credited to the statement of operations. The balance of the allowance for doubtful accounts is \$Nil (2024 - \$Nil).

(b) Liquidity risk:

Liquidity risk is the risk that the Township will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Township manages its liquidity risk by monitoring its operating requirements. The Township prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

(c) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates. Financial assets and liabilities with variable interest rates expose the Township to cash flow interest rate risk.

There have been no changes to the risk exposures from 2024.

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of North Frontenac

Opinion

We have audited the financial statements of the trust funds of the Corporation of the Township of North Frontenac (the trust funds), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of continuity for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the trust funds as at December 31, 2025, and its statement of continuity for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

In preparing the financial statements, management is responsible for assessing the trust funds' ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the 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 funds' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

Chartered Professional Accountants, Licensed Public Accountants

Kingston, Canada

(date)

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

TRUST FUNDS

Statement of Financial Position

December 31, 2025, with comparative information for 2024

Name of Fund	Cemetery	Perpetual Care	2025 Total	2024 Total
Assets				
Current assets:				
Cash and short-term investments	\$ —	\$ 123,486	\$ 123,486	\$ 120,841
Fund Balances				
Fund balances	\$ —	\$ 123,486	\$ 123,486	\$ 120,841

Statement of Continuity

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

Name of Fund	Cemetery	Perpetual Care	2025 Total	2024 Total
Balance, beginning of year	\$ —	\$ 120,841	\$ 120,841	\$ 117,781
Contributions	—	2,645	2,645	3,060
Interest earned	—	4,418	4,418	5,896
Transfer to Township	—	(4,418)	(4,418)	(5,896)
Balance, end of year	\$ —	\$ 123,486	\$ 123,486	\$ 120,841

The accompanying notes are an integral part of this financial statement.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

TRUST FUNDS

Notes to Financial Statements

Year ended December 31, 2025

1. Significant accounting policies:

The financial statements of the Corporation of the Township of North Frontenac Trust Funds (the "Trust Funds") are prepared by management in accordance with Canadian public sector accounting standards.

(a) Basis of presentation:

These statements reflect the assets, liabilities, revenue and expenses of the Trust Funds.

(b) Basis of accounting:

Revenue and expenses are recorded on an accrual basis.

The accrual basis recognizes revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

(c) 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. Actual results could differ from those estimates.

(d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition, and reported on the Statement of Financial Position.

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations. Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. Where a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is adjusted through the Statement of Remeasurement Gains and Losses. On sale, the statement of remeasurement gains and losses associated with that instrument are reversed and recognized in the Statement of Operations.

2. Statement of cash flows:

A statement of cash flows has not been included in these financial statements as it would not provide additional meaningful information.

CORPORATION OF THE TOWNSHIP OF NORTH FRONTENAC

TRUST FUNDS

Notes to Financial Statements (continued)

Year ended December 31, 2025

3. Statement of remeasurement gains and losses:

A statement of remeasurement gains and losses has not been provided as there are no significant unrealized gains or losses at December 31, 2025 or 2024.

4. Financial instruments:

The Trust Fund's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities and are carried at cost. Unless otherwise noted, it is management's opinion that the Trust Fund is not exposed to significant credit, liquidity or market risks arising from these financial instruments. The fair value of the Trust Fund's financial instruments approximates their carrying value due to their short-term nature.

Personnel and Audit Committee Minutes

9:00 AM - Tuesday, March 24, 2026

Council Chambers

Present: Councillor John Inglis (Chair); Councillor Fred Fowler; and Councillor Vernon Hermer

Also Present: Tara Mieske, Clerk/Planning Manager, Dipl. M.A.; and Kelly Watkins, Treasurer, Dipl. M.A., M.M.

1. Call to Order

The Chair called the meeting to order at 9:00 a.m.

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

a) *Approval of Agenda*

1-26 Moved by Councillor Vernon Hermer, Seconded by Councillor Fred Fowler

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated March 24, 2026, as circulated.

Carried

4. Disclosure of Pecuniary Interest and General Nature Thereof

None declared.

5. Presentations

None.

6. Delegations

None.

7. Adoption of Minutes

a) *Minutes of the Meeting(s) to be adopted by Council*

2-26 Moved by Councillor Fred Fowler, Seconded by Councillor Vernon Hermer

Be It Resolved That the Committee approves the Minutes of a Meeting of the Personnel and Audit Committee held September 23, 2025, as circulated and adopted by Council on October 10, 2025.

Carried

8. Business Arising Out of Minutes

None.

9. Communications

None.

10. Administrative Reports

Note: The Committee deferred the discussion on Item 10b) to invite Adam Robinson, Directory of Emergency Services/Fire Chief to the meeting.

a) *Treasurer: Statement of Revenue & Expenditures - 2026 Variance Report as of March 19, 2026*

3-26 Moved by Councillor Vernon Hermer, Seconded by Councillor Fred Fowler

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2026 Variance Report as of March 12, 2026".

Carried

Note: The DESFC attended the meeting at this time.

b) *Director of Emergency Services/Fire Chief: North Frontenac Fire Department (NFFD) Roster Update*

4-26 Moved by Councillor Fred Fowler, Seconded by Councillor Vernon Hermer

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated March 24, 2026.

Carried

11. Notice of Resolution

None.

12. Resolution, Written Notice of Which has Been Given

None.

13. Public Forum

None.

14. Closed Session

None.

15. Rise and Report (Overview of the Closed Session by the Chair)

None.

16. Adjournment

a) *Adjournment of the Meeting*

5-26 Moved by Councillor Fred Fowler, Seconded by Councillor Vernon Hermer

Be It Resolved That the Personnel and Audit Committee adjourns the meeting at 9:26 a.m until June 9, 2026 or at the call of the Chair.

Carried

Mayor

Clerk



To: Personnel and Audit Committee
From: Adam Robinson, Director of Emergency Management / Fire Chief
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 29 Jun 2026
Re: North Frontenac Fire Department (NFFD) Roster Update

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated June 29, 2026.

Background:

Previously, North Frontenac Council received a copy of the North Frontenac Fire Department (NFFD) Roster each time it was revised. In 2015 Council recommended the Fire Chief provides these to the Master Fire Plan Task Force; however, it has been dissolved. Based on discussions with the previous Personnel and Audit Committee the Director of Emergency Services/Fire Chief (DESFC) is to provide the P&A Committee with an annual Roster and each time the Roster is changed (i.e. resignations, new hires, etc.) via an Administrative Report.

Researched By:

Adam Robinson, Director of Emergency Services/Fire Chief
Taylor Cooper, Chief Administrative Officer Executive Assistant

Comments:

The Roster for the NFFD is continuing to grow. The Department remains focused on the Firefighters active involvement in training and response. Recruitment continues to be our long term goal.

The current 2026 Roster, dated June 29, 2026 (Attachment #1) has been amended to reflect changes since March 24, 2026 (35 firefighters). The Roster is currently at 36 Firefighters plus the Fire Chief and the Assistant Fire Chief.

Clarendon Miller Station – March 24, 2026 there were 19 Firefighters, currently there are 20 Firefighters on Roster. During this time there was 1 new recruit hired.

Ompah Station – March 24, 2026 there were 11 Firefighters, currently there are 11 Firefighters on Roster. During this time there were no changes.

Snow Road Station – March 24, 2026 there were 4 Firefighters, currently there are 4 Firefighters on Roster. During this time there were no changes.

Clarendon Miller Station – March 24, 2026 there was 1 Station Support on Roster. During this time there were no changes.

At this time we have 5 Applications pending.

The NFFD will be hosting two (2) open-house recruitment sessions in 2026.

The first session will be at the Ompah Community Center on July 28, and second session at the Snow Road Fire Station on August 25.

Financial Impact:

The DESFC and the CAO Executive Assistant will continue to provide the updated Rosters to the Treasurer to forward to the Insurance Company for the Volunteer Firefighters' Insurance Service (VFIS).

Attachments:

[Fire Roster as of 2026-06-29](#)

North Frontenac Fire Department
Volunter Firefighter Roster

Fire Stations:	# on Roster								
Adam Robinson, Director Emergency Service/Fire Chief									
Andrew Watson, Assistant Fire Chief									
Station Support	1								
Clarendon-Miller Station	20								
Ompah Station	11								
Snow Road Station	4								
Total Number on Fire Department	36								
**Note: 5 Applications for Membership pending									
A pie chart illustrating the distribution of firefighters across three stations. The chart is divided into three segments: a large blue segment for Clarendon-Miller Station (57%), an orange segment for Ompah Station (31%), and a smaller grey segment for Snow Road Station (12%). Each segment is labeled with 'Series1' and its percentage. A legend to the right of the chart identifies the colors: blue for Clarendon-Miller Station, orange for Ompah Station, and grey for Snow Road Station. <table><tr><th>Station</th><th>Percentage</th></tr><tr><td>Clarendon-Miller Station</td><td>57%</td></tr><tr><td>Ompah Station</td><td>31%</td></tr><tr><td>Snow Road Station</td><td>12%</td></tr></table>		Station	Percentage	Clarendon-Miller Station	57%	Ompah Station	31%	Snow Road Station	12%
Station	Percentage								
Clarendon-Miller Station	57%								
Ompah Station	31%								
Snow Road Station	12%								

North Frontenac Fire Department (NFFD)
Clarendon Miller Station

#	Name	Position	Year Hired
1	AJ Watson	Assistant Fire Chief	2024
2	Boles, Dillon	Volunteer EFR/Firefighter + Fire Captain	2009
3	Chambers, Jennifer	Volunteer EFR/Firefighter	2025
4	Drouin, Marc	Volunteer EFR/Firefighter	2024
5	England, Dylan	Support Staff	2024
6	Gorr, Trina	Volunteer EFR	2023
7	Hay, Lindy	Volunteer EFR	2010
8	Lemke, Gabrielle	Volunteer EFR/Firefighter	2023
9	Lemke, Jason	Volunteer EFR/Firefighter/Communication Support/Pumper Operator	2016
10	McCutcheon, Jeff	Volunteer EFR/ Firefighter	2025
11	McKim, Jared	Volunteer EFR/Firefighter	2023
12	Ross, Brooke	Volunteer EFR Captain	2021
13	Ross, Nicholas	Volunteer EFR/Firefighter	2015
14	Ryan, Cameron	Volunteer EFR/Firefighter	2025
15	Schonauer, Donna	Volunteer EFR/Firefighter	2008
16	Schonauer, Randy	Volunteer Firefighter/Pump Operator	1992
17	Seniuk, Travis	Volunteer EFR/Firefighter	2021
18	Talbot, Jennifer	Volunteer EFR	2026
19	Vinkle, Rebecca	Volunteer EFR/Firefighter	2024
20	Watkins, Charlie	Volunteer EFR/Firefighter	2024

North Frontenac Fire Department
Ompah Station

#	Name	Position	Year Hired
1	Garrett, Barry	Volunteer EFR/Firefighter	2023
2	LaBrash, Laurie	Volunter EFR/Station Support	2020
3	Leach, Jackie	Volunteer EFR/Firefighter + Fire & Life Safety Educator	2018
4	Morton, Don	Volunteer EFR/Firefighter/Pump Operator	2019
5	O'Boyle, Oliver	Volunteer EFR/Firefighter	2024
6	Ross, George	Fire Captain + Volunteer EFR/Firefighter	2007
7	Ross, Gregory	Volunteer EFR/Firefighter/Station Support	2024
8	Ross, Michelle	Senior EFR Officer (All Stations) + EFR Captain + Volunteer EFR/Firefighter	2008
9	Searle, Riley	Volunteer EFR/Firefighter	2021
10	Sproule, Darwyn	Volunteer EFR/Firefighter	2015
11	Surra, Alex	Volunteer EFR/Firefighter/Pump Operator	2021

North Frontenac Fire Department
Snow Road Station

#	Name	Position	Year Hired
1	Wheeler, Matt	Acting Fire Captain	2011
2	McCarthy, Erin	Volunteer EFR/Firefighter	2025
3	Saari, Nathan	Volunteer EFR/Firefighter	2025
4	Wheeler, Samantha	Volunteer EFR/Firefighter	2024

To: Personnel and Audit Committee
From: Kelly Watkins, Treasurer, Dipl. M.A., M.M.,
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 29 Jun 2026
Re: Statement of Revenue & Expenditures - 2026 Variance Report as of June 23, 2026

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2026 Variance Report as of June 23, 2026".

Background:

The Variance Report provides a summary by Sub Category to the P&A Committee regarding Municipal Operations in relation to the annual Council approved budget. The Managers review their variances (approved budget vs. actual year-to-date amounts) throughout the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls.

Researched By:

Kelly Watkins, Dipl.M.A, M.M., Treasurer
Corey Klatt, Dipl.M.A, CAO
Darwyn Sproule, P. Eng., Public Works Manager
Tara Mieske, Dipl.M.A, M.M., Clerk / Planning Manager
Adam Robinson, Director of Emergency Services / Fire Chief
Brooke Ross, Dipl. M.A., Manager of Community Development

Comments:

Revenues

- User Fees are tracking to be on budget.
- Fire - MNR Agreement - received payments for 2025 Fires that North Frontenac assisted in the amount of \$8,983.59 (not setup for 2025 year end)
- All other revenue sources are also tracking to be on budget at this time

"Miscellaneous Operating" on Budget to Actuals – YTD- Categorized – includes Tax Certificates/Zoning Letters; US Fund Exchange; Bank Interest; Map Sales; Helipad Maintenance; Microfit Proceeds; etc.

Expenses

Firstly, we look at categories of expenses. As this is the end of June and 50% of the way through the year a comparison is done at a high level to compare the remaining budget dollars available to where we are at in the year. Some items like Insurance, Conservation Authorities, Joint Services etc. are paid either early in the year or part of our yearend. Therefore, this methodology would not work for those types of expenses. However, for other operating expenses such as fuel & lube, repairs, payroll, etc. this is a good way to see how we are trending. At this time most are on track or at least not trending to potential over budgets at this time.

The following are specific accounts that have a significant over budget with an explanation. This report does not include small over budgets (under \$500).

Administration

- Building Maintenance (01-110-0-50230) - \$4,172 replacement of pump on water system at the Township Office, this has not created an overbudget at this time.
- Legal Services (01-110-0-50290 - over budget \$1,800.74 included in this is assistance with a Procurement Matter, Employment Matters, etc.

Building

- Repairs 2023 Ford F150 (01-250-0-53402) - over budget \$701 - diagnose and repair power steering issues. additional costs for regular maintenance anticipated for the remainder of the year that will put this account further over budget.

Fire

- Protective Clothing (01-200-0-50207) - over budget \$48,473 - due to purchase of Innotex custom gear, funded by successful application through the Fire Protection Grant.
- P511 2011 mini pumper (01-200-0-53766) - over budget \$5,080 - Emergency Repair work - primer and air compressor replacement.

Conservation Authority

- Requisition (01-240-0-56003) - over budget \$1,454. Mississippi Valley Conservation Authority was higher than our estimate.

Police

- Contracted Services (01-220-0-50175) anticipated over budget \$14,502 - Estimate was calculated based on 11% of the Adjusted 2025 billing and they calculated the 11% increase on the actual billing (not including prior year adjustments).

Roads

- T21-1 Freightliner (01-300-0-53623) - over budget \$2,591 - repairs to push point life and frame assembly.
- T22-1 Freightliner (01-300-53627) - over budget \$5,166 - repairs include a radiator assembly, PTO shaft and brakes.
- T23-1 Mack Truck (01-300-0-53629) - over budget \$19,172 - Insurance deductible and towing charges due to an incident. Report provided to Council for March 20th Council Meeting.
- T23-2 International Tandem (01-300-0-53631) - over budget \$5,555 - repairs to hydraulics, brake control valve and relay valve.
- P26-1 Dodge 3500 (01-300-0-53636)- over budget \$2,015 - no dollars included in budget.
- Winter Maintenance (01-300-0-55505) - is not over budget, however, has already spent 75% of its budget, therefore, it is anticipated it will be over budget at the end of the year. Winter Maintenance Reserve Funds will be used for the over budget.

Taxation

- Property Tax Sale Costs (01-890-0-50450) - over budget \$20,393, however most of the funds are recoverable. We will be holding a total of 3 Tax Sale Auctions in 2026, generally we would only have 1. Attempting to clean up some old files that have been sitting.

- "Miscellaneous expenses" on Budget to Actuals – YTD- Categorized – includes Supplies; Postage; Dry Hydrant Program; Water Regulations; Emergency Plan/911/Helipad; Occupational Health & Safety; Signs; Bank Service Charges; Legal; Mileage; Dispatch/Communications; Memberships; Advertising; Protective Clothing; Fire/EFR Equipment; Committee Expense; Waste Site Cover Materials; Recreation; etc.

CAPITAL PROJECT NOTES

The 2026 Council Approved Projects are moving forward. See attached for budget vs actual per project item as well as updates to projects.

A number of projects have been completed or underway. Many projects completed are still pending final invoices.

Financial Impact:

2026 Budget vs Actual (by Sub Category) attached. The table included all Revenue and Expenses. The purpose of this table is to provide a summary by sub category rather than just by Department. These Sub Categories have been established by the Treasurer for high level comparison. If there are other Categories the Committee would like to see it can be looked into.

The Statement of Revenue and Expenditures, provides a line by line comparison of budget vs actual, rather than by Category (attached).

Strategic Implications:

None

Attachments:

[Budget to Actuals - YTD - Categorized as of June 23 2026](#)

[Budget to Actuals - By Project as of June 23 2026](#)

[Statement of Revenue and Expenditures as of June 23 2026](#)

Budget to Actuals - YTD - Categorized

Township of North Frontenac

Run Date: 24/06/26 9:09 AM

	2026	2026		
	Approved	Actuals	Variance	Variance
		YTD	(\$)	(%)
Revenues				
Taxation	11,600,384	5,725,335.09	5,875,049	(50.6%)
User Charges	948,738	542,143.90	406,594	(42.9%)
Contribution from Reserve/Reserve Funds	4,943,419	729,411.09	4,214,008	(85.2%)
OMPF Grant	2,248,900	1,124,450.00	1,124,450	(50.0%)
Federal Gas Tax	214,834		214,834	(100.0%)
Government Grants	1,068,827	581,568.41	487,259	(45.6%)
Grants/Donations	29,362	19,050.00	10,312	(35.1%)
Internal (between departments)	81,925	17,861.59	64,063	(78.2%)
Joint Services	41,500		41,500	(100.0%)
Sale of Land/Equipment	19,000		19,000	(100.0%)
Cemeteries	16,500	13,120.89	3,379	(20.5%)
Miscellaneous Operating	274,300	139,497.28	134,803	(49.1%)
Prior Year Surplus	150,000	150,000.00		
Total Revenues	21,637,689	9,042,438.25	12,595,251	(58.2%)
Expenses				
Building Maintenance	(101,850)	(47,482.94)	(54,367)	(53.4%)
Capital	(4,719,120)	(1,082,443.34)	(3,636,677)	(77.1%)
Cemetery trust	(3,500)		(3,500)	(100.0%)
Computers	(252,215)	(169,699.87)	(82,515)	(32.7%)
Conservation Authority	(39,110)	(40,562.54)	1,453	3.7%
Contracted Services	(1,657,689)	(565,389.51)	(1,092,299)	(65.9%)
Contribution to Reserve/Reserve Funds	(134,000)	(63,500.00)	(70,500)	(52.6%)
Contribution to TCA Reserve Funds	(3,456,855)	(3,449,185.02)	(7,670)	(0.2%)
Education	(3,508,289)	(1,291,765.08)	(2,216,524)	(63.2%)
Fuel & Lube	(255,691)	(135,097.10)	(120,594)	(47.2%)
Grants/Donations	(88,930)	(47,206.36)	(41,724)	(46.9%)
Infrastructure Loan Payment	(43,457)		(43,457)	(100.0%)
Insurance	(321,270)	(309,581.60)	(11,688)	(3.6%)
Internal (between departments)	(72,075)	(4,867.50)	(67,208)	(93.2%)
Joint Services	(402,968)		(402,968)	(100.0%)
Miscellaneous expenses	(766,190)	(360,513.81)	(405,676)	(52.9%)
Payroll	(4,347,361)	(1,659,254.95)	(2,688,106)	(61.8%)
Repairs (vehicle & equipment)	(226,750)	(136,525.36)	(90,225)	(39.8%)
Roads Maintenance	(372,500)	(57,684.26)	(314,816)	(84.5%)
Taxation	(46,500)	(8,528.25)	(37,972)	(81.7%)
Telephone	(14,573)	(6,458.69)	(8,114)	(55.7%)
Training/Conference	(117,850)	(47,916.83)	(69,933)	(59.3%)
Utilities (Heat & Hydro)	(188,946)	(97,597.74)	(91,348)	(48.3%)
Winter Maintenance	(500,000)	(375,332.71)	(124,667)	(24.9%)
Total Expenses	(21,637,689)	(9,956,593.46)	(11,681,096)	(54.0%)
Total Township of North Frontenac		(914,155.21)	914,155	#DIV/0!

2026 Summary of Project Activity

Township of North Frontenac

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
0006 Bunker Gear				
01-200-0-58050 Capital Fund Expenditures				7,290
All Pooled Bunker Gear and Protective Clothing will be annually replaced/updated as necessary	Ordered as needed	15,000	15,000	
Total 01-200-0-58050 Capital Fund Expenditures		15,000	15,000	
Total 0006 Bunker Gear		15,000	15,000	7,290
0007 Fire - Misc Equipment				
01-200-0-58050 Capital Fund Expenditures				962
All Pooled Fire Machinery/Misc. General Equipment (including storage equipment) will be replaced/updated as necessary	Ordered as needed	5,000	5,000	
Total 01-200-0-58050 Capital Fund Expenditures		5,000	5,000	
Total 0007 Fire - Misc Equipment		5,000	5,000	962
0008 Fire - Hoses and Nozzles				
01-200-0-58050 Capital Fund Expenditures				
All Pooled Fire Hoses and Nozzles will be annually replaced/updated as necessary	Ordered as needed	10,000	10,000	
Total 01-200-0-58050 Capital Fund Expenditures		10,000	10,000	
Total 0008 Fire - Hoses and Nozzles		10,000	10,000	
0009 Fire - SCBA				
01-200-0-58050 Capital Fund Expenditures				14,106
Fire SCBA	Completed	15,000	15,000	
Total 01-200-0-58050 Capital Fund Expenditures		15,000	15,000	
Total 0009 Fire - SCBA		15,000	15,000	14,106
1024 Computers/Electronics (incl. Server Replacement)				
01-110-0-50340 Computers				22,681
New Website Platform	Res # 287-25 - annual fee from Reserve Fund for 1st year only	5,700	5,700	
Total 01-110-0-50340 Computers		5,700	5,700	
01-110-0-58050 Capital Fund Expenditures				
Computers/Electronics (Incl. Phone System, Copier, etc.)	Computers replaced per replacement schedule, managed by through the FMIS Agreement with County IT.	20,000	20,000	
New Website Platform	Res # 287-25 - Completed and went live June 1, 2026	22,800	22,800	
Total 01-110-0-58050 Capital Fund Expenditures		42,800	42,800	
Total 1024 Computers/Electronics (incl. Server Replacement)		48,500	48,500	22,681
1033 Guide Rail Program				
01-300-0-58050 Capital Fund Expenditures				12,593
Guide Rail Program	To be completed in fall	80,000	80,000	
Total 01-300-0-58050 Capital Fund Expenditures		80,000	80,000	
Total 1033 Guide Rail Program		80,000	80,000	12,593
1052 C05-21 & C27-21 Complaints - By-Law				
01-255-0-50290 Legal Services				3,050
Total 1052 C05-21 & C27-21 Complaints - By-Law				3,050
1066 Roads - Small Equipment and Machinery				
01-300-0-58050 Capital Fund Expenditures				
Misc. Small Machinery and Equipment	Order as needed	15,000	15,000	
Total 01-300-0-58050 Capital Fund Expenditures		15,000	15,000	
Total 1066 Roads - Small Equipment and Machinery		15,000	15,000	
1072 Waste - Misc Equipment				
01-400-0-58050 Capital Fund Expenditures				
Misc. Equipment	Ordered as needed	5,000	5,000	
Fencing - Kash Site	Fencing ordered	15,000	15,000	
Total 01-400-0-58050 Capital Fund Expenditures		20,000	20,000	
Total 1072 Waste - Misc Equipment		20,000	20,000	

2026 Summary of Project Activity

Township of North Frontenac

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
1082 Waste - Closure Costs				
01-400-0-50295 Consulting Services				14,969
Waste Closure Costs		12,815	12,815	
Ardoch Waste Site		17,700	17,700	
Total 01-400-0-50295 Consulting Services		30,515	30,515	
Total 1082 Waste - Closure Costs		30,515	30,515	14,969
1084 Economic Development Initiative				
01-170-0-50266 Business Promotions				4,097
Tradeshows for 2026	Res # 314-25	15,000	15,000	
Total 01-170-0-50266 Business Promotions		15,000	15,000	
Total 1084 Economic Development Initiative		15,000	15,000	4,097
1090 Communications Tower Upgrades per Res #117-21				
01-260-0-58050 Capital Fund Expenditures				40,704
Purchase used PsP and USB System for Simulcast	Completed	45,000	45,000	
Total 01-260-0-58050 Capital Fund Expenditures		45,000	45,000	
Total 1090 Communications Tower Upgrades per Res #117-21		45,000	45,000	40,704
1120 Helen Lane Parking Per Res # 59-22				
01-620-0-52800 Access Points - Materials				
Helen Lane Parking	Pending MNR approval	40,000	40,000	
Total 01-620-0-52800 Access Points - Materials		40,000	40,000	
Total 1120 Helen Lane Parking Per Res # 59-22		40,000	40,000	
1122 Recycling - Misc Equipment				
01-450-0-58050 Capital Fund Expenditures				
Misc. Equipment	Ordered as needed	5,000	5,000	
Total 01-450-0-58050 Capital Fund Expenditures		5,000	5,000	
Total 1122 Recycling - Misc Equipment		5,000	5,000	
1143 Summer Event (EDTF Initiative)				
01-170-0-50265 Promotions (Special Events)				8,601
Annual Summer Fest		12,500	12,500	
Total 01-170-0-50265 Promotions (Special Events)		12,500	12,500	
Total 1143 Summer Event (EDTF Initiative)		12,500	12,500	8,601
1159 Boat Launch Repairs				
01-615-0-50212 Boat launches / beaches				8,812
Marble Lake Boat Launch	Pending approval from MNRF	25,000	25,000	
Mackie Lake Boat Launch	Pending approval from MNRF	40,000	40,000	
Total 01-615-0-50212 Boat launches / beaches		65,000	65,000	
Total 1159 Boat Launch Repairs		65,000	65,000	8,812
1160 CPPS - Community Planning Permit System				
01-700-0-50295 Consulting Services				817
Total 1160 CPPS - Community Planning Permit System				817
1165 Gravel Roads				
01-300-0-58050 Capital Fund Expenditures				
River Road	Awarded to Gemmill Sand & Gravel for all gravel Roads \$269,277.31 (with unrecoverable HST)	60,000	60,000	
Grindstone Road		138,000	138,000	
Smith Road		157,000	157,000	
Robertsville Road		45,000	45,000	
Total 01-300-0-58050 Capital Fund Expenditures		400,000	400,000	
Total 1165 Gravel Roads		400,000	400,000	
1166 Surface Treatment				
01-300-0-58050 Capital Fund Expenditures				
Ardoch Road	Awarded to Greenwood Paving \$1,109,767.27 with unrecoverable HST	154,000	154,000	
South Lavant		285,000	285,000	
Road 509		835,690	835,690	

2026 Summary of Project Activity

Township of North Frontenac

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
Total 01-300-0-58050 Capital Fund Expenditures		1,274,690	1,274,690	
Total 1166 Surface Treatment		1,274,690	1,274,690	
1175 Bridges and Culverts				
01-300-0-58050 Capital Fund Expenditures				3,602
Canonto Road Culvert	Replacement this Summer	300,000	300,000	
Folger Road Bridge	Engineering only this year - project to carry into 2027	100,000	100,000	
Mountain Chute Bridge	Engineering Tender closes June 25th. Actual work to be complete in 2027	300,000	300,000	
Morrow Road Bridge	To be completed summer2026	65,000	65,000	
Norcan Lake Lane Culvert	Planning/Detailed Design/Costing for Replacement	50,000	50,000	
Total 01-300-0-58050 Capital Fund Expenditures		815,000	815,000	
Total 1175 Bridges and Culverts		815,000	815,000	3,602
1176 Roads - Vehicles				
01-300-0-58050 Capital Fund Expenditures				
T16-1 2016 Freightliner Tandem 114SD Replacement		460,000		
P18-1 2018 Ford Super Duty F350 Replacement		115,000		
Total 01-300-0-58050 Capital Fund Expenditures		575,000		
Total 1176 Roads - Vehicles		575,000		
1177 Roads - Equipment				
01-300-0-58050 Capital Fund Expenditures				
G94-1 1994 Grader Caterpillar Articulated	Orderd, pending delivery. Additional funds approved by Res#131-26	550,000	550,000	
Add'l funds for Replacement of G94-1 1994 Grader	Res # 131-26		53,284	
Slip-In Water Tank w/Spreader	Obtaining quotes for summer delivery	38,000	38,000	
JD 544 Loader - Sand Blast & Paint	To be completed in fall	30,000	30,000	
Total 01-300-0-58050 Capital Fund Expenditures		618,000	671,284	
Total 1177 Roads - Equipment		618,000	671,284	
1179 Waste - Equipment				
01-400-0-58050 Capital Fund Expenditures				
Generators & AC Units (2 Sites)	To be completed in summer	8,000	8,000	
Total 01-400-0-58050 Capital Fund Expenditures		8,000	8,000	
Total 1179 Waste - Equipment		8,000	8,000	
1182 Fire - Vehicle				
01-200-0-58050 Capital Fund Expenditures				3,789
Custom Boat Trailer - Ompah Marine 511	Completed	4,000	4,000	
Total 01-200-0-58050 Capital Fund Expenditures		4,000	4,000	
Total 1182 Fire - Vehicle		4,000	4,000	3,789
1185 NF Parklands - Vehicle				
01-620-0-58050 Capital Fund Expenditures				86,358
CLSP19-1 2019 Ford F150 Supercab Replacement	Completed	65,000	65,000	
14' Lund Boat (2019) Replacement	Completed	12,000	12,000	
Trailer for 14' Lund (2019) Replacement	Completed	5,000	5,000	
25 HP Evinrude (2019) Replacement	Completed	10,000	10,000	
Total 01-620-0-58050 Capital Fund Expenditures		92,000	92,000	
Total 1185 NF Parklands - Vehicle		92,000	92,000	86,358
1188 Barrie Hall				
01-610-0-58050 Capital Fund Expenditures				4,437
Replace Rainwater Gutters and Downspouts	To be complete in Summer	7,890	7,890	
Upper Floors - Allowance for Potential repairs and upgrading at 20 Yr. Intervals	Work in progress	13,000	13,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		27,890	27,890	
Total 1188 Barrie Hall		27,890	27,890	4,437

2026 Summary of Project Activity

Township of North Frontenac

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
1189 Clar-Mill Hall				
01-610-0-58050 Capital Fund Expenditures				22,258
Refinish Flooring (wood)	To be completed in July	5,000	5,000	
Generator	Completed - with additional funds per Res #126-26	16,000	16,000	
Add'l funds for Generator	Res # 126-26		2,144	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		28,000	30,144	
Total 1189 Clar-Mill Hall		28,000	30,144	22,258
1190 Harlowe Hall				
01-610-0-58050 Capital Fund Expenditures				31,979
Replace Oil Furnace	Completed	13,000	13,000	
Generator	Completed with additional funding Res #126-26	16,000	16,000	
Add'l funds for Generator	Res # 126-26		2,031	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		36,000	38,031	
Total 1190 Harlowe Hall		36,000	38,031	31,979
1192 Snow Road Hall				
01-610-0-58050 Capital Fund Expenditures				10,772
Allowance for potential repairs to the basement waterproofing system	To be completed in fall	11,000	11,000	
Upgrading of Water Supply Service	Completed	7,000	7,000	
Total 01-610-0-58050 Capital Fund Expenditures		18,000	18,000	
Total 1192 Snow Road Hall		18,000	18,000	10,772
1193 MNR Administrative Office				
01-110-0-58050 Capital Fund Expenditures				5,626
Replacement of Electric Hot Water Tank Heater	To be completed spring/summer	3,197	3,197	
Upgrading of Water Supply Service	To be completed spring/summer	5,975	5,975	
Replacement of Wood Landing at Entrance Steps	To be completed spring/summer	10,000	10,000	
Total 01-110-0-58050 Capital Fund Expenditures		19,172	19,172	
Total 1193 MNR Administrative Office		19,172	19,172	5,626
1195 Barrie Fire Hall				
01-200-0-58050 Capital Fund Expenditures				
Replacement of Older (1994) Window Units		2,240	2,240	
Septic System - Allowance for Potential repairs and upgrading at 20 Yr. Intervals		13,000	13,000	
Replacement of Electric Hot Water Tank		3,073	3,073	
Total 01-200-0-58050 Capital Fund Expenditures		18,313	18,313	
Total 1195 Barrie Fire Hall		18,313	18,313	
1197 Plevna Fire Hall				
01-200-0-58050 Capital Fund Expenditures				
Replacement of Condensing Units	To be completed spring/summer	5,100	5,100	
Replacement of Electric Hot Water Tank Heater	To be completed spring/summer	3,073	3,073	
Allowance for Potential repairs and upgrading at 20 Yr. Intervals	To be completed spring/summer	2,929	2,929	
Replacement of Gutters and Downspouts	To be completed spring/summer	3,035	3,035	
Replacement of Water Closets	To be completed spring/summer	2,100	2,100	
Total 01-200-0-58050 Capital Fund Expenditures		16,237	16,237	
Total 1197 Plevna Fire Hall		16,237	16,237	
1198 Plevna Library				
01-660-0-58050 Capital Fund Expenditures				15,220
Upgrading of Water Supply Service	Completed	5,858	5,858	
Flooring	Completed	15,000	15,000	
Total 01-660-0-58050 Capital Fund Expenditures		20,858	20,858	
Total 1198 Plevna Library		20,858	20,858	15,220

2026 Summary of Project Activity				
<i>Township of North Frontenac</i>				
	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
1199 Plevna Salt-Sand Shed				
01-300-0-58050 Capital Fund Expenditures				
Equipment Storage Shelter	To be completed summer	45,000	45,000	
Total 01-300-0-58050 Capital Fund Expenditures		45,000	45,000	
Total 1199 Plevna Salt-Sand Shed		45,000	45,000	
1201 Snow Road Fire Hall				
01-200-0-58050 Capital Fund Expenditures				
Flooring	Project under review	3,500	3,500	
Total 01-200-0-58050 Capital Fund Expenditures		3,500	3,500	
Total 1201 Snow Road Fire Hall		3,500	3,500	
1202 Storage Garage - MNR Parks				
01-620-0-58050 Capital Fund Expenditures				6,106
Furnace	Completed	6,700	6,700	
Total 01-620-0-58050 Capital Fund Expenditures		6,700	6,700	
Total 1202 Storage Garage - MNR Parks		6,700	6,700	6,106
1204 Ward 3 - Public Works Garage				
01-300-0-58050 Capital Fund Expenditures				
Replacement of Sectional Overhead Doors	Awarded to Garage Door Company to replace 2 overhead doors with openers, remaining overhead doors to be replaced 2027	30,000	30,000	
2 Man Doors	Awarded to Garage Door Company	10,000	10,000	
Total 01-300-0-58050 Capital Fund Expenditures		40,000	40,000	
Total 1204 Ward 3 - Public Works Garage		40,000	40,000	
1208 Ward 1 - Public Works Garage				
01-300-0-58050 Capital Fund Expenditures				22,842
Propane Heaters		22,843		
Total 01-300-0-58050 Capital Fund Expenditures		22,843		
Total 1208 Ward 1 - Public Works Garage		22,843		22,842
1212 Recreation - Equipment				
01-615-0-58050 Capital Fund Expenditures				
Tappings Dock Replacement	To be completed in spring	20,000	20,000	
Total 01-615-0-58050 Capital Fund Expenditures		20,000	20,000	
Total 1212 Recreation - Equipment		20,000	20,000	
1215 Waste Site Shelter Replacement				
01-400-0-58050 Capital Fund Expenditures				1,496
Waste Site Shelter - Cloyne	Repurposing Rink Shelter into 2 waste Shelters to be completed in summer	25,000	25,000	
Total 01-400-0-58050 Capital Fund Expenditures		25,000	25,000	
Total 1215 Waste Site Shelter Replacement		25,000	25,000	1,496
1234 CRF - Closed Resolution				
01-100-0-50290 Legal Services				
Complaint	Res # C4-26		10,000	
Total 01-100-0-50290 Legal Services			10,000	
01-700-0-50290 Legal Services				14,979
Ontario Land Tribunal	Res # C3-26		40,000	
Total 01-700-0-50290 Legal Services			40,000	
Total 1234 CRF - Closed Resolution			50,000	14,979
1236 Seniors Home Support Program				
01-190-0-50374 Seniors Stay at Home Initiatives				4,664
Subsidized funding to Land O Lakes Community Services and Frontenac Community Services		20,000	20,000	
Total 01-190-0-50374 Seniors Stay at Home Initiatives		20,000	20,000	
Total 1236 Seniors Home Support Program		20,000	20,000	4,664
1237 Housing Enabling Water Systems - Buckshot Lake Rd.				
01-300-0-58050 Capital Fund Expenditures				

2026 Summary of Project Activity

Township of North Frontenac

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
Health & Safety Water Stream	HSWS Grant - \$1,022,000 - project underway. Multi-year project		1,400,000	
Total 01-300-0-58050 Capital Fund Expenditures			1,400,000	
Total 1237 Housing Enabling Water Systems - Buckshot Lake Rd.			1,400,000	
1238 Branded Material Program				
01-170-0-50265 Promotions (Special Events)				
Branded Material Program	Ordered as needed	15,000	15,000	
Total 01-170-0-50265 Promotions (Special Events)		15,000	15,000	
Total 1238 Branded Material Program		15,000	15,000	
1239 Municipal Services Corporation				
01-000-0-56998 Municipal Services Corporation Contribution				17,545
Municipal Services Corporation		17,545	17,545	
Total 01-000-0-56998 Municipal Services Corporation Contribut		17,545	17,545	
Total 1239 Municipal Services Corporation		17,545	17,545	17,545
1240 Election - Annual Expense				
01-100-0-50320 Election Expense				11,088
2026 Election Expenses (voting, training, orientation)		30,000	30,000	
Total 01-100-0-50320 Election Expense		30,000	30,000	
Total 1240 Election - Annual Expense		30,000	30,000	11,088
1247 Ward 1 - Roads - Res # C25-20`				
01-300-0-50175 Contracted Services				
Ward 1 - Roads - Res # C25-20		20,000	20,000	
Total 01-300-0-50175 Contracted Services		20,000	20,000	
01-300-0-50290 Legal Services				
Ward 1 - Roads - Res # C25-20		9,000	9,000	
Total 01-300-0-50290 Legal Services		9,000	9,000	
01-300-0-50295 Consulting Services				
Ward 1 - Roads - Res # C25-20		22,000	22,000	
Total 01-300-0-50295 Consulting Services		22,000	22,000	
Total 1247 Ward 1 - Roads - Res # C25-20`		51,000	51,000	
1253 Community Sport & Recreation Fund				
01-615-0-58050 Capital Fund Expenditures				285,509
Plevna Multi-Use Recreational Facility		337,460	337,460	
Add'l Funding to cover Shortfall	Res # 96-26		135,000	
Total 01-615-0-58050 Capital Fund Expenditures		337,460	472,460	
Total 1253 Community Sport & Recreation Fund		337,460	472,460	285,509
1257 Community Emergency Preparedness - Grant				
01-200-0-58050 Capital Fund Expenditures				
Messaging Sign & Equipment - Grant Funding	Completed - 2 electronic sign boards received		45,792	
Total 01-200-0-58050 Capital Fund Expenditures			45,792	
01-300-0-58050 Capital Fund Expenditures				45,792
Total 1257 Community Emergency Preparedness - Grant			45,792	45,792
1260 Closed Res #13-24				
01-700-0-50290 Legal Services				1,562
01-700-0-50292 Sale of Road Allowance Expense				4,582
Total 1260 Closed Res #13-24				6,144
1269 Compensation & Pay Equity Review (Every 5 Years)				
01-110-0-58050 Capital Fund Expenditures				
Compensation & Pay Equity Review	To be complete late summer/fall	17,500	17,500	
Total 01-110-0-58050 Capital Fund Expenditures		17,500	17,500	
Total 1269 Compensation & Pay Equity Review (Every 5 Years)		17,500	17,500	
1271 Roads - Vehicles				
01-300-0-58050 Capital Fund Expenditures				450,903
T17-1 2017 Freightliner Tandem 114SD Replacement	To be received summer		460,000	

2026 Summary of Project Activity*Township of North Frontenac*

	Council Update	2026 Budget	Amended 2026 Budget	2026 Actuals YTD
P19-1 2019 Ford Super Duty F350 Replacement	to be delivered in the next couple of weeks		115,000	
Total 01-300-0-58050 Capital Fund Expenditures			575,000	
Total 1271 Roads - Vehicles			575,000	450,903
Total		5,044,223	6,709,631	1,189,791

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Default (000)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-000-0-30110	CCBF (formerly Federal Grant - Ga	\$ 74,834.00	\$ 74,834.04	\$ 74,834.00	\$ 0.00	100.00%
01-000-0-30830	CCBF - County (formerly FGT)	140,000.00	149,669.76	140,000.00	0.00	100.00%
01-000-0-31000	Provincial Grants - OMPF / CRF	1,972,300.00	1,972,300.00	2,248,900.00	1,124,450.00	50.00%
01-000-0-45001	Contribution from Operating Conting	17,545.00	17,545.00	17,545.00	17,545.00	0.00%
01-000-0-49000	Prior Year's Surplus	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
Total Default Revenues		\$ 2,354,679.00	\$ 2,364,348.80	\$ 2,631,279.00	\$ 1,291,995.00	50.90%
Expenditures						
01-000-0-56998	Municipal Services Corporation Con	\$ 17,545.00	\$ 17,545.00	\$ 17,545.00	\$ 17,545.00	0.00%
01-000-0-58500	Contributions to Reserves/Reserve	0.00	149,045.15	0.00	0.00	0.00%
01-000-0-58501	Contributions to CCBF Reserve Fun	214,834.00	224,503.80	214,834.00	224,264.02	(4.39%)
01-000-0-58600	Contributions to TCA Reserve Fund	243,830.00	243,830.00	250,480.00	250,480.00	0.00%
Total Default Expenditures		\$ 476,209.00	\$ 634,923.95	\$ 482,859.00	\$ 492,289.02	(1.95%)
Default Excess of Revenues Over Expenditures		\$ 1,878,470.00	\$ 1,729,424.85	\$ 2,148,420.00	\$ 799,705.98	62.78%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Council (100)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-100-0-41000	Election - Council Fees Collected	\$ 0.00	\$ 0.00	\$ 0.00	\$ 700.00	0.00%
01-100-0-45001	Contribution from Operating Conting	0.00	29,920.23	0.00	0.00	0.00%
01-100-0-48100	Contribution from Election Reserve	0.00	1,913.09	30,000.00	0.00	100.00%
Total Council Revenues		\$ 0.00	\$ 31,833.32	\$ 30,000.00	\$ 700.00	97.67%
Expenditures						
01-100-0-50103	Council Remuneration	\$ 155,774.00	\$ 150,788.56	\$ 158,425.00	\$ 61,765.34	61.01%
01-100-0-50120	Mileage	4,500.00	5,158.86	4,000.00	729.70	81.76%
01-100-0-50130	Benefits - E.H.T. (Ministry of Financ	3,040.00	2,940.93	3,090.00	1,204.40	61.02%
01-100-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	2,935.00	1,927.67	3,000.00	850.59	71.65%
01-100-0-50180	Conventions/Conferences	6,000.00	2,207.97	6,750.00	(123.88)	101.84%
01-100-0-50200	Office Supplies and Stationery	4,200.00	4,200.00	4,550.00	4,441.70	2.38%
01-100-0-50201	County Meeting Expense	150.00	0.00	150.00	137.24	8.51%
01-100-0-50205	Other Materials (Includes Shop Sup	1,200.00	544.76	2,200.00	27.46	98.75%
01-100-0-50260	Advertising	1,000.00	721.67	1,000.00	120.31	87.97%
01-100-0-50290	Legal Services	500.00	6,588.96	1,500.00	941.28	37.25%
01-100-0-50295	Consulting Services	2,500.00	5,128.09	2,500.00	1,755.36	29.79%
01-100-0-50300	Memberships	3,525.00	3,624.70	3,625.00	3,746.73	(3.36%)
01-100-0-50301	Environmental Task Force	100.00	26,674.35	500.00	0.00	100.00%
01-100-0-50302	Housing Advisory Task Force	0.00	0.00	500.00	0.00	100.00%
01-100-0-50310	Publications/Subscriptions	300.00	127.14	300.00	0.00	100.00%
01-100-0-50320	Election Expense	0.00	0.00	30,000.00	11,430.74	61.90%
01-100-0-50330	Insurance	1,950.00	2,105.92	2,200.00	1,942.92	11.69%
01-100-0-50350	Training/Seminars	500.00	4,075.75	500.00	0.00	100.00%
01-100-0-58500	Contributions to Reserves/Reserve	5,000.00	5,000.00	5,000.00	5,000.00	0.00%
Total Council Expenditures		\$ 193,174.00	\$ 221,815.33	\$ 229,790.00	\$ 93,969.89	59.11%
Council Excess of Revenues Over Expenditures		\$ (193,174.00)	\$ (189,982.01)	\$ (199,790.00)	\$ (93,269.89)	53.32%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Administration (110)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-110-0-40050	Microfit Proceeds	\$ 5,000.00	\$ 1,769.52	\$ 5,000.00	\$ 418.88	91.62%
01-110-0-41050	Tax Certificates and Zoning Letters	4,000.00	4,940.00	4,000.00	1,280.00	68.00%
01-110-0-41055	MFIPPA Fees	500.00	10.00	500.00	491.20	1.76%
01-110-0-41100	U.S. Exchange	4,000.00	1,212.34	4,000.00	320.41	91.99%
01-110-0-41210	Lottery Licences	100.00	54.00	100.00	18.60	81.40%
01-110-0-41400	Bank Interest Earned	40,000.00	59,855.37	45,000.00	11,386.08	74.70%
01-110-0-41450	Miscellaneous (Photocopies, Fax, N	1,500.00	1,770.02	1,500.00	2,443.77	(62.92%)
01-110-0-44401	Mileage-1/2 Ton-Charged Back to O	5,500.00	6,771.68	5,500.00	3,289.38	40.19%
01-110-0-45001	Contribution from Operating Conting	0.00	1,178.45	17,500.00	0.00	100.00%
01-110-0-47001	Contribution from Infrastructure TC	30,000.00	30,681.32	19,172.00	0.00	100.00%
01-110-0-47110	Contribution from Electronics TCA	34,000.00	14,014.69	48,500.00	0.00	100.00%
Total Administration Revenues		\$ 124,600.00	\$ 122,257.39	\$ 150,772.00	\$ 19,648.32	86.97%
Expenditures						
01-110-0-50100	Salaries	\$ 655,040.00	\$ 660,450.42	\$ 682,500.00	\$ 333,592.85	51.12%
01-110-0-50105	Income Protection Year End Payout	5,185.00	4,066.85	6,385.00	0.00	100.00%
01-110-0-50109	Casual Labour	0.00	1,490.38	0.00	476.36	0.00%
01-110-0-50110	Benefits - Health/Dental/Life	66,565.00	67,699.71	66,900.00	42,497.41	36.48%
01-110-0-50120	Mileage	1,250.00	990.45	1,600.00	231.40	85.54%
01-110-0-50130	Benefits - E.H.T. (Ministry of Financ	12,920.00	13,153.05	13,450.00	6,814.70	49.33%
01-110-0-50140	Benefits - W.S.I.B.	18,355.00	19,267.83	18,530.00	7,224.10	61.01%
01-110-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	39,415.00	40,076.51	42,425.00	26,325.95	37.95%
01-110-0-50160	Benefits - OMERS	66,780.00	67,137.02	69,330.00	32,962.67	52.46%
01-110-0-50175	Contracted Services	52,035.00	33,863.14	22,535.00	6,077.57	73.03%
01-110-0-50180	Conventions/Conferences	11,250.00	6,803.34	11,250.00	4,212.07	62.56%
01-110-0-50200	Office Supplies and Stationery	10,000.00	9,819.02	10,000.00	3,519.33	64.81%
01-110-0-50201	County Meeting Expense	1,000.00	193.68	500.00	340.91	31.82%
01-110-0-50205	Other Materials (Includes Shop Sup	5,300.00	5,286.58	5,300.00	3,367.24	36.47%
01-110-0-50210	Heat	10,735.00	7,254.98	11,000.00	5,055.80	54.04%
01-110-0-50220	Utilities (Hydro)	5,575.00	11,580.04	11,400.00	4,399.96	61.40%
01-110-0-50230	Building Maintenance	12,500.00	15,392.84	12,900.00	13,727.94	(6.42%)
01-110-0-50231	Water Regulations (Analysis, etc.)	3,100.00	3,739.67	3,500.00	1,164.13	66.74%
01-110-0-50250	Postage	18,000.00	17,729.12	21,000.00	19,072.71	9.18%
01-110-0-50260	Advertising	750.00	859.63	1,000.00	385.36	61.46%
01-110-0-50270	Telephone (Includes Fax)	5,132.00	4,122.76	4,000.00	1,484.30	62.89%
01-110-0-50280	Auditing Services	30,000.00	30,000.00	33,000.00	0.00	100.00%
01-110-0-50290	Legal Services	2,000.00	2,229.56	2,000.00	3,800.74	(90.04%)
01-110-0-50295	Consulting Services	11,000.00	7,565.86	14,000.00	3,408.96	75.65%
01-110-0-50300	Memberships	3,400.00	3,423.25	3,450.00	3,216.83	6.76%
01-110-0-50330	Insurance	24,525.00	46,142.62	54,088.00	38,770.68	28.32%
01-110-0-50340	Computers	164,426.00	175,494.76	170,850.00	121,644.57	28.80%
01-110-0-50350	Training/Seminars	15,000.00	6,292.74	15,000.00	6,035.46	59.76%
01-110-0-50360	Leases (Photocopier and Postage	7,220.00	7,032.79	7,220.00	3,087.81	57.23%
01-110-0-50370	Grants/Donations	4,500.00	4,055.52	5,000.00	0.00	100.00%
01-110-0-50380	Courier	200.00	0.00	200.00	55.47	72.27%
01-110-0-50500	Bank Service Charges and Interest	6,100.00	7,917.14	7,350.00	1,848.73	74.85%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Administration (110)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-110-0-50501 ADP Payroll Service Charges	12,050.00	15,064.44	15,050.00	7,529.25	49.97%
01-110-0-52360 Medicals/Drivers Abstract/CPIC	100.00	130.00	100.00	0.00	100.00%
01-110-0-53923 Repairs - 2022 Ford Escape	500.00	388.95	2,000.00	1,352.57	32.37%
01-110-0-54001 New Equipment for Health & Safety	250.00	237.16	250.00	0.00	100.00%
01-110-0-54200 Fuel and Lube (Oil)	2,365.00	544.77	1,578.00	551.19	65.07%
01-110-0-56999 Infrastructure Loan Payment	44,370.00	44,369.57	43,457.00	0.00	100.00%
01-110-0-58050 Capital Fund Expenditures	34,000.00	29,571.76	79,472.00	5,626.19	92.92%
01-110-0-58600 Contributions to TCA Reserve Fund	40,960.00	40,960.00	6,960.00	6,960.00	0.00%
01-110-0-58603 Contribution to TCA Reserve Fund -	0.00	0.00	34,000.00	34,000.00	0.00%
Total Administration Expenditures	\$ 1,403,853.00	\$ 1,412,397.91	\$ 1,510,530.00	\$ 750,821.21	50.29%

Administration Excess of Revenues Over Expenditures \$ (1,279,253.00) \$ (1,290,140.52) \$ (1,359,758.00) \$ (731,172.89) 46.23%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Economic Development (170)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-170-0-31080	Provincial Grants - Miscellaneous (\$	0.00	\$ 0.00	\$ 0.00	\$ 3,828.00	0.00%
01-170-0-31115	Electric Vehicle Charging Station Gr	292,736.00	324,999.99	0.00	0.00	0.00%
01-170-0-40000	User Fees	0.00	0.00	0.00	2,000.00	0.00%
01-170-0-40010	Map Sales	0.00	10.00	0.00	0.00	0.00%
01-170-0-41250	Sale of Promotional Items	15,000.00	10,518.95	15,000.00	2,023.20	86.51%
01-170-0-41251	Scenic Route Sponsorship Signs	500.00	0.00	500.00	0.00	100.00%
01-170-0-41252	EV Charger Revenue	500.00	4,008.16	5,000.00	643.01	87.14%
01-170-0-45000	Contributions from Reserves/Reser	20,000.00	16,412.34	0.00	0.00	0.00%
01-170-0-45001	Contribution from Operating Conting	0.00	3,925.43	0.00	0.00	0.00%
01-170-0-47001	Contribution from Infrastructure TC	28,000.00	0.00	0.00	0.00	0.00%
01-170-0-48170	Contribution from Economic Develo	25,000.00	22,959.64	30,000.00	0.00	100.00%
Total Economic Development Revenues		\$ 381,736.00	\$ 382,834.51	\$ 50,500.00	\$ 8,494.21	83.18%
Expenditures						
01-170-0-50100	Salaries	\$ 67,395.00	\$ 65,672.99	\$ 67,845.00	\$ 3,008.01	95.57%
01-170-0-50105	Income Protection Year End Payout	500.00	0.00	900.00	0.00	100.00%
01-170-0-50108	Mechanic/Shop Rate Charged Back	1,500.00	1,500.00	1,500.00	0.00	100.00%
01-170-0-50110	Benefits - Health/Dental/Life	4,000.00	3,892.42	4,400.00	0.00	100.00%
01-170-0-50120	Mileage	2,000.00	2,030.44	2,500.00	13.14	99.47%
01-170-0-50130	Benefits - E.H.T. (Ministry of Financ	1,290.00	1,271.54	1,350.00	67.72	94.98%
01-170-0-50140	Benefits - W.S.I.B.	1,900.00	1,819.32	1,925.00	49.31	97.44%
01-170-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	3,625.00	4,963.07	3,975.00	270.44	93.20%
01-170-0-50160	Benefits - OMERS	6,770.00	5,868.76	7,000.00	156.27	97.77%
01-170-0-50180	Conventions/Conferences	2,250.00	1,813.19	2,250.00	808.99	64.04%
01-170-0-50205	Other Materials (Includes Shop Sup	500.00	4,046.79	500.00	0.00	100.00%
01-170-0-50211	4 Seasons Scenic Route Enhancem	500.00	0.00	500.00	0.00	100.00%
01-170-0-50220	Utilities (Hydro)	1,369.00	19,633.05	26,500.00	8,254.40	68.85%
01-170-0-50230	Building Maintenance	500.00	305.27	1,000.00	0.00	100.00%
01-170-0-50260	Advertising	4,100.00	3,347.37	4,300.00	1,414.82	67.10%
01-170-0-50265	Promotions (Special Events)	35,500.00	32,991.59	40,500.00	15,414.21	61.94%
01-170-0-50266	Business Promotions	0.00	0.00	15,000.00	5,636.42	62.42%
01-170-0-50267	Community Improvement Plan	15,000.00	15,000.00	15,000.00	278.75	98.14%
01-170-0-50290	Legal Services	500.00	0.00	500.00	0.00	100.00%
01-170-0-50300	Memberships	675.00	349.81	675.00	279.84	58.54%
01-170-0-50330	Insurance	265.00	319.00	318.00	345.00	(8.49%)
01-170-0-50350	Training/Seminars	600.00	0.00	600.00	0.00	100.00%
01-170-0-50500	EV Service Charges	0.00	619.16	4,300.00	99.23	97.69%
01-170-0-55550	Safety Devices (Signs)	3,930.00	1,628.16	3,930.00	1,628.16	58.57%
01-170-0-58050	Capital Fund Expenditures	320,736.00	308,821.35	0.00	0.00	0.00%
01-170-0-58500	Contributions to Reserves/Reserve	27,500.00	23,018.95	17,500.00	0.00	100.00%
Total Economic Development Expenditures		\$ 502,905.00	\$ 498,912.23	\$ 224,768.00	\$ 37,724.71	83.22%
Economic Development Excess of Revenues Over Expe						
\$ (121,169.00)		\$ (116,077.72)	\$ (174,268.00)	\$ (29,230.50)	83.23%	

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Sundry (190)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-190-0-48003 Contribution from Seniors Initiatives	\$ 20,000.00	\$ 12,917.50	\$ 20,000.00	\$ 0.00	100.00%
01-190-0-48190 Contribution from Medical Services	20,000.00	0.00	0.00	0.00	0.00%
Total Sundry Revenues	\$ 40,000.00	\$ 12,917.50	\$ 20,000.00	\$ 0.00	100.00%
Expenditures					
01-190-0-50205 Other Materials (Includes Shop Sup	\$ 100.00	\$ 0.00	\$ 100.00	\$ 0.00	100.00%
01-190-0-50295 Consulting Services	1,400.00	3,314.49	1,400.00	(1,800.00)	228.57%
01-190-0-50330 Insurance	246.00	170.00	250.00	0.00	100.00%
01-190-0-50370 Grants/Donations	43,930.00	44,464.64	46,430.00	42,264.11	8.97%
01-190-0-50374 Seniors Stay at Home Initiatives	20,000.00	12,917.50	20,000.00	4,663.50	76.68%
01-190-0-50375 Doctor Recruitment	35,000.00	15,000.00	15,000.00	0.00	100.00%
01-190-0-55550 Safety Devices (Signs)	200.00	0.00	200.00	0.00	100.00%
Total Sundry Expenditures	\$ 100,876.00	\$ 75,866.63	\$ 83,380.00	\$ 45,127.61	45.88%
Sundry Excess of Revenues Over Expenditures	\$ (60,876.00)	\$ (62,949.13)	\$ (63,380.00)	\$ (45,127.61)	28.80%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Fire (200)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-200-0-31025	Prov Grant - Fire Services	\$ 43,120.00	\$ 25,053.08	\$ 0.00	\$ 102,734.35	0.00%
01-200-0-40002	Reimbursed Expenses	3,000.00	0.00	3,000.00	0.00	100.00%
01-200-0-40200	Sale of Land/Equipment	1,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-41050	Tax Certificates and Compliance Le	250.00	300.00	250.00	100.00	60.00%
01-200-0-41150	Fire - MNR Agreement	1,085.00	1,188.72	1,200.00	12,138.86	(911.57%)
01-200-0-41900	Donations Received	100.00	470.00	100.00	3,300.00	(3200.00%)
01-200-0-44400	Revenue from other Depts (chargeb	2,000.00	0.00	2,000.00	0.00	100.00%
01-200-0-45000	Contributions from Reserves/Reser	0.00	35,389.90	0.00	0.00	0.00%
01-200-0-47001	Contribution from Infrastructure TC	0.00	15,264.00	0.00	0.00	0.00%
01-200-0-47200	Contribution from Fire TCA Reserve	48,042.00	704,043.38	87,050.00	17,458.95	79.94%
Total Fire Revenues		\$ 98,597.00	\$ 781,709.08	\$ 94,600.00	\$ 135,732.16	(43.48%)
Expenditures						
01-200-0-50100	Salaries	\$ 152,651.00	\$ 156,394.01	\$ 178,060.00	\$ 63,538.64	64.32%
01-200-0-50101	Salaries - Fire Suppression (Payroll)	161,360.00	146,329.00	165,000.00	51,153.55	69.00%
01-200-0-50102	Salaries - Fire Suppression (Wild Fi	1.00	18,696.96	1.00	0.00	100.00%
01-200-0-50105	Income Protection Year End Payout	1,675.00	1,186.08	1,930.00	0.00	100.00%
01-200-0-50108	Mechanic/Shop Rate Charged Back	875.00	810.00	875.00	645.00	26.29%
01-200-0-50110	Benefits - Health/Dental/Life	10,265.00	8,879.20	15,265.00	4,780.44	68.68%
01-200-0-50115	Boot Allowance	2,000.00	675.40	2,000.00	358.87	82.06%
01-200-0-50120	Mileage	300.00	1,661.78	300.00	1,201.54	(300.51%)
01-200-0-50130	Benefits - E.H.T. (Ministry of Financ	3,010.00	5,444.93	3,635.00	2,131.42	41.36%
01-200-0-50140	Benefits - W.S.I.B.	24,000.00	24,939.37	25,000.00	5,126.27	79.49%
01-200-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	9,285.00	9,869.58	12,260.00	5,386.82	56.06%
01-200-0-50160	Benefits - OMERS	19,200.00	26,016.17	24,000.00	8,166.66	65.97%
01-200-0-50175	Contracted Services	22,575.00	64,228.07	28,575.00	24,293.22	14.98%
01-200-0-50180	Conventions/Conferences	2,500.00	1,462.92	2,250.00	0.00	100.00%
01-200-0-50200	Office Supplies and Stationery	750.00	834.70	1,000.00	750.00	25.00%
01-200-0-50205	Other Materials (Includes Shop Sup	1,000.00	2,928.12	2,000.00	1,243.04	37.85%
01-200-0-50207	Protective Clothing/Uniforms	10,000.00	9,539.19	13,000.00	62,737.93	(382.60%)
01-200-0-50210	Heat	17,320.00	17,580.10	17,320.00	10,078.34	41.81%
01-200-0-50220	Utilities (Hydro)	12,180.00	12,399.19	14,000.00	3,980.34	71.57%
01-200-0-50230	Building Maintenance	20,600.00	13,840.77	24,600.00	6,929.77	71.83%
01-200-0-50260	Advertising	700.00	0.00	700.00	41.96	94.01%
01-200-0-50270	Telephone (Includes Fax)	2,500.00	3,469.20	2,500.00	1,193.33	52.27%
01-200-0-50290	Legal Services	1,000.00	0.00	1,000.00	0.00	100.00%
01-200-0-50295	Consulting Services	1,000.00	15,264.00	1,000.00	0.00	100.00%
01-200-0-50300	Memberships	1,400.00	809.68	1,400.00	569.86	59.30%
01-200-0-50330	Insurance	76,350.00	54,158.00	59,574.00	54,776.00	8.05%
01-200-0-50335	Insurance - Fire Volunteers - 24 Ho	6,500.00	3,942.00	4,500.00	4,110.60	8.65%
01-200-0-50340	Computers	1,720.00	1,119.36	1,720.00	106.84	93.79%
01-200-0-50350	Training/Seminars	18,000.00	17,330.16	18,000.00	11,781.94	34.54%
01-200-0-50370	Grants/Donations	2,500.00	2,045.17	2,500.00	0.00	100.00%
01-200-0-50380	Courier	100.00	84.25	100.00	0.00	100.00%
01-200-0-50385	Radio Repairs	3,000.00	1,106.19	5,000.00	2,826.89	43.46%
01-200-0-50390	Dispatch/Communications	13,500.00	12,106.92	13,500.00	5,051.62	62.58%

Township of North Frontenac
Statement of Revenue and Expenditures

*Revised Budget
For Fire (200)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-200-0-52350 Fire Prevention and Education	5,000.00	2,944.12	5,000.00	905.94	81.88%
01-200-0-52355 Fire Reimbursed for Meals	1,000.00	7,540.65	1,000.00	160.40	83.96%
01-200-0-52360 Fire Medicals for DZ Licensing & Va	1,000.00	556.65	1,000.00	742.75	25.73%
01-200-0-52502 EFR - Training	5,000.00	4,281.37	5,000.00	3,514.55	29.71%
01-200-0-52503 EFR - Equipment	4,000.00	2,529.63	4,000.00	226.99	94.33%
01-200-0-52504 EFR - Oxygen	5,000.00	4,934.26	5,000.00	4,027.44	19.45%
01-200-0-52505 EFR - Defib Maintenance	2,000.00	1,497.67	2,000.00	0.00	100.00%
01-200-0-53252 Fire - Joint Services @ 50%	365,968.00	364,248.50	402,968.00	0.00	100.00%
01-200-0-53745 Repairs - ATV521 - 4 Wheeler - 200	200.00	0.00	200.00	0.00	100.00%
01-200-0-53746 Repairs - Trailer 4 Wheeler - 2006 -	100.00	0.00	100.00	0.00	100.00%
01-200-0-53747 Repairs - ATV511 - 2009 4-wheeler	300.00	307.62	300.00	0.00	100.00%
01-200-0-53756 Repairs - Gull Lake Boat Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53757 Repairs - Ompah Boat (Purchased	100.00	684.58	100.00	0.00	100.00%
01-200-0-53758 Repairs - Pumper - 2007 Internation	3,450.00	4,871.63	5,950.00	35.00	99.41%
01-200-0-53761 Repairs - Pumper 2009 - #71	6,500.00	12,809.92	2,000.00	175.00	91.25%
01-200-0-53763 Repairs - 2009 4x4 Supercab Ford	500.00	0.00	500.00	0.00	100.00%
01-200-0-53764 Repairs - ATV531 - 2011 Outlander	200.00	145.46	200.00	70.00	65.00%
01-200-0-53765 #T96 - 2009 Stirling 5x10 Trailer - R	100.00	0.00	100.00	0.00	100.00%
01-200-0-53766 Repairs - P511 - 2011 Mini Pumper	2,000.00	1,801.89	2,000.00	7,079.93	(254.00%)
01-200-0-53767 Repairs - 2013 Tanker	1,400.00	525.00	1,400.00	0.00	100.00%
01-200-0-53768 Repairs - Unit #T76 - Curtis Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53771 Unit #SWL511 - Repairs - NEW 5 T	500.00	3,263.81	4,500.00	1,417.41	68.50%
01-200-0-53772 Repairs - SWL521 - 2019 Squad	500.00	2,419.64	2,000.00	220.06	89.00%
01-200-0-53773 Repairs - SWL531 - 2020 Squad	500.00	1,576.97	2,000.00	1,921.94	3.90%
01-200-0-53774 Repairs - UV521 - 2020 1/2 Ton	500.00	157.73	500.00	805.68	(61.14%)
01-200-0-53775 Repairs - UV511 - 2020 SUV	300.00	272.35	300.00	0.00	100.00%
01-200-0-53776 Repairs - UTL531 - 2019 Marine B	100.00	414.88	100.00	0.00	100.00%
01-200-0-53777 Repairs - 2022 Fire Tanker	1,000.00	1,053.66	1,000.00	0.00	100.00%
01-200-0-53779 FC - 2022 Dodge Ram	500.00	1,287.88	500.00	224.94	55.01%
01-200-0-53813 Repairs -PT531- 2025 Freightliner T			0.00	280.00	0.00%
01-200-0-54000 Equipment Replacement/Repairs	9,600.00	13,230.28	15,000.00	5,647.13	62.35%
01-200-0-54001 New Equipment for Health & Safety	13,000.00	12,205.54	8,500.00	4,858.53	42.84%
01-200-0-54002 Wildfire Suppression	0.00	0.00	10,000.00	10,609.98	(6.10%)
01-200-0-54005 Dry Hydrant Program	3,000.00	2,773.99	5,000.00	0.00	100.00%
01-200-0-54100 Equipment Rentals	100.00	0.00	100.00	0.00	100.00%
01-200-0-54200 Fuel and Lube (Oil)	20,000.00	16,860.42	15,000.00	6,207.01	58.62%
01-200-0-55550 Safety Devices (Signs)	700.00	97.50	500.00	0.00	100.00%
01-200-0-58050 Capital Fund Expenditures	91,162.00	732,009.97	87,050.00	26,163.97	69.94%
01-200-0-58500 Contributions to Reserves/Reserve	1,000.00	3,189.50	1,000.00	1,000.00	0.00%
01-200-0-58600 Contributions to TCA Reserve Fund	160,475.00	160,375.00	160,475.00	160,375.00	0.06%
Total Fire Expenditures	\$ 1,306,772.00	\$ 1,996,018.54	\$ 1,395,108.00	\$ 569,630.54	59.17%
Fire Excess of Revenues Over Expenditures	\$ (1,208,175.00)	\$ (1,214,309.46)	\$ (1,300,508.00)	(433,898.38)	66.64%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Police (220)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-220-0-45001 Contribution from Operating Conting	\$ 0.00	\$ 13,767.00	\$ 32,171.00	\$ 32,171.00	0.00%
Total Police Revenues	\$ 0.00	\$ 13,767.00	\$ 32,171.00	\$ 32,171.00	0.00%
Expenditures					
01-220-0-50104 Committee Expense	\$ 4,000.00	\$ 17,398.54	\$ 16,700.00	\$ 0.00	100.00%
01-220-0-50175 Contracted Services	852,543.00	850,279.48	946,674.00	318,106.88	66.40%
01-220-0-58500 Contributions to Reserves/Reserve	32,171.00	32,171.00	0.00	0.00	0.00%
Total Police Expenditures	\$ 888,714.00	\$ 899,849.02	\$ 963,374.00	\$ 318,106.88	66.98%
Police Excess of Revenues Over Expenditures	\$ (888,714.00)	\$ (886,082.02)	\$ (931,203.00)	\$ (285,935.88)	69.29%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Conservation Authorities (240)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-240-0-56003 Requisition - Conservation Authority \$	37,103.00 \$	38,082.76 \$	39,110.00 \$	40,562.54	(3.71%)
Total Conservation Authorities Expenditures	\$ 37,103.00	\$ 38,082.76	\$ 39,110.00	\$ 40,562.54	(3.71%)
Conservation Authorities Excess of Revenues Over Exp \$	(37,103.00) \$	(38,082.76) \$	(39,110.00) \$	(40,562.54)	(3.71%)

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Building Department (250)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-250-0-40002	Reimbursed Expenses	\$ 0.00	\$ 6,551.20	\$ 0.00	\$ 169.59	0.00%
01-250-0-40100	Joint Services (Revenue From Othe	1,000.00	0.00	1,000.00	0.00	100.00%
01-250-0-41060	Building Permit Fees	255,388.00	188,320.34	256,208.00	110,444.00	56.89%
01-250-0-41061	Building Fees - Other	0.00	710.00	500.00	610.00	(22.00%)
01-250-0-44401	Mileage-1/2 Ton-Charged Back to O	100.00	0.00	100.00	0.00	100.00%
01-250-0-45000	Contributions from Reserves/Reser	5,000.00	0.00	0.00	0.00	0.00%
01-250-0-46250	Contribution from Building Surplus	50,000.00	19,915.69	50,000.00	0.00	100.00%
Total Building Department Revenues		\$ 311,488.00	\$ 215,497.23	\$ 307,808.00	\$ 111,223.59	63.87%

Expenditures

01-250-0-50100	Salaries	\$ 185,455.00	\$ 127,295.88	\$ 189,000.00	\$ 83,573.05	55.78%
01-250-0-50105	Income Protection Year End Payout	2,955.00	3,974.93	3,120.00	0.00	100.00%
01-250-0-50108	Mechanic/Shop Rate Charged Back	200.00	0.00	200.00	0.00	100.00%
01-250-0-50110	Benefits - Health/Dental/Life	19,200.00	8,043.64	14,820.00	8,635.26	41.73%
01-250-0-50115	Boot Allowance	500.00	125.99	500.00	0.00	100.00%
01-250-0-50120	Mileage	500.00	9,850.00	11,500.00	3,821.05	66.77%
01-250-0-50130	Benefits - E.H.T. (Ministry of Financ	3,675.00	2,826.69	3,745.00	1,742.07	53.48%
01-250-0-50140	Benefits - W.S.I.B.	5,520.00	4,170.88	5,360.00	2,995.48	44.11%
01-250-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	12,645.00	7,936.19	13,245.00	7,085.06	46.51%
01-250-0-50160	Benefits - OMERS	18,170.00	11,638.66	18,150.00	7,812.51	56.96%
01-250-0-50175	Contracted Services	1,000.00	0.00	1,000.00	0.00	100.00%
01-250-0-50180	Conventions/Conferences	2,500.00	3,083.71	2,500.00	1,345.27	46.19%
01-250-0-50200	Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-250-0-50205	Other Materials	1,000.00	0.00	250.00	49.70	80.12%
01-250-0-50207	Protective Clothing	500.00	0.00	500.00	0.00	100.00%
01-250-0-50250	Postage	200.00	200.00	200.00	200.00	0.00%
01-250-0-50260	Advertising	500.00	0.00	500.00	0.00	100.00%
01-250-0-50270	Telephone (Includes Fax)	1,018.00	816.63	618.00	93.54	84.86%
01-250-0-50290	Legal Services	8,000.00	122.10	3,000.00	0.00	100.00%
01-250-0-50300	Memberships	950.00	639.42	950.00	1,027.12	(8.12%)
01-250-0-50310	Publications/Subscriptions	200.00	0.00	200.00	0.00	100.00%
01-250-0-50330	Insurance	2,700.00	4,838.21	4,850.00	4,933.16	(1.71%)
01-250-0-50340	Computers	7,200.00	6,529.59	7,200.00	7,273.20	(1.02%)
01-250-0-50350	Training/Seminars	5,000.00	1,185.53	5,000.00	884.76	82.30%
01-250-0-50385	Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-250-0-53402	Repairs - BD23-1 2023 Ford F150	3,000.00	2,036.76	1,500.00	2,200.84	(46.72%)
01-250-0-54001	New Equipment for Health & Safety	200.00	142.50	200.00	0.00	100.00%
01-250-0-54200	Fuel and Lube (Oil)	12,600.00	4,039.92	3,600.00	2,173.10	39.64%
01-250-0-58600	Contributions to TCA Reserve Fund	15,500.00	15,500.00	15,500.00	15,500.00	0.00%
Total Building Department Expenditures		\$ 311,488.00	\$ 215,497.23	\$ 307,808.00	\$ 151,845.17	50.67%

Building Department Excess of Revenues Over Expendi	\$ 0.00	\$ 0.00	\$ 0.00	(40,621.58)	0.00%
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Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For By-law Enforcement (255)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-255-0-31095	Provincial Grant - Livestock Loss	\$ 0.00	\$ 4,358.44	\$ 0.00	\$ 2,606.20	0.00%
01-255-0-41480	Trailer Fees	30,000.00	27,375.00	30,000.00	27,375.00	8.75%
01-255-0-41485	Refreshment Vehicle	150.00	300.00	300.00	230.00	23.33%
01-255-0-45001	Contribution from Operating Conting	0.00	1,335.48	0.00	0.00	0.00%
Total By-law Enforcement Revenues		\$ 30,150.00	\$ 33,368.92	\$ 30,300.00	\$ 30,211.20	0.29%
Expenditures						
01-255-0-50100	Salaries	\$ 36,155.00	\$ 37,172.69	\$ 37,050.00	\$ (920.66)	102.48%
01-255-0-50105	Income Protection Year End Payout	635.00	0.00	600.00	0.00	100.00%
01-255-0-50106	Livestock Valuers	235.00	0.00	235.00	0.00	100.00%
01-255-0-50107	Livestock Loss	0.00	4,208.44	0.00	2,606.20	0.00%
01-255-0-50108	Mechanic/Shop Rate Charged Back	350.00	350.00	350.00	0.00	100.00%
01-255-0-50110	Benefits - Canada Life	2,795.00	2,633.18	3,850.00	0.00	100.00%
01-255-0-50120	Mileage	3,380.00	3,618.17	3,380.00	0.00	100.00%
01-255-0-50130	Benefits - E.H.T. (Ministry of Financ	720.00	706.91	750.00	0.00	100.00%
01-255-0-50140	Benefits - W.S.I.B.	1,080.00	1,011.43	1,050.00	0.00	100.00%
01-255-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	2,355.00	2,839.86	2,445.00	0.00	100.00%
01-255-0-50160	Benefits - OMERS	3,620.00	3,262.68	3,685.00	0.00	100.00%
01-255-0-50175	Contracted Services	7,100.00	3,040.33	7,100.00	0.00	100.00%
01-255-0-50200	Office Supplies and Stationery	400.00	0.00	400.00	0.00	100.00%
01-255-0-50290	Legal Services	11,500.00	13,848.04	13,500.00	10,132.31	24.95%
01-255-0-50298	By-law Enforcement Expenses	0.00	43.69	0.00	0.00	0.00%
01-255-0-50340	Computers	4,600.00	4,167.93	4,600.00	3,561.60	22.57%
01-255-0-50396	Line Fences Act	200.00	0.00	0.00	0.00	0.00%
Total By-law Enforcement Expenditures		\$ 75,125.00	\$ 76,903.35	\$ 78,995.00	\$ 15,379.45	80.53%
By-law Enforcement Excess of Revenues Over Expendit						
		\$ (44,975.00)	\$ (43,534.43)	\$ (48,695.00)	14,831.75	130.46%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Protection & Emergency Services (260)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-260-0-40145	WSIB - Incentive Program Refunds \$	0.00	\$ 116,993.05	\$ 0.00	\$ 0.00	0.00%
01-260-0-41230	9-1-1 Signs	4,000.00	2,250.00	4,000.00	800.00	80.00%
01-260-0-44110	Helipad Mtce Agreement	10,000.00	10,000.00	10,000.00	0.00	100.00%
01-260-0-47260	Contribution from Protection TCA R	0.00	0.00	45,000.00	40,704.00	9.55%
01-260-0-48260	Contribution from Emergency Servi	0.00	29,671.45	0.00	0.00	0.00%
Total Protection & Emergency Services Revenues		\$ 14,000.00	\$ 158,914.50	\$ 59,000.00	\$ 41,504.00	29.65%
Expenditures						
01-260-0-50108	Mechanic/Shop Rate Charged Back \$	300.00	\$ 200.00	\$ 300.00	\$ 0.00	100.00%
01-260-0-50120	Mileage	500.00	0.00	500.00	0.00	100.00%
01-260-0-50175	Contracted Services	8,015.00	7,815.15	8,015.00	4,698.76	41.38%
01-260-0-50180	Conventions/Conferences	2,250.00	0.00	2,250.00	860.64	61.75%
01-260-0-50220	Utilities (Hydro)	976.00	1,618.76	1,726.00	709.50	58.89%
01-260-0-50230	Building Maintenance	0.00	0.00	0.00	1,542.32	0.00%
01-260-0-50260	Advertising	300.00	0.00	300.00	0.00	100.00%
01-260-0-50270	Telephone (Includes Fax)	1,000.00	647.00	750.00	231.28	69.16%
01-260-0-50330	Insurance	3,105.00	3,255.00	3,745.00	6,878.00	(83.66%)
01-260-0-50340	Computers	7,500.00	5,373.21	7,500.00	5,524.32	26.34%
01-260-0-50350	Training/Seminars	2,000.00	1,587.46	0.00	0.00	0.00%
01-260-0-50390	Dispatch/Communications	14,820.00	24,626.94	14,820.00	9,783.72	33.98%
01-260-0-54000	Equipment Replacement/Repairs	2,500.00	2,723.65	1,000.00	0.00	100.00%
01-260-0-54101	Emergency Plan	3,750.00	376.28	3,750.00	328.65	91.24%
01-260-0-54105	9-1-1 Signs Purchased	5,000.00	1,841.95	5,000.00	1,247.06	75.06%
01-260-0-54108	9-1-1 Legal	1,500.00	1,281.89	1,500.00	1,281.89	14.54%
01-260-0-54110	Helipad	16,545.00	10,977.17	17,400.00	7,909.49	54.54%
01-260-0-54200	Fuel and Lube (Oil)	1,000.00	180.42	500.00	94.78	81.04%
01-260-0-55900	Occupational Health & Safety Progr	26,300.00	17,865.81	26,300.00	6,019.25	77.11%
01-260-0-55910	Accessibility Act and Regulations	3,500.00	612.50	3,500.00	649.00	81.46%
01-260-0-58050	Capital Fund Expenditures	0.00	0.00	45,000.00	40,704.00	9.55%
01-260-0-58500	Contributions to Reserves/Reserve	0.00	116,993.05	0.00	0.00	0.00%
01-260-0-58600	Contributions to TCA Reserve Fund	2,030.00	2,030.00	2,030.00	2,030.00	0.00%
Total Protection & Emergency Services Expenditures		\$ 102,891.00	\$ 200,006.24	\$ 145,886.00	\$ 90,492.66	37.97%
Protection & Emergency Services Excess of Revenues						
	\$	(88,891.00)	\$ (41,091.74)	\$ (86,886.00)	\$ (48,988.66)	43.62%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Animal Control (270)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-270-0-41220 Dog Tags and Dog Fines	\$ 4,000.00	\$ 2,999.50	\$ 4,000.00	\$ 2,220.00	44.50%
Total Animal Control Revenues	\$ 4,000.00	\$ 2,999.50	\$ 4,000.00	\$ 2,220.00	44.50%
Expenditures					
01-270-0-50120 Mileage	\$ 3,000.00	\$ 2,160.94	\$ 3,000.00	\$ 0.00	100.00%
01-270-0-50175 Contracted Services	16,000.00	14,066.63	16,000.00	2,555.00	84.03%
01-270-0-50205 Other Materials (Includes Shop Sup	300.00	238.39	300.00	238.48	20.51%
01-270-0-50260 Advertising	100.00	0.00	100.00	0.00	100.00%
Total Animal Control Expenditures	\$ 19,400.00	\$ 16,465.96	\$ 19,400.00	\$ 2,793.48	85.60%
Animal Control Excess of Revenues Over Expenditures	\$ (15,400.00)	\$ (13,466.46)	\$ (15,400.00)	\$ (573.48)	96.28%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Streetlights (280)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-280-0-40100 Joint Services (Revenue From Othe	\$ 500.00	\$ 743.52	\$ 500.00	\$ 0.00	100.00%
Total Streetlights Revenues	\$ 500.00	\$ 743.52	\$ 500.00	\$ 0.00	100.00%
Expenditures					
01-280-0-50175 Contracted Services	\$ 6,000.00	\$ 6,131.04	\$ 6,000.00	\$ 0.00	100.00%
01-280-0-50205 Other Materials (Includes Shop Sup	500.00	144.00	500.00	0.00	100.00%
01-280-0-50220 Utilities (Hydro)	5,474.00	5,602.97	6,295.00	2,208.15	64.92%
01-280-0-52700 Access Points - Lights	600.00	626.55	600.00	239.21	60.13%
01-280-0-58600 Contributions to TCA Reserve Fund	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
Total Streetlights Expenditures	\$ 17,074.00	\$ 17,004.56	\$ 17,895.00	\$ 6,947.36	61.18%
Streetlights Excess of Revenues Over Expenditures	\$ (16,574.00)	\$ (16,261.04)	\$ (17,395.00)	\$ (6,947.36)	60.06%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-300-0-30900	Provincial Grant - OCIF - Formula B \$	989,619.00	\$ 989,619.00	\$ 890,657.00	\$ 445,328.00	50.00%
01-300-0-31031	Provincial Grant - Roads and Bridge	817,063.00	38,000.00	0.00	0.00	0.00%
01-300-0-31035	Prov of Ont - Aggregate Resources	30,000.00	36,058.73	30,000.00	20,071.86	33.09%
01-300-0-40000	User Fees	300.00	0.00	300.00	2,732.49	(810.83%)
01-300-0-40150	Insurance Company - Reimbursed	0.00	0.00	0.00	7,603.72	0.00%
01-300-0-40200	Sale of Land/Equipment	86,000.00	0.00	18,000.00	0.00	100.00%
01-300-0-40300	Entrance Permits	1,000.00	1,080.00	1,000.00	210.00	79.00%
01-300-0-44400	Mechanic/Shop Rate & PW Charge	74,900.00	71,575.00	66,900.00	11,815.00	82.34%
01-300-0-44401	Mileage-1/2 Ton-Charged Back to O	750.00	0.00	750.00	0.00	100.00%
01-300-0-45000	Contributions from Reserves/Reser	51,000.00	0.00	51,000.00	0.00	100.00%
01-300-0-45001	Contribution from Operating Conting	0.00	7,888.68	0.00	10,000.00	0.00%
01-300-0-46002	Contribution from OCIF Reserve Fu	989,619.00	877,264.09	890,657.00	0.00	100.00%
01-300-0-47001	Contribution from Infrastructure TC	0.00	503,368.05	0.00	0.00	0.00%
01-300-0-47300	Contribution from Roads TCA Reser	1,679,175.00	1,260,910.75	2,972,033.00	473,745.08	84.06%
01-300-0-48300	Contribution from Winter Maintenan	0.00	203,387.43	0.00	0.00	0.00%
Total Roads Revenues		\$ 4,719,426.00	\$ 3,989,151.73	\$ 4,921,297.00	\$ 971,506.15	80.26%

Expenditures

01-300-0-50100	Salaries	\$ 571,500.00	\$ 510,626.75	\$ 975,750.00	\$ 417,235.51	57.24%
01-300-0-50105	Income Protection Year End Payout	8,500.00	7,668.58	13,880.00	0.00	100.00%
01-300-0-50109	Casual Labour	50,000.00	75,707.27	50,000.00	44,417.03	11.17%
01-300-0-50110	Benefits - Health/Dental/Life	50,522.00	41,093.71	94,750.00	50,318.96	46.89%
01-300-0-50115	Boot Allowance	3,000.00	1,426.92	3,000.00	809.20	73.03%
01-300-0-50120	Mileage	200.00	394.56	200.00	329.23	(64.62%)
01-300-0-50130	Benefits - E.H.T. (Ministry of Financ	11,950.00	11,652.49	20,275.00	9,140.73	54.92%
01-300-0-50140	Benefits - W.S.I.B.	17,500.00	17,144.06	28,975.00	11,468.68	60.42%
01-300-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	43,000.00	39,086.94	76,170.00	35,373.23	53.56%
01-300-0-50160	Benefits - OMERS	54,400.00	51,139.15	93,275.00	34,614.60	62.89%
01-300-0-50175	Contracted Services	25,850.00	4,899.23	26,850.00	2,310.43	91.40%
01-300-0-50180	Conventions/Conferences	5,000.00	5,056.94	5,000.00	6,092.94	(21.86%)
01-300-0-50200	Office Supplies and Stationery	500.00	542.29	500.00	522.49	(4.50%)
01-300-0-50205	Other Materials (Includes Shop Sup	8,500.00	10,371.41	8,500.00	5,122.92	39.73%
01-300-0-50207	Protective Clothing	5,000.00	5,772.79	10,000.00	2,546.53	74.53%
01-300-0-50209	Stock items (Hydraulic Supplies, Nu	30,000.00	26,165.97	30,000.00	13,919.57	53.60%
01-300-0-50210	Heat	29,400.00	42,425.54	30,000.00	26,361.26	12.13%
01-300-0-50220	Utilities (Hydro)	13,681.00	16,350.31	17,450.00	7,126.64	59.16%
01-300-0-50230	Building Maintenance	26,500.00	28,555.88	18,850.00	2,785.90	85.22%
01-300-0-50260	Advertising	500.00	1,528.13	500.00	939.11	(87.82%)
01-300-0-50270	Telephone (Includes Fax)	3,338.00	2,722.33	2,500.00	1,740.85	30.37%
01-300-0-50290	Legal Services	14,000.00	42.36	14,000.00	396.86	97.17%
01-300-0-50295	Consulting Services	42,000.00	16,841.28	55,000.00	13,941.12	74.65%
01-300-0-50300	Memberships	2,300.00	2,143.88	2,800.00	2,001.16	28.53%
01-300-0-50310	Publications/Subscriptions	300.00	320.54	325.00	335.81	(3.33%)
01-300-0-50330	Insurance	114,400.00	111,585.16	124,120.00	117,646.00	5.22%
01-300-0-50340	Computers	31,900.00	37,229.77	36,420.00	25,156.61	30.93%
01-300-0-50350	Training/Seminars	17,000.00	17,901.47	20,000.00	7,738.45	61.31%

Township of North Frontenac
Statement of Revenue and Expenditures

*Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-50380 Courier	150.00	0.00	150.00	0.00	100.00%
01-300-0-50385 Radio Repairs	1,000.00	0.00	1,000.00	0.00	100.00%
01-300-0-50390 Dispatch/Communications	8,665.00	6,432.24	8,665.00	3,529.44	59.27%
01-300-0-52360 Medicals/Drivers Abstract/CPIC	700.00	450.11	700.00	113.75	83.75%
01-300-0-53003 Repairs - Compressors - C020	200.00	0.00	200.00	0.00	100.00%
01-300-0-53005 Repairs - Generators (2 - 10,000 W	300.00	0.00	300.00	0.00	100.00%
01-300-0-53012 CS16-1 Power Sweeper - Repairs	3,000.00	2,253.48	3,000.00	2,592.27	13.59%
01-300-0-53107 B16-1 - Repairs - 2016 Backhoe/Lo	1,500.00	3,430.60	3,000.00	453.46	84.88%
01-300-0-53205 Repairs - Grader - Cat. Articulated -	3,000.00	6,224.66	3,000.00	457.69	84.74%
01-300-0-53209 Repairs - 2017 Freightliner Tandem	8,000.00	26,600.66	8,000.00	5,936.67	25.79%
01-300-0-53210 P17-1 Super Duty - Repairs	2,000.00	77.05	500.00	0.00	100.00%
01-300-0-53306 Repairs - Float Trailer - 12T - F843	0.00	20.31	0.00	0.00	0.00%
01-300-0-53310 Repairs - Excavator - 315CL 2005	2,000.00	4,107.91	2,000.00	840.17	57.99%
01-300-0-53316 G14-1 - 2014 - Grader Cat 140M 2 -	16,500.00	15,887.01	5,000.00	160.49	96.79%
01-300-0-53319 P16-1 - Repairs - 2016 Ford Super	0.00	35.06	0.00	0.00	0.00%
01-300-0-53320 Repairs - 2016 Steam Jenny SJ16-	50.00	461.87	50.00	0.00	100.00%
01-300-0-53321 Repairs - 2014 Steam Jenny SJ14-	150.00	0.00	150.00	0.00	100.00%
01-300-0-53322 EH05-1 - Repairs - Excavator Ham	0.00	333.11	0.00	404.69	0.00%
01-300-0-53604 Repairs - Float Trailer - Homemade	1,000.00	209.27	1,000.00	0.00	100.00%
01-300-0-53605 D996-1 - 1999 Dozer - Repairs	7,000.00	7,198.88	1,000.00	554.24	44.58%
01-300-0-53608 F096-2Float Trailer - 30T - Repairs	4,000.00	0.00	0.00	0.00	0.00%
01-300-0-53613 Repairs - L12-1 - 2012 Nortrax Load	39,000.00	13,708.61	3,000.00	(334.70)	111.16%
01-300-0-53614 T15-1 2015 Freightliner Tandem	3,500.00	7,728.75	5,000.00	(220.24)	104.40%
01-300-0-53615 T16-1 Freightliner Tandem 114SD	6,000.00	22,613.29	5,000.00	4,652.29	6.95%
01-300-0-53616 T18-1 Freightliner Tandem - Repair	5,500.00	6,449.28	3,000.00	2,263.91	24.54%
01-300-0-53617 P18-1 - Repairs - One Ton	1,000.00	2,187.87	2,000.00	0.00	100.00%
01-300-0-53618 G18-1 - Repairs - Grader	2,000.00	6,418.24	5,000.00	90.89	98.18%
01-300-0-53619 BC08-1 - Repairs - Brush Cutter for	2,500.00	2,814.02	2,500.00	0.00	100.00%
01-300-0-53620 Repairs - 2019 - 3/4 ton PWF	0.00	1,656.86	0.00	349.83	0.00%
01-300-0-53621 SUV19-1 Ford Escape	2,100.00	38.35	1,500.00	480.62	67.96%
01-300-0-53622 Repairs - 2020 - T20-1 Freightliner	8,000.00	15,511.61	3,000.00	3,545.10	(18.17%)
01-300-0-53623 Repairs - 2021 - T21-1 Freightliner	3,000.00	722.87	6,000.00	8,591.37	(43.19%)
01-300-0-53624 CS21-1 - Repairs - Power Sweeper	500.00	0.00	3,000.00	2,083.54	30.55%
01-300-0-53625 B21-1 - Repairs - Backhoe	1,000.00	4,602.84	5,000.00	354.11	92.92%
01-300-0-53626 TR22-1 - Repairs - Tractor and Atta	3,000.00	5,233.20	5,700.00	3,244.80	43.07%
01-300-0-53627 Repairs - T22-1 2022 Freightliner	2,000.00	3,346.22	2,000.00	7,165.62	(258.28%)
01-300-0-53628 Repairs - P23-1 Foreman Chev Pick	3,000.00	7,788.09	3,000.00	1,617.47	46.08%
01-300-0-53629 Repairs - T23-1 2023 Mack Tandem	2,000.00	1,659.38	2,000.00	21,171.69	(958.58%)
01-300-0-53630 B23-1 CAT Backhoe Loader Asset	1,000.00	1,251.90	6,000.00	470.47	92.16%
01-300-0-53631 T23-2 - Repairs International Tande	2,000.00	5,474.95	2,000.00	7,554.55	(277.73%)
01-300-0-53632 Repairs - P24-1 2024 Dodge Ram	0.00	1,370.61	1,000.00	160.05	84.00%
01-300-0-53633 Repairs - SV24-1 - 2024 Dodge Ra	1,000.00	1,663.60	1,000.00	7.56	99.24%
01-300-0-53634 Repairs - T24-1 2024 Freightliner T	0.00	559.30	1,000.00	0.00	100.00%
01-300-0-53635 Repairs - 2024 CAT Excavator SD1	0.00	2,342.56	5,000.00	0.00	100.00%
01-300-0-53636 Repairs - P26-1 Dodge 3500			0.00	2,014.49	0.00%
01-300-0-53742 WT88-1 Repairs - 1988 Ford Water	1,000.00	913.12	1,000.00	0.00	100.00%
01-300-0-53808 P21-1 Repairs shared Roads/CLSP	300.00	521.02	1,750.00	1,196.29	31.64%
01-300-0-53811 Repairs - R19 Drum Roller	0.00	228.81	1,000.00	0.00	100.00%
01-300-0-53812 Excavator - E24-1 - 320 Cat - Repai	0.00	5,818.63	5,000.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures

*Revised Budget
For Roads (300)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-54000	Equipment Replacement/Repairs	7,500.00	7,074.89	7,500.00	1,973.65	73.68%
01-300-0-54001	New Equipment for Health & Safety	4,000.00	3,062.84	4,000.00	998.91	75.03%
01-300-0-54200	Fuel and Lube (Oil)	220,000.00	201,782.05	197,000.00	118,469.51	39.86%
01-300-0-54300	Vehicle/Equipment Licenses	27,000.00	22,752.75	27,000.00	23,578.75	12.67%
01-300-0-55501	Bridges and Culverts	30,000.00	28,507.55	30,000.00	301.27	99.00%
01-300-0-55502	Roadside Maintenance (Includes Br	65,000.00	62,640.92	65,000.00	12,998.39	80.00%
01-300-0-55503	Hardtop Maintenance	100,000.00	120,805.49	125,000.00	18,353.20	85.32%
01-300-0-55504	Loosetop Maintenance	100,000.00	118,795.03	112,000.00	18,083.67	83.85%
01-300-0-55505	Winter Control - Maintenance	500,000.00	697,998.65	500,000.00	375,332.71	24.93%
01-300-0-55506	Winter Control - Salaries	435,500.00	471,853.12	0.00	0.00	0.00%
01-300-0-55507	Winter Control - Benefits	36,585.00	34,177.76	0.00	0.00	0.00%
01-300-0-55508	Winter Control - EHT	8,650.00	9,242.21	0.00	0.00	0.00%
01-300-0-55509	Winter Control - W.S.I.B.	12,660.00	13,735.47	0.00	0.00	0.00%
01-300-0-55510	Winter Control-Rec Gen (CPP & EI)	30,500.00	31,377.23	0.00	0.00	0.00%
01-300-0-55512	Winter Control - OMERS	39,500.00	40,760.90	0.00	0.00	0.00%
01-300-0-55550	Safety Devices (Signs)	17,500.00	11,836.64	13,500.00	1,614.33	88.04%
01-300-0-58050	Capital Fund Expenditures	3,485,856.00	2,633,707.37	3,862,690.00	535,732.18	86.13%
01-300-0-58600	Contributions to TCA Reserve Fund	1,360,115.00	1,275,115.00	1,516,185.00	1,499,185.00	1.12%
01-300-0-58601	Contributions to Reserve Fund - OM	250,000.00	250,000.00	250,000.00	250,000.00	0.00%
01-300-0-58602	Contributions to Reserve Fund - OC	989,619.00	989,619.00	890,657.00	890,657.00	0.00%
Total Roads Expenditures		\$ 9,049,341.00	\$ 8,307,586.78	\$ 9,478,787.00	\$ 4,669,172.97	50.74%
Roads Excess of Revenues Over Expenditures		\$ (4,329,915.00)	\$ (4,318,435.05)	\$ (4,557,490.00)	\$ (3,697,666.82)	18.87%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-400-0-40000	User Fees	\$ 50,000.00	\$ 50,454.50	\$ 50,000.00	\$ 16,016.00	67.97%
01-400-0-40040	Bag Tags Sold	500.00	876.00	500.00	516.00	(3.20%)
01-400-0-40100	Joint Services (Revenue From Othe	35,000.00	35,037.94	35,000.00	0.00	100.00%
01-400-0-45001	Contribution from Operating Conting	0.00	13,686.72	0.00	0.00	0.00%
01-400-0-46400	Contribution from Waste Closure R	32,060.00	5,495.04	30,515.00	0.00	100.00%
01-400-0-47400	Contribution from Waste TCA Reser	5,000.00	4,222.02	53,000.00	0.00	100.00%
Total Waste Disposal Revenues		\$ 122,560.00	\$ 109,772.22	\$ 169,015.00	\$ 16,532.00	90.22%

Expenditures

01-400-0-50100	Salaries	\$ 161,795.00	\$ 151,714.12	\$ 185,675.00	\$ 67,623.44	63.58%
01-400-0-50105	Income Protection Year End Payout	870.00	577.69	1,460.00	0.00	100.00%
01-400-0-50108	Mechanic/Shop Rate Charged Back	26,000.00	21,240.00	26,000.00	4,132.50	84.11%
01-400-0-50109	Casual Labour	80,000.00	76,546.65	80,000.00	45,450.50	43.19%
01-400-0-50110	Benefits - Health/Dental/Life	5,815.00	5,451.44	8,130.00	1,225.63	84.92%
01-400-0-50115	Boot Allowance	800.00	382.09	800.00	0.00	100.00%
01-400-0-50120	Mileage	1,500.00	1,377.60	1,500.00	641.57	57.23%
01-400-0-50130	Benefits - E.H.T. (Ministry of Financ	4,730.00	5,328.39	5,210.00	2,379.83	54.32%
01-400-0-50140	Benefits - W.S.I.B.	7,100.00	7,023.50	7,450.00	1,907.88	74.39%
01-400-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	15,025.00	14,713.28	16,775.00	6,519.65	61.13%
01-400-0-50160	Benefits - OMERS	17,030.00	19,287.93	19,160.00	5,023.43	73.78%
01-400-0-50175	Contracted Services	68,000.00	54,710.20	73,000.00	9,246.22	87.33%
01-400-0-50180	Conventions/Conferences	2,250.00	0.00	2,250.00	0.00	100.00%
01-400-0-50200	Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-400-0-50204	Covering Material	2,500.00	0.00	2,500.00	1,250.00	50.00%
01-400-0-50205	Other Materials (Includes Shop Sup	1,500.00	2,090.06	1,500.00	1,131.87	24.54%
01-400-0-50207	Protective Clothing	900.00	670.55	900.00	0.00	100.00%
01-400-0-50210	Heat	3,353.00	3,037.78	3,000.00	2,687.14	10.43%
01-400-0-50230	Building Maintenance	3,500.00	118.64	3,000.00	1,208.54	59.72%
01-400-0-50250	Postage	100.00	100.00	100.00	100.00	0.00%
01-400-0-50260	Advertising	500.00	47.96	500.00	170.33	65.93%
01-400-0-50270	Telephone (Includes Fax)	630.00	392.69	630.00	145.10	76.97%
01-400-0-50290	Legal Services	5,500.00	0.00	500.00	0.00	100.00%
01-400-0-50295	Consulting Services	102,270.00	87,217.32	135,725.00	39,869.56	70.62%
01-400-0-50296	Septic Reinspection Program	5,000.00	6,035.00	5,000.00	0.00	100.00%
01-400-0-50330	Insurance	3,220.00	3,333.00	3,850.00	4,857.00	(26.16%)
01-400-0-50350	Training/Seminars	3,500.00	4,028.47	4,000.00	201.91	94.95%
01-400-0-50381	Permit/License Fees to MOE for Co	2,000.00	67.84	2,000.00	67.84	96.61%
01-400-0-50385	Radio Repairs	1,500.00	0.00	1,500.00	0.00	100.00%
01-400-0-50390	Dispatch/Communications	2,340.00	1,969.44	2,340.00	984.72	57.92%
01-400-0-52360	Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	0.00	100.00%
01-400-0-52645	Consignment Paid to Permit Sellers	100.00	30.00	100.00	20.00	80.00%
01-400-0-53778	2023 Dodge Ram 1/2 ton shared W	500.00	166.57	500.00	0.00	100.00%
01-400-0-53805	Repairs - Compactor (Waste) LC99-	2,000.00	536.64	2,000.00	183.98	90.80%
01-400-0-53807	L04-1 Repairs 2004 Cat Crawler Lo	1,500.00	0.00	1,500.00	1,085.00	27.67%
01-400-0-54000	Equipment Replacement/Repairs	1,000.00	2,224.76	1,000.00	0.00	100.00%
01-400-0-54001	New Equipment for Health & Safety	500.00	643.11	500.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-400-0-54200 Fuel and Lube (Oil)	2,000.00	26.36	1,000.00	0.00	100.00%
01-400-0-55550 Safety Devices (Signs)	2,500.00	1,347.72	2,500.00	470.58	81.18%
01-400-0-58050 Capital Fund Expenditures	5,000.00	17,908.74	53,000.00	1,495.87	97.18%
01-400-0-58500 Contributions to Reserves/Reserve	46,300.00	46,300.00	50,000.00	50,000.00	0.00%
01-400-0-58600 Contributions to TCA Reserve Fund	10,500.00	10,500.00	10,500.00	10,500.00	0.00%
Total Waste Disposal Expenditures	\$ 601,728.00	\$ 547,645.54	\$ 717,655.00	\$ 261,080.09	63.62%
Waste Disposal Excess of Revenues Over Expenditures \$	(479,168.00)	\$ (437,873.32)	(548,640.00)	\$ (244,548.09)	55.43%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Recycling (450)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-450-0-31640	WDO Recycling Grant	\$ 168,000.00	\$ 295,600.52	\$ 0.00	\$ 0.00	0.00%
01-450-0-31645	Producer Responsibility Organizatio			180,000.00	99,582.97	44.68%
01-450-0-40000	User Fees	25,000.00	10,928.18	25,000.00	2,367.26	90.53%
01-450-0-40100	Joint Services (Revenue From Othe	8,000.00	9,051.59	5,000.00	0.00	100.00%
01-450-0-40200	Sale of Land/Equipment	500.00	0.00	0.00	0.00	0.00%
01-450-0-47450	Contribution from Recylcing TCA R	5,000.00	3,622.65	5,000.00	0.00	100.00%
Total Recycling Revenues		\$ 206,500.00	\$ 319,202.94	\$ 215,000.00	\$ 101,950.23	52.58%

Expenditures						
01-450-0-50100	Salaries	\$ 168,855.00	\$ 166,391.37	\$ 193,400.00	\$ 14,691.74	92.40%
01-450-0-50105	Income Protection Year End Payout	1,185.00	0.00	1,900.00	0.00	100.00%
01-450-0-50108	Mechanic/Shop Rate Charged Back	2,000.00	1,470.00	2,000.00	0.00	100.00%
01-450-0-50109	Casual Labour	40,000.00	44,378.61	40,000.00	(315.84)	100.79%
01-450-0-50110	Benefits - Health/Dental/Life	11,720.00	11,228.84	14,715.00	4,750.73	67.72%
01-450-0-50115	Boot Allowance	250.00	225.13	250.00	0.00	100.00%
01-450-0-50130	Benefits - E.H.T. (Ministry of Financ	4,095.00	3,760.18	4,590.00	547.77	88.07%
01-450-0-50140	Benefits - W.S.I.B.	6,140.00	6,208.06	6,560.00	1,784.03	72.80%
01-450-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	14,200.00	13,240.52	16,050.00	2,221.24	86.16%
01-450-0-50160	Benefits - OMERS	16,305.00	8,951.28	18,485.00	2,269.01	87.73%
01-450-0-50175	Contracted Services	23,600.00	15,426.09	19,400.00	1,987.07	89.76%
01-450-0-50200	Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-450-0-50205	Other Materials (Includes Shop Sup	700.00	0.00	700.00	0.00	100.00%
01-450-0-50207	Protective Clothing	500.00	79.53	300.00	0.00	100.00%
01-450-0-50230	Building Maintenance	3,000.00	1,775.25	2,500.00	2,136.96	14.52%
01-450-0-50260	Advertising	500.00	0.00	500.00	0.00	100.00%
01-450-0-50270	Telephone (Includes Fax)	300.00	134.06	300.00	28.05	90.65%
01-450-0-50290	Legal Services	0.00	0.00	2,000.00	0.00	100.00%
01-450-0-50300	Memberships	120.00	122.11	125.00	132.29	(5.83%)
01-450-0-50330	Insurance	9,165.00	8,281.00	9,525.00	8,656.00	9.12%
01-450-0-50350	Training/Seminars	3,000.00	473.18	2,000.00	0.00	100.00%
01-450-0-52360	Medicals/Drivers Abstract/PVSC	100.00	313.75	100.00	0.00	100.00%
01-450-0-53803	Repairs - Compactor - COM-1	500.00	0.00	500.00	0.00	100.00%
01-450-0-53809	REC 22-1 - Repairs - Mack Multilift	6,000.00	12,090.06	3,000.00	2,662.66	11.24%
01-450-0-54000	Equipment Replacement/Repairs	500.00	0.00	500.00	0.00	100.00%
01-450-0-54001	New Equipment for Health & Safety	150.00	0.00	150.00	0.00	100.00%
01-450-0-54200	Fuel and Lube (Oil)	22,451.00	19,003.24	15,000.00	2,088.47	86.08%
01-450-0-54300	Vehicle/Equipment Licenses	2,000.00	1,841.00	2,000.00	1,841.00	7.95%
01-450-0-55550	Safety Devices (Signs)	500.00	178.28	500.00	0.00	100.00%
01-450-0-58050	Capital Fund Expenditures	5,000.00	3,622.65	5,000.00	0.00	100.00%
01-450-0-58600	Contributions to TCA Reserve Fund	21,200.00	20,200.00	20,200.00	20,200.00	0.00%
Total Recycling Expenditures		\$ 364,236.00	\$ 339,594.19	\$ 382,450.00	\$ 65,881.18	82.77%
Recycling Excess of Revenues Over Expenditures						
		\$ (157,736.00)	\$ (20,391.25)	\$ (167,450.00)	\$ 36,069.05	121.54%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Cemeteries (500)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget		Previous YTD Actual		Annual Budget		YTD Actual		Remaining Budget %
Revenues										
01-500-0-40020	Plot Sales and Care & Maintenance \$	2,000.00	\$	11,831.40	\$	7,000.00	\$	4,087.53		41.61%
01-500-0-40021	Care & Mtce (Perpetual) to Cemeter	3,500.00		2,645.00		3,500.00		3,733.36		(6.67%)
01-500-0-40022	Interment Sales	6,000.00		12,000.00		6,000.00		5,300.00		11.67%
01-500-0-41900	Donations Received	0.00		400.00		0.00		0.00		0.00%
01-500-0-45000	Contributions from Reserves/Reser	16,800.00		3,352.68		16,800.00		0.00		100.00%
Total Cemeteries Revenues		\$ 28,300.00	\$	30,229.08	\$	33,300.00	\$	13,120.89		60.60%
Expenditures										
01-500-0-50108	Mechanic/Shop Rate Charged Back \$	3,600.00	\$	5,160.00	\$	600.00	\$	0.00		100.00%
01-500-0-50120	Mileage	500.00		210.93		500.00		675.98		(35.20%)
01-500-0-50175	Contracted Services	11,700.00		10,117.20		11,700.00		2,569.44		78.04%
01-500-0-50205	Other Materials (Includes Shop Sup	1,000.00		371.77		3,000.00		107.87		96.40%
01-500-0-50260	Advertising	0.00		130.58		0.00		0.00		0.00%
01-500-0-50522	Internment Expenses	6,000.00		11,193.60		6,000.00		6,105.60		(1.76%)
01-500-0-58500	Contributions to Reserves/Reserve	2,000.00		400.00		8,000.00		0.00		100.00%
01-500-0-58521	Contribution to Cemetery Trust	3,500.00		2,645.00		3,500.00		0.00		100.00%
Total Cemeteries Expenditures		\$ 28,300.00	\$	30,229.08	\$	33,300.00	\$	9,458.89		71.59%
Cemeteries Excess of Revenues Over Expenditures										
		\$ 0.00	\$	0.00	\$	0.00	\$	3,662.00		0.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Community Halls (610)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-610-0-31034	Provincial Grant - Community Halls	\$ 19,435.00	\$ 19,435.00	\$ 0.00	\$ 7,000.00	0.00%
01-610-0-40002	Reimbursed Expenses	0.00	15.00	0.00	0.00	0.00%
01-610-0-41070	Community Hall Rental	23,000.00	24,071.35	23,000.00	11,415.55	50.37%
01-610-0-41900	Donations Received	0.00	5,150.00	0.00	600.00	0.00%
01-610-0-46001	Contribution from CCBF Reserve F	0.00	13,774.73	0.00	0.00	0.00%
01-610-0-47610	Contribution from Community Hall T	32,000.00	39,401.82	109,890.00	45,323.21	58.76%
Total Community Halls Revenues		\$ 74,435.00	\$ 101,847.90	\$ 132,890.00	\$ 64,338.76	51.58%

Expenditures

01-610-0-50100	Salaries	\$ 58,500.00	\$ 58,868.05	\$ 59,060.00	\$ (566.79)	100.96%
01-610-0-50105	Income Protection Year End Payout	930.00	0.00	830.00	0.00	100.00%
01-610-0-50108	Labour Charged Back to Other Dept	2,000.00	2,000.00	2,000.00	90.00	95.50%
01-610-0-50110	Benefits - Canada Life (Health/Dent	4,065.00	5,136.90	4,565.00	0.00	100.00%
01-610-0-50120	Mileage	4,000.00	4,138.32	4,000.00	1,414.01	64.65%
01-610-0-50130	Benefits - Employer Health Tax (EH	1,160.00	1,155.13	1,170.00	0.00	100.00%
01-610-0-50140	Benefits - W.S.I.B.	2,835.00	2,706.19	1,670.00	800.67	52.06%
01-610-0-50150	Benefits- Canada Pension (CPP) /	3,600.00	4,624.92	3,895.00	0.00	100.00%
01-610-0-50160	Benefits - OMERS Pension Plan	5,595.00	5,331.33	5,800.00	0.00	100.00%
01-610-0-50175	Contracted Services	55,175.00	53,636.06	57,725.00	27,334.44	52.65%
01-610-0-50205	Other Materials (Includes Shop Sup	5,500.00	4,459.95	6,000.00	2,237.06	62.72%
01-610-0-50210	Heat	18,000.00	22,465.44	18,000.00	14,404.24	19.98%
01-610-0-50220	Utilities (Hydro)	22,500.00	23,118.01	25,875.00	9,561.43	63.05%
01-610-0-50230	Building Maintenance	15,000.00	19,396.30	19,000.00	14,183.42	25.35%
01-610-0-50231	Water Regulations (Analysis, etc.)	11,700.00	14,914.09	11,700.00	2,557.83	78.14%
01-610-0-50260	Advertising	300.00	0.00	300.00	41.96	86.01%
01-610-0-50270	Telephone (Includes Fax)	2,725.00	2,084.28	2,100.00	875.87	58.29%
01-610-0-50290	Legal Services	500.00	0.00	500.00	0.00	100.00%
01-610-0-50330	Insurance	22,800.00	23,896.00	27,500.00	34,998.00	(27.27%)
01-610-0-50340	Computers	7,925.00	7,926.94	7,925.00	4,907.42	38.08%
01-610-0-50500	Bank Service Charges and Interest	500.00	996.47	1,000.00	337.44	66.26%
01-610-0-54001	New Equipment for Health & Safety	650.00	331.18	1,000.00	458.83	54.12%
01-610-0-55550	Safety Devices (Signs)	500.00	0.00	500.00	0.00	100.00%
01-610-0-58050	Capital Fund Expenditures	51,435.00	76,772.11	109,890.00	76,323.02	30.55%
01-610-0-58600	Contributions to TCA Reserve Fund	45,730.00	45,730.00	45,730.00	45,730.00	0.00%
Total Community Halls Expenditures		\$ 343,625.00	\$ 379,687.67	\$ 417,735.00	\$ 235,688.85	43.58%

Community Halls Excess of Revenues Over Expenditure	\$ (269,190.00)	\$ (277,839.77)	\$ (284,845.00)	\$ (171,350.09)	39.84%
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Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Recreation (615)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-615-0-31096	Provincial Grant - Bell Sport (Recre	\$ 480,000.00	\$ 160,593.87	\$ 148,170.00	\$ 0.00	100.00%
01-615-0-40015	Plevna Rink Board Advertisement	0.00	0.00	0.00	22,850.00	0.00%
01-615-0-40150	Insurance Company - Reimbursed	0.00	15,000.00	0.00	0.00	0.00%
01-615-0-41900	Donations Received	15,000.00	0.00	16,262.00	5,650.00	65.26%
01-615-0-44400	Charge back to other departments	3,675.00	0.00	675.00	0.00	100.00%
01-615-0-45000	Contributions from Reserves/Reser	0.00	11,077.06	0.00	0.00	0.00%
01-615-0-45001	Contribution from Operating Conting	0.00	900.00	0.00	0.00	0.00%
01-615-0-46001	Contribution from CCBF Reserve F	270,000.00	166,105.13	238,028.00	0.00	100.00%
01-615-0-47615	Contribution from Recreation TCA R	0.00	0.00	20,000.00	0.00	100.00%
Total Recreation Revenues		\$ 768,675.00	\$ 353,676.06	\$ 423,135.00	\$ 28,500.00	93.26%

Expenditures

01-615-0-50108	Mechanic/Shop Rate Charged Back	\$ 14,050.00	\$ 11,000.00	\$ 13,550.00	\$ 0.00	100.00%
01-615-0-50109	Casual Labour	23,725.00	19,577.68	17,435.00	3,359.94	80.73%
01-615-0-50115	Boot Allowance	150.00	0.00	150.00	0.00	100.00%
01-615-0-50120	Mileage	1,500.00	901.22	1,500.00	64.97	95.67%
01-615-0-50130	Benefits - E.H.T. (Ministry of Financ	536.00	381.76	340.00	65.52	80.73%
01-615-0-50140	Benefits - W.S.I.B.	805.00	546.21	485.00	47.72	90.16%
01-615-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	638.00	1,514.19	1,330.00	261.16	80.36%
01-615-0-50160	Benefits - OMERS	1,800.00	0.00	1,570.00	0.00	100.00%
01-615-0-50175	Contracted Services	6,285.00	6,370.20	6,285.00	557.14	91.14%
01-615-0-50205	Other Materials (Includes Shop Sup	2,250.00	1,978.63	2,250.00	288.70	87.17%
01-615-0-50207	Protective Clothing	400.00	545.51	400.00	0.00	100.00%
01-615-0-50212	Boat launches / beaches	74,000.00	3,459.00	71,000.00	8,812.42	87.59%
01-615-0-50220	Utilities (Hydro)	625.00	606.32	725.00	190.06	73.78%
01-615-0-50230	Building Maintenance	1,000.00	187.76	6,000.00	2,374.05	60.43%
01-615-0-50260	Advertising	200.00	622.69	200.00	380.35	(90.18%)
01-615-0-50265	Promotions (Special Events)	2,675.00	2,029.75	2,675.00	1,555.71	41.84%
01-615-0-50270	Telephone (Includes Fax)	250.00	139.08	250.00	28.01	88.80%
01-615-0-50290	Legal Services	200.00	10,577.06	200.00	2,442.24	(1121.12%)
01-615-0-50300	Memberships	200.00	197.41	200.00	0.00	100.00%
01-615-0-50330	Insurance	9,100.00	5,183.00	9,100.00	11,403.24	(25.31%)
01-615-0-50350	Training/Seminars	500.00	50.82	1,500.00	883.38	41.11%
01-615-0-50390	Dispatch/Communications	25.00	0.00	25.00	0.00	100.00%
01-615-0-52360	Medicals/Drivers Abstract/PVSC	0.00	81.00	0.00	0.00	0.00%
01-615-0-52600	Rink Repairs & Mtce (Plevna)	3,800.00	636.95	3,800.00	4,980.97	(31.08%)
01-615-0-52620	Playground Maintenance (Plevna/H	1,000.00	668.48	1,000.00	0.00	100.00%
01-615-0-52623	Tennis Courts - Cloyne	3,500.00	3,887.92	4,100.00	3,642.85	11.15%
01-615-0-52626	Docks (Municipal owned)	1,100.00	0.00	1,100.00	0.00	100.00%
01-615-0-52628	Recreation Trails	500.00	500.00	500.00	0.00	100.00%
01-615-0-53011	Repairs - 2015 Multi-Purpose Equip	2,000.00	97.53	2,000.00	36.80	98.16%
01-615-0-53702	Repairs - 2019 Dump Trailer	250.00	140.00	250.00	0.00	100.00%
01-615-0-53778	2023 Dodge Ram 1/2 ton shared W	500.00	166.57	500.00	7.50	98.50%
01-615-0-53780	Repairs - 2023 Utility Trailer (recrea	500.00	307.11	500.00	0.00	100.00%
01-615-0-54000	Equipment Replacement/Repairs	2,100.00	2,427.20	1,600.00	223.85	86.01%
01-615-0-54001	New Equipment for Health & Safety	200.00	0.00	600.00	0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Recreation (615)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-615-0-54200 Fuel and Lube (Oil)	3,500.00	1,396.49	3,500.00	455.14	87.00%
01-615-0-55550 Safety Devices (Signs)	400.00	0.00	400.00	0.00	100.00%
01-615-0-58050 Capital Fund Expenditures	700,000.00	324,663.80	357,460.00	285,509.49	20.13%
01-615-0-58500 Contributions to Reserves/Reserve	0.00	15,000.00	0.00	0.00	0.00%
01-615-0-58600 Contributions to TCA Reserve Fund	18,324.00	18,324.00	18,324.00	18,324.00	0.00%
Total Recreation Expenditures	\$ 878,588.00	\$ 434,165.34	\$ 532,804.00	\$ 345,895.21	35.08%
 Recreation Excess of Revenues Over Expenditures	 \$ (109,913.00)	 \$ (80,489.28)	 \$ (109,669.00)	 \$ (317,395.21)	 (189.41%)

Township of North Frontenac

Statement of Revenue and Expenditures

Revised Budget
For NF Parklands (620)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-620-0-31035	Aggregate Revenue for Licence #1 \$	3,600.00 \$	0.00 \$	0.00 \$	0.00	0.00%
01-620-0-31621	OVATV Club	20,000.00	6,500.00	6,500.00	6,500.00	0.00%
01-620-0-31622	BMA Association Contribution	6,500.00	6,500.00	6,500.00	3,000.00	53.85%
01-620-0-40000	User Fees	15,537.00	8,427.32	15,537.00	5,134.31	66.95%
01-620-0-40005	CLSP-OnRes MNR Permits Pd Onli	362,205.00	317,138.18	381,943.00	263,615.43	30.98%
01-620-0-40006	CLSP-OnRes Transaction Fees Coll	40,000.00	43,145.23	40,000.00	21,699.22	45.75%
01-620-0-40140	WSIB - Salaries Reimbursed	0.00	220.58	0.00	0.00	0.00%
01-620-0-44400	Labour Charged to another Dept (i.e	3,000.00	4,025.00	2,500.00	0.00	100.00%
01-620-0-44401	Mileage-1/2 Ton-Charged Back to O	3,500.00	5,757.12	3,500.00	2,757.21	21.22%
01-620-0-47620	Contribution from CLSP TCA Reser	0.00	0.00	98,700.00	92,463.85	6.32%
01-620-0-48620	Contribution from CLSP Reserve Fu	40,000.00	10,074.81	40,000.00	0.00	100.00%
Total NF Parklands Revenues		\$ 494,342.00	\$ 401,788.24	\$ 595,180.00	\$ 395,170.02	33.60%
Expenditures						
01-620-0-50100	Salaries \$	180,740.00 \$	171,974.11 \$	188,365.00 \$	92,252.93	51.02%
01-620-0-50105	Income Protection Year End Payout	1,040.00	1,119.75	950.00	0.00	100.00%
01-620-0-50108	Mechanic/Shop Rate Charged Back	32,500.00	12,755.00	24,500.00	0.00	100.00%
01-620-0-50110	Benefits - Health/Dental/Life	4,075.00	5,486.14	8,315.00	9,088.38	(9.30)%
01-620-0-50115	Boot Allowance	1,000.00	624.76	1,000.00	226.65	77.34%
01-620-0-50120	Mileage	400.00	210.89	400.00	0.00	100.00%
01-620-0-50130	Benefits - E.H.T. (Ministry of Financ	3,545.00	3,507.64	3,690.00	1,863.70	49.49%
01-620-0-50140	Benefits - W.S.I.B.	5,320.00	5,188.10	5,280.00	3,128.05	40.76%
01-620-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	12,570.00	9,756.02	13,700.00	7,544.88	44.93%
01-620-0-50160	Benefits - OMERS	16,160.00	20,309.12	17,320.00	10,377.99	40.08%
01-620-0-50175	Contracted Services	3,650.00	3,808.19	3,650.00	284.93	92.19%
01-620-0-50200	Office Supplies and Stationery	2,300.00	2,250.57	2,350.00	2,188.10	6.89%
01-620-0-50205	Other Materials (Includes Shop Sup	2,000.00	1,772.84	2,000.00	38.39	98.08%
01-620-0-50207	Protective Clothing	1,650.00	1,681.21	1,750.00	0.00	100.00%
01-620-0-50210	Heat	2,622.00	2,622.00	2,622.00	1,793.72	31.59%
01-620-0-50220	Utilities (Hydro)	522.00	366.05	600.00	105.59	82.40%
01-620-0-50230	Building Maintenance	12,450.00	11,545.87	12,450.00	1,166.85	90.63%
01-620-0-50260	Advertising	500.00	127.38	500.00	0.00	100.00%
01-620-0-50265	Promotions (Special Events)	200.00	0.00	200.00	0.00	100.00%
01-620-0-50270	Telephone (Includes Fax)	925.00	1,089.58	925.00	638.36	30.99%
01-620-0-50290	Legal Services	200.00	0.00	200.00	0.00	100.00%
01-620-0-50299	Other Services/Miscellaneous	2,500.00	0.00	2,500.00	0.00	100.00%
01-620-0-50330	Insurance	14,720.00	17,543.00	14,720.00	20,074.00	(36.37)%
01-620-0-50340	Computers	16,000.00	20,245.82	16,000.00	1,525.31	90.47%
01-620-0-50350	Training/Seminars	4,000.00	3,648.10	2,000.00	0.00	100.00%
01-620-0-50390	Dispatch/Communications	1,600.00	1,139.90	1,600.00	934.76	41.58%
01-620-0-50500	Bank Service Charges and Interest	20,000.00	25,982.40	20,000.00	3,830.47	80.85%
01-620-0-52360	Medicals/Drivers Abstract/CPIC	60.00	112.00	200.00	0.00	100.00%
01-620-0-52640	MNR Parks - Land Use Permits	900.00	415.70	900.00	420.17	53.31%
01-620-0-52641	MNR Aggregate Permit Fee	2,450.00	0.00	1,000.00	430.44	56.96%
01-620-0-52645	Consignment Paid to Permit Sellers	400.00	83.00	400.00	0.00	100.00%
01-620-0-52800	Access Points - Materials	54,000.00	1,943.31	50,000.00	2,331.32	95.34%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For NF Parklands (620)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-620-0-53702 Repairs - 2019 Dump Trailer	250.00	0.00	250.00	0.00	100.00%
01-620-0-53808 P21-1 Repairs shared Roads/CLSP	500.00	696.02	1,750.00	1,203.79	31.21%
01-620-0-53908 Repairs - 2011 Jon Boat	500.00	205.53	500.00	17.79	96.44%
01-620-0-53909 Repairs - 2011 Boat Trailer (Jon Bo	400.00	28.90	400.00	0.00	100.00%
01-620-0-53912 Repairs - 2019 - 1/2 ton Truck	1,000.00	1,613.40	1,000.00	7.50	99.25%
01-620-0-53914 Repairs - 2019 - Boat	500.00	188.26	500.00	17.79	96.44%
01-620-0-53915 Repairs - 2019 - Boat Trailer	400.00	0.00	400.00	110.90	72.28%
01-620-0-53916 Repairs - 2018 - 15 HP Evinrude M	1,000.00	301.72	1,000.00	0.00	100.00%
01-620-0-53918 Repairs 25 HP Evinrude - 2019	1,000.00	677.15	1,000.00	0.00	100.00%
01-620-0-53919 MB21 - Repairs 16' Lund Jon Boat	500.00	447.64	500.00	363.77	27.25%
01-620-0-53920 MBT21 - Repairs Ezload trailer for 5	400.00	0.00	400.00	110.90	72.28%
01-620-0-53921 M21 - Repairs 25 HP Mercury Motor	1,000.00	1,343.71	1,000.00	0.00	100.00%
01-620-0-53922 M21-2 - Repairs 15 HP Mercury Mot	100.00	0.00	100.00	0.00	100.00%
01-620-0-53924 MBT22 - Repairs Shorelander Boat	400.00	394.60	400.00	110.90	72.28%
01-620-0-53925 M22 - Repairs 25HP Mercury Motor	1,000.00	676.79	1,000.00	0.00	100.00%
01-620-0-53926 MB22 - Repairs 16' Lund Boat	500.00	13.51	500.00	421.57	15.69%
01-620-0-53927 Repairs - NFP22-1 2022 Dodge Ra	1,000.00	76.56	1,000.00	240.24	75.98%
01-620-0-54000 Equipment Replacement/Repairs	2,000.00	122.41	4,300.00	305.27	92.90%
01-620-0-54001 New Equipment for Health & Safety	800.00	831.70	2,800.00	1,800.67	35.69%
01-620-0-54100 Equipment Rentals	400.00	0.00	400.00	0.00	100.00%
01-620-0-54200 Fuel and Lube (Oil)	18,513.00	13,734.00	18,513.00	5,057.90	72.68%
01-620-0-54300 Vehicle/Equipment Licenses	700.00	48.00	700.00	184.97	73.58%
01-620-0-55501 Bridges and Culverts	7,000.00	7,215.75	7,000.00	0.00	100.00%
01-620-0-55502 Roadside Maintenance (Includes Br	3,500.00	3,256.32	3,500.00	0.00	100.00%
01-620-0-55504 Loosetop Maintenance	30,000.00	23,823.39	30,000.00	7,947.73	73.51%
01-620-0-55550 Safety Devices (Signs)	3,500.00	2,304.43	1,000.00	529.03	47.10%
01-620-0-58050 Capital Fund Expenditures	0.00	0.00	98,700.00	95,739.07	3.00%
01-620-0-58600 Contributions to TCA Reserve Fund	16,480.00	16,480.00	16,480.00	16,480.00	0.00%
Total NF Parklands Expenditures	\$ 494,342.00	\$ 401,788.24	\$ 595,180.00	\$ 290,894.78	51.12%
NF Parklands Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	104,275.24	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Libraries (660)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-660-0-47001 Contribution from Infrastructure TC	\$ 18,000.00	\$ 17,703.85	\$ 20,858.00	\$ 0.00	100.00%
Total Libraries Revenues	\$ 18,000.00	\$ 17,703.85	\$ 20,858.00	\$ 0.00	100.00%
Expenditures					
01-660-0-50175 Contracted Services	\$ 10,610.00	\$ 10,573.44	\$ 10,610.00	\$ 4,405.60	58.48%
01-660-0-50205 Other Materials (Includes Shop Sup	200.00	0.00	200.00	0.00	100.00%
01-660-0-50210 Heat	1,233.00	1,770.84	1,233.00	681.17	44.76%
01-660-0-50220 Utilities (Hydro)	1,045.00	0.00	1,200.00	0.00	100.00%
01-660-0-50230 Building Maintenance	550.00	257.11	1,550.00	1,427.19	7.92%
01-660-0-50231 Water Regulations (Analysis, etc.)	200.00	98.86	200.00	101.74	49.13%
01-660-0-50330 Insurance	2,930.00	2,930.00	2,930.00	191.00	93.48%
01-660-0-54001 New Equipment for Health & Safety	150.00	0.00	150.00	0.00	100.00%
01-660-0-58050 Capital Fund Expenditures	18,000.00	17,703.85	20,858.00	15,149.55	27.37%
Total Libraries Expenditures	\$ 34,918.00	\$ 33,334.10	\$ 38,931.00	\$ 21,956.25	43.60%
Libraries Excess of Revenues Over Expenditures	\$ (16,918.00)	\$ (15,630.25)	\$ (18,073.00)	\$ (21,956.25)	(21.49%)

Township of North Frontenac
Statement of Revenue and Expenditures

*Revised Budget
For Planning (700)
For the Fiscal Period 2026-13 Auditor Adjustments*

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-700-0-40002	Reimbursed Expenses	\$ 5,000.00	\$ 3,534.85	\$ 5,000.00	\$ 1,400.00	72.00%
01-700-0-41050	Compliance Letters	7,500.00	7,440.00	7,500.00	2,760.00	63.20%
01-700-0-41200	Planning Application Fees	35,000.00	32,178.88	35,000.00	20,350.00	41.86%
01-700-0-41202	Road Allowance - Admin. Fees	20,000.00	22,237.43	20,000.00	4,800.00	76.00%
01-700-0-41203	Licence Agreements	1,200.00	1,222.00	1,200.00	1,087.00	9.42%
01-700-0-41204	Shore Road Allowance - Land Cost	45,000.00	73,014.34	45,000.00	21,338.63	52.58%
01-700-0-45000	Contributions from Reserves/Reser	19,420.00	5,624.28	0.00	0.00	0.00%
01-700-0-45001	Contribution from Operating Conting	0.00	17,693.38	0.00	0.00	0.00%
Total Planning Revenues		\$ 133,120.00	\$ 162,945.16	\$ 113,700.00	\$ 51,735.63	54.50%
Expenditures						
01-700-0-50100	Salaries	\$ 133,745.00	\$ 116,392.06	\$ 116,975.00	\$ (947.09)	100.81%
01-700-0-50104	Committee Expense	6,000.00	6,509.31	6,000.00	0.00	100.00%
01-700-0-50105	Income Protection Year End Payout	1,065.00	0.00	1,160.00	0.00	100.00%
01-700-0-50108	Labour Charged Back to Other Dept	200.00	0.00	200.00	0.00	100.00%
01-700-0-50110	Benefits - Canada Life	19,900.00	9,582.80	12,480.00	0.00	100.00%
01-700-0-50120	Mileage	3,000.00	4,403.43	3,500.00	0.00	100.00%
01-700-0-50130	Benefits - E.H.T. (Ministry of Financ	2,630.00	2,251.17	2,300.00	0.00	100.00%
01-700-0-50140	Benefits - W.S.I.B.	3,845.00	3,220.92	3,285.00	0.00	100.00%
01-700-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	8,650.00	4,841.90	7,955.00	0.00	100.00%
01-700-0-50160	Benefits - OMERS	13,215.00	18,426.21	11,450.00	0.00	100.00%
01-700-0-50180	Conventions/Conferences	6,750.00	6,151.27	6,750.00	3,580.35	46.96%
01-700-0-50200	Office Supplies and Stationery	1,000.00	1,000.00	1,000.00	500.00	50.00%
01-700-0-50250	Postage	1,000.00	1,044.77	1,000.00	1,000.00	0.00%
01-700-0-50260	Advertising	400.00	1,321.71	700.00	848.35	(21.19%)
01-700-0-50290	Legal Services	10,000.00	2,404.32	5,000.00	19,077.76	(281.56%)
01-700-0-50292	Sale of Road Allowance Expense	15,000.00	31,781.38	20,000.00	13,681.53	31.59%
01-700-0-50295	Consulting Services	127,920.00	106,131.35	108,500.00	49,451.62	54.42%
01-700-0-50300	Memberships	900.00	1,050.00	1,200.00	1,200.00	0.00%
01-700-0-50350	Training/Seminars	3,000.00	2,039.12	3,000.00	100.00	96.67%
01-700-0-58500	Contributions to Reserves/Reserve	52,500.00	80,514.34	7,500.00	7,500.00	0.00%
01-700-0-58502	Contribution to Reserve Fund - Recr			45,000.00	0.00	100.00%
Total Planning Expenditures		\$ 410,720.00	\$ 399,066.06	\$ 364,955.00	\$ 95,992.52	73.70%
Planning Excess of Revenues Over Expenditures						
		\$ (277,600.00)	\$ (236,120.90)	\$ (251,255.00)	\$ (44,256.89)	82.39%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Municipal - Taxes (810)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-810-0-32000	Taxation - Residential/Farm/Manag	\$ 7,468,971.00	\$ 7,417,378.93	\$ 7,775,995.00	\$ 3,741,864.93	51.88%
01-810-0-32050	Taxation - Commercial/Industrial	49,903.00	51,591.40	50,000.00	26,722.86	46.55%
01-810-0-32100	Taxation Supplemental - Residential	45,000.00	71,961.44	45,000.00	1,019.42	97.73%
01-810-0-32150	Taxation Supplemental - Commerci	1,100.00	2,260.75	1,100.00	0.00	100.00%
01-810-0-33000	Payments-in-lieu (PIL)	60,000.00	59,062.82	60,000.00	19,533.89	67.44%
Total Municipal - Taxes Revenues		\$ 7,624,974.00	\$ 7,602,255.34	\$ 7,932,095.00	\$ 3,789,141.10	52.23%
Expenditures						
01-810-0-50480	Property Taxes Written Off - Reside	\$ 10,000.00	\$ 8,179.93	\$ 10,000.00	\$ 805.37	91.95%
01-810-0-50485	Property Taxes Written Off - Comm	1,500.00	0.00	1,500.00	0.00	100.00%
01-810-0-50486	Property Tax - Cancellation	0.00	0.00	0.00	7,043.53	0.00%
01-810-0-50499	Property Taxes - Allowance for Bad	35,000.00	35,020.83	35,000.00	0.00	100.00%
Total Municipal - Taxes Expenditures		\$ 46,500.00	\$ 43,200.76	\$ 46,500.00	\$ 7,848.90	83.12%
Municipal - Taxes Excess of Revenues Over Expenditur		\$ 7,578,474.00	\$ 7,559,054.58	\$ 7,885,595.00	\$ 3,781,292.20	52.05%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For County (830)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-830-0-32000	Taxation - Residential/Farm/Manag	\$ 1,995,901.00	\$ 2,096,068.71	\$ 1,995,901.00	\$ 1,057,410.05	47.02%
01-830-0-32050	Taxation - Commercial/Industrial	13,947.00	14,579.18	13,947.00	7,551.59	45.86%
01-830-0-32100	Taxation Supplemental - Residential	0.00	20,336.97	0.00	287.69	0.00%
01-830-0-32150	Taxation Supplemental - Commerci	0.00	638.66	0.00	0.00	0.00%
01-830-0-33000	Payments-in-lieu (PIL)	0.00	16,496.03	0.00	0.00	0.00%
Total County Revenues		\$ 2,009,848.00	\$ 2,148,119.55	\$ 2,009,848.00	\$ 1,065,249.33	47.00%
Expenditures						
01-830-0-50400	Property Taxes Cancellation Expen	\$ 0.00	\$ 4,093.29	\$ 0.00	\$ 0.00	0.00%
01-830-0-50480	Property Taxes Written Off - Reside	0.00	2,308.58	0.00	227.58	0.00%
01-830-0-50486	Property Tax - Cancellation	0.00	0.00	0.00	168.81	0.00%
01-830-0-56000	Requisitions	2,009,848.00	2,141,717.68	2,009,848.00	527,662.00	73.75%
Total County Expenditures		\$ 2,009,848.00	\$ 2,148,119.55	\$ 2,009,848.00	\$ 528,058.39	73.73%
County Excess of Revenues Over Expenditures		\$ 0.00	\$ 0.00	\$ 0.00	\$ 537,190.94	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Education (850)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-850-0-32000	Taxation - Residential/Farm/Manag	\$ 1,440,119.00	\$ 1,451,099.97	\$ 1,440,119.00	\$ 732,050.25	49.17%
01-850-0-32050	Taxation - Commercial/Industrial	58,322.00	56,156.03	58,322.00	29,263.71	49.82%
01-850-0-32100	Taxation Supplemental - Residential	0.00	14,301.64	0.00	200.18	0.00%
01-850-0-32150	Taxation Supplemental - Commerci	0.00	2,546.16	0.00	0.00	0.00%
01-850-0-33000	Payments-in-lieu (PIL)	0.00	6,591.94	0.00	0.00	0.00%
Total Education Revenues		\$ 1,498,441.00	\$ 1,530,695.74	\$ 1,498,441.00	\$ 761,514.14	49.18%
Expenditures						
01-850-0-50400	Property Taxes Cancellation Expen	\$ 0.00	\$ 29,141.70	\$ 0.00	\$ 0.00	0.00%
01-850-0-50480	Property Taxes Written Off - Reside	0.00	1,613.64	0.00	157.56	0.00%
01-850-0-50486	Property Tax - Cancellation	0.00	0.00	0.00	125.40	0.00%
01-850-0-56000	Requisitions - Education	1,498,441.00	1,499,940.40	1,498,441.00	764,103.08	49.01%
Total Education Expenditures		\$ 1,498,441.00	\$ 1,530,695.74	\$ 1,498,441.00	\$ 764,386.04	48.99%
Education Excess of Revenues Over Expenditures						
		\$ 0.00	\$ 0.00	\$ 0.00	(2,871.90)	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Property Taxation (890)
For the Fiscal Period 2026-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
01-890-0-41300	Penalty on Taxes - All Years	\$ 145,000.00	\$ 167,285.20	\$ 145,000.00	\$ 75,877.18	47.67%
01-890-0-41360	Property Tax Sale - Costs Recovere	15,000.00	24,263.38	15,000.00	33,553.34	(123.69%)
01-890-0-41380	Tax Sale Administration Fee	0.00	1,400.00	2,000.00	350.00	82.50%
01-890-0-45001	Contribution from Operating Conting	0.00	84,809.32	0.00	0.00	0.00%
Total Property Taxation Revenues		\$ 160,000.00	\$ 277,757.90	\$ 162,000.00	\$ 109,780.52	32.23%
Expenditures						
01-890-0-50400	Property Taxes Cancellation Expen	\$ 7,200.00	\$ 89,898.23	\$ 7,200.00	\$ 2,538.67	64.74%
01-890-0-50450	Property Tax Sale Costs	15,000.00	27,581.99	15,000.00	42,330.20	(182.20%)
Total Property Taxation Expenditures		\$ 22,200.00	\$ 117,480.22	\$ 22,200.00	\$ 44,868.87	(102.11%)
Property Taxation Excess of Revenues Over Expenditur		\$ 137,800.00	\$ 160,277.68	\$ 139,800.00	\$ 64,911.65	53.57%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2026-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 21,218,371.00	\$ 21,166,336.98	\$ 21,637,689.00	\$ 9,042,438.25	58.21%
Total Expenditures	\$ 21,218,371.00	\$ 21,016,336.98	\$ 21,637,689.00	\$ 9,956,873.46	53.98%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ (914,435.21)	0.00%