



FINAL REPORT

CA15490-JUN23 R1

QC SUMMARY

Mercury by CVAAS

Method: EPA 7471A/SM 3112B | Internal ref.: ME-CA-IENVISPE-LAK-AN-004

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Mercury (dissolved)	EHG0006-JUN23	mg/L	0.00001	< 0.00001	ND	20	100	80	120	95	70	130

Metals in aqueous samples - ICP-MS

Method: SM 3030/EPA 200.8 | Internal ref.: ME-CA-IENVISPE-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Arsenic (total)	EMS0030-JUN23	mg/L	0.0002	<0.0002	3	20	102	90	110	111	70	130
Barium (total)	EMS0030-JUN23	mg/L	0.00002	<0.00008	2	20	99	90	110	88	70	130
Boron (total)	EMS0030-JUN23	mg/L	0.002	<0.002	1	20	101	90	110	94	70	130
Cadmium (total)	EMS0030-JUN23	mg/L	0.000003	<0.000003	4	20	102	90	110	94	70	130
Chromium (total)	EMS0030-JUN23	mg/L	0.00008	<0.00008	16	20	104	90	110	84	70	130
Copper (total)	EMS0030-JUN23	mg/L	0.0002	<0.0002	2	20	102	90	110	98	70	130
Iron (total)	EMS0030-JUN23	mg/L	0.007	<0.007	1	20	102	90	110	100	70	130
Lead (total)	EMS0030-JUN23	mg/L	0.00009	<0.00009	8	20	102	90	110	100	70	130
Phosphorus (total)	EMS0030-JUN23	mg/L	0.003	<0.003	0	20	100	90	110	NV	70	130
Zinc (total)	EMS0030-JUN23	mg/L	0.002	<0.002	0	20	99	90	110	80	70	130



FINAL REPORT

CA15490-JUN23 R1

QC SUMMARY

pH

Method: SM 4500 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicates		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
pH	EWL0057-JUN23	No unit	0.05	NA	0		100		NA	

Phenols by SFA

Method: SM 5530B-D | Internal ref.: ME-CA-IENVISFA-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
4AAP-Phenolics	SKA0053-JUN23	mg/L	0.001	<0.001	ND	10	98	80	89	75
4AAP-Phenolics	SKA0060-JUN23	mg/L	0.001	<0.001	ND	10	107	80	92	75

Solids Analysis

Method: SM 2540C | Internal ref.: ME-CA-IENVIEWL-LAK-AN-005

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
Total Dissolved Solids	EWL0092-JUN23	mg/L	30	<30	0	20	101	80	NA	



FINAL REPORT

CA15490-JUN23 R1

QC SUMMARY

Anions by discrete analyzer

Method: US EPA 375.4 | Internal ref.: ME-CA-IENVIEWML-LAK-AN-026

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Sulphate	DIO5018-JUN23	mg/L	2	<2	ND	20	104	80	120	103	75	125
Chloride	DIO5020-JUN23	mg/L	1	<1	ND	20	102	80	120	112	75	125
Chloride	DIO5027-JUN23	mg/L	1	<1	1	20	102	80	120	96	75	125
Sulphate	DIO5027-JUN23	mg/L	2	<2	0	20	107	80	120	96	75	125

Anions by IC

Method: EPA300/MA300-Ions1.3 | Internal ref.: ME-CA-IENVIC-LAK-AN-001

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Nitrite (as N)	DIO0128-JUN23	mg/L	0.03	<0.03	ND	20	101	90	110	104	75	125
Nitrate (as N)	DIO0128-JUN23	mg/L	0.06	<0.06	ND	20	99	90	110	102	75	125
Nitrite (as N)	DIO0130-JUN23	mg/L	0.03	<0.03	0	20	101	90	110	99	75	125
Nitrate (as N)	DIO0130-JUN23	mg/L	0.06	<0.06	0	20	100	90	110	95	75	125



FINAL REPORT

CA15490-JUN23 R1

QC SUMMARY

Biochemical Oxygen Demand

Method: SM 5210 | Internal ref.: ME-CA-JENVIEWL-LAK-AN-007

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Biochemical Oxygen Demand (BOD5)	BOD0005-JUN23	mg/L	2	< 2	1	30	97	70	130	NV	70	130

Chemical Oxygen Demand

Method: HACH 8000 | Internal ref.: ME-CA-JENVIEWL-LAK-AN-009

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Chemical Oxygen Demand	EWL0106-JUN23	mg/L	8	< 8	ND	20	110	80	120	95	75	125
Chemical Oxygen Demand	EWL0111-JUN23	mg/L	8	< 8	6	20	110	80	120	99	75	125

Conductivity

Method: SM 2510 | Internal ref.: ME-CA-JENVIEWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Conductivity	EWL0057-JUN23	uS/cm	2	< 2	0	20	96	90	110	NA	NA	NA

EXCEEDANCE SUMMARY

Parameter	Method	Units	Result	PWQO_L / WATER / - - Table 2 - General - July 1999 PIBS 3303E L1
-----------	--------	-------	--------	--

SW1

Copper	SM 3030/EPA 200.8	mg/L	0.0025	0.001
Iron	SM 3030/EPA 200.8	mg/L	0.348	0.3
pH	SM 4500	No unit	6.32	0.1

SW2

Copper	SM 3030/EPA 200.8	mg/L	0.0023	0.001
Phosphorus	SM 3030/EPA 200.8	mg/L	0.030	0.01
pH	SM 4500	No unit	5.81	0.1

Ditch

Cadmium	SM 3030/EPA 200.8	mg/L	0.000114	0.0001
Copper	SM 3030/EPA 200.8	mg/L	0.0019	0.001
Phosphorus	SM 3030/EPA 200.8	mg/L	0.048	0.01
pH	SM 4500	No unit	5.94	0.1



FINAL REPORT

CA15490-JUN23 R1

QC SUMMARY

Alkalinity

Method: SM 2320 | Internal ref.: ME-CA-TENVIEWWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
Alkalinity	EWL0057-JUN23	mg/L as CaCO3	2	< 2	0	20	96	80	120	NA
								Low	High	Low
								Low	High	High

Ammonia by SFA

Method: SM 4500 | Internal ref.: ME-CA-TENVISFA-LAK-AN-007

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
Ammonia+Ammonium (N)	SKA0062-JUN23	mg/L	0.04	<0.04	ND	10	99	90	110	103
								Low	High	75
Ammonia+Ammonium (N)	SKA0109-JUN23	mg/L	0.04	<0.04	1	10	97	90	110	100
								Low	High	75
								Low	High	125



FINAL REPORT

CA15490-JUN23 R1

Client: Pinchin Ltd

Project: 304108.002 - McGarry Landfill SW COL #3

Project Manager: Meagan Bradley

Sampler: Sarah Burke

MATRIX: WATER

L1 = PW00_L1/WATER /... Table 2 - General - July 1999 PHS 3303E

Parameter	Units	RL	L1	Sample Number	6	7	8
				Sample Name	SW1	SW2	Ditch
				Sample Matrix	Surface Water	Surface Water	Surface Water
				Sample Date	30/05/2023	30/05/2023	30/05/2023
General Chemistry							
Biochemical Oxygen Demand (BOD5)	mg/L	2			< 4†	< 4†	< 4†
Total Suspended Solids	mg/L	2			12	110	3
Alkalinity	mg/L as CaCO3	2			2	< 2	2
Conductivity	uS/cm	2			83	13	16
Total Dissolved Solids	mg/L	30			63	40	43
Chemical Oxygen Demand	mg/L	8			21	33	50
Ammonia+Ammonium (N)	as N mg/L	0.04			0.06	0.07	0.04
Total Kjeldahl Nitrogen (N)	as N mg/L	0.05			0.27	0.50	0.50
Metals and Inorganics							
Sulphate	mg/L	2			3	< 2	< 2
Nitrite (as N)	as N mg/L	0.03			< 0.03	< 0.03	< 0.03
Nitrate (as N)	as N mg/L	0.06			< 0.06	< 0.06	< 0.06
Arsenic (total)	mg/L	0.0002	0.005		0.0006	0.0005	0.0005
Barium (total)	mg/L	0.00002			0.00519	0.00145	0.00298
Boron (total)	mg/L	0.002	0.2		0.003	0.003	0.003
Cadmium (total)	mg/L	0.000003	0.0001		0.000037	0.000077	0.000114
Chromium (total)	mg/L	0.00008	0.1		0.00080	0.00113	0.00083
Copper (total)	mg/L	0.0002	0.001		0.0025	0.0023	0.0019
Iron (total)	mg/L	0.007	0.3		0.348	0.087	0.159
Phosphorus (total)	mg/L	0.003	0.01		0.009	0.030	0.048
Lead (total)	mg/L	0.00009	0.005		0.00031	0.00022	0.00013
Zinc (total)	mg/L	0.002	0.02		0.005	0.011	0.016



FINAL REPORT

CA15490-JUN23 R1

Client: Pinchin Ltd

Project: 304108.002 - McGarry Landfill SW COL #3

Project Manager: Meagan Bradley

Samplers: Sarah Burke

MATRIX: WATER

L1 = PW00 L1 WATER / ... Table 2 - General - July 1999 PHS 3303E

Parameter	Units	RL	L1	Sample Number	6	7	8
				Sample Name	SW1	SW2	Ditch
				Sample Matrix	Surface Water	Surface Water	Surface Water
				Sample Date	30/05/2023	30/05/2023	30/05/2023
					Result	Result	Result
pH	No unit	0.05	0.1		6.52	5.81	5.84
Chloride	mg/L	1			24	< 1	< 1
Mercury (dissolved)	mg/L	0.00001	0.0002		< 0.00001	< 0.00001	< 0.00001
Phenols							
4AAP-Phenolics	mg/L	0.001	0.001		< 0.001	< 0.001	0.001

Metals and Inorganics (continued)

Other (ORP)

First Page

CLIENT DETAILS		LABORATORY DETAILS	
Client	Pinchin Ltd	Project Specialist	Brad Moore Hon. B.Sc
Address	662 Falconbridge Rd, Unit 3, Sudbury Canada, P3A 4S4 Phone: 705-521-0560. Fax:	Laboratory	SGS Canada Inc.
Contact	Meagan Bradley	Address	185 Concession St., Lakefield ON, K0L 2H0
Telephone	705-521-0560	Telephone	705-652-2143
Facsimile		Facsimile	705-652-6365
Email	mbradley@Pinchin.com	Email	brad.moore@sgs.com
Project	304108.002 - McGarry Landfill SW COL #3	SGS Reference	CA15490-JUN23
Order Number		Received	06/02/2023
Samples	Surface Water (3)	Approved	06/12/2023
		Report Number	CA15490-JUN23 R1
		Date Reported	06/12/2023

COMMENTS

Temperature of Sample upon Receipt: 11 degrees C

SIGNATORIES

Brad Moore Hon. B.Sc





TABLE OF CONTENTS

First Page.....	1
Index.....	2
Results.....	3-4
Exceedance Summary.....	5
QC Summary.....	6-12
Legend.....	13
Annexes.....	14



Request for Laboratory Services and CHAIN OF CUSTODY (General)

SGS Environmental Services - Lakefield: 185 Concession St., Lakefield, ON N0L 2H0 Phone: 705-652-2000 Toll Free: 877-747-7659 Fax: 705-652-6365 Web: www.ca.sgs.com (4)

SGS Environmental Services - London: 657 Consortium Court, London, ON, N6E 2B8 Phone: 519-872-4500 Toll Free: 877-848-8080 Fax: 519-872-0361 Web: www.ca.sgs.com (4)

Laboratory Information Section

Received Date (mm/dd/yyyy): JUN 02 2023 LAB LIMS #: CIA 15489 gm13
 Received Time (After Hours Only): _____ Temperature Upon Receipt (°C): 11x3

Billing & Reporting Information

Invoice/Receipt to (3): _____
 Company: Pinchin Quote #: 2022 330
 Attention: Meagan Bradley Attached Parameter List: YES NO
 Address: 682 Falconbridge Rd, Unit 3
Sudbury, ON Turnaround Time
P3A 4S4 Is *Rush Turnaround Time Required? YES NO
 Email: mbradley@pinchin.com Specify: _____
 Project Name/Number: 304108.002-McGarry Landfill GW P.O. #: _____ * Rush TA Requests Require Lab Approval

Client Information/Report To:

Company Name: Pinchin Phone Number: 705-521-0580
 Contact Name: Meagan Bradley Fax Number: _____
 Address: _____ E-mail: _____
 Copy to: _____

Sample Information

Sample Identifier	Date Sampled (mm/dd/yy)	Time Sampled	# of Bottles	Analysis Requested (please enter the analysis required below and check off which analysis applies to each sample)					
				Field Filtered	Field Temp (°C)	Field pH	GW Package Col#1 (Spring)	GW VOC's Col#1	
MW1	05/30/23	3-6	12	Y			X	X	
MW2	↓	↓	12	Y			X	X	
MW3	↓	↓	12	Y			X	X	
MW4	↓	↓	12	Y			X	X	
MW5	↓	↓	12	Y			X	X	
MW7	↓	↓	12	Y			X	X	
MW8	↓	↓	12	Y			X	X	
GW DUP	↓	↓	12	Y			X	X	

Sampled By (1): (Name) Sarah Burke (Signature) Sarah Burke Date: 05/31/23 (mm/dd/yy)
 Relinquished by (2): (Name) Sarah Burke (Signature) Sarah Burke Date: 05/31/23 (mm/dd/yy)

Notes: (1) Submission of samples to SGS is acknowledgement that you have been provided direction on sample collection/handling and transportation of samples. (2) Submission of samples to SGS is considered authorization for completion of work. Signatures may appear on this form or be retained on file in the contract, or in an alternative format (e.g. shipping documents). (3) Results may be sent by email to an unlimited number of addresses for no additional cost. Fax is available upon request. (4) Completion of work may require the subcontracting of samples between the London and Lakefield laboratories.
 This document is issued by the Company under its General Conditions of Service accessible at http://www.sgs.com/terms_and_conditions.htm (Printed copies are available upon request.) Attention is drawn to the limitation of liability, indemnification and jurisdiction issues defined therein.

9308 PP

SGS



FINAL REPORT

CA15490-JUN23 R1

304108.002 - McGarry Landfill SW COL #3

Prepared for

Pinchin Ltd



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

LEGEND

FOOTNOTES

NSS Insufficient sample for analysis
RL Reporting Limit
 ↑ Reporting limit raised
 ↓ Reporting limit lowered
NA The sample was not analysed for this analyte
ND Non Detect

Results relate only to the sample tested.

Data reported represent the sample as submitted to SGS. Solid samples expressed on a dry weight basis.

"Temperature Upon Receipt" is representative of the whole shipment and may not reflect the temperature of individual samples.

Analysis conducted on samples submitted pursuant to or as part of Reg. 153/04, are in accordance to the "Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act and Excess Soil Quality" published by the Ministry and dated March 9, 2004 as amended.

SGS provides criteria information (such as regulatory or guideline limits and summary of limit exceedances) as a service. Every attempt is made to ensure the criteria information in this report is accurate and current, however, it is not guaranteed. Comparison to the most current criteria is the responsibility of the client and SGS assumes no responsibility for the accuracy of the criteria levels indicated.

SGS Canada Inc. statement of conformity decision rule does not consider uncertainty when analytical results are compared to a specified standard or regulation.

This document is issued, on the Client's behalf, by the Company under its General Conditions of Service available on request and accessible at http://www.sgs.com/terms_and_conditions.htm.

The Client's attention is drawn to the limitation of liability, indemnification and jurisdiction issues defined therein. Any other holder of this document is advised that information contained hereon reflects the Company's findings at the time of its intervention only and within the limits of Client's instructions, if any. The Company's sole responsibility is to its Client and this document does not exonerate parties to a transaction from exercising all their rights and obligations under the transaction documents. Reproduction of this analytical report in full or in part is prohibited.

This report supersedes all previous versions.

-- End of Analytical Report --



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Suspended Solids

Method: SM 2540D | Internal ref.: ME-CA-IENVIEWL-LAK-AN-004

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.					
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)	Low	High	
Total Suspended Solids	EWL0097-JUN23	mg/L	2	< 2	0	10	97	90	110	90	110	NA	NA	NA	NA
Total Suspended Solids	EWL0108-JUN23	mg/L	2	< 2	0	10	92	90	110	90	110	NA	NA	NA	NA
Total Suspended Solids	EWL0116-JUN23	mg/L	2	< 2	0	10	94	90	110	90	110	NA	NA	NA	NA

Total Nitrogen

Method: SM 4500-N C/4500-NO3- F | Internal ref.: ME-CA-IENVISFA-LAK-AN-002

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.					
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)	Low	High	
Total Kjeldahl Nitrogen (N)	SKA0068-JUN23	mg/L	0.05	<0.05	ND	10	96	90	110	90	110	100	75	125	125



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Volatile Organics

Method: EPA 5030B/8260C | Internal ref.: ME-CAIENVIGC-LAK-AN-004

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank	Matrix Spike / Ref.				
					RPD	AC (%)		Spike Recovery (%)	Recovery Limits (%)	Low	High	
1,4-Dichlorobenzene	GCM0069-JUN23	µg/L	0.5	<0.5	ND	30	98	60	130	106	50	140
Benzene	GCM0069-JUN23	µg/L	0.5	<0.5	ND	30	100	60	130	99	50	140
Dichloromethane	GCM0069-JUN23	µg/L	0.5	<0.5	ND	30	99	60	130	100	50	140
Toluene	GCM0069-JUN23	µg/L	0.5	<0.5	ND	30	98	60	130	101	50	140
Vinyl Chloride	GCM0069-JUN23	µg/L	0.2	<0.2	ND	30	100	50	140	101	50	140

Method Blank: a blank matrix that is carried through the entire analytical procedure. Used to assess laboratory contamination.

Duplicate: Paired analysis of a separate portion of the same sample that is carried through the entire analytical procedure. Used to evaluate measurement precision.

LCS/Spike Blank: Laboratory control sample or spike blank (refer to a blank matrix to which a known amount of analyte has been added). Used to evaluate analyte recovery and laboratory accuracy without sample matrix effects.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate laboratory accuracy with sample matrix effects.

Reference Material: a material or substance matrix matched to the samples that contains a known amount of the analyte of interest. A reference material may be used in place of a matrix spike.

RL: Reporting limit

RPD: Relative percent difference

AC: Acceptance criteria

Multielement Scan Qualifier: as the number of analytes in a scan increases, so does the chance of a limit exceedance by random chance as opposed to a real method problem. Thus, in multielement scans, for the LCS and matrix spike, up to 10% of the analytes may exceed the quoted limits by up to 10% absolute and the spike is considered acceptable.

Duplicate Qualifier: for duplicates as the measured result approaches the RL, the uncertainty associated with the value increases dramatically, thus duplicate acceptance limits apply only where the average of the two duplicates is greater than five times the RL.

Matrix Spike Qualifier: for matrix spikes, as the concentration of the native analyte increases, the uncertainty of the matrix spike recovery increases. Thus, the matrix spike acceptance limits apply only when the concentration of the matrix spike is greater than or equal to the concentration of the native analyte.



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

pH

Method: SM 4500 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)	Low
pH	EWL0083-JUN23	No unit	0.05	NA	0	100							NA

Phenols by SFA

Method: SM 5530B-D | Internal ref.: ME-CA-IENVISFA-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
4AAP-Phenolics	SKA0053-JUN23	mg/L	0.002	<0.002	ND	10	98	80	120	89	75	125
4AAP-Phenolics	SKA0060-JUN23	mg/L	0.002	<0.002	ND	10	107	80	120	92	75	125



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Phosphorus by SFA

Method: SM 4500-P J | Internal ref.: ME-CA-ENVN1SFA-LAK-AN-003

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicates		Spike Recovery (%)	LCS/Spike Blank Recovery Limits (%)		Matrix Spike / Ref. Recovery Limits (%)		
					RPD	AC (%)		Low	High	Spike Recovery (%)	Low	High
Phosphorus (total)	SKA0048-JUN23	mg/L	0.03	<0.03	2	10	92	90	110	NV	75	125
Phosphorus (total)	SKA0063-JUN23	mg/L	0.03	<0.03	ND	10	105	90	110	85	75	125

Solids Analysis

Method: SM 2540C | Internal ref.: ME-CA-ENVN1EWL-LAK-AN-005

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicates		Spike Recovery (%)	LCS/Spike Blank Recovery Limits (%)		Matrix Spike / Ref. Recovery Limits (%)	
					RPD	AC (%)		Low	High	Spike Recovery (%)	Low
Total Dissolved Solids	EWL0067-JUN23	mg/L	30	<30	0	20	95	80	120	N/A	



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Conductivity

Method: SM 2510 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)	Low
Conductivity	EWL0083-JUN23	uS/cm	2	< 2	0	20	100	90	110	NA			

Mercury by CVAAS

Method: EPA 7471A/SM 3112B | Internal ref.: ME-CA-IENVSPE-LAK-AN-004

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spike / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Mercury (dissolved)	EHG0008-JUN23	mg/L	0.00001	< 0.00001	ND	20	106	80	120	101	70	130



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Metals in aqueous samples - ICP-MS

Method: SM 3030/EPA 200.8 | Internal ref.: ME-CA15ENVISPE-LAK-AN-006

Parameter	QC Batch Reference	Units	RL	Method Blank	Duplicates		Spike Recovery (%)	LCS/Spike Blank		Spike Recovery (%)	Matrix Spike / Ref.	
					RPD	AC (%)		Recovery (%)	Limits		Recovery (%)	Limits
Arsenic (dissolved)	EMS0038-JUN23	mg/L	0.0002	<0.0002	ND	20	104	90	110	94	70	130
Barium (dissolved)	EMS0038-JUN23	mg/L	0.00002	<0.00008	2	20	103	90	110	98	70	130
Boron (dissolved)	EMS0038-JUN23	mg/L	0.002	<0.002	5	20	107	90	110	103	70	130
Calcium (dissolved)	EMS0038-JUN23	mg/L	0.01	<0.01	3	20	104	90	110	104	70	130
Cadmium (dissolved)	EMS0038-JUN23	mg/L	0.0000003	<0.000003	4	20	105	90	110	99	70	130
Chromium (dissolved)	EMS0038-JUN23	mg/L	0.00008	<0.00008	11	20	105	90	110	79	70	130
Copper (dissolved)	EMS0038-JUN23	mg/L	0.0002	<0.0002	0	20	103	90	110	99	70	130
Iron (dissolved)	EMS0038-JUN23	mg/L	0.007	<0.007	ND	20	107	90	110	100	70	130
Potassium (dissolved)	EMS0038-JUN23	mg/L	0.009	<0.009	0	20	100	90	110	99	70	130
Magnesium (dissolved)	EMS0038-JUN23	mg/L	0.001	<0.001	1	20	100	90	110	120	70	130
Manganese (dissolved)	EMS0038-JUN23	mg/L	0.00001	<0.00001	0	20	108	90	110	103	70	130
Sodium (dissolved)	EMS0038-JUN23	mg/L	0.01	<0.01	5	20	105	90	110	104	70	130
Lead (dissolved)	EMS0038-JUN23	mg/L	0.00009	<0.00009	ND	20	101	90	110	96	70	130
Zinc (dissolved)	EMS0038-JUN23	mg/L	0.002	<0.002	ND	20	101	90	110	107	70	130



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Anions by discrete analyzer

Method: US EPA 375.4 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-026

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spikes / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Sulphate	DIO5018-JUN23	mg/L	2	<2	ND	20	104	80	120	103	75	125
Chloride	DIO5020-JUN23	mg/L	1	<1	ND	20	102	80	120	112	75	125

Anions by IC

Method: EPA300/MA300-Ions1.3 | Internal ref.: ME-CA-IENVIC-LAK-AN-001

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank			Matrix Spikes / Ref.		
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Low	High	Spike Recovery (%)	Recovery Limits (%)
Nitrite (as N)	DIO0126-JUN23	mg/L	0.03	<0.03	1	20	101	90	110	103	75	125
Nitrate (as N)	DIO0126-JUN23	mg/L	0.06	<0.06	0	20	100	90	110	97	75	125



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Biochemical Oxygen Demand

Method: SM 5210 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-007

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Biochemical Oxygen Demand (BOD5)	BOD0005-JUN23	mg/L	2	< 2	1	30	97	70	130	NV	70	130

Carbon by SFA

Method: SM 5310 | Internal ref.: ME-CA-IENVISFA-LAK-AN-009

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Dissolved Organic Carbon	SKA0065-JUN23	mg/L	1	< 1	5	20	104	90	110	84	75	125

Chemical Oxygen Demand

Method: HACH 8000 | Internal ref.: ME-CA-IENVIEWL-LAK-AN-009

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.			
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)		
Chemical Oxygen Demand	EWL0111-JUN23	mg/L	8	< 8	6	20	110	80	120	99	75	125
Chemical Oxygen Demand	EWL0132-JUN23	mg/L	8	< 8	ND	20	102	80	120	95	75	125

EXCEEDANCE SUMMARY

Parameter	Method	Units	Result	ODWS_AO_OG /	ODWS_MAC /
				WATER / - - Table 4	WATER / - - Table
				- Drinking Water -	1,2 and 3 -
				Reg O.169_03	Drinking Water -
				L1	Reg O.169_03
					L2

MW4

Total Dissolved Solids	SM 2540C	mg/L	640	500	
Arsenic (dissolved)	SM 3030/EPA 200.8	mg/L	0.154		0.01
Iron (dissolved)	SM 3030/EPA 200.8	mg/L	36.3	0.3	
Manganese (dissolved)	SM 3030/EPA 200.8	mg/L	2.55	0.05	
Dissolved Organic Carbon	SM 5310	mg/L	9	5	

GW DUP

Total Dissolved Solids	SM 2540C	mg/L	634	500	
Arsenic (dissolved)	SM 3030/EPA 200.8	mg/L	0.164		0.01
Iron (dissolved)	SM 3030/EPA 200.8	mg/L	37.4	0.3	
Manganese (dissolved)	SM 3030/EPA 200.8	mg/L	2.64	0.05	
Dissolved Organic Carbon	SM 5310	mg/L	9	5	



FINAL REPORT

CA15489-JUN23 R1

QC SUMMARY

Alkalinity

Method: SM 2320 | Internal ref.: ME-CA-IENV/IEWL-LAK-AN-006

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
Alkalinity	EWL0083-JUN23	mg/L as CaCO3	2	< 2	3	20	100	80	120	NA

Ammonia by SFA

Method: SM 4500 | Internal ref.: ME-CA-IENV/SFA-LAK-AN-007

Parameter	QC batch Reference	Units	RL	Method Blank	Duplicate		LCS/Spike Blank		Matrix Spike / Ref.	
					RPD	AC (%)	Spike Recovery (%)	Recovery Limits (%)	Spike Recovery (%)	Recovery Limits (%)
Ammonia+Ammonium (N)	SKA0079-JUN23	mg/L	0.04	<0.04	ND	10	100	90	110	100



FINAL REPORT

CA15489-JUN23 R1

Client: Pinchin Ltd

Project: 304108.002 - McGarry Landfill GW COL #1

Project Manager: Meagan Bradley

Samplers: Sarah Burke

MATRIX: WATER

Sample Number	7	8	9	10	11	12	13	14
Sample Name	MW1	MW2	MW3	MW4	MW5	MW7	MW8	GW DUP
Sample Matrix	Ground Water	Ground Water	Ground Water	Ground Water	Ground Water	Ground Water	Ground Water	Ground Water
Sample Date	30/05/2023	30/05/2023	30/05/2023	30/05/2023	30/05/2023	30/05/2023	30/05/2023	30/05/2023
L1								
L2								

L1 = ODWS_AO_G / WATER / ... Table 4 - Drinking Water - Reg O.169.03

L2 = ODWS_MAC / WATER / ... Table 1,2 and 3 - Drinking Water - Reg O.169.03

Parameter

Metals and Inorganics (continued)

Parameter	Units	RL	L1	L2	Result	Result	Result	Result	Result	Result	Result	Result
Cadmium (dissolved)	mg/L	0.000003		0.005	< 0.000003	0.000004	0.000003	0.000016	< 0.000003	0.000004	0.000021	0.000021
Chromium (dissolved)	mg/L	0.00008		0.05	0.00057	0.00047	0.00037	0.00113	0.00145	0.00041	0.00047	0.00113
Copper (dissolved)	mg/L	0.0002		1	0.0005	0.0016	0.0008	0.0010	0.0005	0.0005	0.0015	0.0012
Iron (dissolved)	mg/L	0.007		0.3	0.009	0.078	< 0.007	36.3	< 0.007	0.010	0.018	37.4
Potassium (dissolved)	mg/L	0.009			0.347	0.386	0.746	8.54	0.388	0.056	0.301	8.83
Magnesium (dissolved)	mg/L	0.001			0.704	0.652	0.469	23.1	1.27	0.743	0.358	22.4
Manganese (dissolved)	mg/L	0.00001		0.05	0.00080	0.00411	0.0366	2.55	0.00128	0.00940	0.0161	2.64
Sodium (dissolved)	mg/L	0.01		200	1.34	2.54	0.98	13.9	1.47	0.93	1.42	13.6
Lead (dissolved)	mg/L	0.00009		0.01	< 0.00009	< 0.00009	< 0.00009	0.00329	< 0.00009	< 0.00009	< 0.00009	0.00332
Zinc (dissolved)	mg/L	0.002		5	< 0.002	0.004	< 0.002	0.009	0.003	0.004	0.011	0.011

Other (ORP)

pH	No unit	0.05		8.5	6.92	7.10	6.70	7.82	7.30	7.11	6.05	7.61
Chloride	mg/L	1		250	9	6	< 1	3	< 1	< 1	< 1	4
Mercury (dissolved)	mg/L	0.00001		0.001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001



FINAL REPORT

CA15489-JUN23 R1

Client: Pinchin Ltd
Project: 304108.002 - McGarry Landfill GW COL #1
Project Manager: Meagan Bradley
Samplers: Sarah Burke

MATRIX: WATER

Parameter	Units	RL	L1	L2	Result	Sample Number	Sample Name	Sample Matrix	Sample Date	Result	Sample Number	Sample Name	Sample Matrix	Sample Date	Result	Sample Number	Sample Name	Sample Matrix	Sample Date	Result	Sample Number	Sample Name	Sample Matrix	Sample Date	Result						
						7	MW1	Ground Water	30/05/2023	8	MW2	Ground Water	30/05/2023	9	MW3	Ground Water	30/05/2023	10	MW4	Ground Water	30/05/2023	11	MW5	Ground Water	30/05/2023	12	MW7	Ground Water	30/05/2023	13	MW8

L1 = ODWS A.O. OG / WATER / - Table 4 - Drinking Water - Reg O.169.03
L2 = ODWS MAC / WATER / - Table 1, 2 and 3 - Drinking Water - Reg O.169.03

Phenols

Parameter	Units	RL	L1	L2	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result	Result
4AAP-Phenolics	mg/L	0.002			< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	
VOCs																															
1,4-Dichlorobenzene	µg/L	0.5			< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5
Dichloromethane	µg/L	0.5			< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5	< 0.5
Vinyl Chloride	µg/L	0.2			< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2	< 0.2

TABLE OF CONTENTS

First Page.....	1
Index.....	2
Results.....	3-5
Exceedance Summary.....	6
QC Summary.....	7-16
Legend.....	17
Annexes.....	18



FINAL REPORT

CA15489-JUN23 R1

Client: Pinchin Ltd
 Project: 304108.002 - McGarry Landfill GW COL #1
 Project Manager: Meagan Bradley
 Sampler: Sarah Burke

MATRIX: WATER

L1 = ODWS AO OG / WATER / - Table 4 - Drinking Water - Reg O 169 03
 L2 = ODWS M4C / WATER / - Table 1,2 and 3 - Drinking Water - Reg O 169 03

Parameter	Units	RL	L1	L2	Result	Sample Number	Sample Name	Result	Sample Name	Result	Sample Name	Result	Sample Name	Result	Sample Name	Result	Sample Name	Result	Sample Name	Result									
Benzene	µg/L	0.5		1	< 0.5	7	MW1	< 0.5	8	MW2	< 0.5	9	MW3	< 0.5	10	MW4	< 0.5	11	MW5	< 0.5	12	MW7	< 0.5	13	MW8	< 0.5	14	GW DUP	< 0.5
Toluene	µg/L	0.5		60	< 0.5			< 0.5			< 0.5			< 0.5			< 0.5				< 0.5			< 0.5				< 0.5	

BTEX

General Chemistry

Biochemical Oxygen Demand (BOD5)	mg/L	2			< 41			< 41			< 41			< 41			< 41				< 41			< 41				< 41	
Total Suspended Solids	mg/L	2			296000			10900			1610			84			419				75			7			147		62
Alkalinity	mg/L as CaCO3	2		500	11			13			8			419			1010				15			16			2		425
Conductivity	µS/cm	2			28			35			26			1010			640				49			38			22		1020
Total Dissolved Solids	mg/L	30		500	54			46			< 30			37			1010			31			40			< 30		634	
Chemical Oxygen Demand	mg/L	8			< 8			< 8			< 8			37			1010			< 8			40			< 8		33	
Total Kjeldahl Nitrogen (N)	as N mg/L	0.05			< 0.05			0.18			< 0.05			2.21			1010			< 0.05			40			< 0.05		1.29	
Ammonia+Ammonium (N)	as N mg/L	0.04			< 0.04			< 0.04			< 0.04			0.96			1010			< 0.04			40			< 0.04		0.41	
Dissolved Organic Carbon	mg/L	1		5	1			1			1			8			1010			2			1			< 0.04		0.97	

Metals and Inorganics

Phosphorus (total)	mg/L	0.03			13.9			1.12			0.46			0.07			1010			< 0.03			< 0.03			< 0.03		< 0.03		0.06
Sulphate	mg/L	2		500	16			20			2			140			1010			6			3			3		3		140
Nitrite (as N)	as N mg/L	0.03			< 0.03			< 0.03			< 0.03			< 0.03			1010			< 0.03			< 0.03			< 0.03		< 0.03		< 0.03
Nitrate (as N)	as N mg/L	0.06			< 0.06			< 0.06			0.26			< 0.06			1010			0.23			< 0.06			< 0.06		0.78		< 0.06
Arsenic (dissolved)	mg/L	0.0002			< 0.0002			< 0.0002			< 0.0002			0.154			1010			< 0.0002			< 0.0002			< 0.0002		0.164		< 0.0002
Barium (dissolved)	mg/L	0.00002			0.00075			0.00181			0.0111			0.0885			1010			0.00104			0.00118			0.00118		0.0118		0.0866
Boron (dissolved)	mg/L	0.002			0.003			0.004			0.003			2.68			1010			0.008			0.006			0.006		0.005		2.57
Calcium (dissolved)	mg/L	0.01			2.86			2.38			2.35			201			1010			5.47			5.41			5.41		1.12		207

SGS



FINAL REPORT

CA15489-JUN23 R1

304108.002 - McGarry Landfill GW COL #1

Prepared for

Pinchin Ltd

First Page

CLIENT DETAILS		LABORATORY DETAILS	
Client	Pinchin Ltd	Project Specialist	Brad Moore Hon. B.Sc
Address	662 Falconbridge Rd, Unit 3, Sudbury Canada, P3A 4S4 Phone: 705-521-0560. Fax:	Laboratory	SGS Canada Inc.
Contact	Meagan Bradley	Address	185 Concession St., Lakefield ON, K0L 2H0
Telephone	705-521-0560	Telephone	705-652-2143
Facsimile		Facsimile	705-652-6365
Email	mbradley@pinchin.com	Email	brad.moore@sgs.com
Project	304108.002 - McGarry Landfill GW COL #1	SGS Reference	CA15489-JUN23
Order Number		Received	06/02/2023
Samples	Ground Water (8)	Approved	06/09/2023
		Report Number	CA15489-JUN23 R1
		Date Reported	06/09/2023

COMMENTS

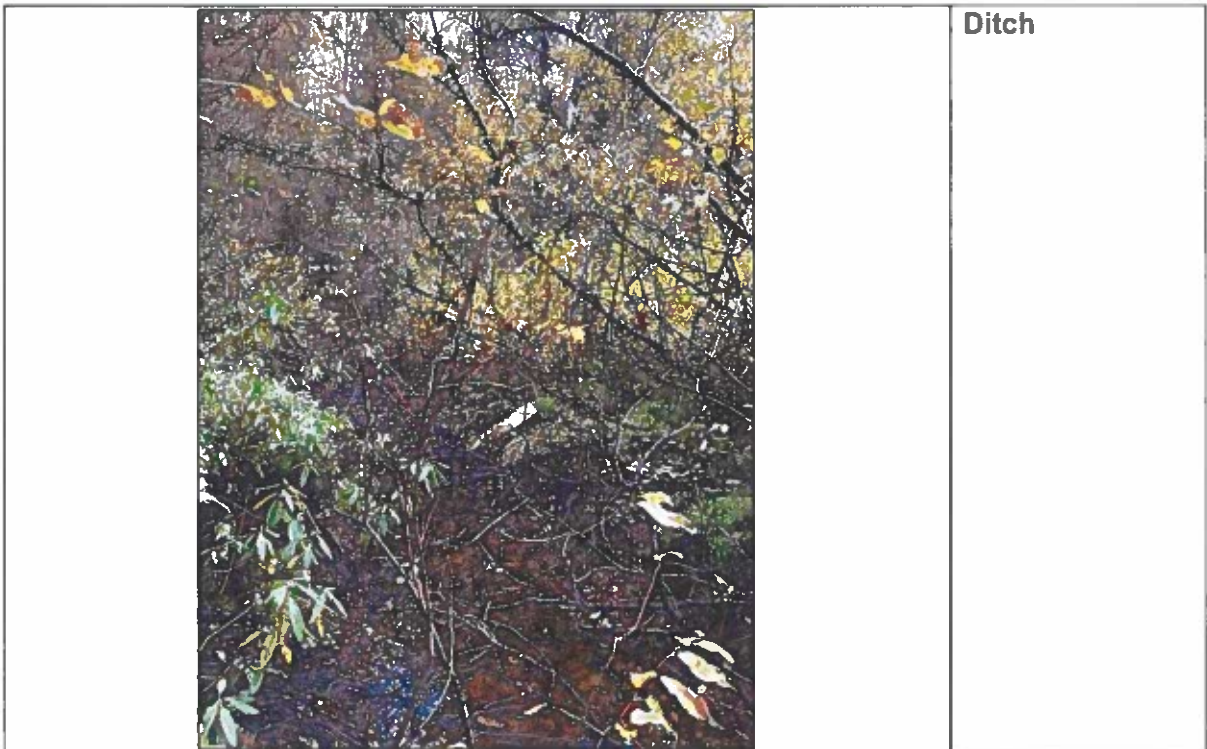
Temperature of Sample upon Receipt: 11 degrees C

Chain of Custody Number:NA

SIGNATORIES

Brad Moore Hon. B.Sc

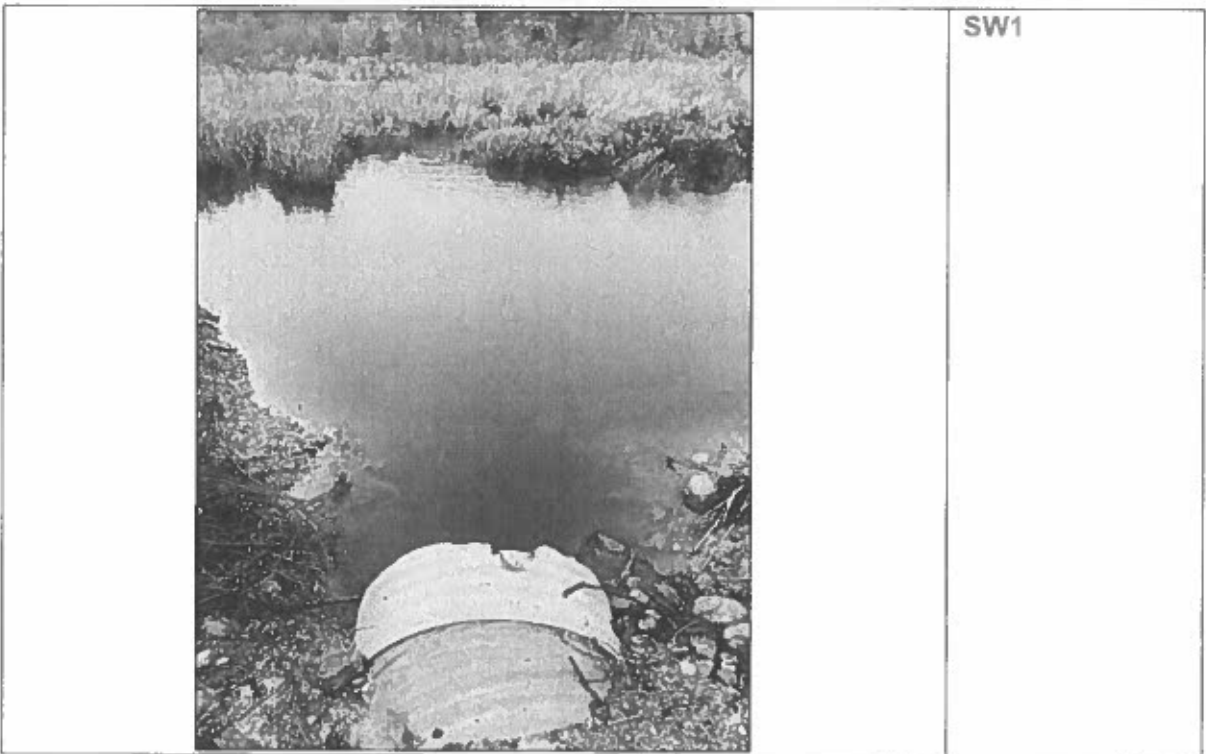
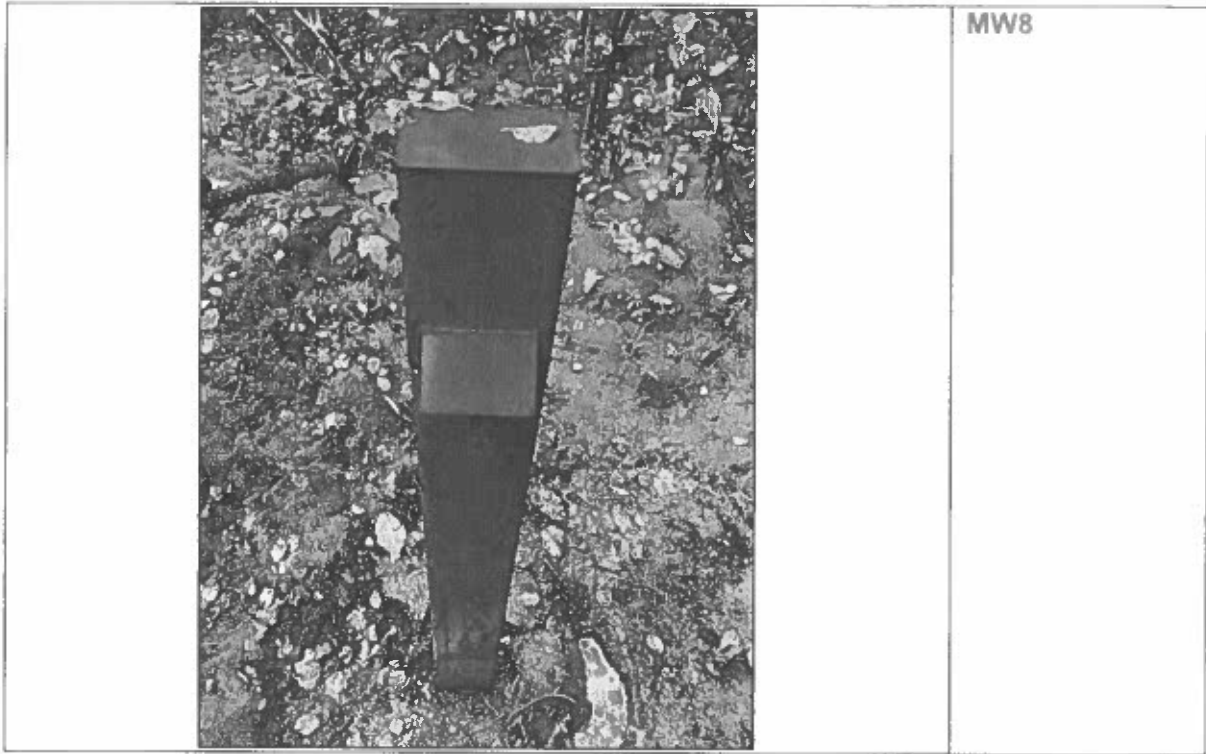


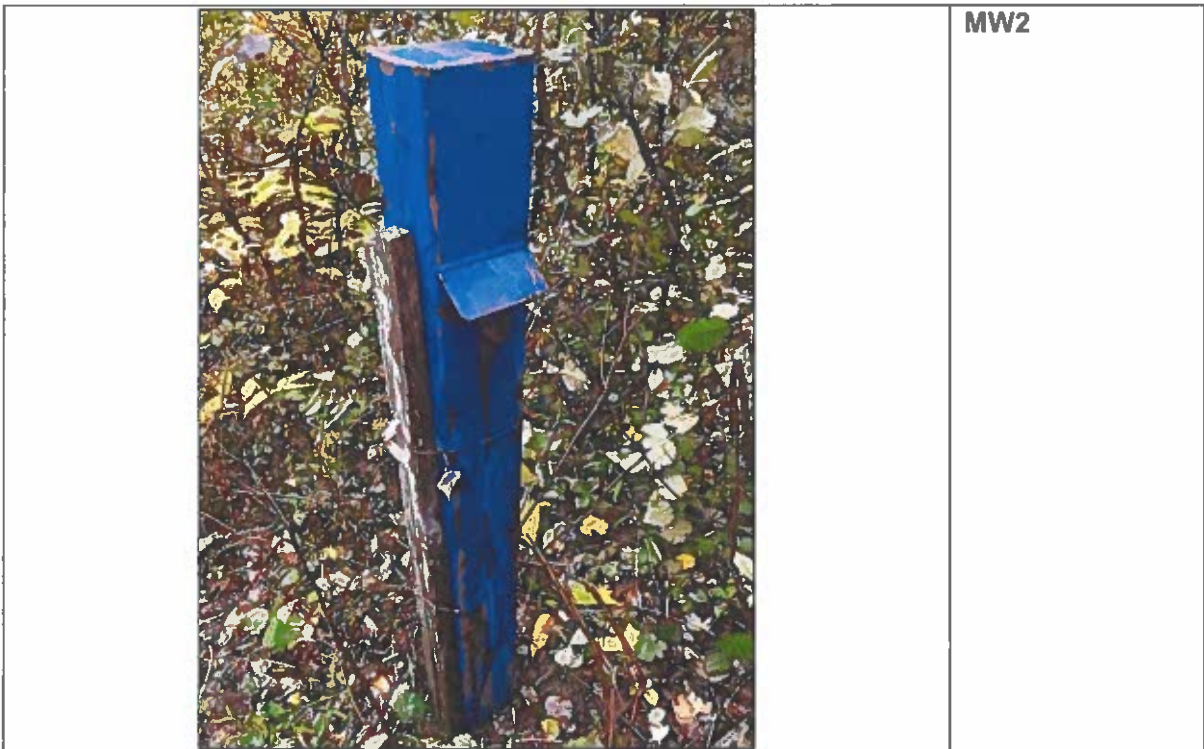


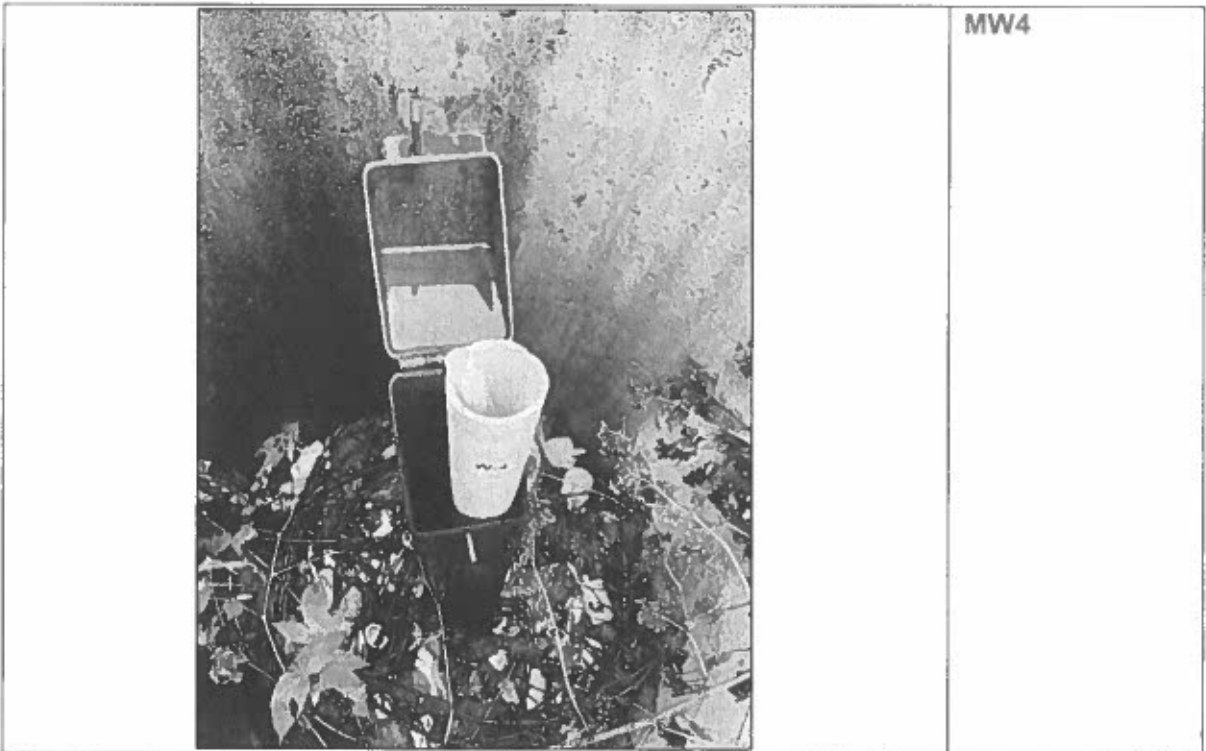
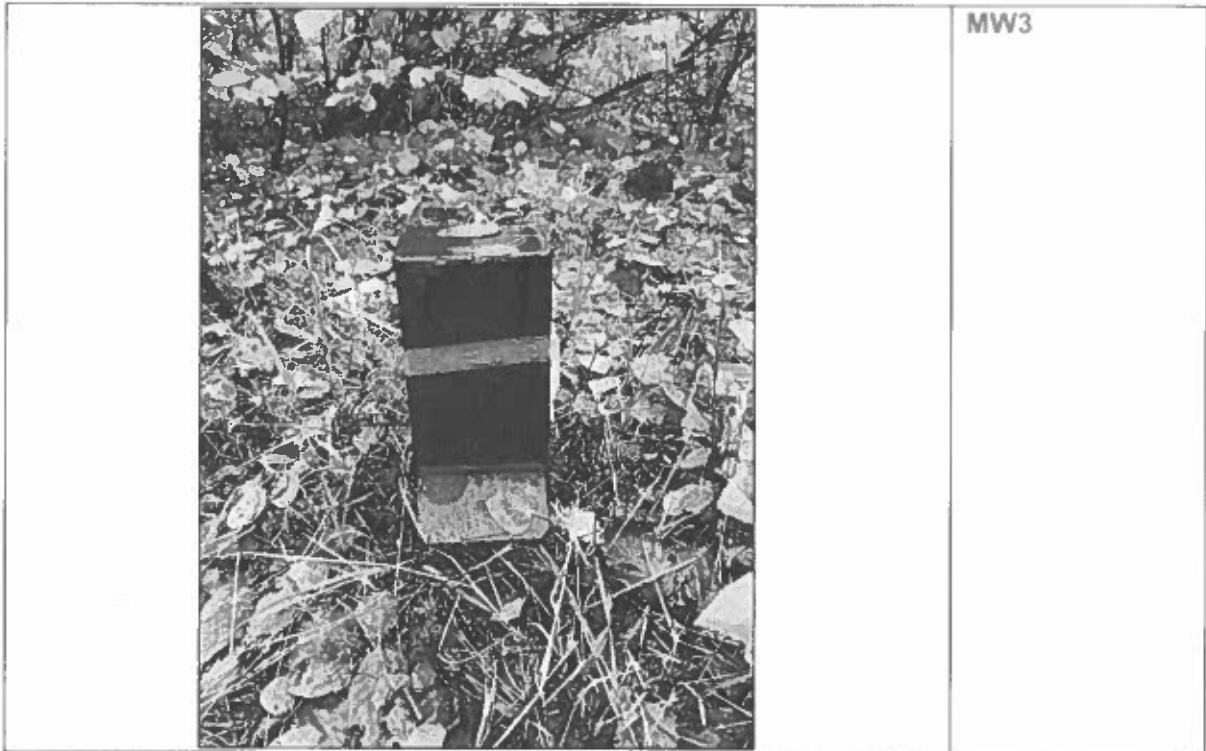
APPENDIX VI

Laboratory Certificates of Analysis









APPENDIX V

Photographic Log



TABLE 12
Surface Water Quality Results - Pond
McGary Waste Disposal Site
Township of McGlarry, Ontario

Parameter	Units	Sampling Date (GMT-05:00)										PWQO	APV	CWQO		
		25-Mar-19	02-Apr-19	08-May-19	24-May-19	29-Jun-19	02-Jul-19	27-Aug-19	30-Sep-19	14-Oct-19	18-Nov-19					
pH	unitless	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
EC	µmho/cm	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Electrical Conductivity	µmho/cm	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Total Dissolved Solids	mg/L	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30
Total Suspended Solids	mg/L	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10
Alkalinity (as CaCO3)	mg/L	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5
Total Hardness (as CaCO3)	mg/L	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5
Fluoride	mg/L	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47	1.47
Chloride	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Nitrite as N	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Nitrate as N	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Iron	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Sulphate	mg/L	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76	1.76
Ortho phosphate as P	mg/L	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02
Ammonia as N	mg/L	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41	0.41
Total Kjeldahl Nitrogen	mg/L	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Total Phosphorus	mg/L	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
Chemical Oxygen Demand	mg/L	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
Biochemical Oxygen Demand	mg/L	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5
Dissolved Organic Carbon	mg/L	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084
Boron	mg/L	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02
Cadmium	mg/L	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Copper	mg/L	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002	<0.002
Lead	mg/L	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Mercury	mg/L	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001
Manganese	mg/L	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Nickel	mg/L	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Selenium	mg/L	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Vanadium	mg/L	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Zinc	mg/L	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
Field Measurements																
pH	unitless	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1	7.1
Temperature	°C	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25	18.25
Dissolved Oxygen	mg/L	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29	8.29
Redox Potential	mV	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3	-187.3

Ontario Water Quality Directive - Water Management Phase Outlined Physical Water Quality Objectives dated July 1984, revised February 1985

Ontario Water Quality Directive

Environment Canada

Ontario Ministry of Environment

Water Quality Management Office

100 Queen Street West

Toronto, Ontario M5H 2M3

Canada

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

Water Quality Management Office

TABLE 13
Surface Water Quality Results - SW1
McGarry Waste Disposal Site
Township of McGarry, Ontario

Parameter	Units	Sample Collection Date (dd/mm/yyyy)																				PWQO	APV	CWQO
		SW1 (TU 0908E)				SW1 (TU 0908E)				SW1 (TU 0908E)				SW1 (TU 0908E)										
		25-Oct-18	26-May-17	2-Aug-17	23-Mar-18	3-Aug-18	4-Oct-18	10-Oct-18	15-Jul-18	23-Sep-18	11-Nov-18	15-Nov-18	20-Apr-18	3-Jun-21	5-Aug-21	21-Oct-21	3-Aug-22	27-Sep-22	30-May-23	1-Aug-23	16-Oct-23			
pH	pH Units	6.78	6.58	6.67	6.87	6.68	6.59	6.72	6.73	6.47	6.73	6.73	6.73	6.69	6.71	6.74	6.73	6.71	6.73	6.71	6.73	6.5-8.5	6.5-8.5	6.0-9.0
BOD	mg/L	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5	<5			
Electrical Conductivity	µS/cm	82	87	51	49	54	54	54	54	45	45	45	45	45	45	45	45	45	45	45	45			
Total Dissolved Solids	mg/L	78	64	58	66	70	122	129	58	119	137	42	84	64	77	90	64	63	49	84	63			
Total Suspended Solids	mg/L	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10			
Alumina (as CaCO3)	mg/L	35	5	5	5	6	7	6	7	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0			
Total Iron (as Fe)	mg/L	14.7																						
Fluoride	mg/L																							
Chloride	mg/L	18.6	9.07	18.9	5.64	2.9	2.82	9.75	24.3	36.3	<0.50	15.8	<0.50	<0.06	<0.06	<0.06	<0.06	<0.06	<0.06	<0.06	<0.06			
Nitrate as N	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05			
Nitrite as N	mg/L	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05			
Bromide	mg/L																							
Sulfate	mg/L	3.6	3.72	3.11	4.2	3.03	3.05	3.16	4.97	3.98	0.34	1.36	1.46	<2	<2	<2	<2	<2	<2	<2	<2			
Ortho phosphate as P	mg/L																							
Ammonia as N	mg/L	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02			
Total Kjeldahl Nitrogen	mg/L	0.56	0.24	0.58	0.19	0.76	1.05	1.17	0.58	0.58	<1.5	1.1	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50			
Total Phosphorus	mg/L	<0.02	<0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02			
Chemical Oxygen Demand	mg/L	30	28	31	9	9	107	108	20	53	118	67	89	31	43	35	18	37	41	21	49			
Dissolved Organic Carbon	mg/L																							
Calcium	mg/L	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001			
Magnesium	mg/L																							
Sodium	mg/L																							
Potassium	mg/L																							
Tannin and Lignin	mg phenol/L																							
Aluminum	mg/L																							
Arsenic	mg/L	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003			
Barium	mg/L	0.007	0.017	0.005	0.007																			
Beryllium	mg/L																							
Boron	mg/L	<0.010	<0.010	<0.010	0.04																			
Cadmium	mg/L	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001			
Chromium	mg/L	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003	<0.003			
Cobalt	mg/L																							
Copper	mg/L	0.003	0.002	0.003	0.002																			
Iron	mg/L	0.007	0.158	0.008	0.203	2.42	1.6	7.86	7.86	7.86	0.0017	3.7	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017	0.0017			
Lead	mg/L	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001			
Manganese	mg/L																							
Molybdenum	mg/L																							
Nickel	mg/L																							
Selenium	mg/L																							
Silver	mg/L																							
Thallium	mg/L																							
Titanium	mg/L																							
Vanadium	mg/L																							
Zinc	mg/L	0.01	0.009	0.01	<0.005																			
Field Measurements																								
Temperature	C	3.55	14.48	4.22	17.04	16.47	8.94	6.84	0.7	21.4	14.8	15.4	5.66	20	18.1	16.1	14.8	17.8	11.4	23.2	17.8			
pH	pH Units	6.22	6.87	6.2	5.11	5.85	5.53	5.53	4.85	6.77	5.24	7.3	5.25	4.27	6.17	4.89	5.09	5.78	7.61	5.22	6.1			
Conductivity	µS/cm	75	57	60	67	33	38	38	24.5	116.8	178.3	62.5	77.3	13	80	53.9	0.07	0.867	67	24.5	87.8			
Oxidation Reduction Potential	mV	287.8	148.7	217	164.3	177.3	134	154	101	213.1	161.4	330	269.6	250.4	200.7	172.5	182.7	102.6	34.2	213.8	77.6			
Dissolved Oxygen	mg/L	6.22	9.07	7.93	6.35	7.4	60.3	60.3	13.26	8.92	4.64	6.8	17.6	17.29	5.61	4.73	66.8	7.89	6.26	5.47	5.22			

Provincial Water Quality Objectives - Water Management Policy Database Provincial Water Quality Objectives - 4000 July 1981, revised February 1998

PWQO	APV
CWQO	AWQO
BOD	AWQO
Electrical Conductivity	AWQO
Iron	AWQO
Nickel	AWQO
NA	AWQO

All Units in mg/L Unless Otherwise Noted



TABLE 10
2023 Reasonable Use Criteria Assessment
McGarry Waste Disposal Site
Township of McGarry, Ontario

Parameter	Units	Sample Designation										Cm = C ₀ × t (C ₀ - C _s)			
		BWP2		BWP5		BWP7		BWP8		COWS	k		C ₀	C _r	C _m
		1-Aug-23	18-Oct-23	30-May-23	1-Aug-23	18-Oct-23	30-May-23	1-Aug-23	18-Oct-23						
Benzene	µg/L	< 0.5	-	< 0.5	-	< 0.5	-	< 0.5	-	1	0.152	1	0.384		
Methyl Ethyl Chloride	µg/L	< 0.5	-	< 0.5	-	< 0.5	-	< 0.5	-	50	0.207	50	12.7		
Toluene	µg/L	< 0.2	-	< 0.2	-	< 0.2	-	< 0.2	-	60	0.152	60	30.1		
Vinyl Chloride	µg/L	< 0.5	-	< 0.5	-	< 0.5	-	< 0.5	-	1	0.108	1	0.331		
1,4-Dichlorobenzene	µg/L	6.7	8.48	7.3	7.06	7.15	7.19	7.04	6.89	5	0.104	5	1.33		
pH	pH Units	< 4	< 4	< 4	< 4	< 4	< 4	< 4	< 4	0.5-0.5	0.5	0.5-7.55			
BOD	mg/L	< 4	< 4	< 4	< 4	< 4	< 4	< 4	< 4	-	-	-			
Electrical Conductivity	µS/cm	28	25	48	48	59	38	45	22	22	25	22			
Total Dissolved Solids	mg/L	< 30	34	< 30	40	51	< 30	50	< 30	500	0.5	500			
Total Suspended Solids	mg/L	1810	821	75	93	143	7	14	147	135	0.5	135			
Alkalinity (as CaCO ₃)	mg/L	8	8	15	15	17	18	24	33	2	< 2	2			
Total Hardness (as CaCO ₃)	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Fluoride	mg/L	< 1	< 1	< 1	< 1	< 1	< 1	< 1	< 1	1.5	0.025	1.5			
Chloride	mg/L	0.28	0.15	0.23	0.08	0.08	< 0.08	< 0.08	0.78	0.82	10	0.624			
Nitrate as N	mg/L	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	1	0.018	1			
Nitrite as N	mg/L	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	< 0.03	1	0.018	1			
Bromide	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Sulfate	mg/L	2	2	6	6	7	3	< 2	3	2	3	2			
Cyano phosphide as P	mg/L	-	-	< 0.04	< 0.04	< 0.04	0.04	0.06	< 0.04	0.04	0.05	< 0.04			
Ammonia as N	mg/L	< 0.05	< 0.05	< 0.05	< 0.05	< 0.05	< 0.05	< 0.05	< 0.05	0.41	0.41	0.41			
Total Kjeldahl Nitrogen	mg/L	< 8	< 8	< 8	< 8	< 8	< 8	< 8	< 8	13	13	< 8			
Chemical Oxygen Demand	mg/L	1	1	2	4	1	1	< 1	1	2	3	5			
Dissolved Organic Carbon	mg/L	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	0.01	0.01	< 0.002			
Phenols	mg/L	2.35	2.19	5.47	5.04	5.38	5.41	7.78	8.15	1.12	1.12	1.11			
Calcium	mg/L	0.469	0.446	1.27	1.22	1.72	0.749	1.12	1.55	0.36	0.466	0.362			
Magnesium	mg/L	0.96	1.16	1.47	1.31	1.51	0.93	1.12	0.87	1.42	1.09	1.85			
Sodium	mg/L	0.746	0.746	0.398	0.398	0.398	0.398	0.398	0.398	0.398	0.398	0.398			
Potassium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Terpenes and Lipids	mg phenol/L	-	-	-	-	-	-	-	-	-	-	-			
Aluminum	mg/L	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	< 0.002	0.01	0.01	< 0.002			
Antimony	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Arsenic	mg/L	0.0111	0.00978	0.0107	0.00949	0.00988	0.01118	0.00920	0.00942	0.01	0.0127	0.0139			
Barium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Beryllium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Boron	mg/L	0.003	0.003	0.015	0.005	0.008	0.008	0.004	0.005	0.005	0.002	0.005			
Calcium	mg/L	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003	0.00003			
Chromium	mg/L	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037	0.00037			
Cobalt	mg/L	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008			
Copper	mg/L	< 0.007	< 0.007	0.008	< 0.007	< 0.007	0.01	1.13	0.079	0.02	0.014	0.044			
Iron	mg/L	< 0.00039	< 0.00039	0.00039	< 0.00039	< 0.00039	< 0.00039	< 0.00039	< 0.00039	< 0.00039	< 0.00039	< 0.00039			
Manganese	mg/L	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008	0.0008			
Mercury	mg/L	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001	< 0.00001			
Molybdenum	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Nickel	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Selenium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Silver	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Strontium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Thallium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Titanium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Vanadium	mg/L	-	-	-	-	-	-	-	-	-	-	-			
Zinc	mg/L	< 0.002	< 0.002	0.003	0.0049	0.0058	0.0044	0.0020	0.0042	0.011	0.011	0.011			

Ontario Drinking Water Quality Standards - Ontario Regulation 180/03 "Ontario Drinking Water Quality Standards" under the Safe Drinking Water Act, dated 2003, and "Technical Support Document for Ontario Drinking Water Standards, Objectives and Guidelines" dated June 2003.
 All Units in mg/L Unless Otherwise Noted
 Background Concentration (Definition of groundwater quality observed at M91 since May 2015)
 Maximum Acceptable Concentration (Maximum of groundwater quality observed at M91 since May 2015)
 Reduction Coefficient
 C₀ is the Maximum Acceptable Concentration based on background groundwater quality observed at M91 since May 2015
 C_r is the Maximum Acceptable Concentration based on background groundwater quality observed at M91 since May 2015
 C_m is the Maximum Acceptable Concentration based on background groundwater quality observed at M91 since May 2015

COWS
 C₀
 C_r
 C_m
 k
 NC



TABLE 7
Groundwater Quality Results - MW6
McGarry Waste Disposal Site
Township of McGarry, Ontario

Parameter	Units	Sample Designation MW6 Sample Collection Date (dd/mm/yyyy)														OMWS												
		27-May-15	30-Jul-15	30-Sep-15	21-May-16	22-Oct-16	20-May-17	2-Nov-17	22-May-18	3-Aug-18	4-Oct-18	8-May-19	25-Jul-19	23-Sep-19	11-Jun-20		25-Aug-20	20-Oct-20	3-Jun-21	25-May-22	3-Aug-22	27-Sep-22	31-May-23	1-Aug-23	18-Oct-23			
Benzene	µg/L																											
Methylene Chloride	µg/L																											
Toluene	µg/L																											
Vinyl Chloride	µg/L																											
1,4-Dichlorobenzene	µg/L																											
pH	pH Units																											
BOD	mg/L																											
Electrical Conductivity	µS/cm																											
Total Suspended Solids	mg/L																											
Total Dissolved Solids	mg/L																											
Alkalinity (as CaCO3)	mg/L																											
Total Hardness (as CaCO3)	mg/L																											
Fluoride	mg/L																											
Chloride	mg/L																											
Nitrate as N	mg/L																											
Nitrite as N	mg/L																											
Bromide	mg/L																											
Sulfate	mg/L																											
Ortho phosphate as P	mg/L																											
Ammonia as N	mg/L																											
Total Kjeldahl Nitrogen	mg/L																											
Chemical Oxygen Demand	mg/L																											
Dissolved Organic Carbon	mg/L																											
Phenols	mg/L																											
Cadmium	mg/L																											
Chromium	mg/L																											
Cobalt	mg/L																											
Copper	mg/L																											
Iron	mg/L																											
Lead	mg/L																											
Manganese	mg/L																											
Mercury	mg/L																											
Nickel	mg/L																											
Selenium	mg/L																											
Silver	mg/L																											
Sorbitol	mg/L																											
Strontium	mg/L																											
Tantalum	mg/L																											
Tellurium	mg/L																											
Vanadium	mg/L																											
Zinc	mg/L																											
Field Measurements																												
Temperature	C																											
pH	pH Units																											
Conductivity	µS/cm																											
Oxidation Reduction Potential	mV																											
Dissolved Oxygen	mg/L																											

Ontario Regulation 180/03 Ontario Drinking Water Act, 2002 and Technical Support Document for Ontario Drinking Water Standards, Objectives and Guidelines' dated June 2003.
Except OMWS Standard
All Units in mg/L, Unless Otherwise Noted

TABLE 1
Groundwater Monitoring Location Data
McGarry Waste Disposal Site
Township of McGarry, Ontario

Well Number	Date (dd/mm/yyyy)	Ground Surface Elevation (masl)	TOC Elevation (masl)	Height of TOC from Ground Surface (m)	Water Level Above from TOC (m)	Total Head Depth from TOC - Field (m)	Depth to Groundwater (m)	Calculated Water Level Elevation (masl)	UTM Coordinates (Field)			Comments
									Zone	Easting (m)	Northing (m)	
MW6	28-May-16	99.4	99.97	0.57	-	-	-	-	17 U	609912.2	5332070	Unable to locate
	25-Oct-16	99.4	99.97	0.57	-	-	-	-				Unable to locate
	20-May-17	-	-	-	-	-	-	-				Unable to locate
	2-Nov-17	-	-	-	-	-	-	-				Unable to locate
	23-May-18	-	-	-	-	-	-	-				Unable to locate
	3-Aug-18	-	-	-	-	-	-	-				Unable to locate
	4-Oct-18	-	-	-	-	-	-	-				Unable to locate
	9-May-18	-	-	-	-	-	-	-				Unable to locate
	25-Jul-19	-	-	-	-	-	-	-				Unable to locate
	23-Sep-19	-	-	-	-	-	-	-				Unable to locate
	11-Jun-20	-	-	-	-	-	-	-				Unable to locate
	25-Aug-20	-	-	-	-	-	-	-				Unable to locate
	20-Oct-20	-	-	-	-	-	-	-				Unable to locate
	3-Jun-21	-	-	-	-	-	-	-				Unable to locate
	5-Aug-21	-	-	-	-	-	-	-				Unable to locate
	14-Oct-21	-	-	-	-	-	-	-				Unable to locate
	25-May-22	-	-	-	-	-	-	-				Unable to locate
	3-Aug-22	-	-	-	-	-	-	-				Unable to locate
27-Sep-22	-	-	-	-	-	-	-	Unable to locate				
30-May-23	-	-	-	-	-	-	-	Unable to locate				
1-Aug-23	-	-	-	-	-	-	-	Unable to locate				
16-Oct-23	-	-	-	-	-	-	-	Unable to locate				
MW7	26-May-16	97.06	97.0	0.74	0.839	3.52	0.10	96.96	17 U	609865	5332430	Clear
	25-Oct-16	97.06	97.0	0.74	1.966	3.467	1.23	95.83				Clear
	20-May-17	328.736	329.528	0.79	1.03	3.9	0.24	328.50				Clear, no odour
	2-Nov-17	328.736	329.528	0.79	1.64	3.075	0.85	327.89				Slip cap removed, clear, good well, no odours
	23-May-18	328.736	329.526	0.79	1.37	3.54	0.58	328.16				Clear, no odour
	3-Aug-18	328.736	329.526	0.79	1.73	3.56	0.94	327.80				Clear, no odour
	4-Oct-18	328.736	329.526	0.79	1.79	3.12	1.00	327.74				Clear, no odour
	8-May-19	328.736	329.526	0.79	0.87	3.08	0.08	328.66				Clear water, no odour Duplicate
	25-Jul-19	328.736	329.526	-	-	-	-	-				Submerged, no sample
	23-Sep-19	328.736	329.526	0.71	0.91	3.02	0.20	328.62				Clear water, no odour Duplicate
	11-Jun-20	328.736	329.526	0.79	0.93	2.7	0.14	328.60				Clear, no odour
	25-Aug-20	328.736	329.526	-	1.27	3.08	-	-				Submerged, no sample
	20-Oct-20	328.736	329.528	0.71	1.42	3.11	0.71	328.11				Clear, no odour
	3-Jun-21	328.736	329.526	0.71	1.82	3.57	1.11	327.71				Clear, no odour, purged dry
	5-Aug-21	328.736	329.526	0.71	1.82	3.2	1.11	327.71				Clear, no odour, purged dry
	14-Oct-21	328.736	329.526	0.71	2	3.2	1.29	327.53				Clear, no odour, good recovery
	25-May-22	328.736	329.526	0.80	1.36	3.24	0.56	328.17				Clear, no odour
	3-Aug-22	328.736	329.526	0.77	1.2	3.11	0.43	328.33				Clear, no odour, purged dry
21-Sep-22	328.736	329.526	0.80	1.22	3.13	0.42	328.31	Clear, odourous, good recovery				
30-May-23	328.736	329.526	0.80	0.74	3.55	-0.06	328.79	Clear, odourous, good recovery				
1-Aug-23	328.736	329.526	0.80	1.31	3.57	0.51	328.22	Clear, no odour, good recovery, duplicate				
18-Oct-23	328.736	329.526	0.83	1.37	3.49	0.54	328.16	Clear, no odour, good recovery, duplicate				
MW8	28-May-16	-	-	-	-	-	-	-	17 U	609962	5331986	Unable to locate
	25-Oct-16	-	-	-	-	-	-	-				Unable to locate
	20-May-17	328.619	328.77	0.15	0.24	3.11	0.09	328.53				Strong sewage odour, no protective casing
	2-Nov-17	328.619	328.77	0.15	0.14	3.10	-0.01	328.63				Organic odours, cloudy, good recharge, no protective casing
	23-May-18	328.619	328.77	0.15	2.26	3.71	2.11	326.51				Brown, slight odour
	3-Aug-18	328.619	328.77	0.15	2.26	3.76	2.11	326.51				Cloudy, very strong odour, duplicate
	4-Oct-18	328.619	328.77	0.15	2.48	3.80	2.31	326.31				Clear, no odour
	9-May-19	328.619	328.77	0.15	0.84	3.75	0.69	327.93				Light brown, some silt, no odour
	25-Jul-19	328.619	328.77	0.15	1.83	3.74	1.68	326.94				Cloudy, no odour
	23-Sep-19	328.619	328.77	0.68	2.59	3.73	1.91	326.18				Clear, no odour
	11-Jun-20	328.619	328.77	0.15	-	-	-	-				No sample
	25-Aug-20	328.619	328.77	0.15	2.71	3.79	2.58	326.06				Cloudy, no odour
	20-Oct-20	328.619	328.77	0.68	1.00	3.70	0.32	327.77				Clear, no odour
	3-Jun-21	328.619	328.77	0.68	2.34	3.78	1.66	326.43				Clear/Orange, no odour
	5-Aug-21	328.619	328.77	0.68	2.27	3.78	1.59	326.50				Clear, no odour, purged dry
	14-Oct-21	328.619	328.77	0.68	2.78	3.78	2.06	326.01				Clear, no odour, poor recovery
	25-May-22	328.619	328.77	0.65	1.20	3.72	0.35	327.57				Clear, no odour, purged dry
	3-Aug-22	328.619	328.77	0.65	1.86	3.74	1.01	326.81				Clear, no odour, purged dry
27-Sep-22	328.619	328.77	0.86	1.20	3.78	0.34	327.57	Clear, odourous, good recovery				
30-May-23	328.619	328.77	0.66	1.63	3.65	0.77	327.14	Clear, no odour, purged dry				
1-Aug-23	328.619	328.77	0.66	2.82	3.60	1.96	325.95	Cloudy, no odour, purged dry				
18-Oct-23	328.619	328.77	0.66	1.19	3.78	0.33	327.58	Clear, no odour, purged dry				

*Notes
 masl - Elevations after 2017 are presented in metres above sea level
 mbgs - metres below ground surface
 TOC - Top of Casing

Project No: 2551

Log of Borehole: MW-8

Project: Landfill Monitoring Program

Client: McGary Township

Location: South landfill Area

Engineer: P. Crawford

SUBSURFACE PROFILE				SAMPLE			VOC Concentration ppm 125 250 375	Well Completion Details
Depth ft m	Symbol	Description	Elev	Number	Type	Recovery		
0		Ground Surface	0					
0 to 1		Sand Light brown fine sand Dry, no odour		1				
1 to 8		Coarse Sand Medium to light brown coarse sand Moist, no odour		2				
8 to 16		Sand Medium to light brown fine sand Moist to saturated, no odour		3				
16		End of Borehole	-16	4				

Drill Method: Conventional

Drill Date: Aug. 5, 2014

Hole Size: 4"

A & A Environmental Consultants Inc.
16 Young Street
Woodstock, ON N4S 3L4
www.aaenvironmental.ca

Checked by: A. Rasoul

APPENDIX IV
Summary Tables



Ontario

Ministry
of the
Environment

Provisional Certificate No. A 572402

PROVISIONAL CERTIFICATE OF APPROVAL WASTE DISPOSAL SITE

Under The Environmental Protection Act, 1971 and the regulations and subject to the limitations thereof, this Provisional Certificate of Approval is issued to:

The Corporation of the Township of McGarry
P.O. Box 99
Virginiatown, Ontario

for the use and operation of a 35 hectare landfilling site


all in accordance with the following plans and specifications: the Site Plan dated Feb. 8, 1977, the "Surveyors Certificate" prepared by Pit, Blackburn, Ontario Land Surveyor dated July 2, 1974 and "McGarry Sanitary Landfill Site" operating program and drawings #7012-1 and 7012-2 prepared by Heathwood Engineering Associates Limited.

Located: South Part of Sand-Gravel Reserve
File 126090, Mining Claim L 40808
Township of McGarry, District of Timiskaming

which includes the use of the site only for the disposal of the following categories of waste (NOTE: Use of the site for additional categories of wastes requires a new application and amendments to the Provisional Certificate of Approval) **Domestic and commercial wastes**

and subject to the following conditions:

Dated this 20th day of August, 19 80.


Director, Section 39,
The Environmental Protection Act, 1971

MONITORING WELL LOG MW-1

SHEET 1 of 1

PROJECT No: 1010146

DATE: April 2004

EASTING:

SITE: McGarry Landfill

LOGGED BY: HATCH

NORTHING:

CLIENT: McGarry Township

CONTRACTOR: HATCH

ELEVATION: 317.986

WATER LEVEL	WELL DEPTH (m)	WELL	LEGEND	DEPTH (m)	DESCRIPTION	ODOUR	PID (ppmv)	SAMPLE LABEL	DEPTH (m)
					Ground Surface				
0					Silty Sand to fine Sand (Loose, Brown) Moist, occasional silt and coarse sand seams	No odour		Sa1	
1						No odour		Sa2	
2					Silty Sand to fine Sand (Very loose, Grey) Wet, occasional silt and coarse sand seams	No odour		Sa3	
3						No odour		Sa4	
4									
5									
6									
7									
8									
9									

NOTES

Descriptions are based on observations and hand testing of grab samples. Mechanical Tests were not performed unless otherwise stated.

First Occurrence of Groundwater
Static Groundwater Level

Reviewed By:

FILE

MONITORING WELL LOG MW-3

SHEET 1 of 1

PROJECT No: 1010146

DATE: April 2004

EASTING:

SITE: McGarry Landfill

LOGGED BY: HATCH

NORTHING:

CLIENT: McGarry Township

CONTRACTOR: HATCH

ELEVATION: 316.310

WATER LEVEL	WELL DEPTH (m)	WELL	LEGEND	DEPTH (m)	DESCRIPTION	ODOUR	PID (ppmv)	SAMPLE LABEL	DEPTH (m)
					Ground Surface				
0					Compact Sand Compact, brown sand with trace to some silt becoming grey at 0.3 mbs. Moist with silty zones.	No odour		Sa1	
1									
2					Loose Sand Loose, grey fine sand with trace to some silt becoming silty sand to sandy silt. Wet, occasional silt and coarse sand seams.	No odour		Sa2	
3									
4									
5					Very loose fine Sand Very loose, grey fine sand with some silt. Wet.	No odour		Sa3	
6									
7									
8									
9									

NOTES

Descriptions are based on observations and hand testing of grab samples. Mechanical Tests were not performed unless otherwise stated

First Occurrence of Groundwater
Static Groundwater Level

Reviewed By:

FILE

MONITORING WELL LOG MW-3

SHEET 1 of 1

PROJECT No: 1010146
 SITE: McGarry Landfill
 CLIENT: McGarry Township

DATE: April 2004
 LOGGED BY: HATCH
 CONTRACTOR: HATCH

EASTING:
 NORTHING:
 ELEVATION: 316.310

WATER LEVEL	WELL DEPTH (m)	WELL	LEGEND	DEPTH (m)	DESCRIPTION	ODOUR	PID (ppmv)	SAMPLE LABEL	DEPTH (m)
					Ground Surface				
0					Compact Sand Compact, brown sand with trace to some silt becoming grey at 0.3 mbgs. Moist with silty zones.	No odour		Sa1	
1									
2					Loose Sand Loose, grey fine sand with trace to some silt becoming silty sand to sandy silt. Wet, occasional silt and coarse sand seams.	No odour		Sa2	
3									
4									
5					Very loose fine Sand Very loose, grey fine sand with some silt. Wet.	No odour		Sa3	
6									
7									
8									
9									

NOTES

Descriptions are based on observations and hand testing of grab samples. Mechanical Tests were not performed unless otherwise stated.

First Occurrence of Groundwater
 Static Groundwater Level

Reviewed By:

FILE

MONITORING WELL LOG MW-4

SHEET 1 of 1

PROJECT No: 1010146
 SITE: McGarry Landfill
 CLIENT: McGarry Township

DATE: April 2004
 LOGGED BY: HATCH
 CONTRACTOR: HATCH

EASTING:
 NORTHING:
 ELEVATION: 320.106

WATER LEVEL	WELL DEPTH (m)	WELL	LEGEND	DEPTH (m)	DESCRIPTION	ODOUR	PID (ppmv)	SAMPLE LABEL	DEPTH (m)
0					Ground Surface				
1					<p>Waste and Sand cover material Drilled to 3.05 mbgs through waste and sand cover material. Auger cuttings indicate 0.63 m of dry sand cover with pieces of waste, over waste mixed with sand including plastic, bags, oil bottles, cloth, metal, etc.</p>				
2									
3					<p style="text-align: center;">Dense Sand</p> Dense, brown and grey sand mixed with pieces of waste material. Moist, black fibrous material recovered on the shoe of the sampler Drill rig stalled at about 3.7 mbgs due to steel cable wrapped around augers.	Moderate to strong landfill type odours		Sa1	
4									
5					<p style="text-align: center;">Dense Sand</p> Dense, grey sand becoming silty sand below about 5 mbgs. Moist becoming wet at about 5 mbgs, occasional silt and coarse sand seams.	Moderate landfill odours		Sa2	
6									
7					<p style="text-align: center;">Loose Sand</p> Loose, grey fine sand to silt sand. Wet, occasional silt and coarse sand seams.	Slight odour		Sa3	
8									
9									

NOTES

Descriptions are based on observations and hand testing of grab samples. Mechanical Tests were not performed unless otherwise stated.

First Occurrence of Groundwater
 Static Groundwater Level

Reviewed By:

FILE

Project No: A0048-McGarry Location: McGarry Landfill Site

Project: Installation of 3 Monitoring Wells



**A&A
ENVIRONMENTAL
SERVICES INC.**

Consultants in Soil, Water & Air Quality

Log of Borehole: BH-1 (MW-5)

SUBSURFACE PROFILE				SAMPLE			Well Completion Details
Depth	Symbol	Description	Elev.	Number	Type	Recovery	
0		Ground Surface	0				
2		Sand, light brown, medium grained, moist	-2				
4		Sand, light brown, medium grained, saturated	-4				
6		Sand, light brown, medium grained, wet	-6				
7		Sand, light brown, medium grained, moist	-8				
8		Sand, light brown, medium grained, wet					
10							
12							
14							
16							
17							
20			-20				
21		Sand, brown, medium grained, saturated	-22				
22							
23		Sand/Gravel, brown, saturated	-24				
24							
25		End of Borehole					

Drill Method: Hollow Stem Auger

Drill Date: May 22, 2004

Hole Size: 6in

Datum:

Checked by: Dr. G. Duncan

Project No: A0048-McGarry Location: McGarry Landfill Site

Project: Installation of 3 Monitoring Wells



Consultants in Soil, Water & Air Quality

Log of Borehole: BH-3 (MW-7)

SUBSURFACE PROFILE				SAMPLE			Well Completion Details
Depth	Symbol	Description	Elev.	Number	Type	Recovery	
0		Ground Surface	0				<p>Bentonite Seal</p> <p>Sand</p>
0 to 2	Stippled pattern	Sand, light brown, medium fine, moist	-2				
2 to 8	Stippled pattern with dark spots	Sand, brown, coarse, moist	-8				
8 to 12	Stippled pattern	Sand, brown, medium fine, moist	-12				
12 to 13		End of Borehole					
13 to 14							

Drill Method: Hollow Stem Auger

Drill Date: May 22, 2004

Hole Size: 6in

Datum:

Checked by: Dr. G. Duncan

Temiskaming Municipal Services Association

Meeting Minutes

TMSA Board Meeting February 1, 2024 - 01:00 PM

BOARD: Kerry Stewart (Zone 4-Chair), Clayton Seymour (Zone 2), Wayne Miller (Zone 3), and Jaime Allen (Zone 1) .

ABSENT: Crystal Labbe (Zone 5)

STAFF: Dan Thibeault, Secretary Treasurer, David Barton, Chief Building Official (left at 2:47pm), Jennifer Pye, Planner (left at 2:47pm)

GUEST: None

1 Call to Order and Roll Call
2024-01

Moved By: Wayne Miller
Seconded By: Clayton Seymour

THAT the Meeting of February 1, 2024 be called to order at 1:07 p.m.

CARRIED

2 Approval of Agenda and Identification of New Business
2024-02

Moved By: Jamie Allen
Seconded By: Wayne Miller

THAT the Board accepts the February 1, 2024 agenda which forms part of each Board member's package.

CARRIED

No conflict of interest was declared.

3 Disclosure of Conflict of Interest

4 Minutes of the Previous Meeting
2024-03

Moved By: Clayton Seymour
Seconded By: Jamie Allen

THAT the minutes of the meeting of October 5, 2023 be hereby approved as circulated.

CARRIED

5 Deputations and Presentations

- 6 Reports**
2024-04
Moved By: Clayton Seymour
Seconded By: Wayne Miller

THAT the Board hereby accepts reports from Officers as listed under section 6 for information.

CARRIED

- 6.1 Secretary Treasurer**

- 6.1.1 Introduce Planner**

- 6.2 Planner**

- 6.2.1 General Update**

- 6.3 Chief Building Official**

- 6.3.1 General Update**

- 7 Correspondence**

None

- 8 Motions/Notice of Motions**

None

- 8.1 Planner**
2024-05
Moved By: Jamie Allen
Seconded By: Clayton Seymour

THAT the Board of the Timiskaming Municipal Services Association (TMSA) hereby appoint Jennifer Pye as Planner effective January 1st, 2024.

AND FURTHER THAT she act as Planner for the communities of the TMSA who do not opt out of this service by March 31st, 2024.

CARRIED

- 8.2 Drone Purchase**
2024-06
Moved By: Wayne Miller
Seconded By: Clayton Seymour

WHEREAS the Chief Building Official has made a request to the Board for the purchase of a drone.

AND WHEREAS he believes this would improve his efficiency and the quality of the building inspections.

NOW THEREFORE the Board approve this purchase at an estimated amount of \$16,000 with the stipulation that Standard Operating Guidelines be adopted by the Board before use.

CARRIED

9 By-Laws

None

**9.1 Budget Bylaw
2024-07**

Moved By: Clayton Seymour

Seconded By: Wayne Miller

THAT By-law No. 2024-01 being a by-law to adopt the 2024 budget be read a first, second and third time and finally passed under the hands of the Chair, Secretary Treasurer and seal of the Corporation on this 1st day of February, 2024.

CARRIED

The Board amended the draft budget to not differentiate the Planning Expenses from the Building Expenses.

10 In Camera Closed Session

**10.1 Payscale
2024-08**

Moved By: Jamie Allen

Seconded By: Wayne Miller

THAT the Board adopt an eight level grid as discussed with a CPI increase from 2023 of the November CPI of 3.3% from the existing CBO grid.

CARRIED

10.2 Adjourn Closed Session

**11 Adjournment
2024-09**

Moved By: Clayton Seymour

Seconded By: Wayne Miller

THAT the Meeting of February 1, 2024 be adjourned at 3:18 p.m. to meet again at the call of the Chair.

CARRIED



Chair: Kerry Stewart



Secretary Treasurer: Dan Thibeault

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION

FINANCIAL STATEMENTS

DECEMBER 31, 2023

Kemp Elliott & Blair L.L.P.

TERRY L. ELLIOTT, CPA, CA
STEVEN M. ACLAND, CPA, CA
DANIELLE GIRARD, CPA, CA
LOUISE LABONTE, MBA, CPA, CA
ASHLEY PROCTOR, CPA, CA

CHARTERED PROFESSIONAL ACCOUNTANTS

883317 ON-65 UNIT 3
NEW LISKEARD, ON P0J 1P0

TEL 705-647-8174
FAX 705-647-7644
admin@kebni.ca
www.kebni.ca

Independent Auditors' Report

To the board of directors of the
Temiskaming Municipal Services Association

Opinion

We have audited the financial statements of Temiskaming Municipal Services Association, which comprise the statement of financial position as at December 31, 2023, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization 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 ASNPO, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

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

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

Independent Auditors' Report, continued

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

New Liskeard, Ontario
March 15, 2024

Kemp Elliott & Blair LLP
Kemp Elliott & Blair LLP
Chartered Professional Accountants
Licensed Public Accountants

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets		
Cash	\$ 453,119	\$ 263,130
Short-term investments - note 3	12,076	11,829
Accounts receivable	55,531	168,331
Prepaid expenses	8,823	8,239
	<u>529,549</u>	<u>451,529</u>
Capital assets - note 4	<u>47,601</u>	<u>49,815</u>
	<u>\$ 577,150</u>	<u>\$ 501,344</u>
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities	\$ 11,729	\$ 8,486
Government remittances payable	135,881	115,109
	<u>147,610</u>	<u>123,595</u>
Contingent liabilities - note 5		
Net assets	<u>429,540</u>	<u>377,749</u>
	<u>\$ 577,150</u>	<u>\$ 501,344</u>

The accompanying notes form an integral part of these financial statements

On behalf of the Board



Director



Director

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 377,749	\$ 262,132
Excess of revenues over expenditures	<u>51,791</u>	<u>115,617</u>
Balance, end of year	\$ 429,540	\$ 377,749

The accompanying notes form an integral part of these financial statements

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget	2023 Actual	2022 Actual
Revenues			
Building inspection services	\$ 190,000	\$ 202,666	\$ 257,176
Membership fees	42,000	42,000	42,000
Interest income	1,000	3,755	53
Other revenue	600	605	84
NOHFC grant	-	-	7,067
	233,600	249,026	306,380
Expenditures			
Employee wages	111,700	120,314	121,782
Insurance	15,000	12,951	10,768
Travel and automotive	31,500	11,909	12,306
Office and miscellaneous	37,900	11,207	15,770
Computer expense	11,500	10,951	10,560
Administration fee	9,000	9,000	9,000
Professional fees	7,000	8,848	4,848
Amortization	-	12,055	5,729
	223,600	197,235	190,763
Excess of revenues over expenditures	\$ 10,000	\$ 51,791	\$ 115,617

The accompanying notes form an integral part of these financial statements

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
Operating activities		
Excess of revenues over expenditures	\$ 51,791	\$ 115,617
Item not affecting cash		
Amortization	12,055	5,729
Total adjustments	<u>63,846</u>	<u>121,346</u>
Change in non-cash working capital items		
Short-term investments	(247)	(53)
Accounts receivable	112,800	(77,410)
Prepaid expenses	(584)	(2,065)
Accounts payable and accrued liabilities	3,243	(1,383)
Government remittances payable	<u>20,772</u>	<u>49,146</u>
	<u>135,984</u>	<u>(31,765)</u>
Cash provided by operating activities	<u>199,830</u>	<u>89,581</u>
Investing activity		
Purchase of capital assets	<u>(9,841)</u>	<u>(55,349)</u>
Net increase in cash	189,989	34,232
Cash, beginning of year	<u>263,130</u>	<u>228,898</u>
Cash, end of year	<u>\$ 453,119</u>	<u>\$ 263,130</u>

The accompanying notes form an integral part of these financial statements

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. Nature of operations

Temiskaming Municipal Services Association is a not-for-profit organization incorporated without share capital in the Province of Ontario and approved by the Canada Revenue Agency for non-profit organization status under the Income Tax Act, effective December 20, 2017.

The organization provides building inspection services for member municipalities. Head office is located in Earlton, Ontario.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Short-term investments

Short-term investments are recorded at cost. Investment income earned on surplus funds is reported as revenue in the period earned.

(b) Capital assets

Capital assets are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Vehicles	5 years
Computer equipment	4 years

One-half the normal rate of amortization is recorded in the year of acquisition.

(c) Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in Capital Assets balance.

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. Significant accounting policies, continued

(c) Revenue recognition, continued

Other revenues such as building inspection services, membership fees and other revenues are recognized when they are earned, specifically when all the following conditions are met: services are provided or products are delivered to customers/rate payers, there is clear evidence that an arrangement exists, amounts are fixed or can be determined, and the ability to collect is reasonably assured.

(d) Financial instruments

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenditures in the period incurred.

Financial assets measured at amortized cost include cash, short-term investments and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities as well as government remittances payable..

Impairment

For financial assets measured at cost or amortized cost, the organization determines whether there are indications of possible impairment. When there is an indication of impairment, and the organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in excess of revenues over expenditures. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenues over expenditures.

Transaction costs

Transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in net income in the period incurred. Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in net income over the life of the instrument using the straight-line method.

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

2. Significant accounting policies, continued

(e) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are capital asset historical cost, estimated useful life and related amortization..

3. Short-term investment

Term deposits mature on August 11, 2025 and are earning interest at 5.3% per annum.

4. Capital assets

	<u>2023</u>		<u>2022</u>	
	Cost	Accumulated amortization	Net	Net
Vehicles	\$ 55,349	\$ 16,604	\$ 38,745	\$ 49,815
Computer equipment	17,549	8,693	8,856	-
	<u>\$ 72,898</u>	<u>\$ 25,297</u>	<u>\$ 47,601</u>	<u>\$ 49,815</u>

5. Contingent liabilities

The organization has arranged a joint bonding with two other corporations. Under the terms of the contract the organization and the other corporations are jointly and severally liable for any claims made against the bonding company.

The organization is currently classified as a schedule 2 employer for the purpose of WSIB coverage meaning the organization is responsible for the full cost of any future claims. WSIB does maintain full authority over claims and the entitlement process. Future claims cannot be estimated and management is not aware of any outstanding or pending claims at this time.

TEMISKAMING MUNICIPAL SERVICES ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

6. Prior period adjustment

The CRA has not approved the organization's request to back date their GST/HST registration and as such, the comparative figures have been retroactively restated to reflect the disallowed ITCs related to 2022 and prior.

As a result, net earnings for the year ended December 31, 2022 have decreased by \$12,070 and capital assets were increased by \$5,724. In addition, the organization has increased previously reported government remittances payable on the Statement of Financial Position by \$17,794 as at December 31, 2022.

7. Related party transactions

The Township of Armstrong provides bookkeeping, management services and office space to the organization on a cost-recovery basis which makes the Township a related party. During the fiscal year, the Township of Armstrong charged the organization \$9,000 (2022 \$9,000) for these services. The Township also sold some office equipment to the organization in the amount of \$1,099 in 2023. They also split the purchase of a piece of office equipment at a total cost of \$20,168, of which the organization's share is 25%. There are no amounts owing to the Township of Armstrong as of December 31, 2023.

Included in accounts receivable is \$51,757 (2022 \$161,264) due from member municipalities in the normal course of operations.

All transactions are recorded at the exchange amount which is the amount agreed to among the parties.

8. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party, one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Liquidity risk

Liquidity risk is the risk the company may not be able to meet its obligations. The organization is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources and accounts payable.

(b) Credit risk

The organization does have credit risk in accounts receivable. Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization reduces its exposure to credit risk by reviewing a new member's credit history before extending credit and conducts regular reviews of its existing customers' credit performance.

Kemp Elliott & Blair L.L.P.

TERRY L. ELLIOTT, CPA, CA
STEVEN M. ACLAND, CPA, CA
DANIELLE GIRARD, CPA, CA
LOUISE LABONTE, MBA, CPA, CA
ASHLEY PROCTOR, CPA, CA

CHARTERED PROFESSIONAL ACCOUNTANTS

3-883317 HWY 65E
NEW LISKEARD, ON P0J 1P0

TEL. 705-647-817
FAX 705-647-764
www.kebni.ca
admin@kebni.ca

March 15, 2024

Members of the Board
Dan Thibeault, Treasurer
Temiskaming Municipal Services Association
35-A Tenth Street, PO Box 51
Earlton, ON P0J 1E0

Dear Sirs/Madams:

We have now completed the 2023 audit of the Temiskaming Municipal Services Association.

The financial statements are prepared based on accounting standards for a Not-for Profit Organization (NFPO) rather than Public Sector Accounting Board (PSAB) standards and so they may look a bit different than you are used to seeing.

The statement of operations shows an excess of revenues over expenditures (an annual surplus) of \$51,791. This surplus has increased your net asset position to \$429,540.

The net asset position is your "cushion" to begin the 2024 year and should be used as part of your budgeting process to determine an adequate net asset position required in the future.

If you have any questions or concerns, please don't hesitate to call.

Yours very truly,

KEMP ELLIOTT & BLAIR LLP



Danielle Girard, CPA, CA

DG/dg
Encl.



TEMISKAMING MUNICIPAL SERVICES ASSOCIATION

April 2, 2024

To all TMSA Planning Services Member Municipalities:

RE: Planning Fees

At the TMSA Board meeting held on March 15, 2024, the Board adopted a schedule of set fees for Planning services. The fees included in the introduction letter sent out in January have not been changed, however a number of additional fees have been added in order to ensure that most types of applications/requests are covered. These are the fees the TMSA will charge back to the municipality, and HST will be charged on top of these fees.

Each municipality will be responsible for establishing their own fees, which the TMSA will not require be standardized across the member municipalities. Please ensure the established fee covers the TMSA fee with HST, as well as administrative costs associated with processing these applications, including any public notice requirements.

I am also pleased to advise that 20 of the 21 TMSA member municipalities have opted-in to Planning Services for 2024! This number exceeds initial expectations and I am encouraged by the high participation rate and looking forward to working with all member communities.

If you have any questions please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink that reads "Jennifer Pye". The signature is written in a cursive, flowing style.

**Jennifer Pye, MCIP, RPP
Planner**

Email: planner@tembuild.com

Office: 705-563-2426

#13 (a)

23 Hilltop Cres
Virginiatown, On
P0K 1X0

1 April 2024

Township of McGarry
27 Webster St
Virginiatown, On
P0K 1X0

To Mayor and Council

I would like the following subject addressed at the next Regular Council Meeting.

At the Regular Council Meeting of 14 November 2023, Council stated properties that were in tax arrears would be advertised for sale in the newspaper in early 2024.

Can you give the residents an update of when the properties will be put up for sale?

Sincerely.



Muriel Rose