



**AGENDA
REGULAR MEETING OF MUNICIPAL COUNCIL**

**Monday, May 29, 2023, 6:30 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario**

6:00 PM Special Recognition Presentation

- 1. Call to Order**
- 2. Approval of Agenda**
- 3. Disclosure of Pecuniary Interest & the General Nature Thereof**
- 4. Delegations & Presentations**
 - a. Township Consolidated Financial Statements - MNP LLP
- 5. Consent Agenda**

Items listed under Consent Agenda are considered routine or no longer require a further discussion and are enacted in one motion. The exception to this rule is that a Member may request that one or more items be pulled for discussion and voted on separately.

 - a. Regular Council - April 24, 2023 [See item 6.a]
 - b. Special Council - May 8, 2023 [See item 6.b]
 - c. Public Library Board - March 28, 2023 [See item 8.a]
 - d. Port Management Committee - April 17, 2023 [See item 8.b]
 - e. Public Meeting - Proposed Amendments to Building Permit Fee Schedule - April 24, 2023 [See item 8.c]
 - f. Committee of the Whole - Community Development - May 1, 2023 [See item 8.d]
 - g. Committee of the Whole - Administration and Operations - May 8, 2023 [See item 8.e]
 - h. Purchase Filehold OCR Module [See item 9.a]
 - i. Pride Month - Banners/Flag Request [See Item 9.b]
 - j. 2023 PSAB Budget Addendum [See item 9.c]
 - k. 2022 Year End Township Surplus [See item 9.d]
 - l. Amending the Spencerville Lagoon Environmental Compliance Approval [See item 9.e]
- 6. Minutes of the Previous Council Meetings**
 - a. Regular Council - April 24, 2023 - CONSENT
 - b. Special Council - May 8, 2023 - CONSENT
- 7. Business Arising from the Previous Council Meeting (if any)**
- 8. Committee Minutes**
 - a. Public Library Board - March 28, 2023 - CONSENT
 - b. Port Management Committee - April 17, 2023 - CONSENT
 - c. Public Meeting - Proposed Amendments to Building Permit Fee Schedule - April 24, 2023 - CONSENT
 - d. Committee of the Whole - Community Development - May 1, 2023 - CONSENT

- e. Committee of the Whole - Administration and Operations - May 8, 2023 - CONSENT

9. Action and Information Items from Committees

- a. Purchase Filehold OCR Module - CONSENT
- b. Pride Month - Banners/Flag Request - CONSENT
- c. 2023 PSAB Budget Addendum - CONSENT
- d. 2022 Year End Township Surplus - CONSENT
- e. Amending the Spencerville Lagoon Environmental Compliance Approval - CONSENT
- f. Port of Johnstown - Tender Award - Electrical Work for Bin Automation Project #300-507
- g. 2022 Township Financial Statements (Consolidated)
- h. 2022 Port of Johnstown Audited Financial Statements
- i. Proposed New Provincial Policy Statement
- j. Temporary Road Closure Request - Soapbox Derby
- k. Use of Unopened Road Allowance Request - Cedar/Water St

10. Correspondence

11. Municipal Disbursements

12. By-laws

- a. Amend Building Bylaw 2012-05 - Permit Fee Schedule
- b. Update Fence Bylaw
- c. Update Reserve and Reserve Fund Policy
- d. SNC Memorandum of Understanding for Forestry Services

13. CAO's Administrative Update

14. Councillor Inquiries or Notices of Motion

15. Mayor's Report

16. Question Period

17. Closed Session

- a. Section 239(2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: CAO, Fire Department and Township Workplace Assessment and Review
- b. Section 239(2)(c) Proposed or pending acquisition or disposition of land by the municipality or local board; Specifically: Minutes of Closed Session dated March 27, 2023

18. Report Out of Closed Session

19. Confirmation By-law

20. Adjournment

MINUTES
MUNICIPAL COUNCIL

Monday, April 24, 2023
6:30 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

PRESENT: Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Joe Martelle
Councillor Waddy Smail
Councillor Chris Ward

STAFF: Dave Grant, CAO
Rebecca Williams, Clerk
Gord Shaw, Director of Operations
Mike Spencer, Manager of Parks, Recreation & Facilities
Candise Newcombe, Deputy Clerk
Dwane Crawford, Chief Building Official

1. Call to Order

Mayor Deschamps called the meeting to order at 6:34 p.m.

2. Approval of Agenda

Decision: 2023-121

Moved by: S. Dillabough

Seconded by: W. Smail

That Municipal Council approves the agenda as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof

None.

4. Delegations & Presentations

The Chair recognized that Dr. Li was not yet in attendance at the meeting and announced that Council would hear Mr. Carmichael's presentation first.

a. Municipal Consent/Road Cut Permit - Shawn Carmichael

Mr. Carmichael handed out reference material to Council Members, introduced and identified himself as a full-time cash cropper, assists and represents individuals part-time with provincial offences act matters and trained drainage superintendent. He outlined his request for permission to install a 4" pipe under the road to drain the water from his east field to the west field and highlighted intentions to expand his current agricultural operations to include an alpaca trekking agri-tourism business.

Mr. Carmichael provided a brief history of his past and current application process for consent for a municipal road cut, identified his concern about water accumulation along the road in front of his residence, referred to the letter received from the Township Public Works department following his initial request in 2022, reviewed the conditions required for municipal consent approval and interpreted the Township's use of "person" within the 2013-30 Entranceway bylaw.

Council clarified that Mr. Carmichael could provide a minimum of \$5 million in liability insurance coverage, a detailed traffic plan for the proposed work and accommodate the installation of a culvert should the municipal road cut consent be granted. Members clarified the presence of an outlet to the South Nation River in the proposed area, if the applicant possessed an engineer's report for the area, water flow direction and onus of maintenance and repair costs. Council noted that the Township would need a legal consultation on this matter before a decision would be made.

b. Leeds, Grenville & Lanark Health Unit Update - Dr. Linna Li, Medical Officer of Health

Dr. Li introduced herself as the newly appointed Chief Medical Officer of Health for the Leeds, Grenville and Lanark Health Unit and provided a brief history of her credentials and professional positions with neighbouring health units including Toronto and Owen Sound. A brief summary of the health units' intent to focus on returning to past programming prior to the pandemic such as school vaccination clinics and dental screenings was provided. Dr. Li noted that the health unit intends to focus on updating its strategic plan and will be seeking municipal feedback in the future.

Council congratulated Dr. Li on her newly acquired position and inquired if the health unit would be providing additional support with physician recruitment in light of mounting pressures at the municipal level to address physician shortage issues. A less direct approach was noted by Dr. Li who highlighted the intent of the health unit to support clinical services, coordinate the need for care by area and provide public health system navigation.

5. Consent Agenda

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives and approves the following consent agenda items as presented:

- a. Special Council – March 23, 2023 [See item 6.a]
- b. Regular Council – March 27, 2023 [See item 6.b]
- c. Port Management Committee – March 20, 2023 [See item 8.a]
- d. Committee of the Whole – Community Development – April 3, 2023 [See item 8.b]
- e. Committee of the Whole – Administration & Operations – April 10, 2023 [See item 8.c]
- f. Eastern Ontario Firefighters Association Convention [See item 9.c]
- g. Ventnor Bridge Channel Armouring Contract Execution [See item 9.d]

Carried

6. Minutes of the Previous Council Meetings

a. Special Council - March 23, 2023 - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives and approves the minutes of the Special Council Meeting dated March 23, 2023.

Carried

- b. Regular Council - March 27, 2023 - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives and approves the minutes of the Regular Council Meeting dated March 27, 2023.

Carried

7. Business Arising from the Previous Council Meeting (if any)

None.

8. Committee Minutes

- a. Port Management Committee - March 20, 2023 - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives the minutes of the Port Management Committee Meeting dated March 20, 2023.

Carried

- b. Committee of the Whole - Community Development - April 3, 2023 - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives and approves the minutes of the Committee of the Whole – Community Development Meeting dated April 3, 2023.

Carried

- c. Committee of the Whole - Administration & Operations - April 10, 2023 - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives and approves the minutes of the Committee of the Whole – Administration and Operations Meeting dated April 10, 2023.

Carried

9. Action and Information Items from Committees

- a. 2023 Community Grants & Donations

Decision: 2023-123

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council awards the Community Grants and Donations as follows for the 2023 program:

Organization	Grants & Donations
Rural FASD Support Network	\$500.00
Food For All Food Bank	\$2000.00
Spencerville Legion	\$0.00
Spencerville Mill Foundation	\$250.00
Johnstown ATV Club	\$0.00
Grenville County Historical Society	\$250.00
Beacon Bags Ontario	\$1500.00
Connect Youth	\$2000.00
South Grenville Bluegrass Festival	\$2250.00
SERA	\$750.00
Johnstown Bear Paws Swim Team	\$0.00
South Grenville High School	\$1000.00
SBCC	\$2000.00
South Edwardsburgh Public School Parent Council	\$500.00
Friends of the Library	\$0.00
Girls Inc. of Upper Canada	\$1000.00
Cardinal Legion	\$0.00
Spencerville Agricultural Society	\$1000.00
Prescott Figure Skating Club	\$0.00
Total Granted:	\$15,000.00

Carried

Council provided clarification regarding in-kind requests from the organizations, highlighting that some requests were for in-kind support only, non-compliant in the past or the request was outside of the purview of the program.

b. Council Response to 2022 Audit Questionnaire

Council clarified the audit and audit response letter process for the Public Library and the Port of Johnstown.

Decision: 2023-124

Moved by: J. Martelle

Seconded by: W. Smail

THAT Municipal Council authorize the Mayor to sign the drafted response letter to the auditors as a requirement of the annual audit, as

recommended by the Committee of the Whole – Administration and Operations.

Carried

c. Eastern Ontario Firefighters Association Convention - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

WHEREAS the Edwardsburgh Cardinal Fire Department will be hosting the 111th Eastern Ontario Firefighters Association Convention Games from June 16-17, 2023; and

WHEREAS the Eastern Ontario Firefighters Association Convention Games will be held in the Village of Cardinal in municipal facilities including the Ingredion Centre, ball diamonds, and portions of Dishaw St, Gill St, and Perry St; and

WHEREAS Fire Departments from across Eastern Ontario will be competing in a variety of wet and dry races which simulate skills needed to be safe and efficient when providing emergency services; and

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Edwardsburgh Cardinal hereby approves and supports the Edwardsburgh Cardinal Fire Department hosting the 2023 Eastern Ontario Firefighters Association Convention within the Township of Edwardsburgh Cardinal;

AND FURTHER THAT Council approves and supports the following additional municipal support:

- Use of the Ingredion Centre and Recreation/Facilities staff support;
- Use of the ball diamonds for competitor camping from Thursday, June 15 to Sunday, June 18, 2023;
- Closure of portions of Dishaw St, Gill St, and Perry St; and
- Public Works staff support for barricades and street closures.

Carried

d. Ventnor Bridge Chanel Armouring Contract Execution - CONSENT

Decision: 2023-122

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council authorizes the Mayor and Clerk to execute the contract document with Goldie Mohr Ltd. to undertake the Ventnor Bridge Chanel Armouring project, as recommended by the Committee of the Whole – Administration and Operations.

Carried

e. Port - Transfer Balance of Investment

Decision: 2023-125

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council directs staff to transfer the total remaining funds in the Port of Johnstown's Royal Bank Trust Account to the Port of

Johnstown’s Scotia High Interest Savings Account (HISA), as recommended by the Port Management Committee.

Carried

f. Newport Municipal Drain - East Branch - Tender Award

Council reviewed the report and clarified the County portion of the drain work, outlined the east branch work and compared the engineers estimates to actual costs.

Decision: 2023-126

Moved by: W. Smail

Seconded by: J. Martelle

That Municipal Council award the construction of the Newport Municipal Drain – East Branch to McWilliams Construction Ltd. at a cost of \$211,858.42 excluding HST and direct staff to execute the required contract documents.

Carried

g. Joint Management Board- Approval of 2023 Wastewater Treatment Plant Budget

Council clarified the agreement, previous budget process practices and intent and number of prescribed meetings annually. There was a brief discussion regarding the process for acquiring additional capacity in the future if needed.

Decision: 2023-127

Moved by: J. Martelle

Seconded by: W. Smail

WHEREAS the Joint Management Board for the Wastewater Treatment Facility met on March 30, 2023 to review the 2022-year end report and the 2023 Wastewater Treatment Plant budget; and

WHEREAS during the Joint Management Board meeting, the 2023 Wastewater Treatment Plan Budget was approved by the board;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Edwardsburgh Cardinal receives and approves the Joint Management Board 2023 Wastewater Treatment Plant Budget.

Carried

h. Prescott Family Health Team - Letter of Support

Council noted the substantial amount of Township residents that use the Prescott Family Health Teams care and acknowledged the Township's support for the ongoing success of the health facility.

Decision: 2023-128

Moved by: S. Dillabough

Seconded by: W. Smail

That Municipal Council supports the Prescott Family Health Team application submission under the Your Health: A Plan to Connected and Convenient Care to hire additional medical professionals; and directs staff to prepare a letter of support and authorizes the Mayor to sign the letter.

Carried

10. Correspondence

Decision: 2023-129

Moved by: W. Smail

Seconded by: J. Martelle

THAT Municipal Council receives the correspondence listings for the following dates as previously circulated:

- March 29, 2023
- April 5, 2023
- April 12, 2023
- April 19, 2023

Carried

11. Approval of Municipal Disbursements

Council reviewed the disbursements and sought clarification on the following items:

- Play structure donation by Giant Tiger

Decision: 2023-130

Moved by: J. Martelle

Seconded by: W. Smail

THAT Municipal Council receives the payment of municipal invoices circulated and dated as follows:

- | | |
|------------------------------------|----------------|
| • Report dated March 30 (2023-057) | \$1,710,056.38 |
| • Report dated March 30 (2023-058) | \$184,101.78 |
| • Report dated April 14 (2023-065) | \$105,192.05 |
| • Report dated April 20 (2023-066) | \$232,577.23 |
| • Report dated April 20 (2023-067) | \$520,060.14 |

TOTAL: \$2,751,987.58

Carried

12. By-laws

a. Sports Memorabilia Donation & Display Policy

Decision: 2023-131

Moved by: S. Dillabough

Seconded by: W. Smail

THAT the mover be granted leave to introduce a bylaw to adopt a Sports Memorabilia Donation and Display Policy, and this shall constitute first and second reading thereof.

Carried

Decision: 2023-132

Moved by: S. Dillabough

Seconded by: W. Smail

THAT a bylaw to adopt a Sports Memorabilia Donation and Display Policy, be now read a third time and finally passed, signed, sealed and numbered 2023-27.

Carried

Council commended staff on their innovative solutions provided to capture all of the varying aspects Council directed to be within the policy.

- b. Letter of Understanding - CUPE Local 2311-02 - Wage Rates for 2023

Decision: 2023-133

Moved by: C. Ward
Seconded by: W. Smail

THAT the mover be granted leave to introduce a bylaw to enter into a Letter of Understanding (Appendix A – Wage Rates – January 1, 2023 – 1.25% adjustment) with the Canadian Union of Public Employees Local 2311-02, and this shall constitute first and second reading thereof.

Carried

Decision: 2023-134

Moved by: C. Ward
Seconded by: W. Smail

THAT a bylaw to enter into Letter of Understanding (Appendix A – Wage Rates – January 1, 2023 – 1.25% adjustment) with the Canadian Union of Public Employees Local 2311-02, be now read a third time and finally passed, signed, sealed and numbered 2023-28.

Carried

Council commended staff on reaching a harmonious 3% increase for both union and non-union staff.

13. CAO's Administrative Update

Council reviewed the CAO's administrative update and discussed the following items:

- Estimated installation timeline for handles on Cardinal docks.
- Estimated installation timeline for the final dock to be installed.
- Anticipated response timeline for the Richardson Point grant.
- Commended the Public Works Department on their winter maintenance and post-storm clean-up response.
- Collaboration with North Grenville on Totem Ranch Rd. and proposed "Follow 44" tourism project.
- Clarified intent of the wildflower pollinator program.
- Promotion of free tree allotment from SNC for Township.
- Implications of the installation of the pool heaters - earlier program start dates.
- Inquiry about the installation of the accessible kayak dock.

Decision: 2023-135

Moved by: J. Martelle
Seconded by: W. Smail

THAT Municipal Council receives the CAO's Administrative Report as presented.

Carried

14. Councillor Inquiries or Notices of Motion

Councillor Martelle invited Council to join him on Tuesday, April 25th where he has been asked to drop the puck for the hockey game at the Ingredion Centre.

15. Mayor's Report

Mayor Deschamps reported on the following:

- Commended residents, staff, local organizations, schools and local industrial partners for their contribution to the community clean-up activities during the week of earth day.
- Commended the Recreation and Facilities department on the expeditious installation of the docks prior to the opening of the fishing season.

Decision: 2023-136

Moved by: S. Dillabough

Seconded by: W. Smail

THAT Municipal Council receives the Mayor's Report as presented.

Carried

16. Question Period

None.

17. Closed Session

None.

18. Confirmation By-law

Decision: 2023-137

Moved by: J. Martelle

Seconded by: W. Smail

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2023-29.

Carried

19. Adjournment

Decision: 2023-138

Moved by: C. Ward

Seconded by: W. Smail

That Municipal Council does now adjourn at 8:32 p.m.

Carried

Mayor

Deputy Clerk

MINUTES
SPECIAL MUNICIPAL COUNCIL

Monday, May 8, 2023
6:00 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

PRESENT: Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Waddy Smail

REGRETS: Councillor Joe Martelle
Councillor Chris Ward

STAFF: Dave Grant, CAO
Rebecca Williams, Clerk
Sean Nicholson, Treasurer
Gord Shaw, Director of Operations
Mike Spencer, Manager of Parks, Recreation & Facilities
Brian Moore, Fire Chief
Eric Wemerman, Chief Water/Sewer Operator
Candise Newcombe, Deputy Clerk

1. Call to Order

Mayor Deschamps called the meeting to order at 6:00 p.m.

2. Approval of Agenda

Decision: 2023-139

Moved by: S. Dillabough

Seconded by: W. Smail

That Municipal Council approves the agenda as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof

None.

4. Action and Information Items from Committees

a. Johnstown Tennis Court Resurfacing Tender Award - EC-REC-23-03

Council reviewed the report and confirmed that the \$45,000.00 contribution from the 2022 Port of Johnstown Community Capital Funding program would be allocated to the project costs and clarified the proposed start date.

Decision: 2023-140

Moved by: S. Dillabough

Seconded by: W. Smail

THAT Municipal Council award the Johnstown Tennis Court Resurfacing tender EC-REC-23-03, to Provincial Paving in the amount of \$ 71,500 dollars plus non rebated HST and authorize staff to execute any necessary contract documents.

Carried

- b. Declare Significant Event - Eastern Ontario Firefighters Association Convention

Decision: 2023-141

Moved by: W. Smail

Seconded by: S. Dillabough

THAT Municipal Council designate the 111th annual Eastern Ontario Firefighters Association convention, hosted by the Edwardsburgh Cardinal Fire Department, as an event of municipal significance.

Carried

5. By-laws

- a. Site Plan Control Agreement - HB Holdings Inc - 3209 County Rd 2

Decision: 2023-142

Moved by: S. Dillabough

Seconded by: W. Smail

THAT the mover be granted leave to introduce a bylaw to authorize the execution of a Site Plan Control Agreement with HB Holdings Inc. (3209 County Rd 2), and this shall constitute first and second reading thereof.

Carried

Decision: 2023-143

Moved by: S. Dillabough

Seconded by: W. Smail

THAT a bylaw to authorize the execution of a Site Plan Control Agreement with HB Holdings Inc. (3209 County Rd 2), be now read a third time and finally passed, signed, sealed and numbered 2023-30.

Carried

6. Question Period

None.

7. Confirmation By-law

Decision: 2023-144

Moved by: W. Smail

Seconded by: S. Dillabough

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2023-31.

Carried

8. Adjournment

Decision: 2023-145

Moved by: W. Smail

Seconded by: S. Dillabough

THAT Municipal Council does now adjourn at 6:09 p.m.

Carried

Mayor

Deputy Clerk

Edwardsburgh Cardinal Public Library Board

Meeting Minutes

March 28, 2023

Present: A. Barratt, H. Cameron, T. Wilson, J. Martelle, K. Martin

Via Facetime: J. Cameron

Regrets: T. East

Staff: M-A. Gaylord, D. Gladstone

Special Guests: None.

1. Call to order

In the absence of the Chair – Tim East, Acting Vice-Chair – Anne Barratt will chair the meeting.

The Vice-Chair called the meeting to order at 5:00 pm.

2. Disclosure of interest – None

3. Additions to agenda

Motion by Judy Cameron to approve the agenda, seconded Tammy Wilson. CARRIED

4. Approval of minutes from previous meeting

Motion by Tammy Wilson to accept the January 24th, 2023 minutes as circulated, seconded by Hugh Cameron. CARRIED

Motion by Kim Martin to accept the February 7th, 2023 minutes as circulated, seconded by Tammy Wilson. CARRIED

5. Business arising from minutes

6. Correspondence –None

7. Treasurer's report

The CEO/Treasurer reported that the Budget was presented to Council on Tuesday February 21st.

The Board received a Budget to Actual breakdown of January and February along with a breakdown of revenues and expenses received up to and including February 28th, 2023. The Board liked the format and will receive these two reports going forward.

Motion by Joe Martelle that Anne Barratt be appointed as the 4th signature on the bank account along with Chair Tim East, CEO Treasurer Donna Gladstone and Branch Supervisor Margaret Ann Gaylord, seconded by Tammy Wilson. CARRIED

Motion by Tammy Wilson that the Board receive and approve the Budget Estimates for 2023 and they be presented to Council, seconded by Judy Cameron. CARRIED.

8. CEO/Supervisor report attached

The CEO, through the Friends of the Spencerville Branch requested that the Board be advised of an initiative that was brought forward at the FOL meeting March 9th. The initiative was to start a food cupboard at the Library in Spencerville – The Board thought it was a great idea however, did not feel the Library was a fit with a food cupboard.

Two new staff have been hired and will be starting April 1st and May 1st

9. Report from Municipal Council –

Councillor Martelle reported that there would be a pro fishing day in the coming months with pro-anglers. More details will follow in the next few months.

10. Policy Review –GOV-07 Financial Control/Oversight

Motion by Hugh Cameron that the Board has reviewed GOV-07 Financial Control/Oversight policy and that no revisions were made. The next review will be January 2024, seconded by Kim Martin. CARRIED

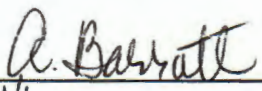
11. New business/Community Activities

A new horticulture society is in the planning stages to set up a community garden – two possible locations – the former Presbyterian church on Dundas street or the green space to the north of the library.

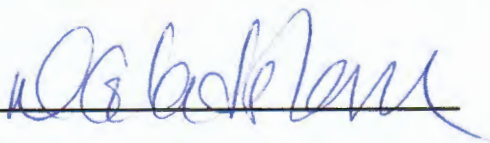
12. Date of Next Meeting: Tuesday April 25th, 2023 at 6pm in Spencerville

13. Adjournment

Moved by Tammy Wilson, seconded Kim Martin that the meeting of the Library Board does now adjourn at 5:50 pm. CARRIED



Vice
Chair



Recording Secretary

Edwardsburgh Cardinal Public Library

Policy Type: **Governance**

Policy Number: **GOV - 07**

Policy Title: **Financial Control / Oversight**

Initial Policy Approval Date: Apr. 26, 2005

Last Review/Revision Date: Mar. 28, 2017

Year of next Review: 2021

The board is accountable to the community for the library's financial affairs. The board must ensure adequate controls are in place to manage finances and see that the library has adequate resources to deliver service and fulfill its mission. This policy sets out the board's financial practices.

Section 1: Accountability

1. Financial year.

The Financial year of the Edwardsburgh Cardinal Public Library Board shall terminate on the 31st day of December in each year.

2. Bank accounts.

In accordance with the *Public Libraries Act*, R.S.O. 1990, c. P44 s. 15(4b), bank accounts required for the business of the Board shall be opened in the Board's name by the Treasurer in branches of chartered banks, trust companies or credit unions as the Board may from time to time determine by resolution.

3. Signing officers.

- a) The Board shall appoint at least three signing officers of the Board.
- b) All cheques or other orders for the payment of money in the name of the Edwardsburgh Cardinal Public Library Board shall be signed by any two signing officers.

4. Budget.

- a) In accordance with the *Public Libraries Act*, s. 24(1), the board shall submit to council, annually on or before the date and in the form specified by council, estimates of all sums required during the year.
- b) The board prepares, for council approval, annual estimates of a long-term capital budget which supports the library's approved long term goals.
- c) The board will provide sufficient information to support the estimates.

Financial Control (Continued)

Section 2: Financial Monitoring

1. The board monitors the finances in order to ensure that the ongoing financial position of the library is consistent with the priorities approved by the board. The board shall monitor the monthly financial report as prepared by the treasurer, at each meeting.
2. In accordance with the **Public Libraries Act**, s. 24(7), the accounts of the Board shall be audited by auditors appointed under section 296 of the **Municipal Act**, S.O. 2001, c. 25 at the conclusion of each financial year.
3. An audit may also be undertaken upon the death, resignations, dismissal or other termination of the Treasurer of the Board, and at such other time as the Board shall direct.
4. The Treasurer of the Board shall receive copies of the Library's audited financial statement from the Municipality, distribute a copy to each Board member and the CEO, and file two copies with the Library's official records.

Section 3: Financial Responsibilities of Chief Executive Officer (CEO)

1. The CEO will submit a copy of the financial statement to the provincial Ministry responsible for libraries as part of the requirements to complete the Ontario Public Libraries Annual Survey.
2. The CEO is authorized to operate the library within the approved budget.
3. The CEO will collect and submit to the Treasurer for reimbursement for proper travelling and other expenses incurred in carrying out their duties on behalf employees of the Edwardsburgh Cardinal Public Library Board and ensure reimbursement cheques are distributed to the proper employee(s).

Related Documents:

Edwardsburgh Cardinal Public Library Board. **BL 03 - Terms of Reference of Officers**
Municipal Act, S.O. 2001, c. 25
Public Libraries Act, R.S.O. 1990, c. P44

To: ECPL Board Members
From: Donna Gladstone, Library CEO
Meeting Date: March 28, 2023
Subject: Library CEO Report March 2023,

Programs

- Dr. Seuss Day was well attended and another great program.
- March Break week was a week of passive programming – a drop in with lots of fun things to do – scavenger hunts, colouring, Legos, Books, reading...lots of fun and smiles.
- We launched our Bookie and Herman Worm – Reading Challenge – kids are very enthusiastic and love to see their name for reading
- We launched our Design a Book Mark Contest – Both Friends group are happy to support the printing of the bookmarks

Upcoming Programs

- Butterfly Program – Supported by the Friends of the Cardinal Library - 2nd Annual
- Geocaching information session – Supported by the Friends of the Cardinal Library

Friends of the Library

Both groups continue to be active in supporting our programs both as volunteers and in financial support. The groups meet every month at their respective Branches.

Staff

We are in the process of interviews and hiring for the Library Assistant position.

Our staff continue to provide amazing support and service to our community. They go above and beyond to ensure we are providing fun programs, a welcoming environment and adjusting to the ever changing workplace we find ourselves in.

Our next staff meeting is scheduled for Friday April 28th, 2023

Board Members

Friendly reminder that Accessibility Training through <http://www.accessforward.ca> is required. You will receive a printable certificate once completed. You only have to complete once – Completion date by April 25th, 2023.

February 2023 Stats					February 2022 Stats				
	Cardinal	Spencerville	Total	YTD		Cardinal	Spencerville	Total	
Persons Entering	295	318	613	1544	Persons Entering	188	109	297	
WorkflowHolds	19	16	35	86	WorkflowHolds	1	14	15	
Email Inquires	2	1	3	7	Email Inquires	3	1	4	
Phone Inquires	9	12	21	54	Phone Inquires	41	33	74	
In-person Inquires	9	19	28	75	In-person Inquires	3	2	5	
ILL	3	6	9	24	ILL	8	5	13	
PC Use	12	10	22	54	PC Use	0	3	3	
Wireless Use	3	3	6	15	Wireless Use	0	1	1	
Curbside Pick-up	5	5	10	25	Curbside Pick-up	17	0	17	
Photocopying/Faxes	21	5	26	57	Photocopying/Faxes	11	3	14	
Programs	6	7	13	33	Programs	2	2	4	
Program Attendance	34	17	51	119	Program Attendance	9	9	18	
Home Bound Services			0	0					
Volunteer Hours	20		20	20					
School Visits		6	6	12					
#of students		136	136	408					
Program Kits	15	15	30						
Circulation	478	504	982	2468	Circulation	402	346	748	
Overdrive	137	147	284	715	Overdrive	218	160	378	
Overdrive Users	4	9	13	22	Overdrive Users	9	12	21	
New Users	2	3	5	8	New Users	1	1	2	
New Library Cards	8	7	15	22	New Library Cards	3	4	7	
Website Visits	249								

Township of Edwardsburgh Cardinal Public Library
2023 Budget

	GL	Budget	Actuals (G/L)	% spent
	A/C #	2023	28-Feb-23	
Revenue				
Provincial operating funding				
Grant - Prov of Ontario	4540	\$ 14,447.00	\$ -	0%
Grant - SOLS connectivity (internet)	4290	\$ 1,320.00	\$ -	0% <i>not guaranteed for 2024</i>
Local operating funding				
Grant - Municipal	4560	\$ 105,500.00	\$ -	0%
Operationally generated				
Printing & copies	4575	\$ 800.00	\$ -	0%
Memberships	4580	\$ 40.00	\$ -	0%
Interest	4605	\$ 1,200.00	\$ 53.94	4%
Donations				
Donations	4610	\$ 1,000.00	\$ -	0%
Donation - Friends	4611	\$ 1,000.00	\$ -	0%
Carried forward from previous year		\$ 11,585.00		
		<u>\$ 136,892.00</u>	<u>\$ 53.94</u>	<u>0%</u>
Expenditures				
Employees				
Salaries & benefits	5700	\$ 96,192.00	\$ -	0%
Staff training	5646	\$ 500.00	\$ -	0%
Board Remunerations	5536	\$ 1,500.00		
Memberships	5545	N/A		
Materials				
Collection - print	5560	\$ 23,000.00	\$ 4,711.00	20%
Collection - electronic (including DVDs, BCDs, e-resources, e-books and online databases)	5560	\$ -	\$ 1,344.78	
License fees (copyright & JASI)	5625	\$ -	\$ 2,289.95	
Telecommunication				
Phone	5660	\$ 1,800.00	\$ 432.00	24%
Phone Cardinal	5660	N/A		
Phone Spencerville	5661	N/A		
Internet	5665	\$ 1,500.00	\$ 271.00	18%
Internet Cardinal	5665	N/A		
Internet Spencerville	5666	N/A		
Other				
Audit fee	5322	\$ 2,300.00	\$ -	0%
Insurance	5333	\$ 4,000.00	\$ -	0%
Bank Charges	5542	N/A	\$ -	
Advertising	5540	N/A		
Postage	5570	\$ 100.00	\$ -	0%
Office supplies	5640	\$ 500.00	\$ 238.00	48%
Computer supplies & services	5642	\$ 2,500.00	\$ -	0%
Maintenance & equipment	5680	N/A		
Library programs	5684	\$ 1,000.00	\$ 47.00	5%
		<u>\$ 134,892.00</u>	<u>\$ 9,333.73</u>	<u>7%</u>
TOTAL		\$ 134,892.00	\$ 9,333.73	7%
Excess of revenue/expenditure (expenditure /revenue)		<u>\$ 2,000.00</u>	<u>-\$ 9,279.79</u>	

Township of Edwardsburgh Cardinal Public Library
2023 Budget

	GL ACC #	Budget 2023	Debits/ Credits	Remaining	Notes
Revenue					
Grant - Prov of Ontario	4540	\$ 14,447		\$ (14,447.00)	
Grant - SOLS connectivity (inter)	4290	\$ 1,320		\$ (1,320.00)	
Grant- Municipal	4560	\$ 105,500		\$ (105,500.00)	
Printing & copies	4575	\$ 800		\$ (800.00)	
Memberships	4580	\$ 40		\$ (40.00)	
Interest	4605	\$ 1,200	\$ 53.94	\$ (1,146.06)	
Donations	4610	\$ 1,000		\$ (1,000.00)	
Donation - Friends	4610	\$ 1,000		\$ (1,000.00)	
Carryover from previous year		\$ 11,585		\$ (11,585.00)	
		\$ 136,892			
Expenditures					
Salaries & benefits	5700	\$ 98,192		\$ 98,192.00	1st quarter payroll 2nd quarter payroll 3rd quarter payroll 4th quarter payroll
Collection	5560	\$ 23,000	\$ 1,344.78 \$ 2,289.06 \$ 760.26 \$ 54.64 \$ 261.19	\$ 18,289.18	Ont. Library Service - E Resources #411 Ont. Library Service - Overdrive #412 WH Inv. 4349/4350/5523/5525/6299 #415 Bookoutlet-Books for Summer Reading Program Amazon - Books for Summer Reading Program
Board Remunerations	5536	\$ 1,500		\$ 1,500	
Audit fee	5322	\$ 2,300		\$ 2,300	
Insurance	5333	\$ 4,000		\$ 4,000	
Office supplies	5640	\$ 500	\$ 52.00 \$ 186.42	\$ 262	Sourth Grenville Beacon Subscription #413 Staples - Copy Paper/Laminating Sheets (both Bra
Postage	5575	\$ 100		\$ 100.00	
Computer supplies&maint.	5642	\$ 2,500		\$ 2,500.00	
Phone Both Branches	5560	\$ 1,800	\$ 139.59 \$ 76.65 \$ 76.31 \$ 139.55	\$ 1,367.90	Bell bill Jan.6 - Cardinal Bell bill Jan.19 Bell bill Feb.1 Bell bill Feb.19 - Cardinal
Internet Both Branches	5665	\$ 1,500	\$ 68.93 \$ 66.67 \$ 68.93 \$ 66.67	\$ 1,228.80	Bell Internet Jan.6 - Spencerville Bell Internet Jan.20 Bell Internet Jan.25 - Spencerville Bell Internet Feb.10
Meetings/ Milage/Convention:	5535	\$ 1,000		\$ 1,000.00	
Memberships	5545				
License fees (copyright)	5625	\$ 1,000	\$ 124.30	\$ 875.70	Feb 4 Access Copyright #409
Programming	5684	\$ 1,000	\$ 47.46	\$ 952.54	Supplies for Dr. Seuss Day
Staff training	5646	\$ 500		\$ 500.00	
Expenses		\$ 136,892		\$ 131,068	
Total all expenses		\$ 136,892			
Excess of revenue/expenditure (expenditure excess)		\$ -			

**MINUTES
PORT OF JOHNSTOWN MANAGEMENT COMMITTEE
MUNICIPAL OFFICE – SPENCERVILLE
MONDAY APRIL 17, 2023
6:30 PM**

Present: Deputy Mayor Stephen Dillabough, Chair
Mayor Tory Deschamps
Councillor Joseph Martelle
Councillor Waddy Smail
Councillor Chris Ward
Regina Hernandez, Advisory Member
Randy Stitt, Advisory Member
Clint Cameron, Advisory Member

Zoom: Frank McAuley, Advisory Member

Staff: Robert Dalley, General Manager
Kevin Saunders, Operations Manager
Rebecca Williams, Clerk
Candise Newcombe, Deputy Clerk
Rhonda Code, Office Manager

1. Call to Order

Deputy Mayor Dillabough called the meeting to order at 6:30 p.m. Committee clarified that the second agenda page included within the agenda was provided as an example for proposed changes in future agenda formatting.

2. Approval of Agenda

Moved by: T. Deschamps

Seconded by: W. Smail

That Committee approves the agenda as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof – None

4. Delegations & Presentations – None

5. Minutes of the Previous POJ Committee Meeting

a) Regular Meeting – March 20, 2023

Committee noted corrections required on page 3, capitalization of “Parliamentary Assistant”; and page 4, noting the request was for a long-range strategic plan not a long-range capital plan.

Moved by: T. Deschamps
Seconded by: C. Ward

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated March 20, 2023.

Carried

6. Business Arising from Previous PMC Minutes

Committee announced a subsequent meeting with Parliamentary Assistant Hardeep Grewal scheduled for April 20 at the Port of Johnstown and highlighted topics that may be covered and that appropriate preparation measures are taken prior to the meeting.

7. Discussion Items

a) Port Tour for Committee Members

Committee was provided with an overview of the proposed arrangements to facilitate a tour of the Port of Johnstown for Members of Council and Committee. Concerns were raised with the number of people participating in the tour due to the limited size of the elevator in the facility.

Members discussed tour group size options, implications of quorum of Council/Committee, options to facilitate the tour while adhering to procedural requirements and personal protective equipment (PPE) during the tour.

Committee reached consensus to arrange the closed session tour for May 23 at 5:00 p.m. prior to the regular Port Management Committee meeting.

b) Agenda Item

Committee was provided with an overview of a proposed format change to the Port Management Committee meeting agenda to present Committee the option of approving items under a consent agenda. It was noted that some items currently reported monthly may be reported on a quarterly basis.

Committee discussed which reports could be quarterly, the effectiveness of the proposed format changes and reviewed the consent agenda process.

8. Action/Information Items

a) Operation Manager's Report – Capital Report

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, first vessel of 2023 loaded March 30, two additional vessels anticipated for corn distribution, attended collective bargaining

sessions on March 2 and 3, preparations for the annual GMP and surveillance audit May 4, maintenance and electrical work completed.

Committee discussed grain trends, soybean stock trends, effects of early wheat planting in Ontario, potential grain yields for 2023, storage capacity and market prices of various grains.

Members discussed the delay in capital projects for the first quarter, a multi-year capital plan, a proposed pre-budget approval process, categorization of capital projects based on priority and projects started to date.

Committee reviewed the progress to date of each of the capital projects listed. There was discussion regarding budget timeline implications and the use of work in progress (WIP) projects to complete Port of Johnstown capital projects in the first 2 quarters of the following year prior to the passing of the budget.

b) General Manager's Report – Traffic Report

Port staff provided an overview of the monthly report and there was a general discussion on the following topics: labour hour overages, labour shortages, proposed discussions with the Port of Montreal for collaboration on storage space issue, and a scheduled meeting with the Mohawk Council of Akwesasne in April.

Committee reviewed the traffic report and discussed the intent of the meeting with CN, Logistec, Crews Rail and the Port of Johnstown to collaborate efforts on the steel pipe project, the source of the additional labour required at the Port and the storage agreement and revenue received from salt.

Moved by: W. Smail

Seconded by: J. Martelle

That Committee received and reviewed items 8a) Operation Manager's Report – Capital Report, 8b) General Manager's Report - Traffic Report

Carried

c) Financial Quarterly Report/Investments

Committee was provided with a brief overview of the Port of Johnstown's investments to date and discussed current bank rates, a possible recession, adequate financial liquidity, the unrecorded excess grain inventory and its value and the transfer of remaining funds from the Royal Bank trust account to the Scotiabank HISA.

Moved by: C. Ward

Seconded by: W. Smail

That Committee recommends that the remaining funds from the Royal Bank Trust account be transferred to the Port of Johnstown Operating account.

Amendment:

Moved by: W. Smail

Seconded by: C. Ward

That the motion be amended to delete the “Port of Johnstown Operating account” and be replaced with the Scotiabank HISA.

Carried

Moved by: W. Smail

Seconded by: C. Ward

That Committee recommends that Council directs that the remaining funds in the Royal Bank Trust account be transferred to the Scotiabank HISA.

Carried

Moved by: W. Smail

Seconded by: C. Ward

That the Port of Johnstown Management Committee received and reviewed item 8 c) Financial Quarterly Report/Investments.

Carried

d) Health & Safety Report

Committee reviewed the health and safety report.

Moved by: T. Deschamps

Seconded by: W. Smail

That the Port of Johnstown Management Committee received and reviewed item 8 d) Health and Safety Report.

Carried

9. Approval of Disbursements – Port Accounts

Moved by: T. Deschamps

Seconded by: J. Martelle

That Port of Johnstown Management Committee approves payment of Port invoices circulated and numbered as follows:

Withdrawals Total: \$215,510.17

Batch 5 \$538,537.12

Total of Direct Withdrawals
& Batch Listings:

\$754,047.29

Carried

10. Councillor Inquiries/Notices of Motion – None

11. Chair's Report

Deputy Mayor Dillabough reported on the following:

- Announced that there will be two additional Township staff members present for future Port of Johnstown Management meetings; Treasurer Sean Nicholson and CAO Dave Grant.

12. Question Period – None

13. Closed Session – None

14. Adjournment

Moved by: C. Ward

Seconded by: W. Smail

That the Committee meeting adjourns at 8:21 p.m.

Carried

These minutes were approved by Port Management Committee this 23 day of May, 2023.

Chair

Deputy Clerk

MINUTES
PUBLIC MEETING

Monday, April 24, 2023, 6:00 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

PRESENT: Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Joe Martelle
Councillor Waddy Smail
Councillor Chris Ward

STAFF: Dave Grant, CAO
Rebecca Williams, Clerk
Candise Newcombe, Deputy Clerk
Dwayne Crawford, CBO

PUBLIC:

1. Call Meeting to Order

Mayor Deschamps called the meeting to order at 6:05 p.m.

2. Welcome and Introductions

Mayor Deschamps welcomed those present and introduced the subject of the meeting. It was noted that the Public Meeting was regarding proposed amendments to the Building Permit Fee Schedule and noted that the Township welcomes public comments on the proposed amendments presented at tonight's meeting.

It was noted that Council was in attendance to hear comments on the proposed amendments and not to make decisions on the application at this time.

The Chief Building Official (CBO) noted that this Public Meeting is being held under the authority of subsection 7 (6) of the Building Code Act to review changes to the municipality's building permit fee schedule and was advertised in accordance with the requirements of the Building Code Act.

The Chair noted that anyone who wishes to comment on the proposed amendment would be given the opportunity to do so. Individuals wishing to make comments at this meeting were requested to state their full name to the Clerk for the record prior to speaking and were informed that comments are to be recorded in the meeting minutes to become public record.

Following the meeting, it was noted that staff would coordinate the preparation of the final report to Council, taking into consideration any building permit fee

Public Meeting - Proposed Amendments to Building Permit Fee Schedule - April 24, 2023

schedule matter brought forward as formal comments tonight or made in writing to Council.

3. Proposal Details

The Chief Building Official (CBO) noted that the purpose of the meeting was to consider proposed amendments to the Building Permit Fee Schedule drafted by the Township's CBO as follows:

- The non-refundable Base Fee will be increased from \$95.00 to \$115.00
- Residential building permits will be increased from \$1.30 per sq. ft. to \$1.35 per sq. ft.
- Fees for Commercial, Industrial, and Institutional building permits will be amended to a minimum building permit fee of \$1000.00 plus \$0.25 per sq. ft up to 6000 sq. ft. Anything over 6000 sq. ft. may require additional building permit fees to cover the cost of engineering and architectural reviews due to the complexity of the building.

The cost of issuing a building permit is regulated in section 7.1 of the Building Code Act (BCA), which states that the total amount of fees must not exceed the anticipated reasonable cost of administration and enforcement of the BCA. Prior to establishing a fee schedule, the municipality is required to prepare a report under subsection 7 (4) of the BCA.

4. Public Comment

There were no public comments.

Council clarified that the suggested edits made at the Committee level were incorporated into the proposed building fee schedule amendments and the compliance review for buildings 10 to 15 sq. meters.

5. Adjournment

Mayor Deschamps adjourned the meeting at 6:15 p.m.

Deputy Clerk

MINUTES
COMMITTEE OF THE WHOLE
COMMUNITY DEVELOPMENT

Monday, May 1, 2023, 6:30 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

PRESENT: Councillor Chris Ward
Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Joe Martelle
Councillor Waddy Smail
Dave Dobbie, Advisory Member
Kimberly Martin, Advisory Member

STAFF: Dave Grant, CAO
Candise Newcombe, Deputy Clerk
Wendy VanKeulen, Community Development Coordinator

1. Call to Order – Chair, Chris Ward

Councillor Ward called the meeting to order at 6:31 p.m.

2. Approval of Agenda

Moved by: W. Smail

Seconded by: J. Martelle

That the agenda be approved as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof

Ms. Kimberley Martin - declared an interest on item 5.b) Request for in-kind support for a Community Garden at 2140 Dundas Street - Ms. Martin is a founding member of the Seaway Horticultural Society; a partner in the proposed community garden project.

4. Business Arising from Previous Committee Meeting Minutes (if any)

None

5. Delegations and Presentations

- a. Ms. Jane Hess, Community Impact Officer, United Way Leeds & Grenville

Ms. Hess, the Community Impact officer for the United Way Leeds and Grenville, provided her professional background as a medical professional with the Health Unit and an overview of her presentation, a copy of which will be held on file. She provided a detailed overview of the United Way Community Impact project, noting the intent of supporting current community programs and implementing new programming that facilitates longer-term, more meaningful collective impacts on the community.

There was discussion regarding the public health assessment report topics available, physician recruitment, affordable housing concerns and identified housing, mental health and food security as three main issues facing the Edwardsburgh Cardinal community based on a community assessment performed by the United Way.

Committee thanked Ms. Hess for her presentation.

- b. Mr. David McIlveen and Mr. Paul Whitney

Ms. Kimberley Martin has declared a declaration of interest on item 5.b) Request for in-kind support for a Community Garden at 2140 Dundas Street - founding member of the Seaway Horticultural Society; a partner in the proposed community garden project.

Ms. Martin left the table and did not participate in the discussion.

Mr. McIlveen introduced himself as a representative of the Seaway Horticultural Society and provided Committee with an overview of his presentation. He noted his request for in-kind support through the donation of topsoil and mulch to facilitate the construction of a community garden on the property of the Riverview Presbyterian Church located at 2140 Dundas Street. Mr. McIlveen identified the growing use of food banks across the country and noted a projection that 20% of all Canadians will make use of a local food bank in 2023. Along with the proposed community garden, he noted the intent to offer additional classes to educate individuals on growing, harvesting and preserving their own food with all produce harvested from the garden provided to the local food bank to disperse.

There was discussion regarding proposed advertising for skills classes, eligibility of the proposed location, alternate location options, proposed beekeeping at the location and timeline for construction of the garden. Members inquired about applying to the Township's Community Grants and Donations program which was completed last month.

Committee discussed implications of the property zoning under the authority of the Bereavement Authority of Ontario, the benefits of

collaborating this program with the monarch restoration program and access to the Cardinal Library location.

Ms. Martin returned to the table.

6. Action/Information/Discussion Items

a. Live: Land Use Planning

1. Action: Site Plan Control Agreement, 3209 County Road 2 (HB Holdings Inc.)

Committee was provided with an overview of the report and discussed permitted uses under residential, industrial and agriculturally zoned properties, the reason a stormwater management plan was required and clarified issues with the initial septic installation.

Moved by: S. Dillabough

Seconded by: J. Martelle

That Committee recommend that Council enter into an agreement with the owner of 3209 County Road 2, as attached.

Carried

2. Action: Amendment to Fence Bylaw

Committee was provided with a brief summary of the report and discussed the appropriate committee for minor variances to the Township's fence bylaw and clarified that existing fence renovations made prior to the passing of the bylaw would be grandfathered in. Committee reached consensus to authorize any Committee of the Whole to determine minor variance applications to the Township's fence bylaw.

Moved by: W. Smail

Seconded by: T. Deschamps

That Committee amend the motion to delegate authority to approve exemptions to the Fence Bylaw to include "any Committee of the Whole or Council."

Carried

Moved by: W. Smail

Seconded by: T. Deschamps

That Committee recommend that Council amend the Fence Bylaw 2022-41, as attached, and delegate authority to approve

exemptions to the Fence Bylaw to any Committee of the Whole or Council.

Carried

3. Information: Development in the Rural Policy Area

Committee was provided with a summary of the report and discussed upcoming provincial policy statement (PPS) changes and their implications, reducing the minimum lot size to 0.98 acres, the anticipated timeline to receive the planner's report on the proposed changes, implications of the Counties official plan, the cost for a minor variance application and ensuring that comments provided on provincial policy changes are reflective of the views of the Township.

Members reached consensus to permit up to four severances from the original land parcel and discussed the smallest lot size allowable to accommodate a septic system and well. Members inquired if there was a possibility of minimizing the lot sizes to smaller than 0.98-acre.

There was discussion regarding the implications of basing the original land parcel off of 2003 versus 2013 status of the land and reached consensus to base the original land status off 2013.

There was discussion regarding proposed changes to the PPS and their implications on partial municipal servicing connectivity.

b. Work: Economic Development

1. Information: Tourism Partnership Project, Follow 44

Committee was provided with a brief summary of the report and discussed extending the proposed trail to Angelo's Restaurant on Highway 44 and commended the collaborative efforts of all parties in bringing this project to fruition.

c. Play: Recreation

1. Discussion: Monarch Restoration Program

Committee was provided with a summary of the report and discussed collaborative efforts with the proposed community garden at the location of the public library, the declining prevalence of the milkweed plant and its negative interaction with agricultural practices.

Committee discussed alternate plant options such as the butterfly bush, alternate location options for the program, maintenance

implications, splitting the project into two locations and public education signage.

2. Discussion: Cardinal Waterfront Use Update

Committee was provided with a summary of the report and discussed changes to the signage such as including both official languages on the proposed signage for the dive site, including the Township logo and changes to the proposed phrasing of the message.

Committee discussed the applicability of current Township platforms to implement a user pay system for use of the boat launch, clarified the intent of the proposed public survey and the estimated timeline to implement the fee-for-use system.

Members inquired about the proposed size and placement of the dive site signage, proposed policing of both the dive site and boat launch and the reduced costs for use of the boat launch for Township residents. Committee directed staff to post signage to educate the public on the upcoming fee-for-use charges for the use of the Cardinal boat launch to be implemented in January 2024.

7. **Inquiries/Notices of Motion**

Deputy Mayor Dillabough inquired about requesting a new Canada Customs sign at the Cardinal boat launch, noting the worn condition of the current signage.

8. **Question Period**

The following questions/comments were raised:

- Estimated timeline for approval of the proposed Site Plan Control Agreement at 3209 County Road 2 with HB Holdings Inc.

9. **Closed Session**

None.

10. **Adjournment**

Moved by: S. Dillabough

Seconded by: T. Deschamps

That Committee does now adjourn at 9:21 p.m.

Carried

Chair

Deputy Clerk

MINUTES
COMMITTEE OF THE WHOLE
ADMINISTRATION & OPERATIONS

Monday, May 8, 2023, 6:30 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

PRESENT: Mayor Tory Deschamps
Deputy Mayor Stephen Dillabough
Councillor Waddy Smail

REGRETS: Councillor Joe Martelle
Councillor Chris Ward

STAFF: John Hunter (Advisory Member)
Karen Roussy (Advisory Member)
Dave Grant, CAO
Rebecca Williams, Clerk
Sean Nicholson, Treasurer
Gord Shaw, Director of Operations
Brian Moore, Fire Chief
Mike Spencer, Manager of Parks, Recreation & Facilities
Eric Wemerman, Chief Water/Sewer Operator
Dwane Crawford, Chief Building Official
Candise Newcombe, Deputy Clerk

1. Call to Order – Chair, Mayor Deschamps

Mayor Deschamps called the meeting to order at 6:30 p.m.

2. Approval of Agenda

Moved by: W. Smail

Seconded by: S. Dillabough

That the agenda be approved as presented.

Carried

3. Disclosure of Pecuniary Interest & the General Nature Thereof

None.

4. Business Arising from Previous Committee of the Whole Meeting Minutes (if any)

None.

5. Delegations and Presentations

None.

6. Consent Agenda

Moved by: S. Dillabough

Seconded by: W. Smail

That the following consent agenda items be received and approved as presented:

- a. 1st Quarter Fire Report [See item 8b]
- b. 2022 Municipal Election Financial Filing Compliance Report [See item 8e]
- c. Purchase Filehold OCR Module [See item 8f]

Carried

7. Discussion Items

- a. Deputy Mayor Dillabough - Future Township Capital Community Donation

The Deputy Mayor proposed implementing a Township Capital Community Grant program of \$20,000.00 into the Township budget and sought Committee input on the program structure.

The committee discussed program funding sources, alternate uses for the proposed funding, provincial/federal capital grant availability, programming frequency and structure, impact on taxation and the Township's growing infrastructure gap. Committee directed staff to prepare a report during fall budget discussions on future policy development for the proposed capital community grant programming.

- b. Pride Month - Banners/Flag Request

Committee discussed the locations, cost and timing of the installation of the pride banners and noted the requirement to review the Township's current flag policy and drafting of a banner policy in the near future. Committee reviewed past discussions regarding the proposed pride crosswalk and the reasoning for the decision to hang event banners.

Members reached consensus to hang two banners in each community; Spencerville, Cardinal and Johnstown.

Moved by: S. Dillabough

Seconded by: W. Smail

That Committee recommend that Council direct staff to purchase and install 6 pride banners in the communities of Cardinal, Johnstown and Spencerville and that the cost be funded through the Administration department budget.

Carried

8. Action/Information Items

a. 1st Quarter Building Report

Committee was provided with an overview of the report and discussed vacant building lots available and the decreased number of building permits for 2023, noting the likely cause of increased material and labour prices.

b. 1st Quarter Fire Report - CONSENT

Moved by: S. Dillabough

Seconded by: W. Smail

That the 1st Quarter Fire Report be received as presented.

Carried

c. 2023 PSAB Budget Addendum

Committee was provided with a brief summary of the report and clarified how asset purchases affect the Township's Financial Information Return risk rating.

Moved by: W. Smail

Seconded by: S. Dillabough

That Committee recommends that Council adopt the 2023 PSAB Budget Addendum Report which meets the requirements of Regulation 284/09.

Carried

d. 2022 Year End Township Surplus

Committee was provided with a summary of the report and discussed the Township's current insurance deductible cost, updating the Township's reserve policy to include the new reserve and claims to date.

Moved by: W. Smail

Seconded by: S. Dillabough

That Committee recommends that Council implements option 1 and directs staff to set up the "Insurance Reserve" account in the general

ledger and transfer the 2022 operating surplus of \$55,778.71 to the newly created account.

Carried

- e. 2022 Municipal Election Financial Filing Compliance Report - CONSENT

Moved by: S. Dillabough

Seconded by: W. Smail

That the 2022 Municipal Election Financial Filing Compliance Report be received as presented.

Carried

- f. Purchase Filehold OCR Module - CONSENT

Moved by: S. Dillabough

Seconded by: W. Smail

That Committee recommends that Council:

1. Purchase the Filehold OCR Module for a one-time implementation fee of \$1,600.00, with an annual maintenance fee of \$320.00; and
2. Authorize staff to execute the necessary Filehold contract updates.

Carried

- g. Bait Fuel Fishing Derby Update

Committee was provided with a summary of the report and clarified the proposed shuttle bus schedule.

- h. Firefighter Honourarium Policy Update

Committee was provided with a summary of the report and discussed placing honorarium caps, the necessity/reasoning for retroactive pay, volunteer versus hourly positions, the number of volunteers to date, current training requirements and compensation comparisons to neighbouring municipalities.

Members noted concerns about the impacts of the proposed honorarium policy would have on maintaining a volunteer fire department and directed staff to return to the June Committee of the Whole - Administration and Operations meeting for further review and include neighbouring municipal firefighter honorarium policies for comparison.

- i. Amending the Spencerville Lagoon Environmental Compliance Approval

Committee was provided with a summary of the report and discussed the benefits of an additional annual discharge for the lagoon and performing the study in anticipation of future development to be added to the system.

Moved by: W. Smail

Seconded by: S. Dillabough

That Committee recommends that Council direct staff to initiate the application process with the MECP to modify ECA # 3-1377-87-896 and cover the cost of the application and studies from the Spencerville Wastewater Reserve Fund (98-3806) to an upset limit of \$30,000.00.

Carried

9. Councillor Inquiries/Notices of Motion

Mayor Deschamps requested that a review of the Township flag policy be added as a discussion item at a future Committee of Whole meeting.

10. Mayor's Report

None.

11. Question Period

None.

12. Closed Session

None.

13. Adjournment

Moved by: S. Dillabough

Seconded by: W. Smail

That Committee does now adjourn at 8:48 p.m.

Carried

Chair

Deputy Clerk

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council:

1. Purchase the Filehold OCR Module for a one-time implementation fee of \$1,600.00, with an annual maintenance fee of \$320.00; and
2. Authorize staff to execute the necessary Filehold contract updates.

As recommended by the Committee of the Whole – Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council:

1. Direct staff to purchase and install a total of 6 pride banners, with 2 banners in each of the communities: Cardinal, Johnstown and Spencerville; and
2. That the cost be funded through the Administration department budget.

As recommended by the Committee of the Whole – Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council adopts the 2023 PSAB Budget Addendum Report which meets the requirements of Ontario Regulation 284/09, as recommended by the Committee of the Whole – Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council implements option 1 (establish a separate reserve account for deductibles) and directs staff to set up the "Insurance Reserve" account in the general ledger and transfer the 2022 operating surplus of \$55,778.71 to the newly created account, as recommended by the Committee of the Whole – Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council direct staff to initiate the application process with the MECP to modify ECA # 3-1377-87-896 and cover the cost of the application and studies from the Spencerville Wastewater Reserve Fund (98-3806) to an upset limit of \$30,000.00.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council:

1. Award the electrical work for the Bin Automation project #300-507 to Industrial Contracting Solutions Inc. in the amount of \$374,165.00 (excluding HST) with a 15% contingency; and
2. Authorize the Port General Manager to execute the purchase order on behalf of the Township and Port.

As recommended by the Port Management Committee.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

WHEREAS the Mayor and Deputy Mayor met with the external auditors, MNP LLP, for the Township of Edwardsburgh Cardinal and Port of Johnstown; and

WHEREAS MNP LPP provided a review of the Management Representation/Responsibility Letter, the Independent Auditor's Report, the Audit Findings Report, and the 2022 Draft Consolidated Financial Statements for the Township of Edwardsburgh Cardinal and Port of Johnstown.

NOW THEREFORE BE IT RESOLVED THAT Municipal Council receives the Audit Findings Report and approves the 2022 Consolidated Financial Statements for the Township of Edwardsburgh Cardinal, as provided by MNP LLP.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

Corporation of the Township of Edwardsburgh/Cardinal

2022 Audit Findings

Report to Council

December 31, 2022

H. James Pollock, CPA, CA, LPA

T: 613.209.8252

E: jamie.pollock@mnp.ca

Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Corporation of the Township of Edwardsburgh/Cardinal and its subsidiaries (the "Township") as at December 31, 2022 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to the Members of Council, Inhabitants and Ratepayers on the results of our examination of the financial statements of the Township as at and for the year ended December 31, 2022. The purpose of this Report is to assist you, as members of Council, in your review of the results of our audit.

This Report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Township which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Council's review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report





We expect to have the above procedures completed and to release our Independent Auditor's Report on May 29, 2023.




Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Members of Council, Inhabitants and Ratepayers of the Township. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$560,000 for December 31, 2022, and \$450,000 for December 31, 2021.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Township.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Township to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Township's accounting practices.</p> <p>The accounting policies used by the Township are</p>

Area		Comments
		<p>appropriate and have been consistently applied.</p> <p>The most significant estimate relates to the closure and post-closure liability. This has been determined by a specialist in 2016 and has been reduced over the years by actual amounts spent. There has been no change in circumstances in the year that would result in a change in estimate made. The estimate and related expense are properly disclosed in the financial statements.</p>
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, we have not detected significant deficiencies in internal controls.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Revenues Revenue could be pre recorded or delayed to meet budget	Test accounts receivable balance with a high risk factor and post year end cash collections at 10% of materiality for revenue. No exceptions noted. Revenues are fairly stated.
Expenses Expenses could be pre recorded or delayed to meet budget	Test accounts payable balance with a high risk factor and post year end cash disbursements at 10% of materiality. No exceptions noted. Expenses are fairly stated.

Other Areas

Area	Comments
Auditor Independence	We confirm to Council that we are independent of the Township. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	A few significant differences were proposed to management with respect to the December 31, 2022 financial statements.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



Chartered Professional Accountants
Licensed Public Accountants

encls

May 29, 2023

Members of Council
Corporation of the Township of Edwardsburgh/Cardinal
P.O. Box 129
18 Centre Street
Spencerville, ON K0E 1X0

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Corporation of the Township of Edwardsburgh/Cardinal (the "Municipality") as at December 31, 2022 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Municipality and its related entities or persons in financial reporting oversight roles at the Municipality and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Municipality and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2022 to May 29, 2023.

We hereby confirm that MNP is independent with respect to the Municipality within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of May 29, 2023.

This report is intended solely for the use of Members of Council, management and others within the Municipality and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

encls.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL
CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2022

DRAFT - FOR COUNCIL APPROVAL

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

December 31, 2022

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CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

To the Members of Council, Inhabitants and Ratepayer of the
Corporation of the Township of Edwardsburgh/Cardinal

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Corporation of the Township of Edwardsburgh/Cardinal's Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors.

MNP LLP is appointed by the Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

CAO

Treasurer

To the To the Members of Council, Inhabitants and Ratepayers of Corporation of the Township of
Edwardsburgh/Cardinal:

Opinion

We have audited the consolidated financial statements of Corporation of the Township of Edwardsburgh/Cardinal (the "Township"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2022, and the results of its consolidated operations, changes in its net financial assets 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 Consolidated Financial Statements section of our report. 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, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Township'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 Township or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township'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 Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Cornwall, Ontario

May 29, 2023

Chartered Professional Accountants

Licensed Public Accountants

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2022

	2022	2021
NET FINANCIAL ASSETS		
Assets		
Cash	\$ 10,014,597	\$ 9,354,239
Taxes receivable	609,128	535,142
Accounts receivable	1,222,454	1,003,111
Land held for resale	159,084	159,084
Long-term receivable (Note 2)	225,000	225,000
Investment in Rideau St. Lawrence Holdings Inc. (Note 3)	686,450	666,249
Investment in Port of Johnstown (Note 4)	48,410,726	44,617,062
	61,327,439	56,559,887
Liabilities		
Accounts payable	2,163,100	1,287,719
Accrued interest on municipal debt	60,754	62,533
Deferred revenue - obligatory reserve funds (Note 5)	349,243	120,852
Deferred revenue - grants	62,766	61,336
Municipal debt (Note 6)	6,486,389	5,672,919
Capital leases (Note 7)	-	6,102
Accrued landfill closure and post-closure costs (Note 8)	208,654	238,678
	9,330,906	7,450,139
Net Financial Assets	51,996,533	49,109,748
Non-Financial Assets		
Tangible capital assets	37,991,340	35,659,854
Inventory	125,009	86,421
	38,116,349	35,746,275
Accumulated Surplus	\$ 90,112,882	\$ 84,856,023

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended December 31, 2022

	2022 BUDGET (Note 11)	2022 ACTUAL	2021 ACTUAL
REVENUE			
Taxation	\$ 6,496,551	\$ 6,532,896	\$ 6,172,350
Fees and service charges	3,818,440	3,917,433	3,607,455
Grants	864,512	750,488	957,729
Investment income	121,200	951,260	182,683
Donations	11,200	41,434	22,895
	11,311,903	12,193,511	10,943,112
EXPENSES			
General government	1,271,253	1,215,405	1,407,675
Protection services	2,241,471	2,188,469	2,091,403
Transportation services	2,804,238	2,908,572	2,611,576
Environmental services	2,395,492	2,421,245	2,161,917
Recreation and cultural services	2,169,827	2,224,044	1,872,550
Planning and development	276,948	240,243	226,520
	11,159,229	11,197,978	10,371,641
OTHER REVENUE			
Deferred revenue earned (Note 5)	275,000	-	442,429
Capital grants	420,000	447,461	182,453
Gain on disposal of tangible capital assets	-	-	37,675
Equity income from government business enterprises (Note 3, 4)	3,452,419	3,813,865	3,460,995
	4,147,419	4,261,326	4,123,552
SURPLUS FOR THE YEAR	4,300,093	5,256,859	4,695,023
ACCUMULATED SURPLUS , beginning of year	84,856,023	84,856,023	80,161,000
ACCUMULATED SURPLUS , end of year	\$ 89,156,116	\$ 90,112,882	\$ 84,856,023

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2022

	2022 BUDGET (Note 11)	2022 ACTUAL	2021 ACTUAL
Surplus for the year	\$ 4,300,093	\$ 5,256,859	\$ 4,695,023
Amortization of tangible capital assets	1,747,822	1,716,059	1,747,823
Acquisition of tangible capital assets	(4,455,981)	(4,047,545)	(1,552,860)
Proceeds on sale of tangible capital assets	-	-	37,675
Gain on disposal of tangible capital assets	-	-	(37,675)
Change in inventory	-	(38,588)	32,139
Increase in net financial assets	1,591,934	2,886,785	4,922,125
Net financial assets, beginning of year	49,109,748	49,109,748	44,187,623
Net financial assets, end of year	\$ 50,701,682	\$ 51,996,533	\$ 49,109,748

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2022

	2022	2021
CASH FROM OPERATING ACTIVITIES		
Surplus for the year	\$ 5,256,859	\$ 4,695,023
Items not affecting cash		
Amortization expense	1,746,059	1,747,823
Gain on disposal of tangible capital assets	-	(37,675)
Equity income from government business enterprises	(3,832,937)	(3,480,073)
Changes in non-cash working capital balances		
Taxes receivable	(73,986)	60,700
Accounts receivable	(219,343)	(63,723)
Land held for resale	-	1,242
Accounts payable	875,381	114,274
Accrued interest on municipal debt	(1,779)	(1,920)
Deferred revenue - grants	1,430	(49,067)
Deferred revenue - obligatory reserve funds	228,391	129
Accrued landfill closure and post-closure costs	(30,024)	(16,050)
Inventory	(38,588)	32,139
	3,881,463	3,002,822
CASH FROM FINANCING ACTIVITIES		
Repayment of municipal debt	(270,239)	(228,083)
Proceeds from the issue of municipal debt	1,083,709	300,192
	813,470	72,109
CASH FROM INVESTING ACTIVITIES		
Dividends received from Rideau St. Lawrence Holdings Inc.	19,072	19,077
CASH USED IN CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	-	37,675
Acquisition of tangible capital assets	(4,047,545)	(1,552,860)
Repayments of capital leases	(6,102)	(36,613)
	(4,053,647)	(1,551,798)
INCREASE IN CASH	660,358	1,542,210
CASH, beginning of year	9,354,239	7,812,029
CASH, end of year	\$ 10,014,597	\$ 9,354,239

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2022

	Land	Buildings	Vehicles and Equipment	Plants and Facilities	Roads	Water and Sewer	Bridges	2022	2021
Cost									
Balance, beginning of year	\$ 757,874	\$ 12,276,298	\$ 7,786,510	\$ 17,382,489	\$ 22,521,034	\$ 10,119,289	\$ 3,300,634	\$ 74,144,128	\$ 72,982,050
Additions during the year	-	-	985,839	-	2,349,356	712,350	-	4,047,545	1,552,860
Disposals during the year	-	-	-	-	-	-	-	-	390,782
Balance, end of year	757,874	12,276,298	8,772,349	17,382,489	24,870,390	10,831,639	3,300,634	78,191,673	74,144,128
Accumulated Amortization									
Balance, beginning of year	-	4,409,502	4,695,240	8,345,147	15,002,055	4,333,592	1,698,738	38,484,274	37,127,233
Amortization during the year	-	285,361	351,520	151,952	639,834	218,955	68,437	1,716,059	1,747,823
Amortization on disposals	-	-	-	-	-	-	-	-	390,782
Balance, end of year	-	4,694,863	5,046,760	8,497,099	15,641,889	4,552,547	1,767,175	40,200,333	38,484,274
Net book value 2022	\$ 757,874	\$ 7,581,435	\$ 3,725,589	\$ 8,885,390	\$ 9,228,501	\$ 6,279,092	\$ 1,533,459	\$ 37,991,340	\$ 35,659,854
Net book value 2021	\$ 757,874	\$ 7,866,796	\$ 5,091,270	\$ 9,037,342	\$ 7,518,979	\$ 5,785,697	\$ 1,601,896	\$ 35,659,854	

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2022

	General Government	Protection Services	Transportation Services	Environmental Services	Health, and Recreation	2022	2021
Cost							
Balance, beginning of year	\$ 1,049,567	\$ 4,433,195	\$28,870,407	\$29,035,081	\$10,755,878	\$74,144,128	\$72,982,050
Additions during the year	-	390,570	2,422,909	925,952	308,114	4,047,545	1,475,966
Disposals during the year	-	-	-	-	-	-	390,782
Assets in service, end of year	1,049,567	4,823,765	31,293,316	29,961,033	11,063,992	78,191,673	74,067,234
Assets under construction	-	-	-	-	-	-	76,894
Balance, end of year	1,049,567	4,823,765	31,293,316	29,961,033	11,063,992	78,191,673	74,144,128
Accumulated Amortization							
Balance, beginning of year	441,518	2,568,446	18,267,936	13,366,901	3,839,473	38,484,274	37,127,233
Amortization during the year	31,324	162,579	886,325	379,256	256,575	1,716,059	1,747,823
Amortization on disposals	-	-	-	-	-	-	390,782
Balance, end of year	472,842	2,731,025	19,154,261	13,746,157	4,096,048	40,200,333	38,484,274
Net book value 2022	\$ 576,725	\$ 2,092,740	\$12,139,055	\$16,214,876	\$ 6,967,944	\$37,991,340	\$35,659,854
Net book value 2021	\$ 608,049	\$ 1,864,749	\$10,602,471	\$15,668,180	\$ 6,916,405	\$35,659,854	

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2022

	2022	2021
Surpluses		
Operating surplus	\$ -	-
Land inventory surplus	159,084	159,084
EMS building surplus	49,500	49,500
Library board surplus	15,849	46,107
Capital (deficit) surplus	(379,360)	404,252
Investment in Port of Johnstown	48,410,726	44,617,062
Investment in Rideau St. Lawrence Holdings Inc.	686,450	666,249
Unfunded liabilities to be recovered from future revenues		
Accrued interest on municipal debt	(60,754)	(62,533)
Accrued landfill closure and post-closure	(208,654)	(238,678)
Total surplus	48,672,841	45,641,043
Reserves and reserve funds		
Reserves set aside for specific purposes by Council:		
Working capital	805,779	750,000
Capital expenditures	200,466	195,466
Tax stabilization	102,242	92,242
Election	-	19,100
Fire	571,114	548,364
Police	110,715	110,715
Transportation	581,600	846,515
Environmental	633,862	663,862
Recreation	322,024	293,524
Planning	84,234	79,234
Total reserves	3,412,036	3,599,022
Reserve funds set aside for specific purpose by legislation, regulation or agreement:		
Ontario modernization fund	282,575	302,616
Water and sewer	1,952,819	1,840,179
Subdivision	402,332	376,094
Industrial park	467,311	2,846,050
Johnstown	55,143	36,345
Endowment	147,220	160,221
Industrial park	247	244
Dedicated capital	647,273	34,488
GIC investment	2,549,062	-
Total reserve funds	6,503,982	5,596,237
Total reserves and reserve funds	9,916,018	9,195,259
Invested in tangible capital assets		
Tangible capital assets	37,991,340	35,659,854
Less: related debt	(6,467,317)	(5,640,133)
Invested in tangible capital assets	31,524,023	30,019,721
ACCUMULATED SURPLUS	\$ 90,112,882	\$ 84,856,023

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS

For the year ended December 31, 2022

	Surpluses	Reserves and Reserve Funds	Invested in Tangible Capital Assets	2022	2021
Balance, beginning of year	\$ 45,641,043	\$ 9,195,259	\$ 30,019,721	\$ 84,856,023	\$ 80,161,000
Surplus for the year	5,256,859	-	-	5,256,859	4,695,023
Reserve funds used for operations	884,097	(884,097)	-	-	-
Funds transferred to reserves	(1,604,856)	1,604,856	-	-	-
Current year funds used for tangible capital assets	(4,047,545)	-	4,047,545	-	-
Amortization of tangible capital assets	1,716,059	-	(1,716,059)	-	-
Repayment of capital leases	(6,102)	-	6,102	-	-
Repayment of municipal debt related to capital	833,286	-	(833,286)	-	-
Change in accumulated surplus	3,031,798	720,759	1,504,302	5,256,859	4,695,023
Balance, end of year	\$ 48,672,841	\$ 9,916,018	\$ 31,524,023	\$ 90,112,882	\$ 84,856,023

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF SEGMENTED DISCLOSURE

For the year ended December 31, 2022

	General Government	Protection Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development	2022	2021
REVENUE								
Taxation	\$ 571,658	\$ 2,006,329	\$ 1,817,211	\$ 426,566	\$ 1,578,896	\$ 132,236	\$ 6,532,896	\$ 6,172,350
Fees and service charges	916,311	39,240	54,268	2,069,540	711,901	126,173	3,917,433	3,607,455
Grants	-	-	667,800	66,921	15,767	-	750,488	957,729
Investment income	949,397	-	-	1,489	374	-	951,260	182,683
Donations	-	-	-	-	41,434	-	41,434	22,895
Proceeds from land held for resale	-	-	-	-	-	-	-	-
	2,437,366	2,045,569	2,539,279	2,564,516	2,348,372	258,409	12,193,511	10,943,112
EXPENSES								
Wages and benefits	782,378	477,443	681,731	580,069	1,075,567	96,108	3,693,296	3,374,456
Interest on municipal debt	17,937	987	516	-	210,049	1,121	230,610	250,215
Materials and services	210,505	247,289	1,312,770	759,986	587,319	107,507	3,125,376	2,512,036
Contracted services	145,906	1,246,559	47,488	619,852	15,615	33,264	2,108,684	2,192,868
Insurance and financial costs	27,355	53,612	79,742	82,082	78,919	2,243	323,953	294,243
Amortization	31,324	162,379	886,325	379,256	256,575	-	1,716,059	1,747,823
	1,215,405	2,188,469	2,908,572	2,421,245	2,224,044	240,243	11,197,978	10,371,641
OTHER REVENUE								
Deferred revenue earned	-	-	-	-	-	-	-	442,429
Capital grants	265,008	-	182,453	-	-	-	447,461	182,453
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	37,675
Equity income from government business enterprises	3,813,865	-	-	-	-	-	3,813,865	3,460,995
	4,078,873	-	182,453	-	-	-	4,261,326	4,123,552
SURPLUS (DEFICIT) FOR THE YEAR	\$ 5,300,834	\$ (142,900)	\$ (186,840)	\$ 143,271	\$ 124,328	\$ 18,166	\$ 5,256,859	\$ 4,695,023

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements are prepared by management in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) Basis of consolidation

(i) Consolidated entities

These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures and include the activities of all committees of Council and the following local board:

Township of Edwardsburgh/Cardinal Library Board

These consolidated financial statements reflect the investment in any government business enterprises and are consolidated using the modified equity method. Under the modified equity basis, the enterprises accounting principles are not adjusted to conform with those of the Township and intergovernmental transactions and balances are not eliminated. The following government business enterprises are consolidated based on the Township's share of ownership.

Rideau St. Lawrence Holdings Inc.

Port of Johnstown

(ii) Non-consolidated entities

There are no non-consolidated entities.

(iii) Accounting for United Counties of Leeds and Grenville and school board transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards, and the United Counties of Leeds and Grenville are not reflected in the municipal fund balances of these consolidated financial statements.

(b) Accrual basis of accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(c) Taxation and related revenue

Property tax billings are issued by the Township based on assessment rolls prepared by the Municipal Property Assessment Corporation ("MPAC") and collects property tax revenue for municipal purposes, county taxes on behalf of the United Counties of Leeds and Grenville, provincial education taxes on behalf of the Province of Ontario, payment in lieu of taxation, local improvements and other charges. The authority to levy and collect property taxes is established under the *Municipal Act 2001*, the *Assessment Act*, the *Education Act* and other legislation.

Taxation revenue consists of non-exchange transactions and is recognized in the period to which the assessment relates and a reasonable estimate of the amounts can be made. Annual taxation revenue also includes adjustments related to reassessments and appeals to prior years' assessments. The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Government grants and transfers

Government grants transfers are the transfer of assets from other levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. The Township recognizes a government grant or transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government grant or transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Township recognizes revenue as the liability is settled.

(e) Fees and service charges

Fees and service charges are recognized when the activity is performed or when the services are rendered. Examples include, but are not limited to, water and waste water charges, solid waste tipping fees, licensing fees, permits, and other fees from various recreation programs and facilities.

(f) Investment income

Investment income earned on surplus funds is reported as revenue in the period earned. Investment income earned on obligatory funds such as parkland allowances and gas tax funds is added to the associated funds and forms part of the respective deferred revenue, obligatory reserve fund balances.

(g) Cash and cash equivalents

Cash and cash equivalents is defined as cash on hand, cash on deposit and short term investments, which includes guaranteed investment certificates with maturities of three months or less.

(h) Reserves and reserve funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and from reserves and reserve funds are an adjustment to the respective fund when approved.

(i) Deferred revenue

Deferred revenue represents government transfers that have been received for specific purposes, but the respective expenditures have not been incurred to date. These amounts will be recognized as revenues in the year the expenditures are incurred.

(j) Landfill closure costs

The estimated costs to close and maintain solid waste landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are charged to expense as the landfill site's capacity is used.

(k) Employee benefits

Employee benefits include vacation entitlement and sick leave benefits. Vacation and sick leave benefits are accrued in accordance with the Township's policy. The Township accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), as a defined contribution plan.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Non-financial assets

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

(i) Tangible capital assets

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

Land improvements	15 years
Buildings	10 to 50 years
Machinery and equipment	10 years
Vehicles	5 to 10 years
Computer hardware and software	5 to 10 years
Water and waste plants and networks	
underground networks	50 to 100 years
sewage treatment plants	50 to 75 years
water pumping stations and reservoirs	50 to 75 years
flood stations and other infrastructure	50 to 75 years
Transportation	
roads	10 to 50 years
bridges and structures	25 to 75 years
Leased assets	5 to 40 years

Full amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

Active landfills are amortized annually based on the remaining estimated useful life. The estimated costs to close and maintain currently active landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are charged to expense as the landfill sites capacity is used.

The Township has a capitalization threshold of \$25,000 so that individual tangible capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operational reasons. Examples of pooled assets are desktop computer systems, bunker gear and furniture.

(ii) Contributions of tangible capital assets

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

(iii) Leases

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

(iv) Inventory

Inventory held for consumption is recorded at the lower of cost or replacement cost.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Liability for contaminated sites

A liability for contaminated sites arises when contamination is being introduced into the air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The Township is directly responsible, or accepts responsibility to remediate the site;
- (iv) The Township expects that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites. The liability estimate includes costs that are directly attributable to the remediation activities and includes integral post-remediation operation, maintenance and monitoring costs that are a part of the remediation strategy for the contaminated site. The costs that would be included in a liability are:

- Costs directly attributable to remediation activities (for example, payroll and benefits, equipment and facilities, materials, and legal and other professional services); and
- Costs of tangible capital assets acquired as part of remediation activities to the extent they have no other alternative use.

The measurement of a liability is based on estimates and professional judgment. The liability is recorded net of any expected recoveries. The carrying amount of a liability is reviewed at each financial reporting date with any revisions to the amount previously recognized accounted for in the period in which revisions are made.

A contingency is disclosed if all of the above criteria are not met.

(n) Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires administration 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 consolidated financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumptions include the estimated useful life of tangible capital assets, the valuation of allowances for doubtful taxes and accounts receivable, the valuation of inventories, and the estimated landfill closure and post-closure costs. Actual results could differ from these estimates.

(o) Segments

The Township conducts its operations through six reportable segments: general government, protection services, transportation services, environmental services, recreation and cultural services, and planning and development. These segments are established by senior management to facilitate the achievement of the Township's long-term objectives to aid in resource allocation decisions, and to assess operational performance.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Future accounting pronouncements

Standards effective beginning on or after April 1, 2022

Asset Retirement Obligations

PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn. The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.
- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.

This standard is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

Financial instruments

PS 3450 established recognition, measurement, and disclosure requirements for derivative and non-derivative financial instruments. The standard required fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

This standard is effective for fiscal years beginning on or after April 1, 2022. Early adoption is permitted. The Township has not yet determined the impact of this standard on its consolidated financial statements.

Revenues

PS 3400 Revenues establishes standards on how to account for and report on revenue by distinguishing between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. The main features of this Section are as follows:

- Performance obligations are enforceable promises to provide specific goods or services to a specific payor;
- Performance obligations can be satisfied at a point in time or over a period of time;
- The new standard outlines five indicators to determine if the revenue would be recognized over a period of time;
- Revenue from a transaction with a performance obligation(s) is recognized when, or as, the entity has satisfied the performance obligation(s); and
- Revenue from transactions with no performance obligation is recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and a past event that gives rise to a claim of economic resources has occurred.

This standard is effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted. The Township has not yet determined the impact of this standard on its consolidated financial statements.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

2. LONG-TERM RECEIVABLE

The long-term receivable is due from Rideau St. Lawrence Holdings Inc., bears interest at 3.72%, paid quarterly, has no specific terms of repayment, and is unsecured.

3. INVESTMENT IN RIDEAU ST. LAWRENCE HOLDINGS INC.

	2022	2021
Investment, beginning of year	\$ 666,249	\$ 664,845
Share of net income for the year	18,031	20,481
Dividends received	(19,072)	(19,077)
Adjustment for prior year income	21,242	-
Investment, end of year	\$ 686,450	\$ 666,249

The Township of Edwardsburgh/Cardinal owns 11.92% of the outstanding share capital of Rideau St. Lawrence Holdings Inc.

The following table provides condensed supplementary financial information for Rideau St. Lawrence Holdings Inc.:

Financial Position

	2022	2021
Current assets	\$ 4,379,443	\$ 3,717,388
Capital	10,073,319	9,058,080
Regulatory assets	1,186,540	728,708
Total Assets	15,639,302	13,504,176
Current liabilities	7,536,138	5,824,461
Customer deposits	209,106	216,020
Regulatory liabilities	208,292	220,122
Long-term debt	1,912,534	1,476,034
Deferred tax liabilities	14,427	-
Total Liabilities	9,880,497	7,736,637
Net Assets	\$ 5,758,805	\$ 5,767,539

Financial Activities

	2022	2021
Total Revenue	\$ 17,421,237	\$ 16,492,905
Total Expenses	17,269,970	16,321,085
Net Income	\$ 151,267	\$ 171,820
Township share of net income (11.92%)	\$ 18,031	\$ 20,481

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

4. INVESTMENT IN PORT OF JOHNSTOWN

	2022	2021
Investment, beginning of year	\$ 44,617,062	\$ 41,157,470
Share of net income for the year	4,379,310	3,459,592
Distribution of income	(585,646)	-
Investment, end of year	\$ 48,410,726	\$ 44,617,062

The Township of Edwardsburgh/Cardinal owns 100% of the Port of Johnstown.

(a) The following table provides condensed supplementary financial information for Port of Johnstown:

Financial Position

	2022	2021
Cash	\$ 9,150,157	\$ 6,941,096
Investments	3,430,171	2,764,622
Accounts receivable	1,302,666	2,072,639
Other assets	65,630	59,010
Capital	66,448,811	62,865,260
Total Assets	80,397,435	74,702,627
Current liabilities	1,219,364	1,015,146
Mortgage payable	2,180,765	-
Deferred contributions	28,586,580	29,070,417
Total Liabilities	31,986,709	30,085,563
Net Assets	\$ 48,410,726	\$ 44,617,064

Financial Activities

	2022	2021
Total Revenue	\$ 10,618,706	\$ 9,459,619
Total Expenses	6,239,396	6,000,027
Net Income	\$ 4,379,310	\$ 3,459,592

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

5. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of Canadian public sector accounting standards is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded. The transactions in the federal gas tax and Covid-19 restart program obligatory reserve funds are summarized as follows:

	Federal Gas Tax	Covid-19 Restart	2022	2021
Balance, beginning of year	\$ 62,826	\$ 58,025	\$ 120,851	\$ 120,723
Grants received	224,956		224,956	441,211
Interest and other	3,436		3,436	1,347
Deferred revenue earned	-		-	(442,429)
Balance, end of year	\$ 291,218	\$ 58,025	\$ 349,243	\$ 120,852

6. MUNICIPAL DEBT

	2022	2021
Loan payable, interest at 4.59%, payable in blended semi-annual payments of \$151,849, due October 2048	\$ 4,583,221	\$ 4,673,432
Loan payable, interest at 2.88%, payable in blended monthly payments of \$7,052, due October 2024	27,221	40,258
Loan payable, interest at 2.91%, payable in blended semi-annual payments of \$26,523, due July 2036	606,402	641,043
Loan payable, interest at 3.25%, payable in blended monthly payments of \$1,469, due May 2023	6,616	20,728
Loan payable, 0%, payable in monthly payments of \$955, due June 2023	-	954
Loan payable, 0%, payable in bi-weekly payments of \$476, due March 2024	14,770	27,146
Loan payable, 1.73%, payable in blended monthly payments of \$8,563, due June 2024	151,995	251,199
Loan payable, 4.23%, payable in blended monthly payments, due January 2042, financing up to \$1,894,707 for completion of capital projects from 2022 in 2023	1,083,709	-
Tile drainage loans, interest at 6%, repayable over a ten year period in blended payments ranging between \$2,568 and \$6,793, maturity dates ranging from 2024 to 2026	12,455	18,159
	\$ 6,486,389	\$ 5,672,919

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

6. MUNICIPAL DEBT (Continued)

Principal payments, assuming the loans are renewed under the same terms and conditions, are as follows:

2023	\$	304,671
2024		245,898
2025		179,476
2026		187,035
2027		194,920
Thereafter		5,374,389
		<hr/> \$ 6,486,389 <hr/>

(b) Of the municipal debt reported, principal payments are payable from the following sources as follows:

	2023 - 2027	Thereafter
Taxation revenues	\$ 889,115	\$ 4,957,031
Other revenues	203,814	417,358
Benefiting landowners	19,071	-
	<hr/> \$ 1,112,000	<hr/> \$ 5,374,389 <hr/>

7. CAPITAL LEASES

	2022	2021
Capital lease obligation on equipment, interest at 0%, payable in monthly payments of \$3,051, repaid in the year	-	6,102

8. ACCRUED LANDFILL CLOSURE AND POST-CLOSURE COSTS

The Township operates one solid waste landfill site. The landfill site has reached its useful life and capping procedures have commenced in 2016. The estimate associated with closure and post-closure include costs such as clay, topsoil, hydro seed, site preparation, equipment, ditching, drainage, fencing and post-closure monitoring estimated for ten years. Total closure and post-closure costs were estimated to be \$372,880. During the year closing costs of \$30,024 (2021 - \$16,050) were incurred and were charged to the accrued liability. The remaining estimated costs of \$208,654 (2021 - \$238,678) are to be recovered from future taxation revenue and reserves.

9. PENSION AGREEMENTS

The Township is a member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Township does not recognize any share of the OMERS pension deficit of \$6.7 billion (2021 - \$3.1 billion) in these consolidated financial statements.

The employer amount contributed to OMERS for 2022 was \$373,548 (2021 - \$348,781) for current service and is included as an expenditure on the statement of financial activities.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

10. OPERATING EXPENDITURES BY OBJECT

Municipal operating expenditures are summarized as follows:

	BUDGET 2022 (Note 11)	ACTUAL 2022	ACTUAL 2021
Wages and benefits	\$ 3,724,273	\$ 3,693,296	\$ 3,374,456
Interest on long-term debt	236,221	230,610	250,215
Materials and services	3,014,085	3,125,376	2,512,036
Contracted services	2,111,271	2,108,684	2,192,868
Insurance and financial expenses	330,557	323,953	294,243
Amortization	1,747,822	1,716,059	1,747,823
	\$ 11,164,229	\$ 11,197,978	\$ 10,371,641

11. BUDGET FIGURES

The 2022 budget amounts that were approved on March 14, 2022 were established for Capital, Reserves and Reserve Funds and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

12. OPERATING AND WATERWORKS AND SEWER OPERATIONS SURPLUSES AND DEFICITS

The operating surplus for the fiscal year ended December 31, 2022 was \$55,779 of which the balance was transferred to the working capital reserve.

The waterworks and sewer operations' net surplus for the fiscal year ended December 31, 2022 was \$14,038 of which a surplus of \$3,979 was transferred to the Spencerville wastewater reserve fund, \$16,613 was transferred to the low lift reserve fund, \$42,491 was transferred to the Industrial Park water reserve fund, \$8,131 was transferred to the Cardinal Wastewater reserve fund; whereas \$802 was transferred from the Industrial Park wastewater reserve fund and \$56,374 was transferred from the Cardinal water reserve fund to fund deficits incurred for the year.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

12. OPERATING AND WATERWORKS AND SEWER OPERATIONS SURPLUSES AND DEFICITS (Continued)

	(Note 11) BUDGET 2022	ACTUAL 2022	ACTUAL 2021
Surplus for the year	\$ 4,300,093	\$ 5,256,859	\$ 4,695,023
Funds transferred to reserves	(797,340)	(1,374,323)	(682,493)
Reserve funds used for operations	1,492,949	884,098	214,666
Reserve fund interest	-	(160,716)	(63,657)
Change in accrued landfill costs	-	(30,024)	(16,050)
Acquisition of tangible capital assets	(4,455,981)	(4,047,545)	(1,552,860)
Annual amortization expense	1,747,822	1,716,059	1,747,823
Gain on sale of tangible capital assets	-	-	(37,675)
Proceeds on sale of tangible capital assets	-	-	37,675
Change in accrued interest on municipal debt	-	(1,778)	(1,919)
Port of Johnstown	(3,452,419)	(3,793,664)	(3,459,592)
Rideau St. Lawrence Holdings Inc.	-	(20,201)	(1,404)
Change in capital surplus or capital deficit	404,258	783,612	(208,038)
Principal payments on municipal debt	(261,477)	(256,561)	(241,994)
Proceeds from municipal debt	1,000,000	1,083,709	300,192
Change in land inventory surplus	-	-	1,242
Operating (deficit) surplus for the year	(22,095)	39,525	730,939
Library board deficit (surplus)	22,095	30,292	(2,927)
Transfer to water and sewer reserves	-	(14,038)	(300,044)
Transfer to reserves	-	(55,779)	(427,968)
	\$ -	\$ -	\$ -

13. SEGMENTED INFORMATION

The Township is responsible for providing a range of services to its citizens. For management reporting purposes the Township's operations and activities are organized and reported by department. These departments are reported by functional area in the body of the consolidated financial statements similar to reporting reflected in the Ontario Financial Information Return. These functional areas represent segments for the Township of Edwardsburgh/Cardinal and expended disclosure by object has been reflected in the schedule of segmented disclosure.

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.

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

A brief description of each segment follows:

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2022

13. SEGMENTED INFORMATION (Continued)

(a) General government

General government includes corporate services and governance of the Township. Administration as a segment includes operating and maintaining municipal owned buildings, human resource management, legal, communications, information systems and technology, 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 as well as frontline reception and customer service.

(b) Protection services

Protection services includes fire protection, conservation authority, protective inspection and control, and emergency measures. Fire protection includes inspection, 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

Transportation services includes administration and operation of traffic and parking services for the Township. In addition, services are provided for the winter and summer road maintenance along with the repair and construction of the municipal roads system including bridges and culverts, as well as operation and maintenance of a fleet of vehicles and equipment for use in providing services to the Township.

(d) Environmental services

Environmental services includes waste collection, disposal, recycling services and water and sewer services. Water and sewer services includes the operation of water and waste water facilities and infrastructure for the collection and distribution of both water and sewer services within the Township.

(e) Recreation and cultural services

Recreation and cultural services provides services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure programs and facilities including community halls, libraries, parks, recreation fields, and arenas.

(f) Planning and development

Planning and development manages development for business interests, environmental concerns, heritage matters, local neighbourhoods and community development. It also facilitates economic development by providing services for the approval of all land development plans and the application and enforcement of the zoning by-law and official plan.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

FIVE YEAR FINANCIAL REVIEW

For the year ended December 31, 2022

FINANCIAL ACTIVITIES (000's)

	2022	2021	2020	2019	2018
Revenues					
Taxation	\$ 6,533	\$ 6,172	\$ 6,072	\$ 5,789	\$ 5,548
Fees and service charges	3,917	3,607	3,515	3,769	3,844
Grants	750	958	920	1,597	1,109
Investment income	951	183	209	329	317
Donations and other	41	23	40	68	224
	12,192	10,943	10,756	11,552	11,042
Expenses					
General government	1,215	1,408	1,268	1,120	1,050
Protection to persons and property	2,188	2,091	2,064	2,054	2,096
Transportation services	2,909	2,612	2,631	2,755	2,433
Environmental	2,421	2,162	2,305	2,227	2,316
Recreation and cultural services	2,224	1,873	1,845	2,147	2,108
Planning and development	240	227	291	178	317
	11,197	10,373	10,404	10,481	10,320
Other Revenue					
Deferred revenue earned	-	442	260	442	310
Capital grants	447	182	273	-	180
Gain on disposal of tangible capital assets	-	38	22	-	31
Equity income	3,814	3,461	3,632	3,292	2,540
	4,261	4,123	4,187	3,734	3,061
Surplus for the year	\$ 5,256	\$ 4,693	\$ 4,539	\$ 4,805	\$ 3,783

PROPERTY TAXES BILLED (000's)

	2022	2021	2020	2019	2018
Own purposes	\$ 6,533	\$ 6,172	\$ 6,072	\$ 5,789	\$ 5,548
Upper-tier municipality	3,426	3,388	3,301	3,213	2,846
School boards	2,306	2,234	2,443	2,467	1,941
	\$ 12,265	\$ 11,794	\$ 11,816	\$ 11,469	\$ 10,335

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

FIVE YEAR FINANCIAL REVIEW

For the year ended December 31, 2022

TAXABLE ASSESSMENT (000's)

	2022	2021	2020	2019	2018
Residential and farm	\$ 789,869	\$ 783,785	\$ 779,682	\$ 746,000	\$ 712,539
Commercial and industrial	143,895	139,421	139,024	134,908	80,570
	933,764	923,206	918,706	880,908	793,109
Exempt	39,008	37,934	38,205	437,010	34,078
	\$ 972,772	\$ 961,140	\$ 956,911	\$ 917,918	\$ 827,187
Commercial and industrial	15.41%	15.10%	15.13%	15.31%	10.16%

FINANCIAL INDICATORS

	2022	2021	2020	2019	2018
Tax arrears					
Percentage of own levy	9 %	9 %	10 %	11 %	11 %
Percentage of total levy	5 %	5 %	5 %	5 %	6 %
Municipal debt	\$ 6,486,389	\$ 5,672,917	\$ 5,600,811	\$ 5,723,185	\$ 5,991,166
Municipal debt charges	\$ 500,849	\$ 478,299	\$ 373,087	\$ 528,427	\$ 683,120
Sustainability					
Financial assets to liabilities	6.57	7.59	7.00	6.12	5.39
Financial assets to liabilities excluding municipal debt	4.34	6.50	5.93	5.16	4.67
Municipal debt to tangible capital assets	17.07 %	15.93 %	15.84 %	16.17 %	16.87 %
Flexibility					
Debt charges to total operating revenue	4.11 %	4.37 %	3.47 %	4.57 %	6.19 %
Total operating revenue to taxable assessment	1.25 %	1.14 %	1.12 %	1.26 %	1.33 %
Vulnerability					
Operating grants to operating revenue	6.15 %	8.75 %	8.56 %	13.82 %	10.04 %
Total grants to total revenues	7.28 %	7.57 %	7.99 %	10.45 %	9.14 %
Reserve coverage					
Reserves and reserve funds	\$ 9,916,018	\$ 9,195,259	\$ 7,935,759	\$ 7,260,022	\$ 6,536,718
Reserves to operating expenses	89 %	89 %	76 %	69 %	63 %
Reserves to working capital	3.40	2.16	3.04	3.89	3.44

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

WHEREAS the Port Management Committee received and reviewed the Auditor Findings Report on the Port of Johnstown's financial statements during the regular meeting held on May 23, 2023.

NOW THEREFORE BE IT RESOLVED THAT Municipal Council receives the Audit Findings Report and approves the 2022 Financial Statements for the Port of Johnstown, as provided by MNP LLP.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

Port of Johnstown

2022 Audit Findings

Report to the Port Management Committee

December 31, 2022

Marc Normand, CPA, CA
T: (613) 691-4254
E: marc.normand@mnp.ca



Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Port of Johnstown (the "Company") as at December 31, 2022 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Port Management Committee.

As auditors, we report to the members on the results of our examination of the financial statements of the Company as at and for the year ended December 31, 2022. The purpose of this Report is to assist you, as members of the Port Management Committee, in your review of the results of our audit.

This Report is intended solely for the information and use of the Port Management Committee and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have substantially completed our audit of the financial statements of the Company which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations;
- Receipt of the signed management representation letter;
- Receipt of external confirmations sent to third parties;
- Discussion of subsequent events with the Port Management Committee;
- the Port Management Committee review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on May 29, 2023.




Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Company. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There was a change to audit procedures from the Audit Service Plan previously presented to you: overall materiality increased from \$355,000 to \$400,000.
	Final Materiality	Final materiality used for our audit was \$400,000 for December 31, 2022, and \$355,000 for December 31, 2021.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Company.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of International Financial Reporting Standards allows and requires the Company to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Company's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p>

Area		Comments
		The accounting policies used by the Company are appropriate and have been consistently applied.
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention. Our management letter outlines additional internal control observations and recommendations.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of controls There is a presumed risk of management override of controls in all entities	MNP tested adjusting journal entries posted by management throughout the year based on criteria set by the audit engagement team.
Revenues Revenue could be recorded in the wrong period	MNP tested cut-off to gain a high degree of comfort over revenues to ensure they are being recorded in the proper period as well as tested adjusting journal entries posted by management with any unusual account combinations affecting revenue.

Other Areas

Area	Comments
Auditor Independence	We confirm to the Port Management Committee that we are independent of the Company. Our letter to the Port Management Committee discussing our independence is included as part of the additional materials attached to this report.

Area	Comments
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	A few significant differences were proposed to management with respect to the December 31, 2022 financial statements. A summary of significant differences has been included with this report.
Other Information	<p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial statements and our auditor's report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p> <p>In reviewing the other information, we did not note any material inconsistencies with the financial statements.</p>

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

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Appendix A - Summary of Significant Differences

Description of Differences	Proposed Adjustments Dr (Cr)				
	Earnings		Balance Sheet		
	Identified	Likely Aggregate (Net of Tax)	Assets	Liabilities	Equity
ADJUSTED - To correct amortization, as amortization expense was incorrectly booked to contributed assets that were already fully amortized.	\$ -	\$ -	\$ 858,348	\$ (858,348)	\$ -
ADJUSTED - To correct investments, as there were movements during year incorrectly put to unrealized instead of realized and management fees not booked.	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED - To correct OCI, and fully closeout as fixed rate investments in bond portfolio were sold.	\$ -	\$ -	\$ -	\$ -	\$ -
Unadjusted - Potential Differences - extrapolated differences above trivial noted in accrued liabilities testing	\$ -	\$ 41,696	\$ -	\$ (41,696)	\$ 41,696
Total	\$ -	\$ 41,696	\$ 858,348	\$ (900,044)	\$ 41,696

Appendix A - Summary of Significant Differences (continued from previous page)

Description of Differences	Proposed Adjustments Dr (Cr)				
	Earnings		Balance Sheet		
	Identified	Likely Aggregate (Net of Tax)	Assets	Liabilities	Equity
Differences corrected by management	\$ -	\$ -	\$ 858,348	\$ (858,348)	\$ -
Current period differences	\$ -	\$ 41,696	\$ -	\$ (41,696)	\$ 41,696
Final overall materiality	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Excess (shortfall)	\$ 400,000	\$ 358,304	\$ 400,000	\$ 358,304	\$ 358,304

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At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



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Draft - For Discussion Purposes Only

**Port of Johnstown
Financial Statements**
December 31, 2022

**Port of Johnstown
Contents**

For the year ended December 31, 2022

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Draft - For Discussion Purposes Only

Management's Responsibility

To the Members of Council, Inhabitants and Ratepayers of the Township of Edwardsburgh/Cardinal:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with International Financial Reporting Standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Port Management Committee ("Committee") is composed primarily of Directors who are neither management nor employees of the Company. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Committee fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Committee is also responsible for recommending the appointment of the Company's external auditors.

MNP LLP is appointed by the members of Council of the Township of Edwardsburgh/Cardinal to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Committee and management to discuss their audit findings.

General Manager

To the Members of Council, Inhabitants and Ratepayers of the Township of Edwardsburgh/Cardinal:

Opinion

We have audited the financial statements of Port of Johnstown (the "Company"), which comprise the statement of financial position as at December 31, 2022, and the statements of income and other comprehensive income, changes in equity 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 Company as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 International Financial Reporting 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 Company'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 Company 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.

Cornwall, Ontario

Chartered Professional Accountants

May 23, 2023

Licensed Public Accountants

Port of Johnstown
Statement of Financial Position
As at December 31, 2022

	2022	2021
Assets		
Current		
Cash	9,150,157	6,941,096
Investments (Note 8)	3,430,171	-
Trade receivables (Note 6)	1,302,666	2,072,639
Inventory	7,858	7,858
Prepaid expenses	57,772	51,152
	13,948,624	9,072,745
Non-current		
Property, plant and equipment (Note 7)	66,448,811	62,865,260
Investments (Note 8)	-	2,764,622
	66,448,811	65,629,882
Total assets	80,397,435	74,702,627
Liabilities		
Current		
Trade and other payables (Note 9)	1,116,724	914,628
Deferred revenue	102,640	100,518
	1,219,364	1,015,146
Non-current		
Mortgage payable (Note 10)	2,180,765	-
Deferred capital contributions (Note 11)	28,586,580	29,070,417
	30,767,345	29,070,417
Total liabilities	31,986,709	30,085,563
Contingencies, Commitments		
Equity		
Retained earnings	48,410,726	44,641,766
Accumulated other comprehensive loss	-	(24,702)
Total equity	48,410,726	44,617,064
Total liabilities and equity	80,397,435	74,702,627

Approved on behalf of Port
Management Committee

Director

Director

Port of Johnstown
Statement of Income and Other Comprehensive Income
For the year ended December 31, 2022

	2022	2021
Revenues		
Grain services		
Storage	2,339,916	1,904,233
Drying	2,209,089	1,165,152
Receiving	1,949,722	2,274,238
Delivering	1,381,632	1,253,920
Fumigation	282,820	334,672
Other grain	10,962	17,225
Berthage and wharfage	1,501,522	1,087,186
Rental income	554,477	504,221
Interest	261,078	150,122
Rail Services	109,264	109,300
Other	18,224	15,171
Total revenue	10,618,706	8,815,440
Expenses		
Salaries, wages and benefits	2,504,340	2,465,015
Administration fees	792,980	781,261
Utilities	531,662	397,902
Outside services	318,364	324,845
Insurance	317,717	284,682
Advertising and promotion	150,690	106,315
Repairs and maintenance	88,775	88,966
Material and supplies	84,273	52,843
Office and administration	69,165	61,258
Interest on long-term debt	55,660	-
Community capital funding	29,655	75,000
Honorarium	18,500	20,500
Rental	13,897	9,646
Grain handling losses	9,753	-
Travel	6,567	1,498
Total operating expenses before depreciation and amortization	4,991,998	4,669,731
Operating income before depreciation and amortization	5,626,708	4,145,709
Depreciation and amortization		
Depreciation of property, plant and equipment (Note 7)	1,464,624	1,262,024
Amortization of deferred capital contributions (Note 11)	(483,837)	(442,743)
Total depreciation and amortization expenses	980,787	819,281
Operating income	4,645,921	3,326,428
Non-operating (loss) income		
Gain (loss) on disposal of investments	(259,473)	-
Change in fair value of investments	-	109,303
Gain on disposal of property, plant and equipment	-	92,133
Total non-operating (loss) income	(259,473)	201,436
Net income for the year	4,386,448	3,527,864

Continued on next page

Port of Johnstown
Statement of Income and Other Comprehensive Income

For the year ended December 31, 2022

	2022	2021
Net income for the year <i>(Continued from previous page)</i>	4,386,448	3,527,864
OTHER COMPREHENSIVE INCOME		
Financial instruments		
Change in fair value of fixed rate instruments	-	(68,272)
Total comprehensive income for the year	4,386,448	3,459,592

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Port of Johnstown
Statement of Changes in Equity
For the year ended December 31, 2022

	<i>Retained earnings</i>	<i>Accumulated other comprehensive income</i>	<i>Total equity</i>
Balance December 31, 2020	41,113,900	43,570	41,157,470
Net income for the year	3,527,866	-	3,527,866
Other comprehensive loss for the year	-	(68,272)	(68,272)
Balance December 31, 2021	44,641,766	(24,702)	44,617,064
Net income for the year	4,361,746	-	4,361,746
Other comprehensive income for the year	-	24,702	24,702
Prior period adjustment	(7,140)	-	(7,140)
Distribution of income	(585,646)	-	(585,646)
Balance December 31, 2022	48,410,726	-	48,410,726

Port of Johnstown
Statement of Cash Flows
For the year ended December 31, 2022

	2022	2021
Cash provided by (used for) the following activities		
Operating activities		
Net income for the year	4,386,448	3,527,864
Depreciation of property, plant and equipment	1,464,624	1,262,024
Amortization of deferred capital contributions	(483,837)	(442,743)
Change in fair value of investments	-	(109,303)
Amortization of mortgage interest	55,660	-
Investment income re-invested	7,911	-
Accrued investment income	(79,408)	-
Loss on disposal of investments	259,473	-
	5,610,871	4,237,842
Changes in working capital accounts		
Trade and other receivables	769,973	(176,573)
Prepaid expenses	(6,620)	6,294
Trade and other payables	194,956	(3,381,028)
Deferred revenue	2,122	11,732
	6,571,302	698,267
Financing activities		
Issuance of mortgage payable	2,250,000	-
Repayments of mortgage payable	(124,895)	-
Distribution of income	(585,646)	-
Increase in deferred capital contributions	-	2,855,467
	1,539,459	2,855,467
Investing activities		
Purchase of investments	(3,366,583)	(2,181,415)
Proceeds from disposal of investments	2,513,058	5,111,423
Purchases of property, plant and equipment	(5,048,175)	(7,292,888)
	(5,901,700)	(4,362,880)
Increase (decrease) in cash resources	2,209,061	(809,146)
Cash resources, beginning of year	6,941,096	7,750,242
Cash resources, end of year	9,150,157	6,941,096

1. Reporting entity

Port of Johnstown (the "Company") is an unincorporated government business enterprise operated by the Corporation of the Township of Edwardsburgh/Cardinal (the Township) to provide seaway services to Eastern Ontario. The Company has been deemed to be non-taxable entity and is not subject to income taxes.

The address of the Company's registered office is 3035 County Road 2, Johnstown, Ontario.

2. Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") and interpretations adopted by the International Accounting Standards Board ("IASB").

3. Capital management

The Company's objective when managing capital is to safeguard the entity's ability to continue as a going concern, so that it can continue to provide returns and benefits to the Township.

The Company sets the amount of capital in proportion to risk and manages the capital structure and makes adjustments to it in light of changes to economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust its prices for services or obtain debt from financial institutions.

The Company manages the following as capital:

	2022	2021
Deferred capital contributions	28,586,580	29,070,417
Retained earnings	48,432,745	44,698,510
	77,019,325	73,768,927

The Company monitors capital on the basis of ensuring sufficient prices are charged on services to cover expenses and generate income, which was unchanged from the prior year.

4. Basis of preparation

Basis of measurement

The financial statements have been prepared on the historical basis except for the revaluation of certain financial instruments. The principal accounting policies are set out in Note 5.

Functional and presentation currency

These financial statements are presented in Canadian dollars, which is the Company's functional currency. All financial information presented in Canadian dollars has been rounded to the nearest dollar.

Significant accounting judgments, estimates and assumptions

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. These estimates and assumptions have been made using careful judgment; however, uncertainties could result in outcomes that would require a material adjustment to the carrying amount of the asset or liability affected in the future.

The estimates and underlying assumptions are prepared based on management's best knowledge of current events and actions that the Company may undertake in the future. These estimates and underlying assumptions are reviewed on an ongoing basis and revisions to accounting estimates are recognized prospectively in comprehensive income in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

4. Basis of preparation *(Continued from previous page)*

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described below:

By their nature, these estimates are subject to measurement uncertainty, and the effect on the financial statements from changes in such estimates in future years could be material.

Revenue from contracts with customers

Contracts with customers often include promises to deliver multiple services. Determining whether such bundled services are considered i) distinct performance obligations that should be separately recognized, or ii) non-distinct and therefore should be combined with another service and recognized as a combined unit of accounting may require significant judgment.

Wharfage and grain services (excluding storage) are revenue streams under IFRS 15. The Company has set prices for each service and charges its clients on completion of each of these services, which is the Company's performance obligation.

5. Summary of significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated.

Cash

Cash is comprised of cash held within financial institutions.

Inventory

Inventories are valued at the lower of cost and net realizable value. Cost is determined by the weighted average method. Cost comprises all costs of purchases. Net realizable value is the estimated selling price in the ordinary course of business, less selling costs.

Investments

Investments consist of portfolio investments in equity, fixed rate investments, and guaranteed investment certificates ("GICs"). Portfolio investments in equity are recorded at fair value with adjustments presented in profit or loss, and are classified as long-term assets. Fixed rate investments are recorded at fair value with adjustments presented in other comprehensive income, and are classified as long-term assets. GICs are recorded at amortized cost, and are classified as current assets based on maturity dates.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditures that are directly attributable to the acquisition of the asset. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the cost of dismantling and removing the items and restoring the site on which they are located.

All assets having limited useful lives are depreciated using the following methods over their estimated useful lives. Land has an unlimited useful life and is therefore not depreciated. Assets are depreciated from the date of acquisition in the case of purchased assets and from the date they are ready for their intended use in the case of self-constructed assets.

5. Summary of significant accounting policies (Continued from previous page)

Property, plant and equipment (Continued from previous page)

The methods of depreciation, useful life and depreciation rates applicable for each class of asset during the current and comparative period are as follows:

	Method	Rate
Land improvements	straight-line	100 years
Equipment	straight-line	10-60 years
Building and fixtures	straight-line	5-50 years
Paving	straight-line	12-30 years
Vehicles	straight-line	5 years
Annex	straight-line	30 years
Marine terminal	straight line	100 years

The residual value, useful life and depreciation method applied to each class of assets are reassessed at each reporting date.

Provisions

A provision is recognized, if, as a result of a past event, the Company has a legal or constructive obligation that can be estimated reliably and it is probable that a future outflow of economic benefits will be required to settle the obligation. The timing or amount of the outflow may still be uncertain.

Provisions are measured by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and specific risks of the obligation. Where there are a number of obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. All provisions are reviewed at each reporting date and adjusted accordingly to reflect the current best estimates.

Deferred capital contributions

Deferred capital contributions represent the unamortized amount of grants and funding received from external non-related parties including the Federal and Provincial governments for the purchase of property, plant and equipment. Amortization follows that of the related assets.

Revenue recognition

The following describes the Company's principal activities from which it generates revenue.

Grain services (excluding storage) and wharfage

The Company generates revenue from receiving, delivering, drying and fumigating grains, and wharfage on loaded grains. Revenue is recognized upon completion of each service.

Each service is distinct in that the client obtains benefit from the service at the time of its occurrence and it is separately identifiable from other services. Arrangement considerations are due when the service is performed.

The Company applies the practical expedient, whereby the Company does not adjust the promised amount of consideration for the effects of a significant financing component if the Company expects, at contract inception, that the period between when the Company transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less.

Storage revenue

Revenue for storage is recognized monthly based on grains stored at the Company.

Leases

The Company assesses at inception of a contract, whether the contract is, or contains a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset for a period of time, the Company assesses whether the customer has the following through the period of use:

5. Summary of significant accounting policies *(Continued from previous page)*

Leases *(Continued from previous page)*

- The right to obtain substantially all of the economic benefits from use of the identified asset; and
- The right to direct the use of the identified asset.

The Company, as a lessee, has elected to not recognize right-of-use assets and lease liabilities for short-term leases. Short-term leases are leases with a term of twelve months or less. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

The Company, as a lessor, assesses at lease inception whether a lease should be classified as either an operating lease or a finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset; otherwise it is classified as an operating lease. Lease payments from operating leases are recognized as income on a straight-line basis over the lease term.

Employee benefits

The Company accrues in its accounts, annually, the estimated liabilities for pensions and other employee future benefits, including lump-sum retiring allowances and self-insured workers' compensation benefits payable to employees in subsequent years under collective agreements, or in accordance with the Company's policies.

The employees of the Company participate in the Ontario Municipal Employees Retirement System ("OMERS"). The Company also makes contributions to the OMERS plan on behalf of its employees. The plan has a defined benefit option at retirement available to some employees, which specifies the amount of the retirement benefit plan to be received by the employees based on length of service and rates of pay. However, the plan is accounted for as a defined contribution plan as insufficient information is available to account for the plan as a defined benefit plan. The contribution payable in exchange for services rendered during a period is recognized as an expense during that period. The Company is only one of a number of employers that participate in the plan and the financial information provided to the Company on the basis of the contractual agreements is usually insufficient to measure the Company's proportionate share in the plan assets and liabilities on defined benefit accounting requirements. Therefore, the Company does not recognize any share of the OMERS pension deficit of \$6.7 billion (2021 - \$3.1 billion) in these financial statements.

The employer amount contributed to OMERS for 2022 was \$157,125 (2021 - \$156,389) for current service and is included as an expense in comprehensive income.

Other long-term employee benefits include lump-sum retiring allowances available to qualifying employees upon retirement with the Company, as well as self-insured obligation related to providing workers' compensation benefits.

Lump-Sum retiring allowances are recognized in a consistent manner, when the benefits are earned and at the present value of the defined benefit at the end of the reporting period. Self-insured worker's compensation and other benefits are recognized when the event triggering the obligation occurs since the level of benefits provided does not vary with years of service.

Comprehensive income

Comprehensive income includes all changes in equity of the Company, except those resulting from investments by owners and distributions to owners. Comprehensive income is the total of net income and other comprehensive income. Other comprehensive income comprises revenues, expenses, gains and losses that, in accordance with International Financial Reporting Standards, require recognition, but are excluded from profit. The Company's other comprehensive income represents adjustments to the fair value of investments in fixed rate instruments.

Contingent liabilities and contingent assets

All contingent liabilities are continually reviewed to determine whether an outflow of economic benefits has become probable. Where a contingent liability becomes probable that an outflow of future economic benefits will be required, a provision is recognized in the period in which the change in probability occurs. If at the end of the reporting period it is no longer probable that an outflow of economic benefits will be required to settle the obligation, the provision is reversed.

5. Summary of significant accounting policies *(Continued from previous page)*

Financial instruments

Financial assets

Recognition and initial measurement

The Company recognizes financial assets when it becomes party to the contractual provisions of the instrument. Financial assets are measured initially at their fair value plus, in the case of financial assets not subsequently measured at fair value through profit or loss, transaction costs that are directly attributable to their acquisition. Transaction costs attributable to the acquisition of financial assets subsequently measured at fair value through profit or loss are expensed in profit or loss when incurred.

The Company recognizes and derecognizes purchases and sales of investments on the settlement date, which is the date that the financial asset is delivered to or by the Company. Any change in the fair value of the asset between the date the Company commits to selling or purchasing the financial asset and the settlement date is recognized on a basis consistent with the classification of the financial asset.

Classification and subsequent measurement

On initial recognition, financial assets are classified as subsequently measured at amortized cost, fair value through other comprehensive income (FVOCI) or fair value through profit or loss (FVTPL). The Company determines the classification of its financial assets, together with any embedded derivatives, based on the business model for managing the financial assets and their contractual cash flow characteristics.

Debt instruments are classified as follows:

- Amortized cost - Assets that are held for collection of contractual cash flows where those cash flows are solely payments of principal and interest are measured at amortized cost. Interest revenue is calculated using the effective interest method and gains or losses arising from impairment, foreign exchange and derecognition are recognized in profit or loss. Financial assets measured at amortized cost are comprised of cash and trade and other receivables.
- Fair value through other comprehensive income - Assets that are held for collection of contractual cash flows and for selling the financial assets, and for which the contractual cash flows are solely payments of principal and interest, are measured at fair value through other comprehensive income. Interest income calculated using the effective interest method and gains or losses arising from impairment and foreign exchange are recognized in profit or loss. All other changes in the carrying amount of the financial assets are recognized in other comprehensive income. Upon derecognition, the cumulative gain or loss previously recognized in other comprehensive income is reclassified to profit or loss. Financial assets measured at fair value through other comprehensive income are comprised of investments in fixed rate instruments and guaranteed investment certificates.
- Mandatorily at fair value through profit or loss - Assets that do not meet the criteria to be measured at amortized cost, or fair value through other comprehensive income, are measured at fair value through profit or loss. All interest income and changes in the financial assets' carrying amount are recognized in profit or loss. Financial assets mandatorily measured at fair value through profit or loss are comprised of equity investments.
- Designated at fair value through profit or loss – On initial recognition, the Company may irrevocably designate a financial asset to be measured at fair value through profit or loss in order to eliminate or significantly reduce an accounting mismatch that would otherwise arise from measuring assets or liabilities, or recognizing the gains and losses on them, on different bases. All interest income and changes in the financial assets' carrying amount are recognized in profit or loss. The Company does not hold any financial assets designated to be measured at fair value through profit or loss.

Refer to Note 15 for more information about financial instruments held by the Company, their measurement basis, and their carrying amount.

Business model assessment

5. Summary of significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

The Company assesses the objective of its business model for holding a financial asset at a level of aggregation which best reflects the way the business is managed and information is provided to management.

Contractual cash flow assessment

The cash flows of financial assets are assessed as to whether they are solely payments of principal and interest on the basis of their contractual terms. For this purpose, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money, the credit risk associated with the principal amount outstanding, and other basic lending risks and costs. In performing this assessment, the Company considers factors that would alter the timing and amount of cash flows such as prepayment and extension features, terms that might limit the Company's claim to cash flows, and any features that modify consideration for the time value of money.

Reclassifications

The Company reclassifies debt instruments only when its business model for managing those financial assets has changed. Reclassifications are applied prospectively from the reclassification date and any previously recognized gains, losses or interest are not restated.

Impairment

The Company recognizes a loss allowance for the expected credit losses associated with its financial assets, other than debt instruments measured at fair value through profit or loss and equity investments. Expected credit losses are measured to reflect a probability-weighted amount, the time value of money, and reasonable and supportable information regarding past events, current conditions and forecasts of future economic conditions.

The date the Company commits to purchasing a financial asset is considered the date of initial recognition for the purpose of applying the Company's accounting policies for impairment of financial assets.

The Company applies the simplified approach for trade and other receivables. Using the simplified approach, the Organization records a loss allowance equal to the expected credit losses resulting from all possible default events over the assets' contractual lifetime.

The Company assesses whether a financial asset is credit-impaired at the reporting date. Regular indicators that a financial instrument is credit-impaired include default events. For financial assets assessed as credit-impaired at the reporting date, the Company continues to recognize a loss allowance equal to lifetime expected credit losses.

Financial assets are written off when the Company has no reasonable expectations of recovering all or any portion thereof.

Derecognition of financial assets

The Company derecognizes a financial asset when its contractual rights to the cash flows from the financial asset expire.

Financial liabilities

Recognition and initial measurement

The Company recognizes a financial liability when it becomes party to the contractual provisions of the instrument. At initial recognition, the Company measures financial liabilities at their fair value plus transaction costs that are directly attributable to their issuance, with the exception of financial liabilities subsequently measured at fair value through profit or loss for which transaction costs are immediately recorded in profit or loss.

Classification and subsequent measurement

Subsequent to initial recognition, all financial liabilities are measured at amortized cost using the effective interest rate method. Interest, gains and losses relating to a financial liability are recognized in profit or loss.

Derecognition of financial liabilities

The Company derecognizes a financial liability only when its contractual obligations are discharged, cancelled or expire.

5. Summary of significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

Interest

Interest income and expense are recognized in profit or loss using the effective interest method.

The 'effective interest rate' is the rate that exactly discounts estimated future cash payments over the expected life of the financial instrument to the gross carrying amount of the financial asset or the amortized cost of the financial liability. The effective interest rate is calculated considering all contractual terms of the financial instruments, except for the expected credit losses of financial assets.

The 'amortized cost' of a financial asset or financial liability is the amount at which the instrument is measured on initial recognition minus principal repayments, plus or minus any cumulative amortization using the effective interest method of any difference between the initial amount and maturity amount and adjusted for any expected credit loss allowance. The 'gross carrying amount' of a financial asset is the amortized cost of a financial asset before adjusting for any expected credit losses.

Interest income and expense is calculated by applying the effective interest rate to the gross carrying amount of the financial asset (when the asset is not credit-impaired) or the amortized cost of the financial liability.

Where a financial asset has become credit-impaired subsequent to initial recognition, interest income is calculated in subsequent periods by applying the effective interest method to the amortized cost of the financial asset. If the asset subsequently ceases to be credit-impaired, calculation of interest income reverts to the gross basis.

Offsetting

Financial assets and financial liabilities are offset, with the net amount presented in the statement of financial position, when, and only when, the Company has a current and legally enforceable right to set off the recognized amounts and intends either to settle on a net basis or realize the asset and settle the liability simultaneously.

Income and expenses are presented on a net basis only when permitted under IFRS, or when arising from a group of similar transactions if the resulting income and expenses are not material

The Company assesses non-financial assets for impairment at the end of each reporting period. If impairment indicators exist, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Impairment of non-financial assets

The recoverable amount is the higher of fair value less costs of disposal and value in use. Value in use is the present value of estimated future cash flows discounted using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units. Otherwise corporate assets are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

If the recoverable amount of an asset or cash-generating unit is less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount. An impairment loss is recognized immediately in profit or loss unless the relevant asset is carried at a revalued amount in which case the impairment loss is treated as a revaluation decrease.

An impairment loss is reversed by increasing the carrying amount of the asset or cash-generating unit to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset or cash-generating unit in prior years. A reversal of an impairment loss is recognized immediately in profit or loss unless that asset is carried at a revalued amount in which case an impairment reversal is treated as a revaluation increase.

5. Summary of significant accounting policies (Continued from previous page)

Standards issued but not yet effective

The Company has not yet applied the following new standards, interpretations and amendments to standards that have been issued as at December 31, 2022 but are not yet effective. Unless otherwise stated, the Company does not plan to early adopt any of these new or amended standards and interpretations.

IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements

Amendments to IAS 1 and IFRS Practice Statement 2, issued in February 2021, help entities provide accounting policy disclosures that are more useful to primary users of financial statements by replacing the requirement to disclose "significant" accounting policies with a requirement to disclose "material" accounting policies and providing guidance to explain and demonstrate the application of the four-step materiality process to accounting policy disclosures.

The amendments are effective for annual periods beginning on or after January 1, 2023 and are required to be applied prospectively. The Company does not expect these amendments to have a material impact on its financial statements.

IAS 1 Presentation of Financial Statements

Amendments to IAS 1, issued in January 2020, provide clarification on the requirements for classifying liabilities as either current or non-current.

The amendments are effective for annual periods beginning on or after January 1, 2023. The Company does not expect these amendments to have a material impact on its financial statements.

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors

Amendments to IAS 8, issued in February 2021, introduce a new definition of "accounting estimates" to replace the definition of "change in accounting estimates" and also include clarification intended to help entities distinguish changes in accounting policies from changes in accounting estimates.

The amendments are effective for annual periods beginning on or after January 1, 2023. The Company does not expect these amendments to have a material impact on its financial statements.

6. Trade and other receivables

	2022	2021
Trade receivables	1,224,556	2,036,194
Sales taxes receivable	56,696	38,625
Interest receivable	26,414	2,820
	1,307,666	2,077,639
Less: Allowance for expected credit losses	5,000	5,000
	1,302,666	2,072,639

Port of Johnstown
Notes to the Financial Statements
For the year ended December 31, 2022

7. Property, plant and equipment

	<i>Land and land improvements</i>	<i>Building</i>	<i>Equipment</i>	<i>Paving</i>	<i>Vehicles</i>	<i>Annex and marine terminal</i>	<i>Assets under construction</i>	<i>Total</i>
Cost								
Balance January 1, 2021	595,925	3,708,349	6,168,026	442,680	67,127	47,108,499	6,237,206	64,327,812
Additions	-	-	-	-	-	-	7,292,888	7,292,888
Transfer from assets under construction	-	49,903	12,835,037	401,330	-	-	(13,286,270)	-
Balance at December 31, 2021	595,925	3,758,252	19,003,063	844,010	67,127	47,108,499	243,824	71,620,700
Balance at January 1, 2022	595,925	3,758,252	19,003,063	844,010	67,127	47,108,499	243,824	71,620,700
Additions	1,110,000	1,925,314	12,289	-	-	5,164	1,995,408	5,048,175
Transfer from assets under construction	-	839,271	118,120	272,357	-	-	(1,229,748)	-
Balance at December 31, 2022	1,705,925	6,522,837	19,133,472	1,116,367	67,127	47,113,663	1,009,484	76,668,875
Depreciation and impairment losses								
Balance January 1, 2021	18,396	715,065	2,496,659	174,599	23,563	4,065,134	-	7,493,416
Depreciation charge for the year	5,958	102,800	358,192	21,040	13,425	760,609	-	1,262,024
Balance at December 31, 2021	24,354	817,865	2,854,851	195,639	36,988	4,825,743	-	8,755,440
Balance at January 1, 2022	24,354	817,865	2,854,851	195,639	36,988	4,825,743	-	8,755,440
Depreciation charge for the year	5,959	136,343	517,434	30,856	13,425	760,607	-	1,464,624
Balance at December 31, 2022	30,313	954,208	3,372,285	226,495	50,413	5,586,350	-	10,220,064

Port of Johnstown
Notes to the Financial Statements
For the year ended December 31, 2022

7. **Property, plant and equipment** (Continued from previous page)

	<i>Land and land improvements</i>	<i>Building</i>	<i>Equipment</i>	<i>Paving</i>	<i>Vehicles</i>	<i>Annex and marine terminal</i>	<i>Assets under construction</i>	<i>Total</i>
Net book value								
At December 31, 2021	571,571	2,940,387	16,148,212	648,371	30,139	42,282,756	243,824	62,865,260
At December 31, 2022	1,675,612	5,568,629	15,761,187	889,872	16,714	41,527,313	1,009,484	66,448,811

During the comparative period, the Company sold land with a carrying value of \$nil for \$95,000. The carrying value reflects the nominal consideration that was exchanged when Ports Canada transferred the land ownership to the Company in 2000. The gain (loss) on disposal of land, net of direct selling costs, is recorded under non-operating income in the comparative period's Statement of Comprehensive income.

8. **Investments**

	2022	2021
Guaranteed investment certificate		
Recorded at amortized cost, with cost of \$3,358,673 (2021 - \$Nil) bearing interest of 4.2% and maturing June 2023	3,430,171	-
Fixed rate instruments		
Recorded at fair value with cost of \$Nil (2021 - \$1,841,344)	-	1,791,502
Equity investments		
Recorded at fair value with cost of \$Nil (2020 - \$602,530)	-	973,120
	3,430,171	2,764,622

9. **Trade and other payables**

	2022	2021
Trade accounts payable	194,211	35,891
Accrued salaries, wages and benefits	497,233	469,458
Goods and Services Tax payable	157,187	153,332
Accrued trade liabilities	268,093	255,947
	1,116,724	914,628

Port of Johnstown
Notes to the Financial Statements
For the year ended December 31, 2022

10. Mortgage Payable

The Company purchased industrial property (building and land) located on 2822 County Road 2, Johnstown, Ontario for \$3,000,000. External financing was secured through the Township on February 8, 2022 in the form of a fixed rate term loan of \$2,250,000. The fixed rate term loan amortizes over 20 years and is payable at \$12,489 per month including interest of 3.01% per annum, and is collateralized with the building and land located on 2822 County Road 2. The fair value of the mortgage payable as at December 31, 2022 is \$2,180,765 (2021 - \$Nil).

11. Deferred capital contributions

	2022	2021
Opening balance	29,070,417	26,657,693
Contributions received in the year	-	2,855,467
Amortization taken in the year	(483,837)	(442,743)
	28,586,580	29,070,417

In 2019, the Township (on behalf of the Company) and the Government of Canada (the "Government") entered into an agreement by which the Government will provide contributions up to a maximum of \$4,805,000 for capital expenditures on two projects started in 2019. As at year end, the Company has received \$4,805,000 (2021 - \$4,805,000) of funding throughout the life of the project and both projects are fully completed under this agreement.

12. Related party transactions

Key management compensation of the Company

The key management personnel of the Company has been defined as members of its management committee and executive management team members. Key management personnel remuneration includes the following expenses:

	2022	2021
Salary	405,833	395,011
Other benefits	51,290	49,664
Post-employment benefits	32,086	24,817
	489,209	469,492
Committee member's honorarium	18,500	20,500
Total remuneration	507,709	489,992

Transactions with the Township

	2022	2021
Administration fees paid	792,980	781,261
Distribution of income	585,646	-
	1,378,626	781,261

13. Commitments

The Company is committed to pay Aquatarium a total contribution of \$180,000 over three years commencing in 2021. A contribution of \$60,000 was made during the year (2021 - \$60,000) and is disclosed as part of advertising and promotion. The Company's committed annual contributions for future years are \$60,000.

13. Commitments *(Continued from previous page)*

All commitments disclosed in previous years have been fully completed during the year.

14. Fair value measurements

The Company classifies fair value measurements recognized in the statement of financial position using a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

- Level 1: Quoted prices (unadjusted) are available in active markets for identical assets or liabilities
- Level 2: Inputs other than quoted prices in active markets that are observable for the asset or liability, either directly or indirectly
- Level 3: Unobservable inputs for which there is little or no market data and which require the Company to develop its own assumptions.

Fair value measurements are classified in the fair value hierarchy based on the lowest level input that is assessed to be significant to that fair value measurement. This assessment requires the use of judgment in considering factors specific to an asset or a liability and may affect the placement of the fair value measurement within the hierarchy.

There were no transfers between Level 1 and Level 2, as well as no transfers into or out of Level 3 during the period.

Financial assets and financial liabilities measured at fair value

The Company's financial assets and financial liabilities measured at fair value in the statement of financial position on a recurring basis have been categorized into the fair value hierarchy as follows:

	<i>Fair Value</i>	<i>Level 1</i>	<i>2022 Level 2</i>
Investments			
Fixed rate instruments	-	-	-
Equity investments	-	-	-
Total	-	-	-

	<i>Fair Value</i>	<i>Level 1</i>	<i>2021 Level 2</i>
Investments			
Fixed rate instruments	1,791,502	-	1,791,502
Equity investments	973,120	973,120	-
Total	2,764,622	973,120	1,791,502

Financial instruments not measured at fair value

The carrying amount of cash, trade receivables, GICs, and trade and other payables is a reasonable approximation of fair value due to their short-term nature.

15. Financial instruments

The Company as part of its operations carries a number of financial instruments. It is management's opinion that the Company is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Credit Risk

Credit risk is the risk of financial loss to the Company because a counterparty to a financial instrument fails to discharge its contractual obligations. Credit risk primarily arises from cash, trade receivables and investments.

15. Financial instruments (Continued from previous page)

Credit Risk (Continued from previous page)

The Company manages its credit risk by holding its cash and investments with reputable financial institutions and on trade receivables by performing regular credit assessments of its customers and providing allowances for potentially uncollectible receivables.

Credit-impaired financial assets are identified through regular reviews of past due balances and credit assessments of its customers and if considered impaired are reduced to their recoverable amount with impairment recorded in income for the year.

There has been no change in risk or process from the prior year.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Company is not exposed to significant interest rate risk as its cash, GICs, and mortgage payable all bear fixed rates.

There has been no change in risk or process from the prior year.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Company enters into transactions to purchase goods and services on credit for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Company's future net cash flows for the possibility of negative net cash flow.

The Company manages the liquidity risk resulting from trade and other payables by ensuring sufficient cash is available in its operating bank and paying its obligations by the due date.

Mortgage payable liquidity risk is managed by having entering into a fixed interest rate with same monthly payments across term of mortgage.

There has been no change in risk or process from the prior year.

The Company manages liquidity risk on a net asset and liability basis. The following tables explain the contractual maturities of financial liabilities held for the purpose of managing liquidity risk.

As at December 31, 2022:

	< 1 year	1-2 years	> 3 years	Total
Mortgage Payable	149,874	299,748	2,422,959	2,872,581
Trade and other payables	1,116,724	-	-	1,116,724
Total	1,266,598	299,748	2,422,959	3,989,305

As at December 31, 2021:

	<1 year	1-2 years	>3 years	Total
Mortgage payable	-	-	-	-
Trade and other payables	914,628	-	-	914,628
Total	914,628	-	-	914,628

Credit Concentration

15. Financial instruments *(Continued from previous page)*

Credit Concentration *(Continued from previous page)*

As at December 31, 2022, three customers accounted for 38% of trade receivables (customer 1 - 18%, customer 2 - 13%, customer 3 - 7%). As at December 31, 2021, four customers accounted for 67% of trade receivables (customer 1 - 28%, customer 2 - 13%, customer 3 - 13%, customer 4 - 13%).

Draft - For Discussion Purposes Only



TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Council

Date: May 29, 2023

Department: Community Development

Topic: Proposed New Provincial Planning Statement

Purpose: To provide Council with a summary of changes proposed by MMAH in a new Provincial Planning Statement and review draft comments requested by the Committee of the Whole – Community Development to provide to the Province on the proposed land use planning policy document.

Background: The Provincial Policy Statement (PPS) is issued under the *Planning Act*. It is the primary provincial land use planning policy document, applying across Ontario. A Place to Grow: Growth Plan for the Greater Golden Horseshoe is a provincial plan providing more detailed framework for where and how growth should be accommodated in the Greater Golden Horseshoe area (does not apply to Edwardsburgh Cardinal). Under the Planning Act, planning decisions shall be consistent with policy statements such as the PPS and shall conform with provincial plans like A Place to Grow.

Given the importance of the PPS and A Place to Grow in guiding land use planning decisions in Ontario, ensuring that the policy framework is housing-supportive is integral to the implementation of Ontario's Housing Supply Action Plan and meeting the target to construct 1.5 million new homes by 2031.

On April 6, 2023, the Province introduced *Bill 97: Helping Homebuyers, Protecting Tenants Act, 2023*, which proposes changes to multiple pieces of legislation, including the Planning Act. At the same time, the Province released a proposed new Provincial Planning Statement that would replace both the existing Provincial Policy Statement, 2020 and A Place to Grow: Growth Plan for the Greater Golden Horseshoe. The proposal is a draft and is subject to change. The Province is seeking input on the proposal, with feedback accepted on or before June 5th, 2023.

The proposed changes are described under five pillars. A brief description of changes staff feel are most relevant to Edwardsburgh Cardinal are outlined here under each

pillar. A more fulsome description and copy of the proposed planning statement can be found on the Environmental Registry here: <https://ero.ontario.ca/notice/019-6813>.

1. Generate an appropriate housing supply

The proposed policies aim to provide flexibility for municipalities to allow for more residential development in rural settlements and multi-lot residential development on rural lands, including more servicing flexibility. The proposed policies would also require municipalities to permit more housing on farms, including residential lot creation in the agricultural area, subject to criteria.

2. Make land available for development

The proposed policies would require municipalities to plan for a minimum 25-year horizon and allow municipalities to create or expand Settlement Policy Areas with less background studies/assessments. The proposed policies would also provide municipalities with greater control over employment area conversions to support the forms of development and job creation that suit the local context

3. Provide infrastructure to support development

The proposed policies would require municipalities to plan for stormwater management, water and wastewater infrastructure, and waste management systems to accommodate growth; and protect corridors for major infrastructure, such as highways, transit, and transmission systems. Proposed policies would also require municipalities and school boards to integrate planning for schools and growth.

4. Balance housing with resources

The proposed policies would require municipalities to designate specialty crop areas and prime agricultural areas, eliminating the requirement to use the provincially-mapped Agricultural System. The proposed policies would also require municipalities to facilitate access to aggregate resources close to market and to protect minerals, petroleum and mineral aggregate resources; and require municipalities to prepare for the impacts of a changing climate and develop approaches to reduce greenhouse gas emissions and improve air quality.

It is noted that natural heritage policies and related definitions remain under consideration by the government.

5. Implementation

To provide municipalities and other planning authorities an opportunity to understand and adapt to the policy changes, the Ministry is proposing to release the final policies for a short period of time before they take effect (targeting fall 2023).

The Planning Act requires official plans to be revised every five years (or every ten years after a new official plan). The intention is that official plans would be updated as necessary to implement these new policies at the time of their ordinary review cycle.

Where Official Plans have not been amended to reflect the Planning Statement policies, any decisions related to a planning matter must be consistent with the Planning Statement.

Policy Implications: The CoW-CDC has been working to remove barriers to residential development in our rural area and make more land available to increase our housing supply. Further information on proposed policy changes related to Committee and Council's goals is provided below. Proposed comments to the Province on the changes outlined here are provided in a separate letter, attached to this report.

Settlement Policy Area Boundaries

The proposed policies would make it easier to create or expand a settlement area by eliminating the need for a "comprehensive review," a defined study which looks at servicing, infrastructure, demand, alternatives for growth, and impacts on agriculture, before expansion could occur.

This provides new opportunities for municipalities to expand settlement area boundaries or create new settlement areas without having to go through a lengthy process. Instead, the proposed Planning Statement establishes new criteria, which includes (section 2.3.4):

- a) *that there is sufficient capacity in existing or planned infrastructure and public service facilities;*
- b) *the applicable lands do not comprise specialty crop areas;*
- c) *the new or expanded settlement area complies with the minimum distance separation formulae;*
- d) *impacts on agricultural lands and operations which are adjacent or close to the settlement area are avoided, or where avoidance is not possible, minimized and mitigated to the extent feasible as determined through an agricultural impact assessment or equivalent analysis, based on provincial guidance; and*
- e) *the new or expanded settlement area provides for the phased progression of urban development.*

The expansion of settlement areas by local municipalities in the United Counties of Leeds and Grenville will still require an amendment to the Counties and Township Official Plans. The final decision of expansion of any settlement areas in the COP would still rest with Counties Council and cannot be appealed if refused.

The Township's policies for lot creation in settlement areas are less restrictive, with smaller lot sizes and less frontage required, and no maximum to the number of lots created by consent. Less restrictions on the creation of new or expanded settlement areas would make it easier for rural lands to be developed for residential use, and aligns with the Committee's goals. Council may wish to express their support for this change through their comments to the Province.

Lot Creation in the Rural Area

The proposed Planning Statement includes changes to the permitted uses on rural lands to include "multi-lot residential development, where site conditions are suitable for the provision of appropriate sewage and water services." Also of note, language that requires "compatibility with the rural landscape" has been removed from the rural lands policies, although "consideration to locally appropriate rural characteristics" has been added to rural area policies.

The Township's official plan does not prohibit multi-lot residential development by subdivision in the rural area, but currently does not allow the creation of more than 2 new lots by consent. It would appear that the proposed policy changes would be aligned with Committee's desire to update the Township's official plan policies to permit up to 4 new lots by consent. Through comments on the proposed policies, Council may wish to express their agreement with this proposed change.

It should be noted that policies in the proposed Planning Statement still require that settlement areas shall be the focus of growth and development.

Sewage and Water Servicing

Previously called the "servicing hierarchy," the proposed policies for servicing options in the new document remain much the same:

3.6.2 *Municipal sewage services and municipal water services are the preferred form of servicing for settlement areas to support protection of the environment and minimize potential risks to human health and safety. For clarity, municipal sewage services and municipal water services include both centralized servicing systems and decentralized servicing systems.*

3.6.3 *Where municipal sewage services and municipal water services are not available, planned or feasible, private communal sewage services and private communal water services are the preferred form of servicing for multi-unit/lot development to support protection of the environment and minimize potential risks to human health and safety.*

3.6.4 *Where municipal sewage services and municipal water services or private communal sewage services and private communal water services are not available, planned or feasible, individual on-site sewage services and individual on-site water services may be used provided that site conditions are suitable for the long-term provision of such services with no negative impacts*

3.6.5 *Partial services shall only be permitted in the following circumstances:*

a) where they are necessary to address failed individual on-site sewage services and individual on-site water services in existing development; or

b) within settlement areas, to allow for infilling and minor rounding out of existing development on partial services provided that site conditions are suitable for the long-term provision of such services with no negative impacts.

3.6.6 *In rural areas, where partial services have been provided to address failed services in accordance with policy 3.6.5 (a), infilling on existing lots of record may be permitted where this would represent a logical and financially viable connection to the existing partial service and provided that site conditions are suitable for the long-term provision of such services with no negative impacts.*

As described in the above policies, partial servicing is only permitted in very specific circumstances. It is understood that the reason for this policy is to prevent overuse of municipal water where private sewage systems are in place, overloading the septic system.

Council may provide feedback on the proposed Planning Statement that changes to allow partial servicing where private water and municipal sewer is proposed. Further, Council may suggest that definitions be provided for “infilling” and “minor rounding out” as it relates to this section.

In the rural area, Council may suggest changes to section 3.6.6 so that partial services could be permitted on new and existing lots. Instead of limiting partial services to where they have been provided to address a failed service, a change could also be suggested to allow partial services anywhere it would represent a logical and financially viable connection to the existing partial service provided site conditions are suitable. There are a number of locations in Edwardsburgh Cardinal where partial servicing exists.

Residential Lot Creation in the Agricultural Area

The current PPS prohibits residential lot creation in prime agricultural areas. Policies that allow severances for minor boundary adjustments or surplus dwellings remain;

however, the proposed planning statement would allow the creation of up to 3 residential lots in prime agricultural areas, subject to the criteria outlined.

4.3.3.1 Residential lot creation in prime agricultural area is only permitted in accordance with provincial guidance for:

a) new residential lots created from a lot or parcel of land that existed on January 1, 2023, provided that:

- 1. agriculture is the principal use of the existing lot or parcel of land;*
- 2. the total number of lots created from a lot or parcel of land as it existed on January 1, 2023 does not exceed three;*
- 3. any residential use is compatible with, and would not hinder, surrounding agricultural operations; and*
- 4. any new lot:*
 - i. is located outside of a specialty crop area;*
 - ii. complies with the minimum distance separation formulae;*
 - iii. will be limited to the minimum size needed to accommodate the use while still ensuring appropriate sewage and water services;*
 - iv. has existing access on a public road, with appropriate frontage for ingress and egress; and*
 - v. is adjacent to existing non-agricultural land uses or consists primarily of lower-priority agricultural lands.*

Further to this, the proposed planning statement does not permit official plans and zoning bylaws to contain provisions that are more restrictive than the above policy except to address public health or safety concerns.

This is a significant policy change for the agricultural area, where residential lot creation is currently prohibited. Because MDS is also required for new or expanding livestock facilities, the policy change could create challenges when more sensitive land uses are surrounding them.

The proposed change would also allow up to 2 additional residential units to be constructed in prime agricultural areas, provided; any additional residential units are in close proximity to the principal dwelling; there is compliance with the MDS; if compatible with surrounding agricultural operations; and appropriate sewage and water services will be provided.

The additional residential units may only be severed from the lot containing the principal dwelling in accordance with policy 4.3.3.1.

The Township's Official Plan and Zoning Bylaw already allow 2 additional residential units where a principal dwelling is permitted, although additional policies are in place

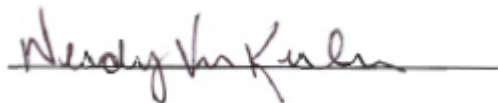
related to size, servicing and setbacks, that discourage residential units from being severed from the primary dwelling.

Staff welcome further direction from Council on how to comment on the policies related to Residential lot creation on Agricultural lands.

Financial Considerations: At this time, the financial implications of the proposed policy changes are not known. The proposed Planning Policy Statement is still in draft form and subject to change. If a new policy statement is approved, policy changes may trigger updates to the Township's official plan. Additional staff time and Planning support is anticipated to interpret and adjust to the new policies.

As requested by the Committee of the Whole – Community Development, draft comments to the Ministry of Municipal Affairs and Housing are included with this report.

Recommendation: THAT Municipal Council receives the Proposed New Provincial Planning Statement report; authorizes the mayor to sign the attached letter and direct staff to submit the comment letter to the Province of Ontario through the Environmental Registry of Ontario (ERO), prior to the June 5, 2023 deadline.



Community Development Coordinator



CAO

May 29, 2023

Ministry of Municipal Affairs and Housing
777 Bay Street, 17th floor
Toronto, Ontario M7A 2J3

By Electronic Submission through the Environmental Registry

**RE: Review of proposed policies adapted from A Place to Grow and Provincial Policy Statement to form a new provincial planning policy instrument;
ERO Number 019-6813**

To the Ministry of Municipal Affairs and Housing;

The Council of the Township of Edwardburgh Cardinal extends our thanks to the Ministry for the opportunity to provide feedback on the proposed new Planning Policy Statement. Edwardburgh Cardinal recognizes the need for more housing across Ontario and the Township is supportive of Ontario's goal to construct 1.5 million homes by 2031.

We recognize and applaud your efforts to increase our housing supply and make more lands available for development. We've noted more flexibility to expand or create new settlement areas, and less restrictions for lot creation outside of settlement areas, including the agricultural area. Edwardburgh Cardinal is aligned with this goal and is also working towards solutions to development barriers.

We understand this proposal aims to provide more flexibility in servicing options. Council has identified these policies as a significant barrier to growth within our rural and settlement areas. It has been noted in the past that partial servicing is not permitted, except to address a failed system; or for infilling or minor rounding out of development within settlement areas. We've noted that these restrictions are still proposed in the new planning policy document:

3.6.5 Partial services shall only be permitted in the following circumstances:

- a) where they are necessary to address failed individual on-site sewage services and individual on-site water services in existing development; or*
- b) within settlement areas, to allow for infilling and minor rounding out of existing development on partial services provided that site conditions are suitable for the long-term provision of such services with no negative impacts.*

We understand the policy is in place to prevent overuse of municipal water where a private septic system is in place. We believe the opposite situation, while less common, should be considered separately in the policy statement. In circumstances where private water could be used in conjunction with municipal sewer, it should be permitted, provided sufficient water quantity and quality is available. Further to this, we ask for clarity by adding definitions for “infilling” and “minor rounding out” within this context.

3.6.6 *In rural areas, where partial services have been provided to address failed services in accordance with policy 3.6.5 (a), infilling on existing lots of record may be permitted where this would represent a logical and financially viable connection to the existing partial service and provided that site conditions are suitable for the long-term provision of such services with no negative impacts.*

As we work together to remove barriers to development, we anticipate more lots will be created in our rural areas. We’ve noted that the current and proposed policies only allow partial servicing in the rural area for infilling on existing lots of record, and only where the partial services have been provided to address a failed service. The Township recommends that, where site conditions are suitable, partial services that are available to new and existing lots should be permitted, regardless of their origin.

Thank you for the opportunity to provide feedback on the proposed Planning Policy Statement. We welcome any questions or further discussion on our comments outlined here.

Sincerely,

Mayor Tory Deschamps,
On behalf of the Council of the Township of Edwardsburgh Cardinal



TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Council

Date: May 29, 2023

Department: Public Works

Topic: Temporary Road Closure – Optimist Club Soapbox Derby

Purpose: To bring forth a request from the Optimist Club to have a portion of Goodin Rd closed on June 24, 2023 for their annual soap box derby.

Background: Staff received a request from representatives of the Optimist Club on May 15th, 2023. The club is requesting a temporary road closure of Goodin Rd from 0900hrs to 1300hrs on June 24th, 2023 for the annual event.

The closure must be designed to permit emergency response vehicles through the zone if required. Notifications must be provided in advance to emergency services and residents directly impacted by the event.

Policy Implications: A resolution of Council is required to approve the temporary road closure.

Financial Considerations: In-kind supply of barricades.

Recommendation: THAT Municipal Council:

1. Approve the request for partial closure of Goodin Rd between civic addresses 2927-3012 on June 24, 2023 between the hours of 9am and 1:00pm for the Optimist Club Soapbox Derby; and
2. Direct staff to supply barricades and work with the Optimist Club to ensure notification is provided to affected residents and emergency services.

A handwritten signature in black ink, appearing to read 'C. L. B.', positioned above a horizontal line.

Manager of Public Works

A handwritten signature in black ink, appearing to read 'D. C. S.', positioned above a horizontal line.

CAO



TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Regular Council

Date: May 29, 2023

Department: Public Works

Topic: Unopened Road Allowance Use – Cedar and Water

Purpose: To review and approve the applicant's request to place fill material on the unmaintained road portion at the intersection of Cedar and Water Street in Spencerville.

Background: Although this is a minor and limited section of the unopened road allowance being used, the appropriate process is to obtain Council approval as there will be a small improvement. The main part of the request is to build up the unopened road allowance enough to access and bring additional fill to the vacant lot.

MECP contacted the Township regarding the fill material and have completed follow up on the matter.

Staff have been dealing with concerns raised by both the applicant and neighbour regarding use of the road allowance.

See attached letter from applicant.

Policy Implications: Bylaw 2015-52 – Use of unopened road allowance policy requires Council approval prior to any person performing any work, or remove any trees, soil or other material or use any unopened road allowance.

Financial Considerations: The material and any improvements are at the sole expense of the applicant.

Recommendation: That Municipal Council grant permission for the applicant to place fill material on the unopened road allowance portion to sufficiently gain access to the vacant lot for placement of additional fill material.

A handwritten signature in black ink, appearing to read 'D. S. C.', written over a horizontal line.

CAO

RECEIVED

MAY 15 2023

TOWNSHIP OF
EDWARDSBURGH/CARDINAL

May 15th, 2023

Dave Grant
CAO
Township of Edwardsburgh/Cardinal
Spencerville ON
K0E 1X0

Re: Access to our Property – Cedar Street & Water Street

Dear Dave,

This letter is in regards to getting access to our property at the end of Cedar Street.

We wish to bring fill into this property; however our neighbour has continually blocked us from accessing it. We have missed several opportunities to bring fill in because of their continual actions. On May 1st a 52 ft trailer they had put on Cedar Street for over a year was finally removed. On May 12th after one load was delivered the neighbour came out and blocked the path with her vehicle. On May 15th, township officials asked that they remove their vehicles. One car was removed, but a trailer was left. When the contractor went over to push the fill off the end of the street the neighbour came from her home and prevented him from doing so.

We have two access points to this property, both of which are being blocked by the neighbour. The neighbour has effectively blocked Water Street by extending his property and garden unto the unopened Water Street allowance (this needs to be addressed as well) and they use Cedar Street as their personal parking space.

We would like to ask township permission to dump fill on the unused road allowance to access our property on Cedar Street.

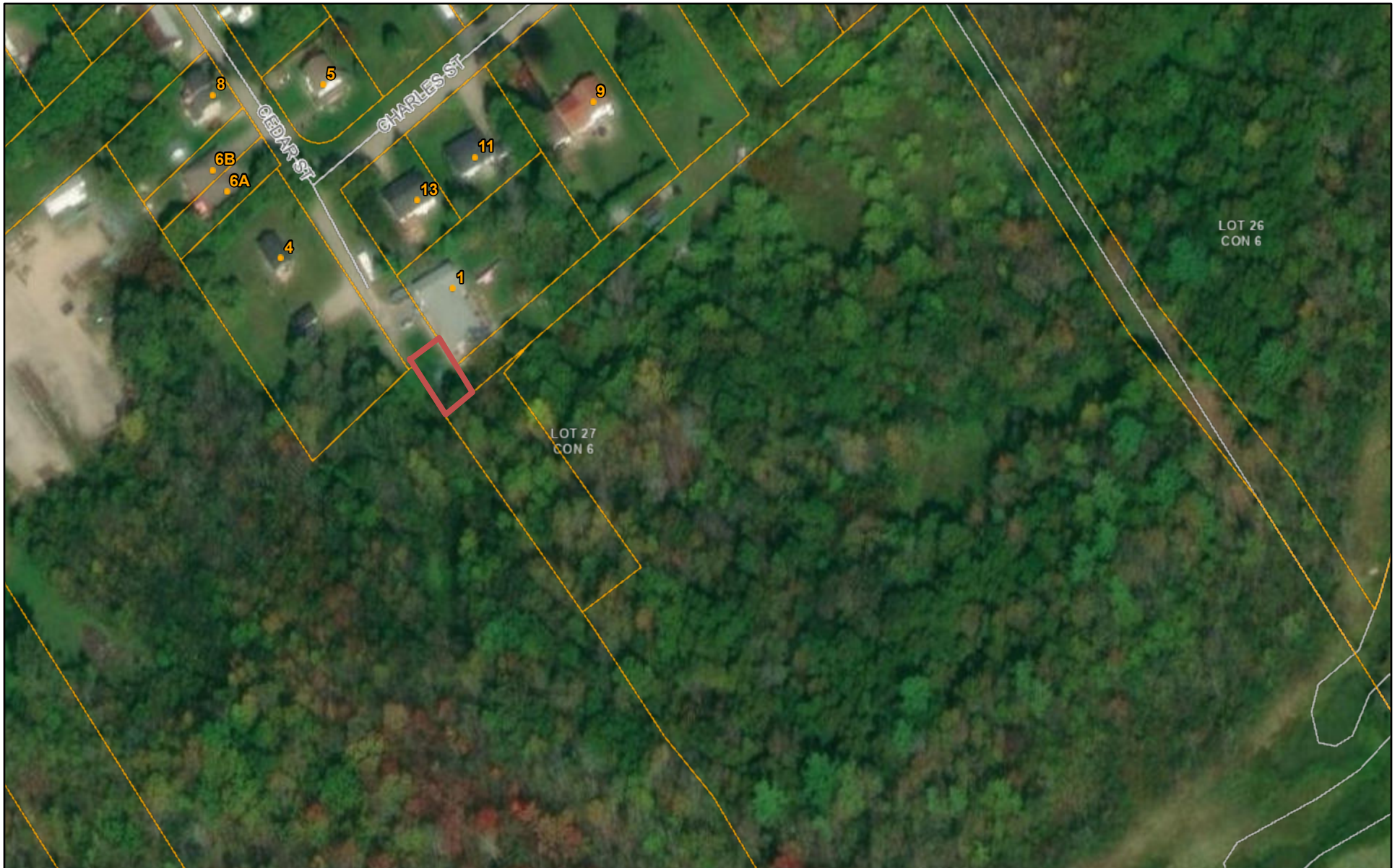
We would appreciate your attention to this matter and look forward to seeing a resolution.

Yours truly,

Steve and Stephanie Summers
9 Charles Street
613-658-2225

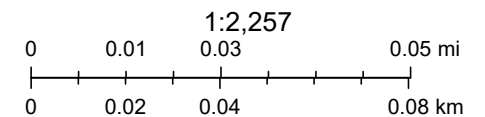
.attachments (2)

Water / Cedar Street



5/25/2023, 11:21:34 AM

- Civic Address
- Geographic Township
- Lot and Concession
- Parcel
- Municipal Boundary
- Mainland
- Road Network
- Municipal Road



Teranet Inc., Municipal Property Assessment Corporation (MPAC), and Geographic Information System (GIS) the United Counties of Leeds and

Leeds Grenville GIS

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council receives the correspondence listings for the following dates as previously circulated:

- April 25, 2023
- May 3, 2023
- May 10, 2023
- May 17, 2023
- May 24, 2023

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

RESUMÉ

of *correspondence*

April 25th, 2023

FROM	DATE	SUBJECT
SNC	Apr 20	Municipal Information Day - April 26
AMO	"	Watchfile
Trans Northern Pipelines	Apr 21	Integrity Dig Notice
Health Unit	"	Memo re: Ticks and Lyme Disease Prevention
Health Unit	Apr 24	Media Release: National Immunization Week April 24-30
TWP of Mulmur	"	Res: Bill 5- Stopping harassment & abuse by local leaders Act
Town of Prescott	"	Res: Future Accuracy of the Permanent Register of Electors
Municipality of Waterloo	"	Res: Protecting the privacy of candidates and donors
SNC	"	Memo: water levels/seasonal conservation are reopening
Kevin Spencer	"	First aid, emergency planning/H&S training
TWP of Augusta	Apr 25	Business Summit
TWP of Archipelgo	"	Res: Road Management Action on Invasive Phragmites
Town of Cochrane	"	Res: Barriers for Women in Politics
TWP of Alnwick	"	Res: Future Accuracy of the Permanent Register of Electors

RESUMÉ

of *correspondence*

May 3rd, 2023

FROM

DATE

SUBJECT

TWP of Puslinch	April 26	Res: Road Side Litter
LGLDHU Board of Health	"	Municipal/PHU Networking Call May 12
Town of Bracebridge	"	Res: School Bus Stop Arm Cameras
Municipality of Shuniah	"	Res: Enbridge Charges
TWPEC	Apr 27	TWPEC Newspaper Ad: King Charles Coronation
AMO	"	Watchfile
West Lincoln	Apr 28	Res: Bill 5: Stopping Harassment & Abuse by Local Leaders Act
AMO	May 2	Policy Update - Legislation & New Resources
Health Unit	"	Local Vaccine Status Report
AMO	May 3	The Role and Obligations of Municipal Leaders
CDSBEO/UCDSB	"	Annual Community Planning and Partnerships (CPP) Session
Town of Cobourg	"	Bill 5 - Stopping Harassment & Abuse by Local Leaders Act
CDSBEO/UCDSB	"	Annual Community Planning & Partnerships (CPP) Session
Canton de Bonfield TWP	"	Resolutions of Support

RESUMÉ

of *correspondence*

May 10th, 2023

FROM	DATE	SUBJECT
Mr/Mrs. Leizert	May 1	Resident Letter re: Canal Maintenance
Mr. Don	May 4	Resident Letter re: Spencerville Mills falls lighting suggestion
AMO	"	Watchfile
EMCPA	"	2022 Compliance Results
Health Unit	"	Media Release: May is Speech and Hearing Month in Canada
Sault Ste Marie	May 5	Res: The Stopping Harassment & Abuse by Local Leaders Act
AMO	"	AMO Professional Development Line up for 2023
Canadian Cancer Society	"	Relay for Life
Health Unit	"	Media Release: Community Goal Setting Workshop
Health Unit	May 8	Media Release: Nursing Week May 8-12
Health Unit	"	Media Release: Emergency Preparedness Week
Municipality of Wawa	"	Res: Oath of Office
TWP of Puslinch	"	Res: School Bus Stop Arm Cameras
MTO	"	Structural Rehabilitation of Hwy 401 Edward Street Underpass
Tay Valley TWP	May 9	Res: Municipality to Retain Surplus Proceeds from Tax Sales
Tay Valley TWP	"	Res: School Bus Stop Arm Cameras
Municipality of Shuniah	May 10	Res: Stopping Harassment & Abuse by Local Leaders Act
TWP of Armour	"	Res: Water Aerodromes

RESUMÉ

of correspondence

May 17th, 2023

FROM	DATE	SUBJECT
City of Cambridge	May 10	Res: Improve Municipal Codes of Conduct and Enforcement
City of Cambridge	May 11	Res: Highway Traffic Acts Amendments
Prince Edward County	"	Res: Proposed PPS changes
Prince Edward County	"	Res: Intimate Partner Violence Epidemic
AMO	"	Watchfile
FONOM	"	GoNORTH Video Project
TNPI	"	Pipeline Safety in Your Neighbourhood
Town of Plympton-Wyoming	"	Res: Removing Addresses on Municipal Election Forms
Town of Lincoln	May 12	Res: Municipal Heritage Register
City of Port Colborne	"	Res: Stopping Harassment/Abuse by Local Leaders Act
Town of Plympton-Wyoming	May 12	Res: Stopping Harassment/Abuse by Local Leaders Act
AMO	"	2023 AMO Delegation Form
Municipality of Huron-Shores	"	Res: School Board Elections
Municipality of Huron-Shores	"	Res: Municipal Insurance Costs
TWP Havelock-Belmont-Methuen	"	Res: Huron County's Call for Cannabis Act Review
MOE	"	Thank you - Provincial Day of Action on Litter
Spencerville Summer Market	May 15	Road Closure Request

RESUMÉ

of *correspondence*

May 24th, 2023

FROM	DATE	SUBJECT
UCLG	May 17	Consultation: Agriculture Area Review: Draft Report & Mapping
AMO	"	AMO Land Use Planning Training for Elected Officials
Spencerville Agri. Society	"	In Kind Assistance – River Route Proposal
Health Unit	May 18	Media Release: Spring Clean Up Tips
TWP of Georgian Bay	"	Res: Reducing Municipal Insurance Costs
TWP of Georgian Bay	"	Res: Municipalities retaining surplus proceeds from tax sales
United Way	May 23	Thank you letter for facility use: SG Community Conversation
AMO	"	AMO Training: Navigating Conflict Relationships/Elected Officials
MSAA	May 24	June is Seniors Month 2023

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023-_____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council receives the payment of municipal invoices.circulated and dated as follows:

• Report dated April 27 (2023-076)	\$127,523.02
• Report dated April 29 (2023-077)	\$186,367.84
• Report dated May 4 (2023-080)	\$55,971.16
• Report dated May 4 (2023-081)	\$15,000.00
• Report dated May 17 (2023-086)	\$112,270.05
• Report dated May 25 (2023-092)	\$155,592.56
• Report dated May 25 (2023-093)	\$111,638.00
• Report dated May 25 (2023-094)	\$80,775.62

TOTAL: \$845,138.25

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____		
NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00076 to 2023-00076

Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Alarm Systems - Brockville				
		1466292	lagoon-security monitoring lagoon	474.60	
		1466291	lagoon-security monitoring - Charle	474.60	
		1466290	Lagoon-security monitoring Stn 3	474.60	1,423.80
PP -	Purolator Courier Ltd.				
		453166556	Adm-Letter to Vincera Kennels/Re	19.66	
		453272252	adm-reg gen	14.41	34.07
PP -	J. Quattrocchi & Co Ltd				
		00774220	Rec- Canteen Purchases	1,176.93	1,176.93
PP -	Rideau St. Lawrence Utilities				
		23-012	w/s billing Jan-Mar 2023	11,399.04	11,399.04
PP -	SDR Electric Plumbing &				
		1198SM	Library Replace Hot Water Tank	1,234.64	1,234.64
PP -	T.A.S. Communications				
		0000368442	Rec-Call in Service	177.39	177.39
PP -	Trojan UV				
		200/9524	wtp - service agreement	2,938.00	
		200/9525	wwtp-relay board	375.74	3,313.74
PP -	Ultramar				
		05942132707338	Fd-85.3L dyed diesel cty22	131.20	131.20
PP -	United Counties Of Leeds &				
		INV 20399	fd- comm- debenture	7,051.90	7,051.90
PP -	Universal Supply Group 3735				
		964-407053	pw-lamps/bulbs	67.85	
		964-407453	rec- spark plugs	9.67	
		964-408593	rec- oil for tractors	179.91	257.43
PP -	Willis Kerr Contracting Ltd.				
		122611	pw -gravel resurficing	1,532.70	
		122623	pw- gravel - resurfacing	1,478.98	3,011.68
PP -	AMCTO Zone 6				
		April 25, 2023	AMCTO Zone 6 Spring mtg	320.00	320.00
PP -	Vicki Cucman				
		Apr 21 2023	fd- cleaning supplies	13.49	13.49
PP -	Postmedia Network Inc				
		810495	Agenda Advertising	536.75	
		811557	agenda advertising	155.94	
		812655	agenda advertising	155.94	848.63
PP -	Dependable Emergency Vehicles				
		INV23-106344	fd- hydrant bags	920.75	920.75
PP -	IN Engineering & Surveying				
		S03578	adm-washroom est	395.50	395.50
PP -	John Henry				
		Mar 2023	FP-Mileage and trade show	93.99	93.99
PP -	Jewell Engineering				
		00117419	Cap proj-prof service cty rd 2 Mar	536.75	536.75
PP -	Ketchum Manufacturing Inc.				
		439019	adm- EPW - bookmarks	522.51	522.51
PP -	Brian Moore				
		Apr 2023	fd- zone 6 mtg expense	40.00	40.00

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00076 to 2023-00076

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	O'Reilly's Independent Grocer				
	06 5912		fd-training supplies/es cty rd 2 mtg	68.08	68.08
PP -	Smartcell Communications Inc				
	KIINBIIN4023		wwtp/wtp- phone upgrade	288.29	288.29
PP -	Tenaquip Ltd.				
	15301914-00		fd- hammers/scrub brushes	114.99	114.99
PP -	World Water Operator Training Compa				
	ORD1231		cardinal sanitary course	331.09	331.09
PP -	Benson Pools				
	10506		50% deposit on heater Cardinal Pc	26,749.92	
	10505		50% deposit on Heaters Jtown Poi	27,382.72	54,132.64
PP -	Lifesaving Society				
	S036112		rec-affiliation fee	420.00	420.00
PP -	OnServe				
	65049		IT contract services Apr 2023	3,615.64	3,615.64
PP -	Greer Galloway Consulting Eng				
	27336		storm-prof service Spen Drainage	3,870.48	3,870.48
PP -	Chris LeBlanc				
	April 2023		pw-hard hat	37.28	37.28
PP -	King Edward Auto Parts				
	6029-232692		pw- lift support cylinders	77.25	
	6029-232811		pw- engine shampoo/supplies	556.39	
	6029-233090		fd- fuses	6.22	639.86
PP -	Jp2g Consultants Inc				
	38057		Waste Disp Scott Road Consult	1,988.80	1,988.80
PP -	Bill's Towing				
	23-145		pw- p/u hold H2	550.88	550.88
PP -	Burchell's Home Hardware				
	45670		Rec - misc supplies	85.47	
	45688		wwtp-paint supplies	35.43	
	45746		pw - marking paint/shovels	638.92	
	45877		fd- furnace filters stn 2	80.14	
	45889		rec - oil for tractor	17.49	
	45930		pw- rust paint	404.98	1,262.43
PP -	Drummond's Gas				
	2473180		pw- fuel T19-01	102.95	
	2473206		Rec Truck fuel	120.01	
	2473332		Rec-truck fuel	83.72	
	2473234		fd- fuel P1	84.72	
	2473242		Rec- truck fuel	88.88	
	2473244		fd- fuel P1	85.00	
	2473317		pw -fuel T19-01	106.00	
	2473321		fd- fuel T9	117.00	
	2473293		pw- fuel T19-01	65.04	
	2473285		rec- truck fuel	100.90	
	2473264		fd- fuel T9	118.00	
	2471860		rec- truck fuel	72.01	
	2471862		fd- fuel T8	74.00	
	2471863		rec- truck fuel	25.04	
	2471915		fd- fuel T9	120.00	1,363.27
PP -	Hansler Smith Limited				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00076 to 2023-00076

PROPOSED PAYMENTS

Payment #	Vendor Name	Reference	Invoice Amount	Payment Amount
	Invoice #			
	5739950	Rec- cleaning supplies	133.86	
	5740823	Spring Cleanup supplies	420.76	
	5740824	Rec-Spring cleanup supplies	22.77	577.39
PP -	Limerick Environmental Svcs			
	2022-4206	bin pickup transfer site	2,298.93	2,298.93
PP -	Mac's Convenience Store Inc.			
	142131	pw -fuel T1	100.00	
	142195	pw-fuel T22-01	101.00	
	142196	rec-truck fuel	129.99	
	142197	pw-fuel T1	128.00	
	142198	pw- fuel T22-01	114.01	
	142199	wmpss-fuel	87.78	
	142200	ind park fuel	100.26	
	142394	pw- fuel T22-01	101.00	
	142399	rec- truck fuel	123.21	
	142401	rec-truck fuel	98.22	
	142414	rec- truck fuel	179.70	
	142409	rec- truck fuel	129.66	1,392.83
PP -	Selleck Truck & Trailer Repair			
	126988	fd- air leak P4	444.01	444.01
PP -	Spencerville Home Hardware			
	81906	Rec-Cleaning supplies	32.15	
	81944	Rec- misc supplies	16.94	
	81953	Rec- Paint & supplies	77.33	
	81961	Rec- misc supplies	3.82	
	81978	Rec- Paint rollers	18.07	
	81999	rec-paint for I beams	42.93	
	82066	rec- paint supplies	29.36	
	82069	lagoon-lamps/mouse traps	44.61	
	82070	rec-tire repair	13.55	
	82080	rec- paint supplies	39.53	
	82085	rec-paint supplies	29.36	
	82086	rec - paint supplies	90.39	
	82092	rec- misc supplies	37.83	
	82095	lagoon anchors	16.92	
	82105	rec- paint supplies	116.36	
	82109	rec-paint supplies	62.14	
	82111	rec - paint supplies	42.93	
	82141	rec- misc supplies	12.97	
	82143	rec-misc ties	10.94	
	82151	rec-paint supplies	107.64	
	82154	rec- paint supplies	74.38	
	82158	rec- paint for arena beams	148.75	
	82161	rec- batteries	38.18	
	82169	rec- cleaning supplies	48.88	
	82187	rec- misc	7.11	1,163.07
PP -	Waste Connections of Canada			
	7150-0000418559	wwtp-sludge removal	291.42	
	7150-0000417824	w/d bins Mar	1,849.77	2,141.19
PP -	South Grenville Beacon			
	367	Ec-Dev - Ad Little Sistez	49.72	49.72

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00076 to 2023-00076

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Goldsmith Saw				
	1986137		rec- blade sharpening	227.13	
	1986140		rec- blade sharpening	220.35	447.48
PP -	Secureway				
	1771023		rec- service call to unlock-change i	144.08	144.08
PP -	Abell Pest Control Inc.				
	A4881926		Monthly pest control	80.98	
	A4865956		Rec -Pest Inspections	83.50	164.48
PP -	Beach Home Hardware				
	I-910976-1		pw- chainsaw/supplies	1,377.42	1,377.42
PP -	BFP Inc.				
	5219		fd- fire ext refill R1	52.55	52.55
PP -	Brandt Tractor Ltd				
	CS51919		pw- MTO insp-T6	2,949.31	
	CS51939		pw- air leak - T19-04	687.71	3,637.02
PP -	Caduceon Enterprises Inc.				
	I23-002281		wtp -testing	1,310.80	
	I23-002282		ind park - testing	224.25	
	I23-002283		wwtp-testing	2,302.01	
	I23-002284		wwtp-testing	430.67	
	I23-002285		lagoon-testing	92.11	4,359.84
PP -	CIMCO Refrigeration				
	90865857		Rec- Repair condenser belts	1,785.44	1,785.44
PP -	Compass Group of Canada				
	60006364		Rec- Canteen Purchases	331.30	331.30
PP -	Crane Supply				
	14-356940		es-sewer caps-shanly rd	212.44	212.44
PP -	Eastlink				
	19838726		pw/fd phone	193.92	193.92
PP -	Future Office Products				
	FOP213570		admin copier contract Apr-Jun 202	82.73	
	FOP213571		pw/fd-photo copier	172.00	
	FOP213963		admin copier contract Mar	565.16	819.89
PP -	G T Automotive				
	047679		pw - oil change T22-01	89.20	
	047492		es water supply - es truck repair	390.36	
	047821		Rec- tire repairs	22.60	502.16
PP -	Grand & Toy				
	T869819		fd- backup battery	363.04	
	T872760		Adm-Kitchen/office supplies	56.06	
	T877929		fd-APC battery backup	183.44	
	T894170		adm-labels	81.41	
	T885098		wwtp- ink cartridge	181.13	865.08
PP -	Hach Sales & Service Canada Lt				
	318755		wtp-chlorine Test kits	877.25	877.25
PP -	Howard Campbell & Sons Ltd.				
	MR623		portable rental transfer site	120.00	120.00
PP -	Joe Computer				
	182436		Apr 2023 Internet Services	138.99	138.99
PP -	TRS Heating & Cooling Ltd.				

Date Printed
4/27/2023 10:15 AM

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00076 to 2023-00076

Page 5

PROPOSED PAYMENTS

Payment #	Vendor Name		Invoice Amount	Payment Amount
	Invoice #	Reference		
	36424037	rec- a/c spring inspection cardinal	179.67	
	36734574	rec- a/c spring inspection	449.74	
	36425701	rec-a/c spring inspection - Spencer	179.67	
	36420838	adm- a/c unit spring inspection twp	418.67	1,227.75
PP -	Weagant Farm Supplies Ltd.			
	IB59693	rec- tractor parts	611.62	611.62
		Total Proposed Payments:		127,523.02

Total EFT: 127,523.02

Certified Correct This Thursday, April 27, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00077 to 2023-00077

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Hydro One Networks Inc.				
		02595 03-23	spencerville arena	3,707.21	
		19876 03-23	spencerville arena	9,025.90	
		03768 03-23	ball diamond	36.08	
		16052 03-23	johnstown pool	110.50	
		77395 03-23	south centre	254.02	
		64439 03-23	wwtp-3207 Windmill	2,053.52	
		10647 03-23	pw-Pittston Shop	737.38	
		14330 03-23	St Lights Var Feb 2023	934.86	16,859.47
PP -	LBC Capital				
		2292012	copier lease	183.06	183.06
PP -	MuniSoft				
		2023/24-00360	adm-Tax Notice Paper	544.57	544.57
PP -	Royal Bank Visa				
		2113 03-23	S.Nicholson Mar 2023	880.36	
		5012 03-23	M. Stubbs - RBC Visa Feb 2023	120.04	
		2095 03-23	R.Williams RBC visa Mar 2023	137.38	
		2745 04-23	B. Moore RBC Visa Mar 2023	615.85	1,753.63
PP -	Superior Propane				
		43648469	22 Sloan Street	-177.73	
		43613376	rec - 4050 Dishaw St	19.78	
		43648468	rec - 4050 Dishaw St	142.23	
		43775021	rec - 4050 Dishaw St	113.28	
		43848786	rec - 4050 Dishaw St	85.97	183.53
PP -	Union Gas Limited				
		53951 1 03-23	wwtp-4000 John natural gas	4,613.52	
		44825 1 03-23	Rec - 4050 Dishaw -Card Arena	6,860.42	11,473.94
PP -	Bell Canada				
		658-2141 03-23a	spencerville arena	109.89	
		658-3001 03-23a	fd/pw- phone split	134.06	
		658-3055 03-23a	admin	423.73	
		658-3001 04-23	fd/pw- phone split	151.48	
		658-3055 04-23	admin	478.79	
		536626539 04-23	Cardinal Arena internet	56.44	
		658-2141 04-23	spencerville arena	124.17	
		546532571 04-23	Rec- Bell Internet J.Town	132.15	1,610.71
PP -	Telus Mobility				
		16215291175	Apr 2023	1,218.51	1,218.51
PP -	Minister Of Finance				
		Mar 2023	Mar 2023 EHT premium	4,395.26	4,395.26
PP -	Ontario Municipal Employees				
		Mar 2023	Mar 2023 contributions	35,234.52	35,234.52
PP -	Receiver General For Canada				
		PP 08 2023 PT	PP 08 2023 PT source deduction	2,901.17	
		PP 08 2023 FT	PP 08 2023 FTsource deductions	28,856.83	31,758.00
PP -	Reliance Home Comfort				
		4422619 04-23	rec hot water heater rental	251.31	251.31
PP -	Township of Edwardsburgh/Cardi				
		PP 8 2023	PP 8 2023 Payroll Clearing	73,547.61	73,547.61

Date Printed
4/29/2023 10:54 PM

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00077 to 2023-00077


Page 2

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Workplace Safety & Insurance				
	1st Qtr 2023		library WSIB Jan31-Mar31,2023	67.74	
	Mar 2023		Mar 2023 Premium	6,809.52	6,877.26
PP -	Scotiabank				
	Apr 17, 2023		Recreation Truck Loan Payment	476.46	476.46
				Total Proposed Payments:	186,367.84

Total PAD: 186,367.84

Certified Correct This Saturday, April 29, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Date Printed
5/4/2023 9:29 AM

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00080 to 2023-00080

Page 1

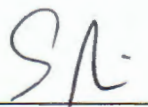
Bank Code - AP - REVENUE FUND

PROPOSED PAYMENTS

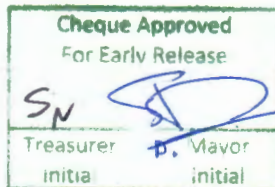
Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Beattie Dodger Chrysler	1415279	Rec-Purchased Pickup Truck	55,971.16	55,971.16
				Total Proposed Payments:	55,971.16

Total AP: 55,971.16

Certified Correct This Thursday, May 04, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO



Date Printed
5/4/2023 9:42 AM

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00081 to 2023-00081

Page 1

Bank Code - AP - REVENUE FUND

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Beacon Bags Ontario				
	April 27, 2023		2023 Community Grants	1,500.00	1,500.00
PP -	Food For All Food Bank				
	April 27, 2023		2023 Community Grants	2,000.00	2,000.00
PP -	Girl's Incorporated of Upper				
	April 27, 2023		2023 Community Grants	1,000.00	1,000.00
PP -	Grenville County Historical				
	April 27, 2023		2023 Community Grant	250.00	250.00
PP -	John Howard Society of Kingston &				
	April 27, 2023		2023 Community Grants	2,000.00	2,000.00
PP -	Rural FASD Support Network				
	April 27, 2023		2023 Community Grants	500.00	500.00
PP -	South Edwardsburgh Public				
	April 27, 2023		2023 Community Grants	500.00	500.00
PP -	South Edwardsburgh Recreation				
	April 27, 2023		2023 Community Grants	750.00	750.00
PP -	South Grenville Bluegrass				
	April 27, 2023		2023 community grant	2,250.00	2,250.00
PP -	South Grenville DHS				
	April 27, 2023		2023 Community Grant	1,000.00	1,000.00
PP -	Spencerville Business &				
	April 27, 2023		2023 Community Grant	2,000.00	2,000.00
PP -	Spencerville Agricultural				
	April 27, 2023		2023 Community Grants	1,000.00	1,000.00
PP -	Spencerville Mill Foundation				
	April 27, 2023		2023 Community Grants	250.00	250.00
Total Proposed Payments:					15,000.00

Total AP: 15,000.00

Certified Correct This Thursday, May 04, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00086 to 2023-00086

Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Burchell's Home Hardware				
		45979	rec- misc park supplies	374.15	
		46078	Rec-misc supplies	31.05	
		765203	rec- misc supplies	23.72	
		45998	fd- batteries/supplies	69.57	
		46163	pw-rakes/paint	348.46	846.95
PP -	Novatech				
		1035203	Planning-Leeder-ZBA	2,835.74	2,835.74
PP -	O'Reilly's Independent Grocer				
		02 3560	pw-water supply	24.00	24.00
PP -	PSD Citywide Inc				
		19050	City Wide Software	8,155.59	8,155.59
PP -	Rush Truck Centres of Canada				
		3032106595	pw- pressure sensor T20-08 -filters	869.90	869.90
PP -	Smartcell Communications Inc				
		KIINBIIN4055	pw-cell phone upgrade Ken Sloan	288.29	288.29
PP -	South Grenville Beacon				
		498	w/d-bush&leaf ad/fd-firesafety/wtp-	772.92	772.92
PP -	Spencerville Home Hardware				
		81456	rec- misc	1.91	
		82195	pw-garbage bags /supplies	93.77	
		82220	rec- misc supplies	38.16	
		82246	wwtp - supplies	38.05	
		82258	rec- misc paint	34.44	206.33
PP -	TRS Heating & Cooling Ltd.				
		36753127	adm-installed new expansion tank	2,401.25	2,401.25
PP -	Ultramar				
		03916804707339	pw 2552.1L clear diesel cty22	4,211.02	
		05466141707340	pw-2427.42L Clear diesel-Dish	2,427.42	
		03916792707341	pw-2450.4L dyed diesel cty22	3,566.97	10,205.41
PP -	United Counties Of Leeds &				
		INV 20400	adm-scanners	1,130.00	1,130.00
PP -	Universal Supply Group 3735				
		964-408192	es- light bulbs - vehicle	25.58	
		964-408760	rec- spark plug for tractor	9.94	35.52
PP -	Upper Canada Elevators				
		26360	adm - lift inspection	260.00	
		26489	Quarterly Maitenance	260.00	520.00
PP -	Wendy Van Keulen				
		April 2023	adm-mileage - WVK	94.15	94.15
PP -	John Henry				
		Apr 2023	fd-fire prev- mileage - April	19.55	19.55
PP -	Waste Connections of Canada				
		7150-0000419813	w/d bins Apr	1,849.77	1,849.77
PP -	White's Wearparts Ltd.				
		0000140572	pw- sharks/teeth- GII	880.42	880.42
PP -	Canadian Union Of Public				
		May 15, 2023	Apr 2023 Union dues collected	640.00	640.00
PP -	Future Office Products				

Township of Edwardsburgh/Cardinal
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PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		FOP214730	admin copier contract Apr	449.53	449.53
PP -	GHD Limited				
		723001019	adm- it services	7,661.08	7,661.08
PP -	Herbison Tree Service				
		May 9, 2023	rec-paramedic station tree remova	2,260.00	2,260.00
PP -	Jeff Hopkins				
		May 2023	adm-townhall flowers/Rec-pool che	2,044.95	2,044.95
PP -	OnServe				
		65270	IT contract services May 2023	3,664.73	3,664.73
PP -	Rideau St. Lawrence Utilities				
		May 9 , 2023	Robert Kirker-5 Hay St payment in	133.15	133.15
PP -	Selleck Truck & Trailer Repair				
		127357	pw-volvo - tire repairs	340.59	340.59
PP -	R & D Dairies Ltd				
		999.B223928	Rec Canteen supplies	79.79	79.79
PP -	Purolator Courier Ltd.				
		453333733	Fd-part returns/adm-MOF/pw-Bid r	27.74	27.74
PP -	Pro-Tech Training Services Inc				
		1978	pw- CVOR course exp	395.50	395.50
PP -	Drummond's Gas				
		2471220	rec- truck fuel	10.00	
		2471155	rec- truck fuel	111.65	
		2471273	rec-truck fuel	34.05	
		2471173	pw- fuel T19-01	127.00	
		2471196	fd- fuel T3	51.88	
		2471198	fd- fuel P1	52.09	
		2471199	fd- fuel T2	163.71	
		2471201	fd- fuel R1	94.62	
		2471206	fd- fuel T9	120.00	
		2471124	fd - fuel T9	98.00	
		2471159	fd- fuel T9	107.00	
		2471160	pw-fuel T19-01	142.45	
		2471236	fd-fuel T1	132.74	
		2471245	fd- fuel T1	87.67	
		2471246	fd- fuel T8	78.63	
		2471263	fd-fuel T9	125.00	
		2471305	fd- fuel T2	89.54	
		2471310	fd- fuel R1	77.00	1,703.03
PP -	Caduceon Enterprises Inc.				
		23-1889	wtp - testing	1,498.41	1,498.41
PP -	Betty Denny				
		289601	rec- flags	450.00	450.00
PP -	Capital Controls				
		86953	es-adelaide stn - chart recorder rep	717.55	717.55
PP -	Current Systems Service Inc.				
		14103	pw- chain block insp - pittston	262.73	
		14104	pw - chain block insp- cardinal	183.63	446.36
PP -	Dave's Reliable Signs Ltd.				
		24416	pw-911 post/caps/wildlife crossing	1,586.52	1,586.52
PP -	Eastern Ontario Water				
		1162593	fd-water	32.65	32.65

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
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PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Emond Harnden LLP 234704	Admin -HR matters	1,380.30	
	234705	Admin -HR matters	1,053.73	2,434.03
PP -	G T Automotive 047761	wmpss - wiper blade	29.38	
	047852	es - truck winter tire removal	67.80	97.18
PP -	Gregory Garswood April 27, 2023	Rec-J. Town Hall Shoveling	260.00	260.00
PP -	GFL Environmental Inc G90003252934	es- sludge removal	7,537.16	7,537.16
PP -	Nation Masonic Lodge # 556 May 11, 2023	Adm-Mill-Event	200.00	200.00
PP -	Grand & Toy T911088	wwtp/wtp-stationery/adm-office sup	481.45	
	T921717	fd- fire college testing	53.05	
	T925192	rec- program supplies	66.53	601.03
PP -	Hansler Smith Limited 5743374	rec- garbage bags	150.31	150.31
PP -	HGC Management Inc 48278	w/d contract collection 2nd year pr	1,330.10	
	48276	w/d contract collection April 2023	32,746.45	34,076.55
PP -	Roger Huttman Apr 2023	Apr 2023 Mileage	589.16	589.16
PP -	King Edward Auto Parts 6029-233271	pw- shop supplies	528.26	
	6029-233441	pw- washers/digital tester	175.38	703.64
PP -	Lifesaving Society M170581	Rec-Program supplies	2,347.70	2,347.70
PP -	Limerick Environmental Svcs 20225-4597	bin pickup transfer site	3,796.98	3,796.98
PP -	M&L Supply Fire & Safety 016546	fd- SCBA repair	107.35	107.35
PP -	Mac's Convenience Store Inc.			

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Township of Edwardsburgh/Cardinal
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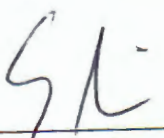
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PROPOSED PAYMENTS

Payment #	Vendor Name	Reference	Invoice Amount	Payment Amount
	Invoice #			
	142201	pw- fuel rec truck	93.77	
	142395	wtp -fuel	93.71	
	142396	pw- fuel T19-01	85.57	
	142397	lagoon - fuel	101.02	
	142398	pw- fuel T22-01	116.01	
	142400	wmpss-fuel	99.59	
	142402	pw -fuel T1	112.92	
	142403	pw- fuel T22-01	88.01	
	142405	pw - fuel T22-01	122.01	
	142411	pw -fuel T22-01	66.01	
	142412	wtp-fuel	110.54	
	142413	ind park fuel	98.48	
	142415	ind park fuel	89.61	
	142416	pw -fuel T22-01	120.01	
	142417	rec- truck fuel	131.92	
	142189	pw -fuel T1	39.54	
	142193	pw- fuel T1	102.01	
	142410	pw -fuel T19-01	119.01	
	142406	pw- fuel T1	106.18	
	142419	pw- fuel T22-01	35.01	1,930.93
PP -	Mark's Commercial			
	256483	pw- safety boots - g. lahaie	284.75	284.75
PP -	Messer Canada Inc., 15687			
	2106350380	pw - oxygen cylinder renewal	459.90	459.90
PP -	Marley Perrin			
	Apr 2023	Apr 2023 Cleaning	750.00	750.00
PP -	Greer Galloway Consulting Eng			
	27335	pw-prof services - March	495.96	495.96
PP -	T.A.S. Communications			
	00000368861	Rec-Call in Service	180.05	180.05
Total Proposed Payments:				112,270.05

Total EFT: 112,270.05

Certified Correct This Wednesday, May 17, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00092 to 2023-00092

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Bell Canada				
	657-4468 04-23		wtp-water plant Apr 2023 Phone	118.40	
	925-5822 04-23		south centre J.Town	120.31	
	657-3210 04-23		cardinal arena	122.58	
	657-4606 04-23		pw-Pittston shop	134.62	
	657-4850 04-23		wwtp-John St	173.23	
	657-3765 04-23		wwtp-John st	351.18	
	543665566 04-23		Adm/fd/pw/rec - internet Split	345.60	1,365.92
PP -	Canadian National Railway Co.				
	91681688		pw - crossing maintenance	1,959.00	1,959.00
PP -	Hydro One Networks Inc.				
	18196 04-23		lagoon-2301 RD 21	309.57	
	84483 04-23		pw- Sophia St	8.25	
	16771 04-23		pw- St. Light - 57 Charlotte	9.67	
	27613 04-23		admin-townhall	1,323.47	
	41324 04-23		parks-CR44 clock	53.89	
	62670 04-23		wwtp-flett st	48.63	
	71283 04-23		lagoon- 1 Spencer	568.93	
	32562 04-23		lagoon 4 Charles	62.98	
	53082 04-23		lagoon 2803 CR 21	63.83	
	24430 04-23		ball diamonds	93.95	
	03696 04-23		fd stn 1	809.40	
	25495 04-23		spencerville library	196.13	3,548.70
PP -	LBC Capital				
	2317200		copier lease	183.06	183.06
PP -	Rideau St Lawrence				
	504-00 04-23		parks 1800 Dundas	34.42	
	250-00 04-23		cardinal pool	34.45	
	502-00 04-23		ball diamond Cardinal	34.45	
	290-00 04-23		parks-1700 Dundas	39.41	
	496-00 04-23		wwtp-417 Hwy2	61.71	
	501-00 04-23		fd stn 2	390.32	
	500-01 04-23		cardinal library	411.02	
	231-00 04-23		pw-4035 Dishaw	1,120.17	
	119-01 04-23		ind park water	6,469.26	8,595.21
PP -	Sun Life Financial				
	May 2023		Monthly Premiums	24,863.31	24,863.31
PP -	Superior Propane				
	43933372		rec - 4050 Dishaw St	57.65	
	44010652		rec - 4050 Dishaw St	57.65	
	44035211		rec - 4050 Dishaw St	19.78	135.08
PP -	Telus Mobility				
	39265058 04-23		adm-Apr 2023 Hot Spot Phone	1,419.19	1,419.19
PP -	Royal Bank Visa				
	8584 -04-23		M. Spencer Apr 2023	723.54	723.54
PP -	Union Gas Limited				

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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
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PROPOSED PAYMENTS

Payment #	Vendor Name		Invoice Amount	Payment Amount
	Invoice #	Reference		
	72687 6 04-23	es-70 Adelaide St	70.20	
	72598 5 04-23	Library - 618 Cty Rd 2	220.56	
	69531 2 04-23	fd- 4035 Dishaw St.- stn 2	297.58	
	72780 5 04-23	pw-4035 dishaw card shop heat	493.89	
	21619 4 04-23	24 Sutton Drive - Jtown	324.06	
	44787 6 03-24	wtp-legion way	1,813.53	3,219.82
PP -	Minister Of Finance			
	April 2023	Apr 2023 EHT premium	4,489.48	4,489.48
PP -	RBC Loan 21655469008			
	May 9, 2023	JR-DR drain loan	1,331.00	1,331.00
PP -	Receiver General For Canada			
	PP 09 2023 PT	PP 09 2023 PT source deduction	3,879.09	
	PP 09 2023 FT	PP 09 2023 FTsource deductions	27,188.35	31,067.44
PP -	Scotiabank			
	May 1, 2023	Recreation Truck Loan Payment	476.46	
	May 15, 2023	Recreation Truck Loan Payment	476.46	952.92
PP -	Township of Edwardsburgh/Cardi			
	PP 9 2023	PP 9 2023 Payroll Clearing	71,738.89	71,738.89
Total Proposed Payments:				155,592.56

Total PAD: 155,592.56

Certified Correct This Thursday, May 25, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
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Bank Code - AP - REVENUE FUND

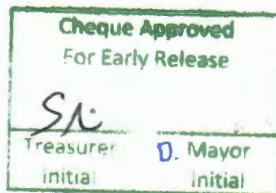
PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Levac Fabrications	531	Rec - new dock	14,690.00	
		537	rec- shore pile installation	1,808.00	16,498.00
PP -	Minister of Finance	302104230915051	Mar 2023 OPP billing	95,140.00	95,140.00
Total Proposed Payments:					111,638.00
				Total AP:	111,638.00

Certified Correct This Thursday, May 25, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO



Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00094 to 2023-00094

Bank Code - AP - REVENUE FUND

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	416 Courier 1743	Adm-Mar Water Sample Courier	259.90	259.90
PP -	Ontario Municipal 23-705	adm-2023 OMMI Membership	60.00	60.00
PP -	Evans Utility & Municipal 0000168151	wtp- sample stn	2,255.48	2,255.48
PP -	Dundee Marine Services 1491	es-intake inspections	7,435.40	7,435.40
PP -	Proware Labs Inc. CAON-2305-00014	Building Software support	1,695.00	1,695.00
PP -	El Suquia General Services 530	fd-janitorial services	1,525.50	1,525.50
PP -	Xylem Canada LP 3558388448	lagoon-sensor	520.05	520.05
PP -	TD Canada Trust Apr 18, 2023	Refund Dup pd mtg#1120217R#7C	752.48	752.48
PP -	St. Lawrence Corridor Economic 2023-003	ec dev-SLCEDC 2023 Fee	30,020.00	30,020.00
PP -	Robotic & Process Automation C 24015	wmpps- spare transmitter	2,334.02	2,334.02
PP -	Realtax Inc. 89385	adm- tax reg # 070170200513200	615.85	
	89655	adm- tax reg # 070170101007200	565.00	
	89656	adm- tax reg # 070170101012903	565.00	
	89657	adm- tax reg # 070170102503301	508.50	
	89658	adm- tax reg # 070170102511500	565.00	
	89659	adm- tax reg # 070170103503403	508.50	
	89660	adm- tax reg # 070170104002100	508.50	3,836.35
PP -	Karen Pynn Apr 25, 2023	Refund over pd 357 App# 701-020	8,847.19	8,847.19
PP -	Planes Precast Concrete 0000192065	es-storm-cty rd 2 govt sign	2,053.03	2,053.03
PP -	Maximum Signs 101428	pw-signage - Legion Way	281.17	281.17
PP -	Lloyd McMillan Equipment Ltd. 32808	pw- topsoil - lawn repairs	1,039.60	
	32792	wwtp-swereline repair - Dundas	7,059.68	8,099.28
PP -	Levac Supply Ltd. 1339407	pw-eyewash/h&s supplies	444.14	444.14
PP -	Paul Kingston 2059	drainage- beaver control	2,000.10	2,000.10
PP -	HW Supplies Inc 025857	pw- nuts/bolts	78.76	78.76
PP -	Caroline Goodwin Apr 14, 2023	Walker House 2023	25.00	25.00
PP -	First Stop Tool & Equipment Rental Lt 01-77171-0	rec- lift for arena painting of beam	1,101.75	1,101.75
PP -	Fastenal Canada Ltd ONBRC169918	rec - saftey glasses	71.53	71.53

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Township of Edwardsburgh/Cardinal
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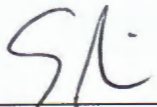
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PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	District 8 Road Supervisors				
	2023 ALAD		pw-2023 Annual Local Association	345.00	345.00
PP -	Esthela M. Diaz Gonzalex Cruz				
	Apr1, 2023		Refund for course can no longer at	100.00	100.00
PP -	Crossings Road and Trail				
	5609		rec-tractor supplies	119.08	119.08
PP -	Canada Revenue Agency				
	Apr/May 2023		Garnishment for Apr/May 2023	1,272.35	1,272.35
PP -	C & C Spencerville Automotive				
	38469		rec- tire change	113.00	113.00
PP -	Kim Bambrough				
	Apr 26, 2023		Refund for course	75.00	75.00
PP -	LHS Inc				
	3183		es/fd-fire hydrant fire flow testers	3,507.52	
	3184		ind park water-fire hydrant repair	530.54	4,038.06
PP -	Fluent Information Management				
	INV-7814		fd-annual subscription	1,017.00	1,017.00
Total Proposed Payments:					80,775.62

Total AP: 80,775.62

Certified Correct This Thursday, May 25, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

**THE CORPORATION OF THE TOWNSHIP OF
EDWARDSBURGH CARDINAL**

BY-LAW NO. 2023-

**“TO AMEND BY-LAW 2012-05 AS AMENDED BEING A BY-LAW RESPECTING
PERMITS RELATING TO CONSTRUCTION, DEMOLITION, CHANGE OF USE,
INSPECTIONS AND PRIVATELY OWNED SWIMMING POOLS”**

WHEREAS Section 391 (1) of the Municipal Act, SO 2001, c.25, as amended, authorizes a municipality to impose fees or charges;

AND WHEREAS By-law 2012-05, enacted the 23rd day of January, 2012, establishes rules respecting building permits in the Township of Edwardsburgh Cardinal;

AND WHEREAS By-law 2012-46, enacted the 25th day of June, 2012, added Section 27.3 Fees Payable and Schedule “B”;

AND WHEREAS By-law 2020-79, amended Schedule “B” of Bylaw 2012-46;

AND WHEREAS Council deems it advisable to further amend the Fee Schedule;

AND WHEREAS a public meeting with respect to building permit fees was held on April 24, 2023;

NOW THEREFORE BE IT RESOLVED that the Council of the Township of Edwardsburgh Cardinal enacts as follows:

1. That Schedule “B” of Section 27.3 (Fees Payable) By-law 2012-05 attached hereto, as amended, establishes the fee schedule for building permits issued in the Township of Edwardsburgh Cardinal
2. That By-law 2020-79 and all other bylaws previously passed that are inconsistent with the provisions of this bylaw are hereby repealed.
3. That all other provisions of By-law 2012-05 as amended will remain in force and effect.
4. That this bylaw shall come into force and take effect on June 1, 2023.

Read a first and second time in open Council this 29 day of May, 2023.

Read a third and final time, passed, signed and sealed in open Council this 29 day of May, 2023.

Mayor

Clerk

**Schedule “B” to Bylaw 2023-
Fee Schedule for Building Permits**

	Category	Fee Schedule
1.	Residential construction including extensions and additions, 2 nd and additional floors	Base Fee \$115.00 \$1.35/sq. ft. \$0.90/sq. ft./additional floors
2.	Residential accessory <i>Storage</i> buildings greater than 150 square feet	Base Fee \$115.00 \$0.45/sq. ft.
3.	Residential renovation or repairs	Base Fee \$115.00 \$9.00/\$1000.00 construction value
4.	Commercial/industrial/institutional construction including extensions, renovations, repairs and additions – 2 nd and additional floors	Base Fee \$115.00 \$1000.00 plus \$0.25/sq. ft. Max of 6000 sq ft.
5.	Buildings accessory to Commercial/industrial/institutional	Base Fee \$115.00 \$0.80/sq. ft.
6.	Demolition Permit	\$115.00
7.	Farm Buildings	
7a.	Silo (foundation only)	\$ 115.00
7b.	Barns/machine sheds	Base Fee \$115.00 \$0.45/sq. ft.
7c.	Manure Pit	Base Fee \$115.00
7d.	Renovations or repairs	Base Fee \$115.00 \$0.45/sq. ft. or \$9.00/\$1000.00 construction value.
8	Minimum Distance Separation Review	\$50.00
9	Conditional Permits (full value based on work to be done)	Base Fee \$115.00 \$1.35/sq. ft. residential all other construction categories \$0.45/sq. ft.
10.	Change of Use Permit (no construction), if construction go to #3 or #5	Base Fee \$115.00
11.	To install a solid fuel burning appliance.	\$115.00
12.	Residential Swimming Pool	\$115.00
13.	To install a residential swimming pool with an attached raised exterior deck.	\$115.00 plus \$0.45/sq. ft. of deck.
14.	Transfer of permit	\$115.00
15.	Renewal of permit	\$115.00
16.	Revision of permit	\$115.00
17.	Temporary Use Permit	\$115.00
17a .	Temporary Use Permit (subject to Section 39 of the Planning Act)	Base Fee \$115.00 \$1.35/sq. ft. and the cost of a zoning by law amendment
18.	Solar Panels mounted on a building	\$0.45/sq. ft. of panel surface area plus engineering report on structural adequacy of building
19.	Miscellaneous or Additional Site Inspections	\$115.00
20.	Plumbing Permit	\$115.00 plus \$5.00 per fixture.
21.	Compliance Review for buildings 10 to15 sq. meters.	\$50.00
22.	Residential Fence (as per Bylaw 2022-41)	\$115.00
23.	Value based	\$9.00/\$1000.00 (minimum permit fee \$115.00)

Notes:

1. Where an application for a building permit remains incomplete, inactive or is abandoned after the building permit is issued for six (6) months the base fee will be non-refundable. Section 10 Building By-Law 2012-05, as amended.
2. Any person who commences construction, demolition or changes the use of a building or part thereof prior to the issuance of a building shall be subject to an administrative surcharge as stated in Section 28, Additional Fees, of Building By-Law 2012-05, as amended.
3. A performance Bond in the amount of \$1000.00 for new residential construction or 2% of construction value to maximum of \$2000.00 is required for most projects with a value over \$5000.00. The deposit is refundable after the Occupancy Permit is issued. Payment may be made by a Certified Cheque, Letter of Credit or Cash.

**THE CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL**

BY-LAW NO. 2023-

**“A BY-LAW TO REGULATE THE ERECTION, HEIGHT AND MAINTENANCE OF
BOUNDARY FENCES WITHIN THE TOWNSHIP OF EDWARDSBURGH
CARDINAL”**

WHEREAS Section 8(1) of the Municipal Act, 2001, S.O. 2001, c 25, as amended, states that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to govern their affairs as they consider appropriate and to enhance their ability to respond to municipal issues; and

WHEREAS Section 8(2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, states that in the event of ambiguity, the ambiguity shall be resolved so as to include, rather than exclude, municipal powers that existed before the Municipal Act, 2001 came into force; and

WHEREAS Section 9 of the Municipal Act, 2001, S.O. 2001, c. 25, gives the municipality the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this Act; and

WHEREAS Section 11 (3), paragraph 7 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a lower-tier municipality may pass bylaws respecting structures including fences; and

WHEREAS Section 425 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a municipality may create offences for the contravention of bylaws; and

WHEREAS Municipal Council deems it advisable to regulate the erection, height and maintenance of boundary fences within the Township of Edwardsburgh Cardinal.

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh Cardinal enacts as follows:

1. DEFINITIONS

For the purpose of this bylaw, the following definitions apply:

- 1.1 “Agricultural Use” shall mean the use of land, buildings or structures for:
- a) Growing crops, including all related activities such as fertilizing, planting, spraying, irrigating, harvesting and the storage and sale of crops produced;
 - b) Raising, breeding, boarding, training, keeping and/or sale of livestock, including the raising and sale of fish;
 - c) Collection, production, storage and sale of animal products such as milk, eggs, wool, fur or honey;
 - d) Greenhouse or nursery garden, including storage and sale of products produced;
 - e) Planting, harvesting and sale of forest products, including maple syrup;
 - f) Use and storage of all equipment related to the foregoing activities, including the occasional use of a portable sawmill; and
 - g) Farm-gate sales of any of the above products, provided they are produced on the farm.

Agricultural use shall not include commercial or industrial activities such as abattoirs, tanneries, kennels or manufacturing activities involving crops, animal products, lumber or wood products. An agricultural use shall include cannabis production licensed by a Federal Agency for both cultivation outdoors and

indoors within a greenhouse or a similar growing environment but shall not include a cannabis production and processing facility.

1.2 “Fence” shall mean any barrier or structure other than a building, erected at grade on privately owned property, which is erected for the purpose of screening, safeguarding, enclosing property or delineating property lines, but does not include a hedge.

1.3 “Inspector” shall mean and include the following:

- a) Chief Building Official
- b) Building Inspector
- c) Bylaw Enforcement Officer

1.4 “Residential Use” shall mean a property that is being used or is intended to be used for residential purposes, but does not include properties where the residential use is accessory to another use.

1.5 “Township” means the Corporation of the Township of Edwardsburgh Cardinal.

1.6 “Yard” shall mean an open, uncovered space appurtenant to a building or structure:

1.6.1 “Front Yard” shall mean a yard extending across the full width of the lot between the front lot line and the nearest part of any main building or structure on the lot.

1.6.2 “Rear Yard” shall mean a yard extending across the full width of the lot between the rear lot line and the nearest part of any main building or structure on the lot.

1.6.3 “Side Yard” shall mean a yard extending from the front yard to the rear yard between the side lot line and nearest part of any main building or structure on the lot.

1.6.3.1 “Exterior Side Yard” shall mean a side yard abutting a street.

1.6.3.2 “Interior Side Yard” shall mean a side yard other than an exterior side yard.

2. EXEMPTIONS

2.1 The provisions of this bylaw do not apply to:

- a) a fence erected on lands used for an agricultural operation;
- b) a fence constructed as per the Township’s Animal Control Bylaw;
- c) noise attenuation barriers or screening required by the Township as per a Site Plan Control Agreement;
- d) temporary boarding and fencing erected around construction sites as per the Township’s Building Bylaw; and
- e) pool enclosures as per the Township’s Building Bylaw.

3. EXEMPTION APPLICATION

3.1 Notwithstanding anything in this bylaw, any person may make an application, in a form as approved by the Township, to a Committee of the Whole or Regular Council, to request an exemption to any provisions of this bylaw. The Township may refuse to grant any such exemption or may grant the exemption applied for or any exemption of lesser effect, and any exemption granted shall be in the form, attached hereto, as Schedule “A”.

3.2 Applications will be reviewed by staff to ensure completeness.

- 3.3 If the application is deemed to be complete, staff shall inform adjacent property owners of the proposed exemption and provide a 10 day comment/feedback period before a report is presented to a Committee of the Whole or Regular Council for approval.
- 3.4 Where the applicant/property owner is proposing to build/locate a fence on the property line or on property that they do not own, the application must be accompanied by a letter of consent by said property owner or licence agreement between the two parties.
- 3.5 The exemption application shall be accompanied with the following:
- a) a site plan sketch of the proposed fence location indicating distance from surrounding property lines; and
 - b) a property survey prepared by an Ontario Land Surveyor; and
 - c) full description of the type/style and dimensions of proposed fence, including the building materials; and
 - d) property owner's letter of consent or licence agreement (if applicable).
- 3.6 The Township may issue an itemized invoice for any costs incurred while processing the application, and the applicant is required to remit the payment. Invoices issued under this provision will be subject to the municipality's interest and collection policies. Fees not paid may be added to the tax roll of the subject property in accordance with Section 398(2) of the Municipal Act, SO 2001, c.25.

4. GENERAL PROVISIONS

- 4.1 Fences or similar barriers constructed in any side or rear yard in any residential use property shall be no higher than 1.83 m (6 ft), with the exception of a fence or similar barrier constructed in any side or rear yard in any residential use property adjacent to the St. Lawrence River where a fence or similar barrier shall be no higher than 1.2 m (4 ft) within 15.2 m (50 ft) of the water's edge.
- 4.2 Fences or similar barrier constructed in any front yard in any residential use property shall be no higher than 0.91 m (3 ft).
- 4.3 Barbed wire, spire tips, sharp objects, electrically charged fences or any other fence material which poses a safety hazard shall not be on or adjacent to any residential use property.
- 4.4 Every person who erects a fence or causes a fence to be erected shall keep such fence:
- a) in good repair;
 - b) in a safe and structurally sound condition; and
 - c) free from accident hazards.
- 4.5 Fences may be erected on the property line. It is the responsibility of the property owner erecting the fence to determine and demonstrate the property line. Boundary line disputes must be resolved by the owners themselves. Consultation with an Ontario Land Surveyor may be required.
- 4.6 Despite provision 4.5 to this bylaw, no fence shall be erected within 45cm (18 in) of a public highway or sidewalk.
- 4.7 Nothing in this bylaw shall prevent the continued use and maintenance of a fence if such fence was lawfully erected prior to the effective date of this bylaw.

5. ENTRY AND INSPECTION

- 5.1 Every Inspector shall be authorized to enforce the provisions of this bylaw.

- 5.2 An Inspector or their designate may at any time, enter onto a property without notice and without consent of the owner in order to determine whether this bylaw is being complied with and to monitor compliance progress.

6. ENFORCEMENT AND PENALTIES

- 6.1 No person shall obstruct or hinder or attempt to obstruct or hinder an Enforcement Officer, or other authorized employee or agent of the Township in the exercise of a power or the performance of a duty under this bylaw.
- 6.1 Every person who contravenes any provision of this bylaw is guilty of an offence and upon conviction is liable to a fine as provided for in the Provincial Offences Act, R.S.O. 1990, c. P. 33, as amended.
- 6.2 Upon registering a conviction for a contravention of any provision of this bylaw, the court in which the conviction has been entered, may in addition to any other remedy and to any penalty imposed by this bylaw, make an order prohibiting the continuation or repetition of the offence by the person convicted, pursuant to Section 431 of the Municipal Act, 2001, as amended.
- 6.3 Where a person fails or defaults to carry out any direction or action required by the Township as authorized by this bylaw, upon reasonable and written notice, the Township may proceed to do such things or carry out such actions as directed at the expenses of the person and such expenses may be recovered by the Township in a like manner as taxes in accordance with the provisions of Section 326 of the Municipal Act, 2001, as amended.

7 VALIDITY AND SEVERABILITY

- 7.1 If any section, subsection, clause, paragraph or provision of this bylaw or parts thereof are declared by a court of competent jurisdiction to be invalid, unenforceable, illegal or beyond the powers of Municipal Council to enact, such section, subsection, clause, paragraph, provision or parts thereof shall be deemed to be severable and shall not effect the validity or enforceability of any other provisions of the bylaw as a whole or part thereof and all other sections of the bylaw shall be deemed to be separate and independent there from and enacted as such.
- 7.2 Whenever any reference is made under this bylaw to a statute or regulation of the Province of Ontario, such reference shall be deemed to include all subsequent amendments to such statute or regulation and all successor legislation to such legislation.
- 7.3 That bylaw 2022-41 and all other bylaws previously passed that are inconsistent with the provisions of this bylaw are hereby repealed.
- 7.4 That this bylaw shall come into force and take effect on its passing.

Read a first and second time in open Council this 29 day of May, 2023.

Read a third and final time, passed, signed and sealed in open Council this 29 day of May, 2023.

Mayor

Clerk

Boundary Fence Exemption Application

Applicant's Email: _____

Distance from surrounding property lines: _____

Attachments:

- ☐ Site Plan
- ☐ Property Survey
- ☐ Full description of the type/style and dimensions of proposed fence, including building materials
- ☐ Property owner's letter of consent/licence agreement (if applicable)

By signing below, the applicant certifies that all information contained herein is correct.

Applicant's signature _____ Date _____

Please submit completed applications to the Chief Building Official at the Township Office, 18 Centre Street, Spencerville; or by email to cbo@twpec.ca.

**THE CORPORATION OF THE TOWNSHIP OF
EDWARDSBURGH CARDINAL**

BY-LAW NO. 2023-

“TO ADOPT A RESERVE AND RESERVE FUNDS POLICY”

WHEREAS Municipal Council deems it advisable to adopt a policy with respect to the reserve and reserve funds of the Township of Edwardsburgh Cardinal;

NOW THEREFORE BE IT RESOLVED that the Council of the Township of Edwardsburgh Cardinal enacts as follows:

- 1. That the Reserve and Reserve Funds Policy attached hereto as Schedule “A” and forming part of this bylaw is hereby adopted
- 2. That bylaw 2020-67 and all other bylaws previously passed that are inconsistent with the provisions of this bylaw are hereby repealed.
- 3. That this by-law shall come into force and take effect on the date of passing.

Read a first and second time in open Council this 29 day of May, 2023.

Read a third and final time, passed, signed and sealed in open Council this 29 day of May, 2023.

Mayor

Clerk

Schedule "A"
By-Law 2023-

Purpose:

This policy is intended to set out the principles, mandatory requirements and guidelines for the establishment, intention, maintenance, management and accounting treatment for Reserves and Reserve Funds, both obligatory and discretionary.

Reserve and Reserve Funds are financial management tools that are an essential part of a sound fiscal policy to address long-term objectives. The ultimate goal is to fully fund the annual capital plan through current reserves while delivering efficient, effective programs to the citizens of the Township of Edwardsburgh/Cardinal. The key to reserve policies and planning is to balance current and future requirements. Sound programs and financial planning will accommodate future growth while maintaining relatively steady tax rates.

The maintenance of adequate reserves and reserve funds is critical to the Township's long-term viability. The overall reserve amounts established should be between 25% and 50% of the annual operating expenditures. The amounts should also be used to fund unknown contingencies or liabilities that the Township may incur in the future.

Application and Scope:

The policy applies to all Reserves and Reserve Funds including the general reserves, local boards and corporate reserves, trust reserves and donation reserves.

Principles:

Reserves should be limited to the amounts which meet liabilities, contingencies known or estimated. This includes the decline in value of assets, projects and economic factors. The maintenance of adequate Reserves and Reserve Funds is critical to the Township's long-term financial viability.

Accounting Principles:

As outlined in the Municipal Financial Reporting Handbook, all increases and decreases in reserves are to be reported as appropriations to or from reserves. Reserves are part of municipal equity on the balance sheet. Interest accrued for each reserve fund will be recognized monthly.

Auditing Requirements:

Establishment of new reserves and reserve transactions must be supported by a resolution/by-law of the Township Council.

Legislative Authority:

Section 417 of the *Municipal Act, 2001* allows for the establishment of reserves and reserve funds and outlines the requirements regarding the procedures in allowing for the use of these funds. All reserve transactions must be authorized by the Township Council through the annual budget process and by resolutions prior to the transfer of funds from the operating account. In-year reserve transactions not contemplated during the budget process shall be authorized through a resolution of Council, and will require a budget amendment to be approved by Council. Following the resolution of Council, the Treasurer has the sole authority to perform transactions to reserves. Transfers from reserves shall be for the amount of the actual expenditure/costs up to the approved budgeted amount.

Accountability Framework:

Council Responsibilities

The Role of Council is provided in Section 224 of *the Municipal Act, 2001* as follows: "It is the role of council,

- a) To represent the public and to consider the well-being and interests of the municipality;
- b) To develop and evaluate the policies and programs of the municipality;
- c) To determine which services the municipality provides;
- d) To ensure that administrative practices and procedures are in place to implement the decisions of Council;
- e) To maintain the financial integrity of the municipality; and,

- f) To carry out the duties of council under this or any other Act. 2001, c.25, s224.”

As such, Township Council is responsible for approving and amending the Reserve and Reserve Funds Policy for the municipality. Council has the responsibility to establish reserves and ensure that transactions to and from reserves are authorized, through the budget process and by specific resolutions. Council has the responsibility to establish reserve funds with a bylaw which indicates the purpose of the reserve fund and will approve any expenditures or investments of these funds.

Chief Administrative Officer Responsibilities

The CAO is responsible for supporting the Treasurer and Council in ensuring the principles and mandatory requirements contained in this policy are applied consistently across all departments. The CAO approves all transfers of funds in excess of \$200,000.00 as per the banking approval limits.

Treasury Department Responsibilities

The Treasury Department (Treasurer) is responsible for:

- Developing and updating this policy as necessary and presenting changes to Council for approval;
- Ensuring that the principles and mandatory requirements contained in this policy are applied consistently across all departments;
- Analyzing reserve status on a regular basis and ensuring that accounting principles are followed,
- Performing the transfers to and from reserves as authorized by Council and,
- Providing a quarterly report to Council on the status and amounts of the each reserve and reserve fund balance to ensure appropriate target levels have been met as outlined in this policy and for other information purposes.

Department Heads Responsibilities

- Informing the Treasurer when reserve transfers are required as per resolution of Council;
- Providing documentation relating to the reserve transfer; and
- Consulting with the Treasurer for advice regarding the interpretation of this policy.

Definitions:

Reserves are unrestricted and are appropriations from net revenue at the discretion of Council, after the provision for all known expenditures. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund. A reserve cannot have a revenue or expense of itself, like a reserve fund. The primary source of revenue for reserves is from current operations, usually surpluses at year-end or as a deliberate segregation during budget deliberations to mitigate fluctuations in economic factors, changes in government funding, unanticipated events and contingent liabilities.

Reserve Funds are assets that are segregated from the general revenues of the municipality and are restricted to meet the purpose of the reserve fund as defined by the *Municipal Act 2001*. Obligatory and discretionary reserve funds may be established.

Discretionary Reserve Funds are established in cases where Council wishes to earmark funds to finance a future expenditure for which it has authority to spend money and physically set aside for such purpose. The funds may be used for a number of different purposes, such as known or unknown contingencies (e.g. Building repairs).

Obligatory Reserve Funds are reserve funds that must be created by statute whereby special funds are received or obligated for specific purposes and must be segregated from general revenues of the municipality (e.g. Gas Tax Funds). These funds must be used solely for the purpose prescribed for them by statute.

Establishment of Reserves and Reserve Funds

Types of Reserves

Maintaining adequate reserve balances serves several municipal purposes. These include but are not limited to:

- Category A – Asset Replacement:** established in order to smooth the spikes in operating budgets and smooth out property tax changes when replacing tangible capital assets;
- Category B – Project Reserves:** established to provide cost effective self-borrowing mechanisms to reduce risks associated with interest rate fluctuations;
- Category C – Economic Stability Reserves:** established to buffer against significant fluctuations in the economy that are outside of the township’s control;
- Category D – Contingency Reserves:** established to accommodate contingent, unfunded or known liabilities for current and/or future years;
- Category E – Working Funds Reserve:** established to provide cash flow for operations to eliminate the requirement to borrow funds to meet immediate obligations.

Purpose of Reserves

For each reserve or reserve fund the establishing resolution or bylaw shall have a description of the purpose and how the reserve or reserve fund may be utilized. Current and future areas of risk and exposure to economic volatility need to be identified for each reserve or reserve fund. The purpose of the reserve fund may be legislated.

Lower/ Upper Limits of Reserves

Each reserve shall identify the methodology to be utilized to determine the lower and upper limit of the reserve, how the reserve is replenished and/or the sunset date for elimination of the reserve. Service standards and capital planning and the related performance measures should be used to determine the appropriate limit of the reserve.

Interest Allocation

1. Reserve Funds will be invested in accordance with the Township’s Investment Policy. Earnings shall be credited to each separate reserve fund included in the consolidated reserve fund account.
2. Interest shall be allocated to each reserve fund based on the actual balance of the reserve fund at the beginning of each month.
3. Reserves shall not be invested and are not allocated interest.

Temporary Borrowing from Reserve Funds

Temporary borrowing for the purposes of internal financing is permitted, when justified, adequately supported and authorized by Council. The following conditions must be met to allow borrowing from reserve funds;

1. Borrowing must not adversely affect the intended purpose of the reserve fund.
2. A plan to repay the reserve fund within a reasonable timeframe is required and must be documented.
3. Interest, equivalent to the current Township’s interest earned on the reserve fund bank account, at the time of borrowing, will be applied to the outstanding amount borrowed.
4. Where applicable, legislative requirements may apply.

Policy for Reserves

Each reserve shall identify the annual contribution required and provide direction as to transfers to and from the reserve.

Schedule of Reserves and Reserve Funds

Name of Reserve	Account #	Category	Background/ Purpose	Lower / Upper Limit	Policy
Administration	01-3511	A	Established in 2011 when	Lower- 10% of	The Township

			Capital Expenditure Reserve was allocated to separate departments. The purpose is to set aside funds to be used for the upgrades to the Township hall and replacing administrative equipment.	the annual operating expenditures.(\$100,000.00) Upper - \$250,000.00	should include an amount of not less than \$10,000.00 in the annual budget.
Tax Write Offs	01-3512	D	First established with 2012 budget contribution of \$50,000.00. The purpose is to allow for the possibility of large tax write-offs resulting from unsettled ARB decisions, minutes of settlement or request for reconsideration.	Lower - \$100,000.00 Upper- \$200,000.00.	The Township should include an amount not less than \$25,000.00 in the annual budget.
Election	01-3513	B	This reserve is established to provide for the costs of the regular municipal elections which occur every 4 years.	Upper- \$18,000.00	The Township should include an amount of not less than \$6,000 in the annual budget.
Cemeteries	01-3518	A	First established with 2015 budget contribution of \$3,500.00. The purpose is to set aside funds to be used to cover the cost of maintaining township cemeteries.	Lower- \$1,250.00 Upper- \$35,000.00	The Township should continue to include an amount not less than \$3,500 in annual budget.
Name of Reserve	Account #	Category	Background/ Purpose	Lower / Upper Limit	Policy
Fire Department- Vehicles	01-3514	A	Established in 2011 when Capital Expenditure Reserve was allocated to separate departments. The purpose of this reserve is to set aside funds to purchase or replace vehicles	Lower- 25% of the annual operating expenditures (\$140,000.00) Upper- \$400,000.00	The Township should continue to include an amount not less than \$50,000 in annual budget until the upper limit is reached.
Fire Department- Communication- Equipment	01-3516	A	Established in 2014 with a budget contribution of \$20,000.00 to be used to purchase or replace fire department communication equipment.	Upper- \$200,000.00	The Township should continue to include an amount not less than \$20,000 in annual budget until the upper limit is reached.
Fire Department- Buildings	01-3515	A	Established in 2015 with a budget contribution of \$11,000.00 to be used to make improvements to the two fire stations.	Lower- 25% of the annual operating expenditures (\$140,000.00) Upper- \$1,000,000.00	The Township should continue to include an amount not less than \$50,000 in annual budget until the upper limit is reached.
Policing Costs	01-3517	C	First established with 2012 budget contribution of \$25,000.00. The purpose was to cover the possibility of additional billing above the annual estimate provided for in each year's budget. With the new OPP billing model now in place, this is not likely to occur.	Lower - \$100,000.00 Upper- \$150,000.00	The Township should include an amount not less than \$10,000.00 in the annual budget.
Building Department	01-3519	C	In order for the Building Department to operate on a cost recovery basis (as set out in sub-section 7.2 of the Ontario Building Code), a reserve was established in	One year's operating budget plus capital requirements as shown in	Any annual surplus from the operations of this department must be transferred into this reserve and any annual

			2011 in which the year's surplus was transferred. The purpose of this reserve is to set aside funds to allow this department to operate from permit revenue.	the long range capital forecast.	deficit will be covered by transfers from this reserve.
Name of Reserve	Account #	Category	Background/ Purpose	Lower / Upper Limit	Policy
Public Works	01-3520	A	Established in 2011 when Capital Expenditure Reserve was allocated to separate departments. The purpose of this reserve is to set aside funds to purchase or replace vehicles, equipment and roads projects.	Lower- 30% of the annual operating expenditures (\$484,000.00) Upper- \$2,000,000.00	The Township should continue to include an amount not less than \$100,000 net in annual budget until the upper limit is reached.
Winter Control	01-3521	D	First established with a 2012 budget contribution of \$20,000. The purpose of this reserve is to have contingency funds set aside to be used to cover any unbudgeted winter control costs which could result from above average winter conditions.	Lower- 25% of annual winter control budget (\$71,000.00) Upper -50% of annual winter operating budget.(\$142,000.00)	The Township should continue to include an amount not less than \$20,000 in each annual budget until the upper limit is reached. If, during any year, funds from the reserve are required to cover additional costs, the annual contribution will be re-instated until the upper limit is again reached.
Working Funds	01-3540	E	First established many years ago and has been at the current level of \$750,000 since amalgamation. The purpose of this reserve is to provide daily operating funds so that accounts payable funding is always available such as when property taxes and other funding may still be owing to the Township.	Lower- \$750,000.00	The Township (in consultation with the municipal auditor) should review this amount regularly to determine if adjustments to the amount are warranted.
Recreation Reserve	01-3527	A	Established in 2011 when Capital Expenditure Reserve was allocated to separate departments. The purpose of this reserve is to purchase or replace equipment or vehicles or to make improvements to recreation facilities.	Lower- 25% of the annual operating expenditures (\$455,000.00) Upper- \$600,000.00	The Township should continue to include an amount not less than \$40,000 in annual budget until the upper limit is reached.
Name of Reserve	Account #	Category	Background/ Purpose	Lower / Upper Limit	Policy
Planning reserve	01-3528	B	The Planning Act mandates a 5 year update to the Township's Official Plan. It is also required that the Zoning By-law be brought into conformity with Official Plan Updates	Lower- 25% of annual operating budget (\$17,000.00) Upper- \$80,000.00	The Township should include an amount of not less than \$10,000 in the annual budget for the costs of the update to the

					Township's official plan and zoning by-law every 5 years.
Environmental Reserve- Low Lift	01-3522	A	Established in 2011 when Capital Expenditure Reserve was allocated to separate departments. The purpose of this reserve is to make improvements to the low lift station.	Upper- \$100,000.00	The Township should place annual surplus from the system into this account. Once the upper limit is reached half of the reserve should be transferred into to Raw Water Supply System Fund.
Environmental Reserve- Storm Sewer	01-3525	A	Established in 2011 when Capital Expenditure Reserve was allocated to separate departments. The purpose of this reserve is to set aside funds to use on storm sewer infrastructure.	Lower- 25% of the annual operating expenditures (\$28,000.00) Upper- \$250,000.00	The Township should include an amount not less than \$20,000 in each annual budget until the upper limit is reached. If, during any year, funds from the reserve are required to cover additional costs, the annual contribution will be re-instated until the upper limit is again reached.
Landfill Site Closure reserve	01-3526	B	The Township's consultant has advised that the Scott Road landfill site is at capacity. The purpose of the reserve is to set aside funds to pay for site closure costs as well as set up transfer station. The Transfer station may need to be moved or upgraded in the future	Lower- 25% of the annual operating expenditures (\$37,500.00) Upper- \$360,000.00	Reserve balance is at \$91,000.00, Gas Tax funds were used to complete this project in 2016. The Township should include an amount of not less than \$20,000.00 in the annual budget.
Twp Municipal Drain Reserve	01-3529	B	In the 2020 budget, Council approved a contribution to a reserve for future township municipal drainage expenses	Lower- 5% of the annual operating expenses in Agricultural Drainage Budget Upper- \$10,000	The funds are to be utilized to fund the portion of future municipal drainage maintenance that is related to Township owned property.
<u>Insurance Reserve</u>	<u>01-3532</u>	<u>C</u>	<u>In 2023, Council approved the setup of an insurance reserve account to cover future loss deductibles.</u>	<u>Lower – 5% of the annual insurance renewal cost.</u> <u>Upper - \$60,000</u>	<u>The funds are to be utilized to pay any unexpected loss deductible or unforeseen rise in annual premium.</u>

RESERVE FUNDS

1. Industrial Park Land- Account # 98-3813

Background: This fund was established in 2007. Funds from the sale of Township owned industrial park lands are put into this reserve fund for future development needs within the industrial park.

Lower & Upper Limit: Not applicable.

Policy: Future proceeds from the sale of industrial park lands will be deposited to this reserve fund with 25% of those proceeds allocated to the Industrial Park Wastewater Reserve Fund for future capacity upgrades to the

sewage treatment plant in order to allow for continued growth within the Industrial Park.

2. Cardinal Hydro- Account # 98-3807

Background: This fund was established from the proceeds of the sale of the Cardinal Hydro to Rideau St. Lawrence Utilities.

Lower & Upper Limit: Variable

Policy: The annual dividend as a result of the Township's ownership share in that entity and the quarterly interest payments on the loan receivable that is received from Rideau St. Lawrence Utilities is deposited to this reserve fund. The purpose is to use these funds for capital projects within the Village of Cardinal.

3. Gas Tax Grants- Account # 98-3812

Background: Section 6.5 of the Municipal Funding Agreement for the transfer of Federal gas tax revenues to the Township from AMO states that unexpended funds advanced to the Township may be carried over to subsequent years "in a reserve fund account".

Lower Limit: Not applicable

Upper Limit: The maximum carry forward period is 5 years.

Policy: Semi-annual receipts of gas tax revenue are to be deposited into the reserve fund account and authorized expenditures can be moved to general revenues once approved by AMO.

4. Industrial Park & New Wexford Water- Account # 98-3804

Background: This fund is established for capital replacement of the water supply system to the Industrial Park and New Wexford area and to meet requirements set forth in the Township's municipal drinking water licence requirements made under the *Safe Drinking Water Act*.

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures.

Upper Limit: Estimated replacement cost of the water supply system over an amortization period as defined by the Water Financial Plan or \$5 million

Policy: This reserve will be funded through rate charges to users of the water system. The Township will include an annual amount of not less than \$30,000 to provide for capital replacement over an amortization period until the upper limit is reached as calculated annually by the Treasurer. A gradual phase-in period may be needed over the next 20 years for affordability purposes.

5. Johnstown Water Wells- Account # 98-3805

Background: This fund is established in 2015 for replacement of water softener & reverse osmosis systems at 7 properties with affected wells.

Lower Limit: Not Applicable

Upper Limit: Estimated replacement cost of the water softener & osmosis systems for all properties.

Policy: The Township should include in their annual budget a contribution amount not less than the minimum contribution for replacement of two systems over a 20 year expected useful life.

6. Raw Water Supply System- Account # 98-3814

Background: This fund was established in 2008. The purpose is to fund the replacement of the low lift pumping station and to meet regulations coming forth through the *Water Opportunities Act* – mainly developing a sustainability plan for all municipal services (water, wastewater & storm).

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures

Upper Limit: Estimated replacement of the water supply system over an amortization period.

Policy: The Township should include in their annual budget a contribution amount not less than the minimum contribution for capital replacement over an amortization period, as calculated annually by the Treasurer. Greenfield Ethanol contributes \$20,000.00 annually to this fund and the Township will need to contribute an amount to augment the funds required.

7. Cardinal Water System- Account # 98-3811

Background: This fund at one time was part of the Cardinal Water and Wastewater reserve fund. In 2011, this reserve fund was split into two reserve funds, one for water and one for wastewater. The purpose of the fund is to provide for the replacement of the water infrastructure and to meet requirements set forth in our municipal drinking water licence made under the *Safe Drinking Water Act*.

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures

Upper Limit: Estimated replacement of the water supply system over an amortization period as defined by the Water Financial Plan.

Policy: The annual operating surplus or deficit will be funded from this reserve fund and the Township will include in their annual budget a contribution amount not less than the minimum contribution for capital replacement over an amortization period, as calculated annually by the Treasurer. A phase in period of 20 years may be required for affordability purposes.

8. Industrial Park Wastewater System- Account # 98-3803

Background: The purpose is to fund the replacement or expansion (growth) of the sewage collection and sewage treatment plant utilized by properties in the Township industrial park.

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures

Upper Limit: Estimated replacement of the wastewater infrastructure within the Industrial Park over an amortization period.

Policy: The Township should include in their annual budget a contribution amount not less than the minimum contribution for capital replacement based on an amortization period, or growth, as calculated annually by the Treasurer. A phase in period of 20 years may be required for affordability purposes.

9. Cardinal Wastewater System- Account # 98-3808

Background: This fund at one time was part of the Cardinal Water and Wastewater reserve fund. In 2011, this reserve fund was split into two reserve funds, one for water and one for wastewater. The purpose is to fund the replacement or expansion of the sewage infrastructure and to meet regulations coming forth through the *Water Opportunities Act* - mainly developing a sustainability plan for all municipal services (water, wastewater & storm).

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures

Upper Limit: Estimated replacement of the wastewater system over an amortization period.

Policy: The annual operating surplus or deficit should be funded from this reserve fund and the Township should include in their annual budget a contribution amount not less than the minimum contribution for capital replacement over an amortization period, as calculated annually by the Treasurer. A phase in period of 20 years may be required for affordability purposes.

10. Spencerville Wastewater System- Account # 98-3806

Background: The purpose is to fund the replacement of the sewage treatment system and to meet regulations coming forth through the *Water Opportunities Act* – mainly developing a municipal water sustainability plan for all municipal services (water, wastewater & storm).

Lower Limit: The balance should include a value of not less than 25% of the annual operating expenditures

Upper Limit: Estimated replacement of the wastewater system over an amortization period.

Policy: The annual operating surplus or deficit should be funded from this reserve fund and the Township should include in their annual budget a contribution amount not less than the minimum contribution for capital replacement over an amortization period, as calculated annually by the Treasurer. A phase in period of 20 years may be required for affordability purposes.

11. Industrial Park Investment- HISA Account # 98-3816

Background: This fund was set up as a result of the Township investing the funds from the sale of Industrial Park Land into a High Interest Savings Account with Local Authority Service (LAS) in November 2016. The purpose of this fund is for future development needs within the Industrial Park.

Lower & Upper Limit: Not applicable.

Policy: The funds are held in the high interest savings account with the One Investment Program with LAS. A resolution of council will be required to transfer funds from this account into the general working funds account identifying the purpose of the funds.

12. Ontario Modernization Fund- Account # 98-3817

Background: In April 2019, the Province granted funding to the Township to be used to modernize the business and develop efficiencies that may lead to future cost savings and improved levels of service.

Lower & Upper Limit: Not applicable as only a one-time payment of \$584,335.00

Policy: Resolution of Council 2019-133 states that a council resolution is required to utilize these funds for payment of invoices for modernization purposes.

13. OCIF Formula Based Fund- Account # 98-3818

Background: The Province grants the Township with a formula based funding through the Ontario Community Infrastructure Fund. This is an obligatory fund that can only be used for eligible infrastructure as defined in the funding agreement. Similar to the Federal Gas Tax Fund, that unexpended funds advanced to the Township may be carried over to subsequent years ``in a reserve fund account``.

Lower Limit: Not Applicable

Upper Limit: The maximum carry forward period is 5 years

Policy: Prior year payments will remain in the fund account and accrue interest until they are used for eligible infrastructure.

14. Dedicated Capital Reserve Fund- Account # 98-3819

Background: In March 2020, the Port of Johnstown committed to providing the Township with an increase of 1.5% in the annual Administration fee. Council passed Bylaw 2020-18 to establish a dedicated capital reserve fund.

Lower & Upper Limit: Not Applicable

Policy: The annual increase in the Port of Johnstown administration fee will be deposited into the fund to be used for future capital development and infrastructure.

**THE CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL
BY-LAW NO. 2023-**

**“A BY-LAW TO AUTHORIZE THE MAYOR AND CLERK TO EXECUTE A
MEMORANDUM OF UNDERSTANDING WITH THE SOUTH NATION RIVER
CONSERVATION AUTHORITY FOR FORESTRY SERVICES”**

WHEREAS the Municipal Act 2001, SO 2001, Chapter 25, Section 8(1) states that the powers of a municipality shall be interpreted broadly so as to confer broad authority on municipalities to govern their affairs as they consider appropriate and to enhance their ability to respond to municipal issues; and

WHEREAS the Municipal Act 2001, SO 2001, Chapter 25, Section 8(2) states that in the event of ambiguity, the ambiguity shall be resolved so as to include, rather than exclude, municipal powers that existed before the Municipal Act, 2001 came into force; and

WHEREAS the Municipal Act 2001, SO 2001, Chapter 25, Section 9 gives the municipality the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this Act; and

WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to enter into a Memorandum of Understanding with South Nation River Conservation Authority for the provision of forestry services on behalf of the Township of Edwardsburgh Cardinal;

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh Cardinal enacts as follows:

1. That the Mayor and Clerk are hereby authorized to execute the Memorandum of Understand for Forestry Services with South Nation River Conservation Authority, attached hereto as Schedule “A” and shall form a part of this bylaw.
2. That this bylaw shall come into force and take effect upon passing.

Read a first and second time in open Council this 29 day of May, 2023.

Read a third and final time, passed, signed and sealed in open Council this 29 day of May, 2023.

Mayor

Clerk

MEMORANDUM OF UNDERSTANDING

Forestry Services Township of Edwardsburgh Cardinal

This Memorandum of Understanding made on the _____ day of _____ in the year 2023.

BETWEEN

TOWNSHIP OF EDWARDSBURGH CARDINAL

(hereinafter the "Township")

- and -

SOUTH NATION RIVER CONSERVATION AUTHORITY

(hereinafter "SNC")

AND WHEREAS The Township has the need for professional forestry services;

AND WHEREAS SNC has the staff and expertise to assist the Township with forestry services;

AND WHEREAS the Township has approved sufficient funds to carry out the work;

NOW THEREFORE the Parties agree as follows:

1. Entire MOU

1.1 This MOU, together with:

Schedule "A" -	Roles and Responsibilities
Schedule "B" -	Summary of Work Schedule and Budget

constitutes the entire agreement between the parties with respect to the subject matter contained in the MOU and supersedes all prior oral or written representations and agreements.

2. Interpretation and Definitions

2.1 For the purposes of interpretation:

- a) words in the singular include the plural and vice-versa;
- b) words in one gender include all genders;
- c) the headings do not form part of the MOU; they are for reference only and shall not affect the interpretation of the MOU;

- d) any reference to dollars or currency shall be in Canadian dollars and exclude Harmonized Sales Tax; and
- e) “include”, “includes” and “including” denote that the subsequent list is not exhaustive.

2.2 In this MOU:

“Forest” means forested properties owned by the Township;

“Parties” means the Township and SNC.

“Party” means either the Township or SNC.

“Work” means the responsibilities described in Schedule ‘A’.

3. Purpose

- 3.1 The purpose of this MOU is to establish a partnership between the Township and SNC for delivery of the Work.

4. Representations, warranties, and covenants

- 4.1 SNC represents, warrants, and covenants that:

- a) it is, and shall continue to be, a validly existing legal entity with full power to fulfill its obligations under the MOU; and
- b) it shall have on staff – or retain for the duration of this MOU – qualified professionals to undertake the requirements of the MOU.

5. Term

- 5.1 The term of the MOU shall commence on signing and expire on March 31, 2024.

6. Budget

- 6.1 The Township is responsible for contributing all funds necessary for the Work.
- 6.2 The cost for the provision of management services for the Work shall be established annually within the Township budgeting process.

7. Payment

- 7.1 SNC shall invoice the Township annually.
- 7.2 The Township shall pay all invoices within thirty (30) days of receipt.

8. Insurance

- 8.1 Each party, at their own expense, shall maintain insurance requirements for the duration of the MOU as noted below:
- a) Commercial General Liability issued on an occurrence basis for an amount of not less than \$5,000,000 per occurrence / \$5,000,000 annual aggregate for any negligent acts or omissions relating to their obligations under this MOU. Such insurance shall include, but is not limited to bodily injury and property damage including loss of use; personal injury; contractual liability; premises, property & operations; non-owned automobile; broad form property damage; broad form completed operations; owners & contractors protective; occurrence property damage; products; employees as Additional Insured(s); contingent employers liability; Employers Liability; tenants legal liability; cross liability and severability of interest clause. Such insurance shall add the [the Township/SNC] as Additional Insured subject to a waiver of subrogation. This insurance shall be non-contributing with and apply as primary and not as excess of any insurance available to the [the Township/SNC].
 - b) Automobile liability insurance with respect to owned or leased vehicles used directly or indirectly in the performance of the services covering liability for bodily injury, death and damage to property with a limit of not less than \$5,000,000. inclusive for each and every loss.
 - c) Environmental Impairment Liability with a limit of not less than \$2,000,000 per Incident/Annual Aggregate. Coverage shall include Third Party Bodily Injury and Property Damage including on-site and off-site clean-up. If such insurance is issued on a claims made basis, coverage shall contain a 24-month extended reporting period or be maintained for a period of two years subsequent to conclusion of services provided under this MOU.
- 8.2 Each party shall, upon request, provide the other party with a certificate of insurance evidencing the above noted coverage including a 30-day notice of cancellation.
- 8.3 Each party shall be responsible for the physical damage to their equipment used in providing services as outlined in the MOU. Any applicable Deductible to any insurance coverage shall be the sole responsibility of the Named Insured.
- 8.4 Each party shall, upon request, provide evidence of WSIB or its equivalent.

Indemnity

- 9.1 Each party hereto agrees to indemnify and save harmless the other (including the other's employees, agents, directors, councillors, officers, and executives) from any and all claims, demands, losses, charges, liabilities, actions, causes of action and any other proceedings of any nature made or brought against, suffered or imposed upon the Parties or their property in respect of any loss, damage, injury or death to any person or property directly or indirectly arising of, resulting from or sustained in relation to work arising out of or allegedly attributable to the negligence, acts, errors, and omissions

performed in accordance with this MOU. The obligations set out in this clause shall survive the expiration or termination of this MOU.

10. Force majeure

- 10.1 SNC shall not be considered in default in performance of their obligations under the MOU to the extent that the performance of such obligations is delayed, hindered, or prevented by force majeure. Force majeure shall be cause beyond the control of SNC which it could not reasonably have foreseen and guarded against. Force majeure includes, but is not limited to, acts of God, strikes, lockouts, fires, riots, incendiarism, interference by civil or military authorities, pandemics, compliance with regulations or orders of any government, and acts of war (declared or undeclared) provided such cause could not have been reasonably foreseen and guarded against.

11. Termination

- 11.1 Either Party may terminate this MOU by providing a minimum six months written notice to the other Party. Upon a termination notice being given, SNC shall be entitled to costs reasonably and properly incurred in performance of this MOU within fourteen (14) days of termination.

12. Notice

- 12.1 Any notice, information, or document required under this MOU shall be deemed given if hand-delivered or sent via email or post. Any notice delivered, sent by email shall be deemed to have been received on the next working day after it is sent. Any notice that is mailed via post shall be deemed to have been received five (5) working days after being mailed.

Notice shall be addressed to the following:

To the Township: Township of Edwardsburgh Cardinal
18 Centre Street, P. O. Box 129
Spencerville, ON, K0E 1X0
Attention: Ms. Rebecca Williams, Clerk

To SNC: South Nation River Conservation Authority
38 Victoria Street, P.O. Box 29
Finch, ON, K0C 1K0
Attention: Ms. Ronda Boutz, Secretary-Treasurer

13. Severability of provisions

- 13.1 The invalidity or unenforceability of any provision of the MOU shall not affect the validity or enforceability of any other provision of the MOU. Any invalid or unenforceable provision shall be deemed to be severed.

14. Counterparts

- 14.1 The MOU may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

15. Amendments

- 15.1 The MOU may only be amended by a written agreement duly executed by the Parties.

16. Assignment

- 16.1 SNC shall not assign any of its rights or obligations under the MOU without the prior written consent of the Township. Except as expressly provided in the MOU, all rights and obligations contained in the MOU shall extend to and be binding on the Parties' respective heirs, executors, administrators, successors, and permitted assigns.

17. Governing law

- 17.1 This MOU shall be governed by the laws of the Province of Ontario. The Township and SNC agree that the venue for any litigation shall be Ottawa, Ontario.

[signature page follows]

SIGNED

TOWNSHIP OF EDWARDSBURGH CARDINAL

Tory Deschamps
Mayor

Date

Rebecca Williams
Clerk

Date

We have authority to bind the Township of Edwardsburgh Cardinal.

SOUTH NATION RIVER CONSERVATION AUTHORITY

Pierre Leroux
Chair

Date

Carl Bickerdike
Chief Administrative Officer

Date

We have authority to bind the South Nation River Conservation Authority.

SCHEDULE “A”

Roles and Responsibilities

The roles and responsibilities of the Township include:

1. Secure and manage third-party contractors for arboriculture services identified in tree assessments; and
2. Provide program and services funding as determined within the Township budget.

The roles and responsibilities of SNC include:

1. Tree Assessments
 - a) Conduct site visits and prepare arboricultural workplans to mitigate effects of recent 2022 severe storm events; and
 - b) Provide specifications to Township staff for inclusion in Request for Proposals for arboricultural service to third-party contractors.
2. Tree Planting
 - a) Develop planting site plans for municipal-owned properties;
 - b) Secure tree stock as per planting site plans;
 - c) Coordinate tree delivery and cold storage;
 - d) Secure and manage third-party contracts for site preparation, planting, and tending; and
 - e) Supervise tree planting contractors as per the annual work plan.
3. Provide itemized invoice at year-end or when funds are fully allocated, whichever is the earliest date.

SCHEDULE "B"

Summary of Work Schedule & Budget

Description	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Cost
SNC: Tree Assessments and Site Plans						\$10,000
Township: Trimming/Removal/Cleanup (based on condition assessments)						\$100,000
SNC: Tree Replacements						\$40,000
Total						\$150,000

CAO's ADMINISTRATIVE UPDATE TO COUNCIL

ADMINISTRATION / ECONOMIC DEVELOPMENT

Senior Management Team	Several 2023 capital projects and annual programs are underway. Annual reviews will take place during the month of June.
Economic Development	Staff attended Augusta Township's South Grenville Economic Development Summit this month, with presentations from Northern Cables CEO, Grenville CFDC, SG Chamber; LG Small Business Centre and the SG Digital Service Squad. The event theme and focus was on collaborations.
Training	Accessible Customer Service, Integrated Accessibility Standards Regulation and Workplace Violence and Harassment Training has been organized for Members of Council, Committee, union and non-union Township staff. There are two date options (both providing the same training), please confirm availability. Calendar invitations have been circulated, please RSVP to the one you are able to attend. Training sessions have been scheduled for June 19 from 9am to 2pm and again on June 29 from 11am to 3:30pm .
Agriculture LEAR	UCLG Planning Department has shared a notice of consultation for phase 2 of the agricultural LEAR. The Township has shared the notice on our website and through social media. Staff will bring a planning report and mapping for comment to the COW-CDC on June 5 th .
Building	The building permit fee schedule bylaw is before Council tonight. The department has issued 41 permits to date.
Bylaw	The BLEO continues to identify areas within the Township that require compliance efforts, specifically focusing on clean yards and animal control. BLEO has issued a number of orders to comply and is continually monitoring and working with individuals to gain compliance. Attended POA court in May for issues relating to clean yards and shipping container screening. Trial was set for November 2023.
Upcoming meeting schedule Time – 6:30pm unless noted otherwise	Monday June 5 - Committee of the Whole, Community Development Monday June 12, – Committee of the Whole, Admin & Operations Monday June 19– Port Management Committee Monday June 26 – Regular Council Note: Meetings this month are held at South Edwardsburgh Community Centre - 24 Sutton Drive, Johnstown

TREASURY

FIR	FIR is mostly complete and ready for submission. Once the financial statements have been approved the final submission will be ready to be submitted.
Year End	Once amended reserve bylaw is approved the final entries will be completed and year end close will be completed in MuniSoft.
Scotia GIC	The Scotia GIC will mature on July 27, 2023. Will present a discussion item at the June 12 th committee meeting

FACILITIES/RECREATION

GT Play Structure	Staff will be starting the installation this week with a 2-3 week anticipated install time frame
Docks	New dock and ramp installed last week, working with fabricator on handrails and hope to have something in place in the next couple of weeks
Pool Heaters	Johnstown installation starting May 29 and plan to have Cardinal up and running in the next couple of weeks
Pool Inspections	June 7 th for both pools. Public Swimming times will be posted in the coming week
Flowers	Hanging baskets and planted flowers went up last week throughout the township
Johnstown Tennis Courts	Phase one (Paving) will be completed in the next couple of weeks, just firming up the fencing and line painting.
Waterfront Canteen	Opens June 17 th
Diver Signage Boards	The final design is complete. The signs are being order in both English and French. We appreciate the collaboration with SOS on this initiative.
Pride Month	Banners will go up morning of June 1 st and come down the afternoon of June 30 th
SNC Youth Fish Camp	SNC will be hosting their youth Fish Camp in Cardinal August 16 th & 17 th . SNC will have more information on the sign up later this week.
Hockey Contracts	Working on contracts for both arenas for the upcoming season. Staff should have a clearer picture in the next week on the uptake.

OPERATIONS – PUBLIC WORKS

Roadside Brushing	Perform Roadside Brushing in conjunction with North Grenville on Totem Ranch Rd East - Ongoing
Misc Work	Perform grading maintenance on granular surfaces. Perform Hardtop pothole patch repairs on various roadways. Perform Seasonal Lawn Restoration repairs from winter operations at various locations.

	Perform Leaf and Yard Waste collection in Cardinal, Johnstown, New Wexford, and Spencerville. (2 times) Performed sweeping of walking path along St. Lawrence River at Cardinal Legion.
Contracts	Street Sweeping was completed in New Wexford and Johnstown Industrial Park. Street Sweeping on the rest of streets in the built-up areas are ongoing. Cracksealing has been completed on Hyndman Rd (5900m), Fredrick St (1200m), and Froom Rd (1400m).
Training	Public Works Manager attended OGRA – Fleet Management Course. Staff attended Traffic Control Book 7 Training.

OPERATIONS – ENVIRONMENTAL SERVICES

Cardinal Water Control Pollution Plant	GFL removed approximately 423 m ³ of biosolids. 2022 WPCP Annual report updated to include additional monitoring data at the request of the MECF. Report can be provided upon request. Dundee Marine completed bi-annual outfall inspection. Selleck Mechanical installed gas line sleeve (addressed Enbridge safety defect order). Annual ESA inspection completed. Addressed one minor defect. Schneider Electric completed semi-annual SCADA maintenance.
Cardinal Water Plant	Dundee Marine completed annual intake inspection and cleaning. Annual ESA inspection completed. Addressed one minor defect. Schneider Electric completed semi-annual SCADA maintenance. High lift pump # 1 motor and panel failure. Working with IECBL and Hewitts Brockville to obtain pricing and repair. Switched to chlorination for Zebra Mussel control for season.
Cardinal Distribution System	Hydrant flushing on going. Honeywell training for new water meter programming unit completed. Faulty residential curb stop valve excavated and replaced on New Street. County Road 2 project started.
Industrial Park Water System	Routine rounds completed.

Windmill Pumping Station	<p>Station upgrades and commissioning completed. Final walkthrough inspection completed with Greenfield Ethanol and Laframboise. (Capital Project)</p> <p>Dundee Marine completed intake inspection and replaced screens.</p> <p>Annual ESA inspection completed. No defects identified.</p> <p>Replaced bulk tank foot valve.</p> <p>Received order of Sodium Hypochlorite and placed chlorination system online (Zebra Mussel control).</p>
Spencerville Wastewater System	<p>Pump stop float and relays replaced in Spencerville Station # 1</p> <p>Selleck Mechanical replaced sluice gate valve in south lagoon (Capital project).</p> <p>IECBL completed pump relay replacement work at Spencerville Station 1.</p> <p>Sanitary manhole inspections on going (in house).</p> <p>Annual ESA inspection completed. Addressed two minor defects.</p> <p>Wet vs Dry Flow Assessment Study tender closed.</p>
Cardinal Sewer and Storm Collection System	<p>Sewer lateral replaced on Dundas Street from house to main.</p> <p>Storm outfall inspections on going.</p> <p>Sanitary manhole inspections on going (in house).</p> <p>Sanitary main on Dundas Street flushed and CCTV inspected.</p> <p>Annual ESA inspection completed. No defects identified.</p>

FIRE DEPARTMENT

HR	Planning is underway to host this year's women's firefighter bootcamp at the regional training center in Lyndhurst. This will potentially be a county-wide initiative.
	A firefighter appreciation dinner is scheduled for May 27 at the Drummond building in Spencerville. Invitations and requests to RSVP have been sent to active/honorary firefighters and Council members.
	The draft update to the honorarium policy will return to committee in June for further discussion. The policy utilizes an increasing rate system to encourage and reward progression through the certification process.
	A mutual-aid memorial service was held for firefighter Lucas Champagne on Friday May 5. Over 60 fire personnel from the area were in attendance.
Training	The NFPA 1001 Firefighter 1 class wrapped up with certification exam and skills testing on Saturday April 29.

	Learning contracts have been developed and submitted to the Ontario Fire College to deliver NFPA 1072 Hazmat Operations and NFPA 1002 Pumper Operations courses in August and October. Approval has not been received to date.
	One firefighter completed NFPA 1041 Fire Instructor I program. This was a blended program consisting of online pre assignments followed by 3 days of in-class instruction/evaluation.
	Mutual Aid coordinator symposium is taking place virtually May 23, 30 and June 19.
Fleet	Tanker 1 siren module was replaced under warranty. Upfit nearing completion. Familiarization and training is progressing.
Fire Prevention	Four refreshment vehicles have been inspected.
	The fire ban was removed on April 24. No ground cover fires reported to date.
	Fire Prevention Officer will be attending the Operation SAFER (Smoke Alarms for Every Residence) summit being hosted in Vaughan June 13-14.
	Enforcement is ongoing on a couple multi residential properties.
Other	EOFA convention to be hosted on June 16,17 in Cardinal. Regular committee meetings have been held in preparation. A 30-day meeting was held at the Ingredion Centre on May 16 with participating departments
	A mutual aid meeting was held at station 1 on May 9 with a good turnout from our neighboring departments. A representative from CANUTEC provided an overview of their services.
	The Fire Chiefs Association met with EMS Chief Jeff Carss and Deputy Kerry Morris to discuss tiered response agreements and issues pertaining to medical response.

EMERGENCY MANAGEMENT

Emergency Preparedness Week	EMPC delivered emergency kits and class pizza parties to the winners of our "Build a 72-Hour Emergency Kit" contest and partnership with Centennial '67 and South Edwardsburgh Public Schools.
Senior Management and Elected Official Workshop	Some members of the EMPC will be attending a Senior Management and Elected Official Workshop scheduled for Thursday June 15 from 4pm to 7pm at the Prescott Fire Department.

Councillors are reminded to please forward or cc sent/received email correspondence that is a municipal record to councilmail@twpec.ca

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 29, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council receives the Mayor's Report as presented.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

NAME	YEA	NAY
Councillor J. Martelle		
Councillor W. Smail		
Councillor C. Ward		
Deputy Mayor S. Dillabough		
Mayor T. Deschamps		
TOTAL		

**THE CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL**

BY-LAW NO. 2023-

**“A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS DEALT WITH BY
RESOLUTION”**

WHEREAS Section 5(3) of the Municipal Act 2001, SO 2001, Chapter 25, as amended, provides that the powers of a municipality shall be exercised by by-law;

AND WHEREAS in many cases, action which is taken or authorized to be taken by the municipality does not lend itself to the passage of an individual by-law;

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh Cardinal enacts as follows:

1. That the actions of the Township of Edwardsburgh Cardinal, at its meeting held on May 29, 2023 in respect of recommendations contained in the reports of committees considered at the meeting and in respect of each motion, resolution and other action taken by the Township of Edwardsburgh Cardinal at its meeting are, except where the prior approval of the Ontario Municipal Board or other authority is required by law, hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this by-law.
2. That the Mayor and the appropriate officials of the Township of Edwardsburgh Cardinal are hereby authorized and directed to do all things necessary to give effect to the actions of the Council of the Township of Edwardsburgh/Cardinal referred to in the preceding section.
3. That except as otherwise provided, the Mayor and Clerk are authorized and directed to execute all documents necessary on behalf of the Township of Edwardsburgh Cardinal.

Read, passed, signed and sealed in open Council this 29 day of May, 2023.

Mayor

Clerk