



AGENDA
REGULAR MEETING OF MUNICIPAL COUNCIL

Monday, November 27, 2023, 6:30 PM
South Edwardsburgh Community Centre
24 Sutton Dr.
Johnstown Ontario

1. **Call to Order**
2. **Approval of Agenda**
3. **Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof**
4. **Delegations & Presentations**
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.

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

 - a. Regular Council - October 30, 2023 [See item 6.a.]
 - b. Public Meeting - Zoning Bylaw Amendment - 2073 & 2084 Dundas St - October 23, 2023 [See item 8.a]
 - c. Port Management Committee - October 23, 2023 [See item 8.b]
 - d. Committee of the Whole - Community Development - November 6, 2023 [See item 8.c]
 - e. Committee of the Whole - Administration & Operations - November 13, 2023 [See item 8.d]
 - f. Public Meeting - Township Official Plan and Zoning Bylaw Amendment - November 20, 2023 [See item 8.e]
 - g. Surplus Fire Department Tanker Auction Results [See item 9.c]
 - h. Naming of Lockmaster's Meadow Subdivision Streets [See item 9.d]
6. **Minutes of the Previous Council Meetings**
 - a. Regular Council - October 30, 2023 - CONSENT
7. **Business Arising from the Previous Council Meeting (if any)**
8. **Committee Minutes**
 - a. Public Meeting - Zoning Bylaw Amendment - 2073 & 2084 Dundas St - October 23, 2023 - CONSENT
 - b. Port Management Committee - October 23, 2023 - CONSENT
 - c. Committee of the Whole - Community Development - November 6, 2023 - CONSENT
 - d. Committee of the Whole - Administration & Operations - November 13, 2023 - CONSENT
 - e. Public Meeting - Township Official Plan and Zoning Bylaw Amendment - November 20, 2023 - CONSENT
9. **Action and Information Items from Committees**
 - a. Resolution of Support - Baseload Power - Battery Energy Storage Project

- b. Resolution of Support - Potentia Renewables Inc. - Battery Energy Storage Project
 - c. Surplus Fire Department Tanker Auction Results - CONSENT
 - d. Naming of Lockmaster's Meadow Subdivision Streets - CONSENT
 - e. Group Benefits RFQ Award
 - f. 2023 Township Financial Audit Plan
 - g. 2023 Port Financial Audit Plan
- 10. Correspondence**
- 11. Municipal Disbursements**
- 12. By-laws**
- a. Repeal Bylaw 2021-06 Service Agreement with Eastern Ontario Boneyard
 - b. Infrastructure Ontario Borrowing Bylaw - County Rd 2 Wastewater Rehabilitation
 - c. Amend Zoning Bylaw 2022-37 - 2073 Dundas St (Zanderplan o/b 2733521 Ontario Inc.)
 - d. Amend Zoning Bylaw 2022-37 - 2084 Dundas St (Zanderplan o/b 2733521 Ontario Inc.)
 - e. Scott Road Transfer Station Waste Management Bylaw
 - f. Emergency Management Program Bylaw Update
 - g. Amend Official Plan Bylaw 2019-81 - Amendment No. 2
 - h. Amend Zoning Bylaw 2022-37 - Lot Size and Frontage
- 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)(c) Proposed or pending acquisition or disposition of land by the municipality or local board; Specifically: Industrial Land
 - b. Section 239(2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Youth/Citizen of the Year
 - c. Section 239 (2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Operational Sustainability and Minutes of Closed Session dated October 30, 2023
- 18. Report Out of Closed Session**
- 19. Confirmation By-law**
- 20. Adjournment**

MINUTES
MUNICIPAL COUNCIL

Monday, October 30, 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 Crich, Clerk
Sean Nicholson, Treasurer
Gord Shaw, Director of Operations
Mike Spencer, Manager of Parks, Recreation & Facilities
Candise Newcombe, Deputy Clerk

1. Call to Order

Mayor Deschamps called the meeting to order at 6:33 p.m.

2. Approval of Agenda

Decision: 2023-269

Moved by: S. Dillabough

Seconded by: C. Ward

That Municipal Council approves the agenda as presented.

Carried

3. Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof

None.

4. Delegations & Presentations

a. Clare Kinlin - Byers Rd

Mr. Kinlin provided a history of events regarding the Byers Road property and highlighted his goals of holding Council accountable for maintaining transparency with the public.

There was discussion regarding past issues with the industrial waste disposal zoning designation of the Byers Road property, closed session meeting procedures, accountability of the United Counties of Leeds and Grenville (UCLG), and the responsibilities of Township Council to its residents.

Council reviewed the closed session meeting investigator process with the Township's Integrity Commissioner, identified as Mr. Tony Fleming, of Cunningham, Swan Law Firm. Members provided a high level overview of the subject of the closed session meeting held at the September 11 Committee of the Whole - Administration and Operations meeting.

Mr. Kinlin inquired about the process for changing the current zoning of the Byers Road property. It was noted that the Byers Road property was

owned by UCLG, therefore the UCLG would be the deciding body on zoning designation. Members reviewed the process for applying to be a delegation at the UCLG County Council meeting.

5. Consent Agenda

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

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

- a. Regular Council - September 25, 2023 [See item 6a]
- b. Special Council - October 10, 2023 [See item 6b]
- c. Special Council - October 16, 2023 [See item 6c]
- d. Committee of the Whole - Administration and Operations - September 11, 2023 [See item 8a]
- e. Port Management Committee - September 18, 2023 [See item 8b]
- f. Public Library - September 26, 2023 [See item 8c]
- g. Committee of the Whole - Community Development - October 2, 2023 [See item 8d]
- h. Committee of the Whole - Administration and Operations - October 10, 2023 [See item 8e]
- i. Application for Severance 2460 Rooney Rd (Smith) [See item 9a]
- j. Request for Easement - 2099 Dundas (Speska Holding Inc) [See item 9b]

Carried

6. Minutes of the Previous Council Meetings

- a. Regular Council - September 25, 2023 - CONSENT

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council receives and approves the minutes of the Regular Council meeting dated September 25, 2023.

Carried

- b. Special Council - October 10, 2023 - CONSENT

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council receives and approves the minutes of the Special Council meeting dated October 10, 2023.

Carried

- c. Special Council - October 16, 2023 - CONSENT

Decision: 2023-270

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

THAT Municipal Council receives and approves the minutes of the Special Council meeting dated October 16, 2023.

Carried

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

None.

8. Committee Minutes

- a. Committee of the Whole - Administration & Operations - September 11, 2023 - CONSENT

Decision: 2023-270

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

THAT Municipal Council receives and approves the minutes of the Committee of the Whole - Administration and Operations meeting dated September 11, 2023.

Carried

- b. Port Management Committee - September 18, 2023 - CONSENT

Decision: 2023-270

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

THAT Municipal Council receives the minutes of the Port Management Committee meeting dated September 18, 2023.

Carried

- c. Public Library - September 26, 2023 - CONSENT

Decision: 2023-270

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

THAT Municipal Council receives the minutes of the Public Library meeting dated September 26, 2023.

Carried

- d. Committee of the Whole - Community Development - October 2, 2023 - CONSENT

Decision: 2023-270

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

THAT Municipal Council receives and approves the minutes of the Committee of the Whole - Community Development dated October 2, 2023.

Carried

- e. Committee of the Whole - Administration & Operations - October 10, 2023 - CONSENT

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council receives and approves the minutes of the Committee of the Whole - Administration and Operations meeting dated October 10, 2023.

Carried

9. Action and Information Items from Committees

- a. Application for Severance - 2460 Rooney Rd (Smith) - CONSENT

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council recommend in favour of severance B-111-23 (2460 Rooney Rd - Smith) with the following conditions:

1. That the owner obtain relief from the Zoning Bylaw, to the satisfaction of the Township, that permits the accessory structure on the severed lands, with all levels of appeal exhausted; and
2. That the owner provide evidence, to the satisfaction of the Township, that the existing shared well is disconnected from the accessory building on the severed lot. Each shall be serviced by individual water supply and sewage disposal systems.

As recommended by the Committee of the Whole - Community Development.

Carried

- b. Request for Easement - 2099 Dundas (Speska Holdings Inc.) - CONSENT

Decision: 2023-270

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council:

1. Proceed with the request for an easement over 2093-2095 Dundas St. in favour of 2099 Dundas St.; and
2. Authorize staff to obtain legal support in drafting an easement agreement for Council's consideration that deals with the maintenance and use of the land as requested by the Owner of 2099 Dundas St.

As recommended by the Committee of the Whole - Community Development.

Carried

- c. Navigi and Systems Mapping Proposal

Decision: 2023-271

Moved by: S. Dillabough

Seconded by: C. Ward

THAT Municipal Council direct staff to work with HelpSeeker Technologies to implement the proposed Navigi supply mapping project, as recommended by the Committee of the Whole - Community Development.

Carried

d. County Rd 2 - Debenture Report

Council discussed debenture options, payback structure options and reviewed the benefits of the longer debenture period based on the estimated lifecycle of the asset. Council confirmed that the debentured amount will be borne by benefiting users of the Cardinal water/sewer system.

Decision: 2023-272

Moved by: S. Dillabough

Seconded by: C. Ward

THAT Municipal Council direct the Treasurer to engage Infrastructure Ontario to secure a 20-year debenture, payable semi-annually in the amount of \$1,030,150.00 to complete funding for the County Road 2 project, as recommended by the Committee of the Whole - Administration and Operations.

Carried

e. New Scott Road Transfer Site 60% Design

Council noted the attentiveness of staff in incorporating the various modifications noted by Council into the future transfer site design.

Decision: 2023-273

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council:

1. Review the 60% design and associated estimates provided by Jp2G; and
2. Direct staff to advise Jp2G of any changes and to proceed with the final design.

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

Carried

10. **Correspondence**

Decision: 2023-274

Moved by: S. Dillabough

Seconded by: C. Ward

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

- September 27, 2023
- October 4, 2023
- October 11, 2023
- October 18, 2023
- October 26, 2023

Carried

The upcoming Economic Development Summit was highlighted and members of Council were encouraged to attend. Members that wish to attend were advised to contact the Clerk prior to the registration deadline.

11. Municipal Disbursements

Decision: 2023-275

Moved by: C. Ward

Seconded by: W. Smail

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

• Report dated September 29 (2023-185)	\$146,954.60
• Report dated September 29 (2023-186)	\$2,046,109.03
• Report dated October 16 (2023-193)	\$197,405.09
• Report dated October 19 (2023-195)	\$218,566.10
• Report dated October 19 (2023-196)	\$93,092.00
• Report dated October 19 (2023-197)	\$303,096.86
Total:	\$3,005,223.68

Carried

12. By-laws

- a. Option to Repurchase Agreement - 2506418 Ontario INC. (Purplefarm)

Council confirmed that both parties were mutually supportive of the terms and conditions within the agreement.

Decision: 2023-276

Moved by: C. Ward

Seconded by: W. Smail

THAT the mover be granted leave to introduce a bylaw to authorize the Mayor and CAO to execute an option to repurchase agreement between the Corporation of the Township of Edwardsburgh Cardinal and 2506418 Ontario Inc., and this shall constitute first and second reading thereof.

Carried

Council commended staff on collaboration efforts and achieving an agreement to allow additional flexibility for Purplefarm to achieve their development goals. Members highlighted that Council made the decision to provide additional support through the option to repurchase agreement and encourage development opportunities within the Township.

Decision: 2023-277

Moved by: C. Ward

Seconded by: W. Smail

THAT a bylaw to authorize the Mayor and CAO to execute an option to repurchase agreement between the Corporation of the Township of Edwardsburgh Cardinal and 2506418 Ontario Inc., be now read a third and final time and finally passed, signed, sealed and numbered 2023-55.

Carried

- b. Agreement of Purchase and Sale - Alantra Leasing Inc.

Decision: 2023-278

Moved by: W. Smail
Seconded by: S. Dillabough

THAT the mover be granted leave to introduce a bylaw to authorize the Mayor and CAO to execute an agreement of purchase and sale between the corporation of the Township of Edwardsburgh Cardinal and Alantra Leasing Inc/Location Alantra Inc., and this shall constitute first and second reading thereof.

Carried

Members noted that items such as the negotiation of agreements of purchase and sale, such as this one, must take place in closed session.

Decision: 2023-279

Moved by: W. Smail
Seconded by: S. Dillabough

THAT a bylaw to authorize the Mayor and CAO to execute an agreement of sale between the corporation of the Township of Edwardsburgh Cardinal and Alantra Leasing Inc/Location Alantra Inc., be now read a third and final time and passed, signed, sealed and numbered 2023-56.

Carried

13. **CAO's Administrative Update**

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

- Possible future coverage of capital costs and cost/revenue sharing agreement between Rideau St. Lawrence and the Township for the installation of EV Charging Stations.
- Confirmed the Official Plan Amendment (OPA) public meeting advertising and schedule for November 20, noting the open house time of 4:00 p.m.- 6:00p.m. and the public meeting to follow at 6:00 p.m.
- Estimated timeframe for completion of Lockmaster's Meadow subdivision.
- Estimated timeframe for completion of the Johnstown tennis court remediation project.
- Inquired about the possibility of extending the Cardinal dock season prior to removal and requested future discussion regarding extending the season in future years.
- Supported the efforts made with the Cardinal and Johnstown Trunk or Treat events held on October 29.
- Discussed the strategic placement of the trees planted along Legion Way and inquired about the process of future relocation of the seedlings should the need be required.
- Discussed the cancelled snow removal contract with the Township and noted it was due to increased insurance rates.

Decision: 2023-280

Moved by: W. Smail
Seconded by: S. Dillabough

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

Carried

14. **Councillor Inquiries or Notices of Motion**

Councillor Smail noted his impending absence from November 6 – 18.

Deputy Mayor Dillabough requested a future discussion item on the parameters of the proposed charge for the use of the Cardinal boat launch and timeline for seasonal dock installation and removal.

15. Mayor's Report

Mayor Deschamps reported on the following:

- Highlighted the installation and locations of the Township's Remembrance Day banners throughout the Township.
- Attended the Poppy Pinning Ceremony for the Cardinal and Spencerville Legions on October 27 at the Johnstown Community Centre.
- Attended the Kings Day event at the Ingredion Centre.
- Noted good attendance at the Trunk or Treat events held in Cardinal and Johnstown on October 29.
- Thanked staff for their assistance in drafting a letter to the Minister of Transport Canada, the Honorable Pablo Rodriguez respecting the Seaway strike.
- Wished son a Happy 11th Birthday.

Decision: 2023-281

Moved by: S. Dillabough

Seconded by: C. Ward

THAT Municipal Council approves the Mayor's report as presented.

Carried

16. Question Period

Questions/comments were raised with respect to the following:

- Sought confirmation on and was informed of the confidentiality of the civic number of the Byer's Road property.

17. Closed Session

Decision: 2023-282

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council proceeds into closed session at 8:01 p.m. in order to address a matter pertaining to:

- a. Section 239(2)(b) Personal matters about an identifiable individual, including municipal or local board employees: Specifically: Operational Sustainability.
- b. Section 239(2)(c) Acquisition or disposition of land by the municipality or local board; Specifically: Minutes of closed session dated August 28, 2023.

Carried

- a. Section 239 (2)(b) Personal matters about an identifiable individual, including municipal or local board employees: Specifically: Operational Sustainability
- b. Section 239(2)(c) Acquisition or disposition of land by the municipality or local board; Specifically: Minutes of August 28, 2023

Decision: 2023-283

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

THAT the closed meeting of Municipal Council does now adjourn and the open meeting does now resume at 8:59 p.m.

Carried

18. Report Out of Closed Session

Council met in closed session to discuss personal matters about an identifiable individual and requested the CAO return with additional information and reviewed the minutes of closed session.

Decision: 2023-284

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

THAT Municipal Council receives and approves the minutes of Closed Session dated August 28, 2023.

Carried

19. Confirmation By-law

Decision: 2023-285

Moved by: W. Smail

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2023-57.

Carried

20. Adjournment

Decision: 2023-286

Moved by: C. Ward

That Municipal Council does now adjourn at 9:02 p.m.

Carried

Mayor

Deputy Clerk

**MINUTES
PUBLIC MEETING**

**Monday, October 23, 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 Crich, Clerk
Wendy Van Keulen, Community Development Coordinator
Candise Newcombe, Deputy Clerk

PUBLIC: Tracy Zander
Victoria Freeborn
Micheline Grand Mont
Rock Mallin

1. Call Meeting to Order

Mayor Deschamps called the meeting to order at 6:00 p.m. and reminded the members of the public present to sign in on the sheet provided to record their attendance as part of the public meeting minutes.

2. Welcome and Introductions

Mayor Deschamps welcomed those present and introduced the subject of the 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 Community Development Coordinator noted that this meeting is being held under the authority of section 34 of the Planning Act and was advertised in accordance with the requirements of the Planning Act.

It was noted that the purpose of the meeting was to consider two applications to amend the Township's Zoning Bylaw at:

- 2084 Dundas St.; and

- 2073 Dundas St

The Community Development Coordinator noted that anyone who wishes to comment on the proposed amendments would be given the opportunity to do so.

It was noted that the applicant will have the opportunity to address any concerns related to the proposed amendments after the comments are heard. Following the meeting, staff will coordinate the preparation of a final report to the Committee of the Whole - Community Development meeting, taking into consideration any planning matters brought forward as formal comments at the meeting or made in writing to Council through the Community Development Coordinator.

It was noted that if individuals do not make an oral presentation tonight or a written submission to the Township of Edwardsburgh Cardinal before the bylaw is passed, they will not be entitled to appeal Council's decision to the Ontario Land Tribunal or be added as a party to a hearing unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

To be notified of Council's decision, it was noted that a written request must be made to the Community Development Coordinator (CDC). Without this written request, an individual will not receive a notice of Council's decision.

3. 2084 Dundas Street

a. Review of Proposal

The Community Development Coordinator provided a summary of the application to amend zoning bylaw 2022-37 for a property at 2084 Dundas Street.

The purpose of the amendment was noted to change the zoning on the property from Residential Second Density (R2) and Main Street Commercial (MC) to Main Street Commercial - Special Exception (MC-X) in order to permit residential units on the ground floor of the existing building.

The amendment would allow for the conversion of an existing residential unit at the rear of the building into four residential units. The building currently has 7 dwelling units but will contain a total of 10 units following the proposed internal conversion.

Ms. Zander spoke to the application noting its conformity to the proposed zoning bylaw amendment and highlighted that Ms. Freeborn was in attendance to address any questions or comments.

b. Public Comment

The Mayor offered the opportunity for public comments on the proposed amendment.

It was noted that no members of the public who were in attendance at the meeting made comments on the application.

4. 2073 Dundas Street

a. Review of Proposal

The Community Development Coordinator provided a summary of the application to amend zoning bylaw 2022-37 for a property at 2073 Dundas Street.

The purpose of the amendment was noted to change the zoning on the property from Main Street Commercial (MC) to Main Street Commercial - Special Exception (MC-X) in order to permit a residential use on the ground floor of the existing mixed use commercial building.

The amendment would allow the conversion of a portion of the commercial space on the ground floor to one residential dwelling unit within the existing building.

Ms. Zander provided a summary of the proposal and its conformity to the zoning bylaw amendment and highlighted Ms. Freeborn's attendance to address any questions or comments.

b. Public Comment

The Mayor offered the opportunity for public comments on the proposed amendment.

It was noted that no members of the public who were in attendance at the meeting made comments on the application.

5. Next Steps

The Mayor noted that the proposed zoning amendment would be considered at an upcoming Committee of the Whole - Community Development meeting. Subsequently, Council will consider the Committee's recommendation and any comments from the public before making a decision on these applications at a future meeting of Council. It was noted that Committee and Council meetings and agendas are posted on the Township website at www.twpec.ca for those who wish to attend.

Once the decision is made by Council and a notice of decision is mailed, there will be a 20-day appeal period.

As a reminder, if you wish to be notified of Council's decision, you must make a written request to the Township through the Community Development Coordinator.

6. Adjournment

The Mayor adjourned the meeting at 6:08 p.m.

Deputy Clerk

MINUTES
PORT OF JOHNSTOWN MANAGEMENT COMMITTEE
SOUTH EDWARDSBURGH COMMUNITY CENTRE - JOHNSTOWN
MONDAY OCTOBER 23, 2023
6:30 PM

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

Staff: Dave Grant, CAO
Sean Nicholson, Treasurer
Robert Dalley, General Manager
Kevin Saunders, Operations Manager
Mike Moulton, 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.

2. Approval of Agenda

Moved by: T. Deschamps

Seconded by: C. Ward

That Committee approves the agenda as presented.

Carried

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

4. Delegations and Presentations – None

5. Minutes of the Previous POJ Committee Meeting

a) Regular Meeting – September 18, 2023

Moved by: W. Smail

Seconded by: J. Martelle

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated September 18, 2023.

Carried

6. Business Arising from the Previous PMC Minutes (if any) – None.

7. Discussion Items

a) Port Day 2024

Members noted their interest in hosting the Port Day 2024. Discussion was held on hosting a vessel at the Port, tentative dates, and incorporating local community groups in the organization of the event. It was noted that June 22, 2024 will be the tentative date for Port Day.

8. Action/Information Items

a) Grain Operations Report

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, identified where wheat consumption is concentrated, and wheat capacity.

Committee discussed working additional weekend hours with Ingredion Inc., the increase in labour hours, quality report ratings and what impacts the reporting, and tonnage per truck load of wheat.

b) Maintenance Report

Port staff provided an overview of the monthly report and there was a general discussion on the following topics: weekly and monthly maintenance/electrical work completed, the automated bin system, and the labour and quality report.

c) Capital Projects Report

Committee was provided a summary of the report and discussed the Port warehouse invoice amount, elastomeric coating test area on grain elevator, the reason for increased labour hours, current labour demand at the Port, and the strategy for obtaining additional natural gas servicing through the Ministry.

d) Financial Report

Committee was provided with a brief overview of the monthly revenue and expenses and year to date budget to actual numbers. Committee discussed the following: meter reading discrepancies with the natural gas invoicing,

average monthly costs of natural gas services, and reviewed the investment report and the budget process.

e) Vessel Traffic Report

Committee reviewed the traffic report and discussed drafting a report on number of ships at berth based on various products and the reduced timing on vessel loading due to new spouts.

f) General Manager's Report

Committee reviewed the report and discussion was held on the timeframe to utilize the Federal funding for the grain dryer, the estimated timeline for the P & H grain storage facility development, details of contract agreement negotiations with Greenfield Global Inc., and the parameters of participating in the federal temporary foreign worker program.

Members discussed the anticipated working life left with the current grain dryer, availability of additional natural gas supply, the purchase plan for the new grain dryer based on the available gas supply, and the average life of a grain dryer.

There was discussion regarding benefits of providing the drying services versus the revenue gained, new grain dryer efficiency, and the possible use of a stored gas reserve to accommodate the additional natural gas required for the new dryer.

Members noted the potential St. Lawrence Seaway strike and the possible impacts the strike may have on vessels and the Port of Johnstown.

Moved by: T. Deschamps

Seconded by: C. Ward

That the Port of Johnstown Management Committee received and reviewed items 8. a) Grain Operations Report, b) Maintenance Report, c) Capital Projects Report, d) Financial Report/Investment Update, e) Vessel Traffic Report, and f) General Manager's Report.

Carried

g) Marina Waterfront Project # 324-022

Committee was provided with a summary of the report and discussed the following areas: Port maintenance liability, possible tenant contributions to the project completion, future benefits to the businesses in the area, accessibility requirements, tender advertising, the possibility of the Port acquiring the leased businesses in future, leaving availability of future expansion and not limiting future agri-tourism opportunities.

Moved by: T. Deschamps

Seconded by: C. Ward

That the Port Management Committee:

1. Awards the 2023 Marina Waterfront Repair Project #324-022 to Kehoe Marine Construction Ltd. in the amount of \$126,917.00 excluding HST with a contingency of 25% for engineering and potential overages; and
2. Authorizes the Port General Manager accepts in writing the contractor tender on behalf of the Port of Johnstown.

9. Approval of Disbursements – Port Accounts

Members clarified the 10% hold back for the bin wall project.

Moved by: C. Ward

Seconded by: W. Smail

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

Withdrawals Total:	\$134,473.10	
Batch 18 EFT	\$26,021.89	
Batch 19 CHEQUES	\$332,036.69	
Batch 20 EFT	\$343,871.97	
Batch 21 CHEQUE	\$325.44	
Total of Direct Withdrawal & Batch Listings:	\$836,729.09	Carried

10. Councillor Inquiries/Notices of Motion

Mayor Deschamps clarified that the Port of Johnstown financial contribution obligations to the Aquatarium for the Port display were fully met and noted possible future marketing tool contribution opportunities.

Ms. Hernandez suggested review of the current Port of Johnstown website and marketing for a possible update.

11. Chair's Report

The Chair reported on the following:

- Attended the H2O conference
- Noted the sale of Logistec to a private company.
- Highlighted a future meeting with the Ogdensburg Port Authority regarding possible collaboration efforts.

12. Question Period – None
13. Closed Session - None
14. Adjournment

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

That the Committee meeting adjourns at 8:40 p.m.

Carried

These minutes were approved by Port Management Committee this 20 day of November, 2023.

Chair

Deputy Clerk

MINUTES
COMMITTEE OF THE WHOLE
COMMUNITY DEVELOPMENT

Monday, November 6, 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

REGRETS: Councillor Waddy Smail
Kimberly Martin (Advisory Member)

STAFF: Rebecca Crich, Clerk
Candise Newcombe, Deputy Clerk
Wendy VanKeulen, Community Development Coordinator
Sean Nicholson, Treasurer

Others Present Rachael Porter, Recreation Coordinator

1. Call to Order – Chair, Chris Ward

Councillor Ward called the meeting to order at 6:30 p.m.

2. Approval of Agenda

The Chair noted that the items listed on the agenda will be shifted down to accommodate members from Alantra Leasing Inc. as the first delegation of the meeting.

Moved by: T. Deschamps

Seconded by: J. Martelle

That the agenda be approved as amended to add an additional delegation specifically a presentation from Alantra Leasing Inc. and that the remaining delegation items be renumbered.

Carried

3. Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof

None.

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

None.

5. Delegations and Presentations

- a. Alantra Leasing Inc. - General Services Presentation - Markus de Winter and Trevor Tabor

Committee was provided with an outline of company operations which included 3 divisions; rentals, panels, and modular builds. The proposed development is to accommodate a climate-controlled distribution and maintenance location, which will facilitate the indoor fabrication of materials. Mr. de Winter highlighted the many benefits of controlled indoor fabrication of panels which included controlled circumstances and expedited development timelines.

Committee welcomed Alantra Leasing Inc. to the Township's industrial park area.

- b. Digital Service Squad; Progress and Update; Taylor Prosser, South Grenville Digital Main Street Coordinator

Mr. Prosser provided Committee with a brief overview of the programming to date and outlined the future goals of the program. Mr. Prosser reviewed grants received to date per municipality, available programming, past programming participation, and future rounds of grants/programming potentially available.

Committee noted their support of the programming and confirmed the continued onboarding of new businesses within the Township.

- c. Baseload Power; Seeking Municipal Support for Battery Energy Storage Project; Jonathan Sandler, President

Mr. Sandler provided a brief summary of the Community Meeting held in Johnstown on November 1. There was discussion regarding the following: road standards for emergency response vehicles, community benefits of the proposed program, local job creation, the public consultation process, clarified Independent Electricity System Operators (IESO) pre-qualification standards, land lease agreement terms, and collaboration efforts between Baseload Power and the Township Fire Department to implement a site-specific safety plan.

The timeline of support was clarified and it was noted that a draft resolution of municipal support would be discussed later on the agenda.

- d. Proposed Development at 608 County Rd 2 and Request for Easement; Dave Annable, Annable Designs

Mr. Annable introduced a development proposal for an additional 16-18 units on the property and requested municipal support for the use of an

unopened road allowance adjacent to the property to help meet site requirements. Discussion was held on the possibility of a future land use agreement, the use of road allowance as emergency egress, the possible implementation of a 6m pathway for emergency allowance, the benefits of paving the emergency egress area, the proximity of the garbage depot to neighbouring residential uses and previous attempts to purchase land from an adjacent owner.

6. Action/Information/Discussion Items

a. Live: Land Use Planning

1. Application for Zoning Bylaw Amendment, 2084 Dundas Street (Zanderplan Inc. o/b 2733521 Ontario Inc.)

Moved by: S. Dillabough

Seconded by: T. Deschamps

That Committee recommend that Council adopt an amendment to Zoning Bylaw 2022-37 for the property at 2084 Dundas Street, as attached.

Carried

Members noted that the current zoning would still permit future commercial use of the property.

2. Application for Zoning Bylaw Amendment, 2073 Dundas Street (Zanderplan Inc. o/b 2733521 Ontario Inc.)

Moved by: T. Deschamps

Seconded by: S. Dillabough

That Committee recommend that Council adopt an amendment to Zoning Bylaw 2022-37 for the property at 2073 Dundas Street, as attached.

Carried

Members clarified the location of the emergency exits for each residential unit.

3. Discussion: Baseload Power Seeking Municipal Support for Battery Energy Storage Project

Committee discussed the following: community benefit payment amounts, concerns with the sustainability of the proposed business model, and the approval process following receiving municipal support through the draft resolution.

Committee directed staff to continue working with the proponent to update the draft resolution to include the community benefit fund amounts.

Moved by: T. Deschamps
Seconded by: S. Dillabough

That Committee recommend that Council support the draft motion for the Baseload Power Battery Energy Storage Project, and that the motion include additional information from Baseload Power regarding the Community Benefit Fund contribution amounts.

Carried

4. Discussion: Easement Request over Township Property in favour of 608 County Rd 2

Committee reviewed the report and discussed potential impacts of losing the road allowance, limitations to future development in the area, concerns regarding emergency exits, and addressing possible issues through the site plan control process.

5. Action: Implementing Official Plan Consent Policies - Hydrogeological Assessment and Terrain Analysis

Committee was provided with a summary of the report and discussed the following: the severity of the current OP wording, provincial guideline requirements, hydrogeological (hydro-G) study policies of Rideau Lakes, reducing red tape for development, land study requirements for lot sizes under and over 0.4 ha, the severance application process, study costs, and the risk mitigation process proposed should the hydro-g study no longer be a requirement.

Committee suggested deferring discussion to the December Committee of the Whole- Administration and Operations meeting, and requested that staff provide a report on conditions/criteria where the hydrogeological study is procedurally required.

- b. Work: Economic Development

None.

- c. Play: Recreation

1. Information: Recreation Update and Upcoming Events

Committee was provided with a summary of the report and discussed the financial reporting requirements of community groups and identified the overseeing body of not-for-profit groups and their financial reporting requirements.

7. Inquiries/Notices of Motion

None.

8. Question Period

None.

9. Closed Session

None.

10. Adjournment

The Chair highlighted that this is the final Community Development meeting of 2023, and thanked committee members and staff for all of their work.

Moved by: T. Deschamps

Seconded by: S. Dillabough

That Committee does now adjourn at 9:14 p.m.

Carried

Chair

Deputy Clerk

MINUTES
COMMITTEE OF THE WHOLE
ADMINISTRATION & OPERATIONS

Monday, November 13, 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 Chris Ward
John Hunter (Advisory Member)
Karen Roussy (Advisory Member)

REGRETS: Councillor Waddy Smail

STAFF: Dave Grant, CAO
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
Chris LeBlanc, Manager of Public Works

OTHERS PRESENT: Steve Roberts, Fire Training Officer

1. Call to Order – Chair, Mayor Deschamps

Mayor Deschamps called the meeting to order at 6:40 p.m.

Chair acknowledged the delayed start time and recognized the long-term employee recipients for their service and dedication.

2. Approval of Agenda

Moved by: S. Dillabough

Seconded by: C. Ward

That the agenda be approved as presented.

Carried

3. Disclosure of Pecuniary Interest or Conflict of Interest & the General Nature Thereof

- a. J. Martelle - Scott Road Transfer Station Waste Management Bylaw Update

Personally owned business previously involved with Transfer Station operations.

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

Nil

5. Delegations and Presentations

- a. South Nation Conservation Authority - Septic System Program - Alison McDonald

Ms. McDonald provided a brief overview and reminder of the variety of programs and services available through SNCA was provided to Committee. The primary focus of the presentation was to review the Septic program following the first year of transition from the health unit to SNCA. Highlights included number of staff, number of permits issued and site visits completed in the second half of 2022 and to date in 2023. It was noted that there is an inspector in Leeds and Grenville on a daily basis. SNCA emphasized the importance of the Township and residents obtaining value for the service and ensuring high quality functioning septic systems. SNCA is supportive of affordable housing and open to finding innovative and creative ways to adapt while ensuring development servicing is completed in a safe and appropriate manner.

Committee inquired on large scale rural systems, reduced lot size and additional residential units. SNCA noted that systems with a capacity of less than 10,000 liters per day are regulated through Part 8 of the Building Code and systems greater than 10,000 liters per day are regulated by MECP through and ECA. The program is generally receiving positive feedback following a few hiccups during the initial transition phase. Committee members noted speaking with two major installers in the area and agreed feedback was generally positive. SNCA will touch base with staff on a septic education program.

Committee members thanked SNCA for the presentation and a copy will be placed on file.

- b. Potentia Renewables Inc - Seeking Municipal Support for Battery Energy Storage Project - Will Patterson & Juliana Velez

The presenter provided a brief overview of the company and indicated that it is 100% Canadian owned, has 30% of the renewable energy projects in Ontario. It was noted that the company has expertise in energy storage however none in operation. The presenter highlighted the open house on November 7th with approximately 20 people in attendance, summarizing general support for setbacks and buffering, interest in the recycling

process and questions/concerns on fire risk. There would be an agreed upon Emergency Response Plan prepared and demands on the local department would be minor in nature. The project would establish an annual community benefit fund (CBF) throughout its operational life span. The quantum noted was \$500.00 per MW.

Committee members inquired on the indigenous consultation status and it was confirmed that a separate agreement outside the CBF would be in place. Committee received confirmation that this is a battery storage project and there is no intent or potential to convert to a wind or solar power project. It was noted that the storage project would support the needs of Eastern Ontario. Committee members noted there would be a requirement to have the CBF outlined and included as part of the letter of support/council resolution.

Committee members thanked Mr. Patterson for the presentation and a copy will be placed on file.

6. Consent Agenda

Moved by: S. Dillabough

Seconded by: C. Ward

That Committee recommend that the following consent agenda items be received as presented:

- a. 3rd Quarter Fire Report [See item 8a]
- b. 3rd Quarter Operations Report [See item 8b]

Carried

7. Discussion Items

- a. Future of Natural Gas Expansion - Discussion Paper

The committee members reviewed the draft response to the discussion paper issued by MOE. Suggestions included greater emphasis on residential home heating to fill the gap and incorporating previous delegation package information for additional background and context. A revised version will be prepared based on the feedback.

- b. Potentia Renewables Inc. Battery Energy Storage Project Request for Municipal Support

Committee members indicated general support for the project and the requirement to have the CBF outlined and included as part of the letter of support/council resolution. It was noted that there was openness to have further discussion on the community benefit fund should the project proceed. A resolution will be prepared for the November Council meeting.

8. Action/Information Items

- a. 3rd Quarter Fire Report - CONSENT

Moved by: S. Dillabough

Seconded by: C. Ward

That Committee receives the 3rd Quarter Fire Report as presented.

Carried

- b. 3rd Quarter Operations Report - CONSENT

Moved by: S. Dillabough

Seconded by: C. Ward

That Committee receives the 3rd Quarter Operations Report as presented.

Carried

- c. 2024 Township Pre-Budget Overview

The treasurer introduced the topic and targeted trying to achieve inflation or slightly below as the benchmark for adequately maintaining current levels of service. Any adjustments to levels of service would have a corresponding impact up or down. As background, the treasurer provided a 2023 tax collection review/analysis and spending analysis by municipal service before touching on impacts to 2024 tax collection. Operationally, some known or potential increases to the tax levy/funding include COLA, OPP fees, community grants and donations and a slight decrease in OMPF. The treasurer highlighted that we are still in an inflationary period and this will affect routine maintenance (fuel, parts, repairs and materials). The balancing factor is higher than expected interest rates. The draft 5-year capital plan was reviewed and will be further developed based on the asset management plan, level of service, strategic planning and additional input from Council. Clarification was provided on Reid Street and that underground infrastructure work would take place ahead of road resurfacing.

Committee members provided some initial comments and included concern with what appears to be a gap in recreational services around Spencerville and the need to undertake studies to have shelf ready projects available. Opportunities for study partnership with North Grenville may exist and suggestion to incorporate new arena build to coincide with decommissioning timetable of existing facility. Returning with options to make the basketball/tennis courts more useable without undertaking a full retrofit, grant writing support for applications, and additional planning support. The meeting schedule for upcoming budget discussion is:

Budget Meeting # 1 - January 8th COW-AO (Capital) - 6:30pm

Budget Meeting # 2 - January 25th Special COW-AO (Capital) – 5:00pm

Budget Meeting # 3 – February 12th COW-AO (Operating) – 6:30pm

Budget Meeting # 4 – February 22nd Special COW-AO (Operating) – 5:00pm

Budget Meeting # 5 – March 11th COW-AO Final (Consolidated) – 6:30pm

Calendar invites will be sent to committee members. Committee thanked the Treasurer for the presentation and a copy will be placed on file.

d. NFPA Certification Update

The FD Training Officer provided a high-level overview and background of the NFPA certification programs and a snapshot completion percentage of current membership. The timeline for full implementation is July 1, 2026. A NFPA 1001 FF level 2 program will take place in 2024 and upon its completion its estimated that close to 80% will have the minimum certification required through the Regulation. Committee members inquired about frequency of certification and what happens when new members come aboard after July 2026. The training officer confirmed that this is a one-time certification currently and an established set of expectations is under development so new members have a solid understanding of commitment upon joining the fire service. Committee members thanked the training officer for the report.

e. Surplus Fire Department Tanker Auction Results

Committee members sought clarification on whether the reserve was an interest bearing account.

Moved by: J. Martelle

Seconded by: C. Ward

That Committee recommend that Council direct the Treasurer to place \$70,762.50 from the sale of the surplus tanker into the fire department vehicle reserve fund.

Carried

f. Scott Road Transfer Station Waste Management Bylaw Update

J. Martelle declared a conflict on this item. (Personally owned business previously involved with Transfer Station operations. ;)

Councillor Martelle left the table and did not participate in the discussion

Staff provided a high-level overview of the updated bylaw. Committee members inquired on the pricing differences between the 2011 and proposed bylaw, hours of operation, accepting household hazardous

waste and removal of brush/leaf charge. The price differences relate to when the landfill site was in operation prior to shifting to a transfer site, an ECA amendment would be required to accept HHW or change hours of operation. Staff noted that a list of potential changes could be developed in preparation of one larger amendment verses a multitude of smaller amendments to save time and cost.

Councillor Martelle assumed his spot back at the table following vote.

Moved by: S. Dillabough

Seconded by: C. Ward

That Committee recommends that Council adopt the proposed updated Transfer Station Waste Management bylaw, as attached.

Carried

9. Councillor Inquiries/Notices of Motion

Deputy Mayor Dillabough inquired about moving current or adding christmas decorations to County Road 2 by the mall in Cardinal. The Deputy Mayor also inquired about the possibility of lighting the large tree at cenotaph and permission for the Cardinal Legion to use the two smaller trees for fundraising/decorating.

Councillor Martelle sought a status update on the canal bank stabilization report. It was noted that Staff are meeting with SNCA and Kollaard & Associates on November 14

Moved by: C. Ward

Seconded by: S. Dillabough

That Committee recommend that meeting curfew be extended beyond 10:00pm.

Carried

10. Mayor's Report

Nil

11. Question Period

Nil

12. Closed Session

Moved by: J. Martelle

Seconded by: S. Dillabough

THAT Committee proceeds into closed session at 9:48 p.m. in order to address a matter pertaining to:

- a. Section 239(2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Operational Sustainability and Minutes of Closed Session dated September 11, 2023 and October 10, 2023.
- b. Section 239(2)(c) Acquisition or disposition of land by the municipality or local board; Specifically: Byers Road Property

Carried

- a. Section 239 (2)(b) Personal matters about an identifiable individual, including municipal or local board employees; Specifically: Operational Sustainability and Minutes of Closed Session dated September 11, 2023 and October 10, 2023
- b. Section 239 (2)(c) A proposed or pending acquisition or disposition of land by the municipality or local board; Specifically: Byers Rd Property

Moved by: S. Dillabough

Seconded by: J. Martelle

THAT the closed session meeting of Committee does now adjourn and the open meeting does now resume at 10:47 p.m.

Carried

13. Report Out of Closed Session

Committee met and discussed personal matters about an identifiable individual, including municipal or local board employees; Specifically: Operational Sustainability and direction was provided to the CAO

Committee met and discussed a proposed or pending acquisition or disposition of land by the municipality or local board; Specifically: Byers Rd Property and direction was provided to the CAO

Moved by: C. Ward

Seconded by: J. Martelle

That Committee receives and approves the closed session minutes dated September 11, 2023 and October 10, 2023.

Carried

14. Adjournment

Moved by: S. Dillabough

Seconded by: J. Martelle

That Committee does now adjourn at 10:49 p.m.

Carried

Chair

CAO

MINUTES
PUBLIC MEETING

Monday, November 20, 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:** Rebecca Crich, Clerk
Wendy Van Keulen, Community Development Coordinator
Candise Newcombe, Deputy Clerk
Sean Nicholson, Treasurer
- PUBLIC:** Ms. Linda Chapeski
Mr. Dave Chapeski
Mr. Dave Dobbie
Mr. Rick Foubert
Mr. Yves Dupont

1. Call Meeting to Order

Mayor Deschamps called the meeting to order at 6:01 p.m. and reminded the members of the public present to sign in on the sheet provided to record their attendance as part of the public meeting minutes.

2. Welcome and Introductions

Mayor Deschamps welcomed those present, introduced the members of Council and the subject of the 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 Community Development Coordinator noted that this meeting was advertised in accordance with the requirements of the Planning Act through advertisements in the local newspapers, mailed notifications to public agencies as required by the Planning Act, and advertised on the Township's website and social media platforms.

It was noted that the United Counties of Leeds and Grenville is the approval authority for local Official Plans and local Official Plan Amendments. The Council of the Township of Edwardsburgh Cardinal was noted to be the approval authority for the Township's Zoning Bylaw and any Zoning Bylaw Amendments.

The Community Development Coordinator noted that anyone who wishes to comment on the proposed amendments would be given the opportunity to do so. Comments made at tonight's meeting were noted to be recorded in the meeting minutes and become public record. Individuals wishing to speak were asked to provide their name for the Deputy Clerk.

It was noted that should questions arise at the meeting that are left unanswered, they may be addressed in a follow up report from Staff and the Township Planners.

It was noted that if individuals do not make an oral presentation tonight or a written submission to the Township of Edwardsburgh Cardinal before the decision is made on these amendments, they will not be entitled to appeal Council's decision to the Ontario Land Tribunal or be added as a party to a hearing unless, in the opinion of the Tribunal, there are reasonable grounds to do so.

To be notified of Council's decision, it was noted that a written request must be made to the Community Development Coordinator (CDC). Without this written request, an individual will not receive a notice of Council's decision.

3. Proposal Details

The Community Development Coordinator noted that Township Council has initiated an initial review of the Township's minimum lot area requirements for residential lots within the Township's rural area and has proposed a general amendment to the Township's Official Plan, under Section 17 of the Planning Act. This was noted to be the second Official Plan amendment since its approval in 2020.

The purpose of the amendment was noted to revise policies to reduce the minimum lot area requirement from 1.0 hectare to 0.4 hectares throughout the Township.

The Amendment was noted to include the proposed changes to a number of sections in the Official Plan, including:

- Rural Policy Area, section 3.4;
- Water and Wastewater Services, section 5.4; and
- General Policies under Land Division, section 7.1.1.

The effect of the amendment was noted to be to establish a new minimum lot area requirement of 0.4 hectares for new lots created within the Township,

reducing the minimum lot area requirement for rural properties within the Township where development is to occur on private or partial services.

To implement the proposed changes to the Official Plan, a general amendment to the Township's Zoning Bylaw is proposed, under Section 34 of the Planning Act. The amendment would establish a minimum lot area of 0.4 hectares and a minimum lot frontage of 45m for the Rural and Limited Services Residential zones.

4. Public Comment

The Mayor offered the opportunity for public comments on the proposed amendment.

Ms. Linda Chapeski asked that Council consider an additional amendment to allow development on existing lots that are within 500-meters of a quarry. Ms. Chapeski noted that the previous zoning bylaw only required a 250-meter setback. The setback was increased during the recent comprehensive zoning bylaw review, making it more difficult to develop on lots that are unable to meet this setback.

Ms. Linda Chapeski noted concerns with water supply availability to accommodate the proposed intensification throughout the Township, highlighting the issue of wells drying up in Osgoode. She requested that Council take into consideration all environmental effects of the proposed intensification and when hydrogeological study may be needed.

Mr. Dave Dobbie noted his support of the initiative to decrease lot size requirements to encourage development of housing and noted that he believes that the Township's water supply levels would support the proposed intensification. He noted his concerns with restrictions to severing land in the agriculture area and proposed a review of additional areas of the Township's Zoning Bylaw and Official Plan.

The Mayor provided an additional opportunity for public comment. It was noted that no additional members of the public who were in attendance at the meeting made comments on the application.

The Mayor noted that written comments could be submitted to Council through the Community Development Coordinator up until the date the decision on the amendment is made.

5. Next Steps

The Mayor noted that Staff will work with the Township Planner at Novatech to prepare a final report, taking into consideration any comments heard tonight and any written comments submitted.

Council will receive the final report and may adopt the amendments at the next regular meeting of Council on November 27th.

The Mayor noted that should the Official Plan Amendment be adopted by Council, an application will be made to the Counties for approval. Any related Zoning Bylaw Amendment will not come into effect until the proposed Official Plan Amendment has been approved.

6. Adjournment

The Mayor adjourned the meeting at 6:20 p.m.

Deputy Clerk

TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

WHEREAS Ventnor Energy Storage LP is proposing to construct and operate a Long-Term Reliability Project, as defined and with the characteristics outlined in the table below, under the Long-Term Request for Proposals (“LT1 RFP”) issued by the Independent Electricity System Operator (“IESO”).

Unique Project ID of the Long-Term Reliability Project:	LT1-066-9-1 LT1-066-9-2 LT1-066-9-3
Name of the Long-Term Reliability Project:	Ventnor Energy Storage Project
Legal Name of Proponent:	Ventnor Energy Storage LP
Technology of the Long-Term Reliability Project:	Battery Energy Storage
Maximum Contract Capacity of the Long-Term Reliability Project (in MW):	up to 300MW
Property Identification Number (PIN):	68139 0370 and 68139 0371

AND WHEREAS Pursuant to the LT1 RFP, Proposals that receive the formal support of the local jurisdictional authorities of all the project communities in which the Long-Term Reliability Project is located in the form of a support resolution will be awarded Rated Criteria points for the purpose of ranking the Proposal in relation to other Proposals for a contract under the LT1 RFP;

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

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

AND WHEREAS Ventnor Energy Storage LP has committed to establishing a Community Benefit Fund, as attached, designed to benefit the residents in Edwardsburgh Cardinal;

NOW THEREFORE BE IT RESOLVED THAT: The council of the Corporation of the Township of Edwardsburgh Cardinal supports the development, construction and operation of the Long-Term Reliability Project, as identified by the PINs in the above table, on the Municipal Lands;

AND FURTHER THAT This resolution's sole purpose is to enable the Ventnor Energy Storage LP to receive Rated Criteria Points under LT1 RFP or to satisfy its obligations under any awarded LT1 Contract and may not be used for the purpose of any other form of approval in relation to the Proposal or Long-Term Reliability Project or for any other purpose. Rated Criteria points will be used to rank the Proponent's Proposal in relation to other Proposals received by the IESO under the LT1 RFP.

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		

COMMITMENT LETTER

To: The Corporation of the Township of Edwardsburgh Cardinal (the “Township”)

From: Ventnor Energy Storage LP (the “Proponent”)

BACKGROUND:

(A) The Province of Ontario is entering into a period of significant electricity need and has directed the Independent Electricity System Operator (the “**IESO**”) to procure the electricity resources to meet these needs;

(B) To procure such electricity resources the IESO is administering a number of price competitive request for proposals, including the IESO Request for Proposals for the Procurement of Long-Term Electricity Reliability (the “**LT1 RFP**”) with an expected proposal submission date of December 12, 2023;

(C) The Proponent is developing the Ventnor Battery Energy Storage Project (the “**Project**”) in the Township, with a contract capacity of up to 300 megawatts (“**MW**”) for the purposes of submitting a proposal for the Project into the LT1 RFP (the “**Proposal**”);

(D) If the Proposal is successful in the LT1 RFP, it is contemplated that the Project will be awarded and will enter into a 20-year power purchase agreement with the IESO (the “**PPA**”);

(E) As part of the development of the Project, the Proponent has consulted with the Township, has held a public community meeting and will be making a further delegation to the Township to request, from the Township’s council, a municipal support confirmation in the IESO prescribed form (the “**MSC**”) for the purposes of including the MSC in the Proponent’s Proposal to the LT1 RFP;

(F) The Proponent has communicated to the Township that if the Project is awarded a PPA that is subsequently executed by the Proponent and the Project reaches commercial operations in accordance with the terms and conditions outlined below the Proponent will establish a community benefit fund in relation to the Project, which will provide funding to the Township to be used for community purposes.

In respect to the foregoing and in accordance with the terms and conditions contained in this Commitment Letter the Proponent agrees and commits to the Township as follows:

1. If: (a) the Proponent is awarded and executes a PPA pursuant to the LT1 RFP, and (b) the Project is constructed and reaches commercial operations in accordance with the PPA, then during each year of operations of the Project pursuant to the PPA, the Proponent will provide annual funding to the Township, for community benefit purposes, in the amount of One Thousand Dollars (\$1,000.00 CDN) per MW of contract capacity of the Project.

2. It is contemplated that, if the Proponent is awarded and executes a PPA pursuant to the LT1 RFP, during the municipal permitting process in respect of the Project with the Township, the parties will negotiate and execute a definitive community benefit agreement (the “**Community Benefit Agreement**”) and that such Community Benefit Agreement will incorporate the payment obligations and terms and conditions provided herein and such other terms as are mutually agreed upon by the Parties (i.e. parameters with spending and allocation of community vibrancy fund) and will replace this Commitment Letter, which shall then terminate and no longer have any effect for the Proponent, and the Proponent will no longer have any obligations and will be released from all of its obligations in connection with this Commitment Letter. Until such time as the Community Benefit Agreement is in effect, this Commitment Letter will remain binding and in effect, subject to and in accordance with the terms and conditions contained herein.

3. For certainty, the Proponent shall have no obligations, commitments or agreements with the Township pursuant to this Commitment Letter, including without limitation any payment obligations, and this Commitment Letter will automatically terminate and be of no force and effect if:

- (a) the Proponent determines, in its sole discretion and for any reason, to not submit a Proposal into the LT1 RFP, including without limitation if a MSC is not provided by the Township for the Project prior to December 12, 2023;
- (b) the Project is not selected by the IESO pursuant to the LT1 RFP and the Proponent is not awarded a PPA;
- (c) the Proponent, for any reason, does not enter into a PPA pursuant to the LT1 RFP; or
- (d) the Project, for any reason, does not reach commercial operations in accordance with the PPA.

Dated this 23rd day of November 2023

VENTNOR ENERGY STORAGE LP,
represented by its general partner,
1000671560 ONTARIO INC.

Per: Jonathan Sandler

Name: Jonathan Sandler

Title: President

TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

WHEREAS Skyview BESS Limited Partnership is proposing to construct and operate a Long-Term Reliability Project, as defined and with the characteristics outlined in the table below, under the Long-Term Request for Proposals (“LT1 RFP”) issued by the Independent Electricity System Operator (“IESO”).

Unique Project ID of the Long-Term Reliability Project:	LT1-074-7-2
Name of the Long-Term Reliability Project:	Skyview 2 Battery Energy Storage Project
Legal Name of Proponent:	Skyview BESS Limited Partnership
Technology of the Long-Term Reliability Project:	Lithium-ion battery energy storage facility
Maximum Contract Capacity of the Long-Term Reliability Project (in MW):	up to 450MW
Property Identification Number (PIN):	68138-0121, 68138-0122, 68138-0171, 68138-0175, 68138-0176

AND WHEREAS Pursuant to the LT1 RFP, Proposals that receive the formal support of the local jurisdictional authorities of all the project communities in which the Long-Term Reliability Project is located in the form of a support resolution will be awarded Rated Criteria points for the purpose of ranking the Proposal in relation to other Proposals for a contract under the LT1 RFP;

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

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

AND WHEREAS Skyview BESS Limited Partnership has committed to establishing a Community Benefit Fund, as attached, designed to benefit the residents in Edwardsburgh Cardinal;

NOW THEREFORE BE IT RESOLVED THAT The Council of the Corporation of the Township of Edwardsburgh Cardinal hereby supports the development, construction and operation of the Long-Term Reliability Project on the Municipal Lands;

AND FURTHER THAT This resolution's sole purpose is to enable Skyview BESS Limited Partnership to receive Rated Criteria Points under LT1 RFP or to satisfy its obligations under any awarded LT1 Contract and may not be used for the purpose of any other form of approval in relation to the Proposal or Long-Term Reliability Project or for any other purpose. Rated Criteria points will be used to rank the Proponent's Proposal in relation to other Proposals received by the IESO under the LT1 RFP.

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		

Attn: Mayor Tory Deschamps
Township of Edwardsburgh-Cardinal
18 Centre St. PO Box 129
Spencerville, ON K0E 1X0

November 22, 2023

RE: Township of Edwardsburgh-Cardinal – Community Benefit Fund

Skyview BESS Limited Partnership (the “Proponent”), a limited partnership registered in the Province of Ontario, is proposing the Skyview 2 Battery Energy Storage Project (“Skyview 2 BESS” or the “Project”) within the Township of Edwardsburgh-Cardinal and intends to bid the Project into the Independent Electricity System Operator’s (IESO) LT1 Request for Proposals.

If the Proponent is awarded a contract in the IESO’s LT1 procurement, the Proponent commits to establishing a Community Benefit Fund designed to benefit the residents in Edwardsburgh-Cardinal and will make annual contributions to this fund in the amount of \$300,000 per year beginning at the Project’s commercial operation date (2027) until the end of the IESO’s LT1 contract term (2048). Over \$6MM is estimated to be distributed directly for the benefit of the community over the approximately 21-year term of the Community Benefit Fund.

The terms and conditions under which the Community Benefit Fund will be established, administered, and funded will be decided upon the Proponent’s execution of the LT1 contract.

Thank you and we look forward to working together with the Township of Edwardsburgh-Cardinal on this exciting opportunity.

Sincerely,



Ben Greenhouse
Chief Executive Officer
Skyview BESS Limited Partnership
Potentia Renewables Inc.



TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council direct the Treasurer to place \$70,762.50 from the sale of the surplus tanker into the fire department vehicle reserve fund, as recommended by the Committee of the Whole – Administration & 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

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

WHEREAS the Township received an application through the Municipal Asset Naming/Renaming Policy, requesting the naming of 3 streets within the proposed Lockmaster’s Meadow Subdivision development; and

WHEREAS the Lockmaster’s Meadow Subdivision development would like to confirm the proposed street names to be incorporate into future design and development plans and schedules; and

WHEREAS the period for public comment on the naming of three future municipal streets has concluded, with no negative comments being received by the Township; and

WHEREAS the Municipal Asset Naming/Renaming Policy requires Council to endorse the naming of municipal streets through a resolution to official name a current/future municipal asset.

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Edwardsburgh Cardinal endorses the naming of 3 streets with the Lockmaster’s Meadow Subdivision development in Cardinal as follows:

- Lockhouse Street
- Balsam Street
- Conifer Lane

AND FURTHER THAT a copy of this resolution be forwarded to the United Counties of Leeds and Grenville as notification of the street naming.

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
ACTION ITEM**

Committee: Regular Council

Date: November 27, 2023

Department: Finance

Topic: Group Benefits RFQ Award

Purpose: To award the RFQ for Group Benefits

Background: At the Committee of the Whole – Administration and Operations meeting on August 14th, 2023, Committee recommended that Council direct the Treasurer to tender employee benefits for the Township and Port of Johnstown. After further review, a full tender process is not needed at this time.

What is required is a RFQ for Broker Services. Should this recommendation be approved, the RFQ will be posted on the Township website on October 2nd, 2023 and the RFQ will close on November 1st, 2023. The RFQ's will be reviewed and recommendation given to Council at the November 27th, 2023 regular council meeting.

One deliverable was for the companies to disclose their rate for securing benefit coverage which is a percentage of the policy total. This rate is paid by the benefit company not the Township but it is reflected in the overall cost of benefits. While overall cost was a consideration, service level was the most important factor in determining the successful proponent.

A total of 5 quotations were received. The companies that submitted quotations were:

1. BFL Canada – 3.59% to an upset limit of \$16,225.
2. Gallagher Benefit Services – 5%.
3. GroupHEALTH – Approximately \$20,000 in annual savings, no percentage given.
4. Mosey and Mosey Benefit Plan Consultants – 2.5%
5. W.A. Pakeman – 2.79%

While W.A. Pakeman was not the lowest overall cost, they scored the highest based on the Service Quality which makes them the desired quote. There were no service issues with W.A. Pakeman identified by the Township or Port. Any savings by choosing the lowest cost provider will be more than offset with higher costs in changing benefit providers.

Policy Implications: All financial items over \$75,000 require Council approval.

Financial Considerations: W.A. Pakeman is currently the Broker of Record for the Township so there will be no additional costs incurred to administer the group benefits plan. W.A. Pakeman will be performing the benefit renewal for 2024 on behalf of the Township and Port.

Recommendation: THAT Municipal Council award the Group Benefits Tender to W.A. Pakeman and Associates Ltd. and direct staff to sign a Broker of Record letter with W.A. Pakeman for a duration no longer than 5 years.



Treasurer



CAO



**TOWNSHIP OF EDWARDSBURGH CARDINAL
ACTION ITEM**

Committee: Regular Council

Date: November 27, 2023

Department: Finance

Topic: 2023 Audit Plan and Engagement Letter

Purpose: To obtain Council approval to respond to the auditor's letter dated November 17, 2023 that accompanied the Audit Service Plan and engagement letter for the 2023 audit to be completed by MNP LLP.

Background: MNP LLP has been appointed as the Township's audit firm for the 2023 fiscal year audit. They will perform an interim audit November 27-28, 2023 and the year end audit will take place from February 26 – March 1, 2024. The major change in the 2023 audit will be Asset Retirement Obligations (ARO) which need to be reported as a PSAB requirement in 2023. The change in year over year fees is an increase of \$1,500 for a total of \$36,500 to \$38,000.

Policy Implications: An Officer is required to sign the engagement letter before the audit can proceed.

Financial Considerations: Not applicable

Recommendation: THAT Municipal Council receives the 2023 audit plan and authorizes the Treasurer to sign the engagement letter as a requirement of the annual audit.

A handwritten signature in black ink, appearing to be 'G. K.', written above a horizontal line.

Treasurer

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

CAO

November 17, 2023

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

Dear Mr. Nicholson:

This letter will confirm the arrangements discussed with you regarding the services we will render to Corporation of the Township of Edwardsburgh/Cardinal (the "Municipality") commencing with the fiscal year ending December 31, 2023.

Our responsibilities

We will audit the financial statements of Corporation of the Township of Edwardsburgh/Cardinal for the year ended December 31, 2023.

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

Management's responsibilities

The operations of the Municipality are under the control of management, which has responsibility for the accurate recording of transactions and the preparation of the financial statements in accordance with Canadian public sector accounting standards. This includes the design, implementation and maintenance of internal controls relating to the preparation and presentation of the financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

Fees and expenses

Our fees and expenses are discussed in detail in Appendix D.

Other matters

We will, as permitted by the Code of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial management and technology consulting.

Our standard terms and conditions, included as Appendix E, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix E, we reserve the right to notify all financial statement users of the change.

These terms will continue in effect from year to year, unless changed in writing.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Corporation of the Township of Edwardsburgh/Cardinal.

Sincerely,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**

encls.

RESPONSE:

This letter correctly sets forth the understanding of Corporation of the Township of Edwardsburgh/Cardinal.

Officer Signature

Title

Date

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

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

Furthermore, we will consider the Municipality's controls over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of controls over financial reporting nor to identify all significant deficiencies in the Municipality's system of financial controls.

Independence

The Code of Professional Conduct require that we are independent when conducting this engagement. We will communicate to Council any relationships between the Municipality (including related entities) and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation, structure and content of the financial statements, including disclosures.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations (*continued from previous page*)

limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud.

While effective controls reduce the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the financial statements and the issuance of our audit opinion are solely for the use of the Municipality and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the financial statements, you will attach our independent audit report when distributing the financial statements to third parties.

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

Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the financial statements, including:

- Financial records and related data, including data relevant to disclosures made in the financial statements;
- Copies of all minutes of meetings of Council and committees of Council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the entity from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of controls for its prevention and detection;
- An assessment of the risk that the financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in controls, or others, where the fraud could have a material effect on the financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Municipality plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on Corporation of the Township of Edwardsburgh/Cardinal's website, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited financial statements, upon initial posting.

Appendix C: Illustrative Independent Auditor's Report

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

Opinion

We have audited the financial statements of Corporation of the Township of Edwardsburgh/Cardinal (the "Municipality"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the 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:

Appendix C: Illustrative Independent Auditor's Report (continued from previous page)

- 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 Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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 Municipality 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

Chartered Professional Accountants

Licensed Public Accountants

Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

The estimate of fees for the audit services to be provided is \$33,000.

An additional estimate of fees in regards to the new accounting standard for Asset Retirement Obligations would be in the range of \$3,500 to \$5,000.

Invoices will be rendered as work progresses in accordance with the following schedule:

Progress billing #1 - Start of interim audit procedures	\$	12,000
Progress billing #2 - Start of year-end audit procedures	\$	12,000
Progress billing #3 - Upon review of draft financial statements with management	\$	8,000
Final billing - Upon release of Independent Auditor's Report	\$	5,000

In signing this letter, you acknowledge your approval of the above billing schedule and amounts. Invoices expected to be issued that do not adhere to this schedule, or are in excess of the amounts noted above, will be discussed with you for your approval. Fees collected will be applied to overdue invoices first, followed by subsequently issued invoices in order of issuance. If payment is not received in accordance with the above schedule, we will at our discretion cease all work until the scheduled payments are received.

Our estimated fees are based on our past experience and our knowledge of the Municipality. This estimate relies on the following assumptions:

- No significant deficiencies in internal controls which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing, in a "Change Order" agreement.

Appendix E: Standard Terms and Conditions

The following standard terms and conditions and engagement letter to which they are attached form one agreement (the "Agreement") and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Municipality").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Municipality of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Municipality may terminate the engagement upon 30 days written notice. If this occurs, the Municipality shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Municipality not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Municipality fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Municipality requires significant changes to the arrangements set forth in this engagement letter, the Municipality will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Municipality's personnel. MNP undertakes to advise the Municipality's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - A non-reimbursable administrative expense fee (the "Administrative Fee") equal to 5% of the professional fees charged will be levied for administrative expenses. The administrative fee will be added to the professional fees and will be payable at the same time. Out-of-pocket expenses, including travel and accommodation expenses, incurred in connection with and necessary to the provision of our Services will be charged to the client.
6. **Billing** - Bills will be rendered on a regular basis as the assignment progresses. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Municipality shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Municipality and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.
9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Municipality's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Municipality might use them, any such tools which may be provided to the Municipality, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Personal Data** - Except to the extent necessary for the performance of the services, the Municipality shall not provide any personal information to MNP in connection with this engagement. If personal information is disclosed to MNP, or is accessed, collected, used, or disclosed by MNP, the Municipality represents and warrants that it has or will (as required) collect all necessary consents, provide any necessary notices, and do all such other things as are required under applicable law in respect of such personal information. Under Canadian and Provincial legislation, "personal information" generally refers to any information about an identifiable individual that allows such individual to be identified. Should personal information be disclosed to MNP, or be accessed, collected, used, or disclosed by MNP in connection with this Agreement, you give us your consent to access, collect, use, or disclose such personal information. To the extent MNP receives personal information, it will collect, use or disclose it in accordance with applicable Canadian federal and provincial privacy legislation, the terms of MNP's privacy policy, available for review at www.mnp.ca/privacy, and the terms contained herein. In the event of a conflict between the terms of this Agreement and the terms of the MNP privacy policy, the terms of this Agreement will prevail.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

11. **Confidentiality** - "Confidential Information" means any and all information in any form that a party ("Disclosing Party") provides to the other party ("Receiving Party") in the course of this Agreement and that either has been marked as confidential or is of such nature that a reasonable person would treat it as confidential under like circumstances.

Confidential Information does not include information that: (i) is or becomes generally known or available to the public, through no act or omission on the part of the Receiving Party; (ii) was known by the Receiving Party prior to receiving such information from the Disclosing Party and without restriction as to use or disclosure; (iii) has been agreed by the Parties in writing as being excluded from Confidential Information; (iv) is rightfully acquired by the Receiving Party from a third party who has the right to disclose it and who provides it without restriction as to use or disclosure; or (v) is independently developed by or on behalf of the Receiving Party without access to any Confidential Information of the Disclosing Party. Each Party retains ownership of its Confidential Information.

Each party agrees to (i) protect the other's Confidential Information in the same manner as it protects the confidentiality of its own proprietary and confidential materials but in no event with less than reasonable care; (ii) use the other's Confidential Information only in relation with the Agreement. Neither Party shall, except with respect to their employees, partners, contractors, legal or financial advisors, and its affiliates with a need to know for purposes of this Agreement, disclose to any person any Confidential Information of the Disclosing Party without the Disclosing Party's prior written consent, except where Confidential Information may be disclosed by court order, law or other legal requirements. The Municipality acknowledges that our client files may be periodically reviewed by provincial or national practice inspectors as required by law, including for reporting-issuers by the Canadian Public Accountability Board, the Public Company Accounting Board or other regulators, and by other Firm personnel that may be located extra-provincially to ensure we are adhering to professional and Firm standards.

At the expiry or upon termination of this Agreement, the Receiving Party shall promptly destroy or deliver to the Disclosing Party all of the Confidential Information furnished to it during the term of this Agreement, provided, however, that the Receiving Party may retain such Confidential Information in its confidential files, for compliance with all applicable laws, regulations, professional standards and internal document retention policies, provided such Confidential Information is provided and treated with the same protections as is provided under this Agreement.

The Receiving Party shall not, in connection with the foregoing obligations, be required to identify, destroy, or return Confidential Information held electronically in archive or back-up systems in accordance with general systems archiving or backup policies and procedures.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

12. **Data Analytics and Benchmarking** - The Municipality agrees that MNP may use relevant portions of the data disclosed to MNP in the course of the Engagement, which may include business, financial, personal or confidential information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking analytics (using many data sources). Aggregated benchmarking services will be performed to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector and will allow MNP to use such information for any business purposes and to provide services to its clients. None of the analysis generated from aggregated data processing will contain any information that would allow a third party to identify you. As such, none of the analytics reporting based on aggregated data will result in a disclosure of Client Data, nor will MNP re-identify or remove data following the anonymization and aggregation process.
13. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
14. **Release and Limitation of Liability** - The Municipality and MNP agree to the following with respect to MNP's liability to the Municipality:
 - a. In any action, claim, loss or damage arising out of the engagement, the Municipality agrees that MNP's liability will be several and not joint and the Municipality may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
 - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Municipality and the Municipality releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Municipality related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Municipality to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Municipality for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

15. **Indemnity** - The Municipality agrees to jointly and severally indemnify and hold harmless MNP against:
- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
 - b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Municipality.

For the purposes of paragraph 14. and 15., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

16. **Survival of Terms** - The Municipality and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Municipality prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Municipality both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Municipality accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

18. **Third Party Services or Products** - MNP uses certain third-party services or products, including third-party software. The Municipality agrees to the use by MNP of such third parties to: (i) provide certain services to you; (ii) to support MNP in the performance of the services; or (iii) as needed for MNP's business operations (the "Purpose"). By signing this Agreement, you agree to MNP disclosing Client Data to third parties to fulfil the Purpose. While we use third parties located in Canada whenever possible, it is not always possible to do so in order to provide you with the best client experience possible. Client Data being uploaded and downloaded through third party networks may transit or be stored or accessed on servers located outside of your province or country of residence and, in such cases, these third parties could be required to disclose data, including personal information, in its custody to the governments in a different jurisdiction, including, government agencies, courts or law enforcement or regulatory agencies pursuant to the laws of such jurisdictions. To the extent possible, MNP will impose confidentiality obligations upon these third parties that are comparable to those contained herein, however MNP does not have control over their conduct and MNP shall not be liable for any loss or damage arising from your or MNP's use of such third parties.
19. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
20. **Solicitation** - The Municipality agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP or any MNP Person. In the event of a breach of this section by the Municipality, the Municipality shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Municipality or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Municipality or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Municipality further understands that any breach by the Municipality of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Municipality. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Municipality had contact during the term of this engagement.



Corporation of the Township of Edwardsburgh/Cardinal

2023 Audit Service Plan

Report to Council

December 31, 2023

H. James Pollock, CPA, CA, LPA

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Audit Service Plan Overview

We are pleased to present our Audit Service Plan for Corporation of the Township of Edwardsburgh/Cardinal and its subsidiaries (the "Municipality") which outlines the strategy we will follow to provide the Municipality's Council with our Independent Auditor's Report on the December 31, 2023 financial statements. We are providing this Audit Service Plan to Council on a confidential basis. It is intended solely for the use of Council and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Additional materials provided along with this plan include both our Engagement Letter and draft Independence Communication. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards. Our draft Independence Communication formally confirms in writing MNP's independence.

We confirm to Council that we are independent of the Municipality. Our letter to Council discussing our independence is included at the end of this report.

Topics for Discussion

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

The MNP Audit Approach

Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Municipality and our assessment of the potential for material misstatements in the Municipality's financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Municipality;
- Changes within the organization, management or accounting systems; and

- Concerns expressed by management.



We propose to use \$560,000 as overall materiality for audit planning purposes.

Auditor’s Approach to Internal Control

For the December 31, 2023 audit, we are planning to place low reliance on the Municipality’s accounting system. This level of reliance is consistent with the prior year end, and will involve mainly substantive tests of details.

Key Changes and Developments

Based on our knowledge of the Municipality and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
 <p>NEW REPORTING DEVELOPMENTS</p>	<ul style="list-style-type: none"> • 2018 – 2019 Annual Improvements to Public Sector Accounting Standards (Amendment) • PS 1201 Financial Statement Presentation (New) • PS 3041 Portfolio Investments (New) • PS 3280 Asset Retirement Obligations (New) • PS 3400 Revenue (New) • PS 3450 Financial Instruments (New and Amendment) • PS 3450 Financial Instruments (Amendment) • 2019 - 2020 Annual Improvements to Public Sector Accounting Standards (Amendment)
 <p>NEW ASSURANCE DEVELOPMENTS</p>	<ul style="list-style-type: none"> • CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment) • CAS 540 Auditing Accounting Estimates and Related Disclosures (New)

Detailed information on Key Changes and Developments are included as Appendix A.

Risk Assessment

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

SIGNIFICANT RISK AREA	PROPOSED AUDIT RESPONSE
<p>Management override of internal controls</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures:</p> <ol style="list-style-type: none"> 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been recorded to engage in fraudulent financial reporting or to conceal misappropriation of assets
<p>Management override of controls</p> <p>There is a presumed risk of management override of controls in all entities</p>	<p>MNP will test adjusting journal entries posted by management throughout the year based on criteria set by the audit engagement team.</p>
<p>Expenses and payables</p> <p>Expenses could be recorded in the wrong period</p>	<p>Test cut-off to gain a high degree of comfort over expenses being recorded in the proper period.</p>
<p>Revenues and receivables</p> <p>Revenues could be recorded in the wrong period</p>	<p>Test cut-off to gain a high degree of comfort over revenues being recorded in the proper period as well as testing adjusting journal entries posted by management with any unusual account combinations affecting revenue.</p>

HIGHER RISK AREA	PROPOSED AUDIT RESPONSE
<p>Grants</p> <p>Grants subject to certain criteria might be recorded in revenue when such criteria is not yet met</p>	<p>Test grants at a low threshold and ensure they qualify for recognition as revenue in the year.</p>

Audit Team

In order to ensure effective communication between Council and MNP, we outline below the key members of our audit team that will be responsible for the audit of Corporation of the Township of Edwardsburgh/Cardinal and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Jamie Pollock, CPA, CA, Partner	E: Jamie.Pollock@mnp.ca
Julia Tilley, CPA, Manager	E: Julia.Tilley@mnp.ca
Francesca Giovanniello, CPA Candidate, Accountant	E: Francesca .Giovanniello@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
Inderjeet Kaur, CPA Student, Accountant	E: Inderjeet.Kaur@mnp.ca

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP’s staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. In addition, the engagement team will be actively involved and have hands-on involvement with service delivery, ensuring engagement objectives will be met.

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.

Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties’ needs are met.

Timing of the Audit

KEY DELIVERABLE	EXPECTED DATE
Interim fieldwork audit procedures	November 27, 2023 to November 28, 2023
Year-end fieldwork audit procedures	February 26, 2024 to March 1, 2024
Draft year-end financial statements to be discussed with management	March 22, 2024
Presentation of December 31, 2023 audited financial statements to Council	April 8, 2024
Presentation of Management Letter to Council	April 8, 2024
Issuance of Independent Auditor's Report	April 8, 2024

Fees and Assumptions

DESCRIPTION	2023 ESTIMATE
Base audit fee	\$ 33,000
Additional auditing procedures required for new accounting standard (PS 3280)- Asset Retirement Obligations (AROs)	\$ 3,500 - \$ 5,000
Total	\$ 36,500 - \$ 38,000

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 Start of interim audit procedures (late November)	\$ 12,000
Progress billing #2 Start of year-end audit procedures (late February)	\$ 12,000
Progress billing #3 - Discussion of draft financial statements with management (March)	\$ 8,000
Final billing – upon release of auditor's report (April or May)	\$ 4,500 - \$ 6,000
Total	\$ 36,500 - \$ 38,000

We look forward to discussing our Audit Service Plan with you, as well as any other matters of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

encls.

Appendix A – Key Changes and Developments

We would like to bring to your attention the following accounting and auditing developments, which may have some impact on your financial reporting.

Issues and Developments Summary

New Reporting Developments

2018 – 2019 Annual Improvements to Public Sector Accounting Standards (Amendment)

In September 2019, the Public Sector Accounting Board (PSAB) issued annual improvements to correct errors in wording or clarify the PSA Handbook and other guidance. The amendments include:

- Removal of due process procedures from the PSA Handbook and other guidance as PSAB's Due Process Manual contains the due process the Board must follow.
- Various amendments to correct inconsistencies and update terminology in affected Standards related to the introduction of the government component category in 2014.
- Various amendments to PS 3060 *Government Partnerships*, mainly to update terminology.
- Other minor amendments to address further inconsistencies or areas requiring clarification, as well as consequential amendments to various other standards.

The amendments are effective for fiscal years beginning on or after April 1, 2020 and should be applied retrospectively. Early adoption is permitted.

PS 1201 Financial Statement Presentation (New)

In June 2011, as a result of the issuance of PS 3450 *Financial Instruments*, the Public Sector Accounting Board (PSAB) issued new PS 1201 *Financial Statement Presentation*, which revises and replaces PS 1200 *Financial Statement Presentation*. The main features of the new standard are:

- Remeasurement gains and losses are reported in a new statement: the statement of remeasurement gains and losses.
- Other comprehensive income arising when a government includes the results of government business enterprises and government business partnerships in its financial statements, is reported in the statement of remeasurement gains and losses.
- Accumulated surplus or deficit is presented as the total of the accumulated operating surplus or deficit and the accumulated remeasurement gains and losses.

The Section is effective in the same period PS 2601 *Foreign Currency Translation* and PS 3450 are adopted. PS 2601 and PS 3450 are to be adopted together and were to be effective for fiscal years beginning on or after April 1, 2019. In March 2018, the Public Sector Accounting Board (PSAB) approved an extension of the effective date to fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

PS 3041 Portfolio Investments (New)

Appendix A – Key Changes and Developments (continued from previous page)

In March 2012, as a result of the issuance of PS 3450 *Financial Instruments*, the Public Sector Accounting Board (PSAB) issued new PS 3041 *Portfolio Investments*, which revises and replaces PS 3030 *Temporary Investments* and PS 3040 *Portfolio Investments*. The main features of the new standard are:

- PS 3041 does not make a distinction between temporary and portfolio investments, and is cross referenced and conformed to the requirements of PS 3450.
- Investments previously within the scope of PS 3030, which are not cash equivalents, are now accounted for within the scope of PS 3041.

This Section is effective in the same period PS 1201 *Financial Statement Presentation*, PS 2601 *Foreign Currency Translation* and PS 3450 are adopted. PS 1201, PS 2601 and PS 3450 are to be adopted together and were to be effective for fiscal years beginning on or after April 1, 2019. In March 2018, the Public Sector Accounting Board (PSAB) approved an extension of the effective date to fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

PS 3280 Asset Retirement Obligations (New)

In August 2018, new PS 3280 *Asset Retirement Obligations* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new 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 new 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 matter.
- 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.
- The best method to estimate the liability is often a present value technique.

This standard was to be effective for fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

PS 3400 Revenue (New)

In November 2018, new PS 3400 *Revenue* was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3400 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

Appendix A – Key Changes and Developments (continued from previous page)

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).
- 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.

Further editorial changes have also been made to other standards as a result of the issuance of PS 3400.

This Section was to be effective for fiscal years beginning on or after April 1, 2022. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section is now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted.

PS 3450 Financial Instruments (New and Amendment)

In June 2011, the Public Sector Accounting Board (PSAB) issued new PS 3450 *Financial Instruments*. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. The main features of the new standard are:

- Financial instruments are classified into two measurement categories: fair value, or cost or amortized cost.
 - Almost all derivatives, including embedded derivatives not closely related to the host contract, are measured at fair value.
 - Portfolio investments in equity instruments quoted in an active market are measured at fair value.
 - Other financial assets and financial liabilities are generally measured at cost or amortized cost.
 - An entity may elect to measure any group of financial assets or financial liabilities (or both) at fair value when the entity has a risk management or investment strategy to manage those items on a fair value basis.
- Remeasurement gains and losses on financial instruments measured at fair value are reported in the statement of remeasurement gains and losses until the financial instrument is derecognized.
- Budget to actual comparisons are not required within the statement of remeasurement gains and losses;
- Financial liabilities are derecognized when, and only when, they are extinguished.
- Financial assets and financial liabilities are only offset and reported on a net basis if a legally enforceable right to set off the recognized amounts exists, and the entity intends to settle on a net basis or realize/settle the amounts simultaneously.

In May 2012, the transitional provisions for this Section were amended, effective at the time the standard is initially applied, to clarify that the measurement provisions are applied prospectively. Adjustments to previous carrying amounts are recognized in opening accumulated remeasurement gains or losses. Additionally, a new transitional provision has been added that applies to government organizations transitioning from the standards in Part V of

Appendix A – Key Changes and Developments (continued from previous page)

the CPA Canada Handbook – Accounting with items classified as available for sale. Accumulated other comprehensive income (OCI) from items classified as available for sale is recognized in accumulated remeasurement gains or losses on transition.

PS 3450 was to be effective for fiscal years beginning on or after April 1, 2019. In March 2018, the Public Sector Accounting Board (PSAB) approved an extension of the effective date to fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section and amendments are now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted. In the period that a public sector entity applies PS 3450, it also applies PS 1201 and PS 2601.

PS 3450 Financial Instruments (Amendment)

In April 2020, the Public Sector Accounting Board (PSAB) issued amendments to PS 3450 *Financial Instruments*. The main features of the amendments include:

Bond Repurchase Transactions

- Bond repurchase transactions are only to be treated as extinguishments when they are either:
 - Legally discharged;
 - An exchange of debt instruments with substantially different terms; or
 - A substantial modification of the terms of an existing financial liability or part of it.

Section Application

- Clarification that PS 3450 does not apply unless a contractual right or a contractual obligation underlies a receivable or payable. By definition, there must be a contract for there to be a financial instrument.
- Clarification for how to account for a transfer of collateral pursuant to a credit risk management mechanism in a derivative contract.
- Addition of application guidance explaining that derecognition of a financial asset does not occur if the transferor of a financial asset retains substantially all the risks and benefits of ownership.

Transitional Provisions

- Clarification that a controlling government should use carrying values of the financial assets and liabilities in the records of its government organizations when consolidating a government organization.
- For financial assets or financial liabilities in the cost or amortized cost category which have an associated unamortized discount, premium or transaction costs, the unamortized discount, premium or transaction costs should be included in the item's opening carrying value.
- For derivatives which may not have been recognized or may not have been measured at fair value prior to the adoption of PS 3450, any difference between the previous carrying value and fair value should be recognized in the opening balance of accumulated remeasurement gains and losses.

The amendments were to be effective for fiscal years beginning on or after April 1, 2021. On June 25, 2020, the PSAB made the decision to defer the effective date by one year due to the impact of the COVID-19 pandemic. The new Section and amendments are now effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.

Appendix A – Key Changes and Developments (continued from previous page)

2019 - 2020 Annual Improvements to Public Sector Accounting Standards (Amendment)

In November 2020, the Public Sector Accounting Board (PSAB) issued annual improvements to correct errors in wording or clarify the PSA Handbook and other guidance. The amendments include:

- Clarification that early adoption of a new or amended standard also requires early adoption of all consequential amendments related to that standard and that consequential amendments are not available for early adoption if the related amended standard has not been early adopted.
- Updates to the disclosure requirements in various standards to reflect the requirement of PS 3380 *Contractual Rights* relating to disclosure of contractual rights.
- Replacement of the term “contingencies” with “contingent assets and contingent liabilities” in various standards.

The amendments are effective for fiscal years beginning on or after April 1, 2021 and should be applied retrospectively. Early adoption is permitted.

New Assurance Developments

CAS 315 Identifying and Assessing the Risks of Material Misstatement (Amendment)

In May 2020, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 315 1, to align with the International Auditing and Assurance Standards Board’s (IAASB) changes to International Standards on Auditing (ISA) 315 (revised), with the same title.

The revised CAS 315 incorporates changes to establish more robust requirements and detailed guidance to assist auditors in performing appropriate risk assessment procedures corresponding with the size and nature of the entity. It also includes changes to enhance the application of professional skepticism in audits. The revised CAS 315 accomplishes the following:

- Distinguishes the nature and extent of work needed for indirect and direct controls in the system of internal control;
- Clarifies which controls need to be identified for evaluating the design of a control, and determining whether the control has been implemented;
- Highlights scalability of the standard by keeping the principles-based requirements focused on what needs to be done, and using separate headings in the application material to illustrate scaling based on the complexity of the situation;
- Clarifies the definition of “significant risk” and introduces the concept of spectrum of inherent risk to assist the auditor in making a judgment, based on the likelihood and magnitude of a possible misstatement, on a range from higher to lower, when assessing risks of material misstatement;
- Introduces the concept of inherent risk factors, including complexity, subjectivity, change, uncertainty or susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk;
- Introduces the concepts of “significant classes of transactions, account balances and disclosures” and “relevant assertions” to assist with the identification and assessment of the risk of material misstatement;
- Separates the assessment of inherent and control risk;
- Enhances the auditor’s considerations regarding the entity’s use of information technology and how it

Appendix A – Key Changes and Developments (continued from previous page)

affects the audit, and includes considerations for using automated tools and techniques in the application material;

- Introduces a requirement to "stand back" to evaluate the completeness of the significant classes of transactions, account balances and disclosures at the end of the risk assessment process;
- Uses more explicit language and enhances requirements and application material to reinforce the importance of exercising professional skepticism when performing risk assessment procedures; and
- Clarifies the threshold for identifying possible risks of material misstatement in CAS 200 *Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Canadian Auditing Standards*.

As a result of issuing the revised CAS 315, requirements for several other standards have been amended to better articulate the auditor's responsibilities regarding identifying and assessing the risks of material misstatement:

- CAS 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*
- CAS 330 *The Auditor's Responses to Assessed Risks*
- CAS 402 *Audit Considerations Relating to an Entity Using a Service Organization*
- CAS 540 *Auditing Accounting Estimates and Related Disclosures*

The revised CAS 315 and other conforming amendments to other standards are effective for audits of financial statements for periods beginning on or after December 15, 2021. Earlier application is permitted.

CAS 540 Auditing Accounting Estimates and Related Disclosures (New)

In March 2019, the Auditing and Assurance Standards Board (AASB) revised and replaced CAS 540 *Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures*. The revised CAS 540 incorporates changes to establish more robust requirements and appropriately detailed guidance to foster audit quality by driving auditors to perform appropriate procedures in relation to accounting estimates and related disclosures.

This revised CAS:

- Introduces the concept of inherent risk factors, including estimation uncertainty, complexity, subjectivity and others;
- Introduces a separate assessment of inherent risk and control risk for accounting estimates;
- Explicitly recognizes the spectrum of inherent risk;
- Enhances requirements for risk assessment procedures related to obtaining an understanding of the entity and its environment, including internal control;
- Introduces objectives-based work effort requirements to design and perform further audit procedures to respond to assessed risks of material misstatement;
- Enhances the "stand-back" requirements by adding an evaluation of corroborative and contradictory audit evidence obtained regarding the accounting estimates;
- Enhances requirements to obtain audit evidence about whether the disclosures are reasonable; and
- Includes a requirement to consider matters regarding accounting estimates when communicating with those charged with governance.

As a result of issuing revised CAS 540, the following standards have been amended to clarify the auditor's

Appendix A – Key Changes and Developments (continued from previous page)

responsibilities regarding auditing accounting estimates and related disclosures:

- CAS 500 *Audit Evidence*;
- CAS 700 *Forming an Opinion and Reporting on Financial Statements*; and
- CAS 701 *Communicating Key Audit Matters in the Independent Auditor's Report*.

Further editorial changes have also been made to other standards as a consequence of revising CAS 540.

The revised CAS 540 is effective for audits of financial statements for periods beginning on or after December 15, 2019. Earlier application is permitted.

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, 2023 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, 2023 to April 8, 2024.

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 April 8, 2024.

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,

encls.

MADE ^{IN} CANADA

And proud of it!

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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TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council receives and approves the 2023 Audit Service Plan as presented by MNP LLP Chartered Accountants, 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		



Port of Johnstown

2023 Audit Service Plan

Report to Port Management Committee

December 31, 2023

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



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Audit Service Plan Overview

We are pleased to present our Audit Service Plan for Port of Johnstown (the "Company") which outlines the strategy we will follow to provide the Company's Port Management Committee with our Independent Auditor's Report on the December 31, 2023 financial statements. We are providing this Audit Service Plan to the Port Management Committee on a confidential basis. It is intended solely for the use of the Port Management Committee and is not intended for any other purpose. Accordingly, we disclaim any responsibility to any other party who may rely on this report.

Additional materials provided along with this plan include both our Engagement Letter and draft Independence Communication. Our Engagement Letter is the formal written agreement of the terms of our audit engagement as negotiated with management and outlines our responsibilities under Canadian generally accepted auditing standards. Our draft Independence Communication formally confirms in writing MNP's independence.

We confirm to Port Management Committee that we are independent of the Company. Our letter to Port Management Committee discussing our independence will be included at the conclusion of the audit.

Topics for Discussion

We are committed to providing superior client service by maintaining effective two-way communication. Topics for discussion include, but are not limited to:

- Changes to your business operations and developments in the financial reporting and regulatory environment
- Business plans and strategies
- Any other issues and/or concerns
- Fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual, suspected or alleged fraud
- The management oversight process
- Your specific needs and expectations

The MNP Audit Approach

Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Company and our assessment of the potential for material misstatements in the Company's financial statements as a whole (and, if applicable, for particular classes of transactions, account balances or disclosures). In determining the scope, we emphasize relative audit risk and materiality, and consider a number of factors, including:

- The size, complexity, and growth of the Company;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.



We propose to use \$400,000 as overall materiality for audit planning purposes.

Auditor’s Approach to Internal Control

For the December 31, 2023 audit, we are planning to place no reliance on the Company’s accounting system. This level of reliance is consistent with the prior year end, and will involve mainly substantive tests of details.

Key Changes and Developments

Based on our knowledge of the Company and our discussions with management, we have noted the recent developments set out below. Our audit strategy has been developed giving consideration to these factors.

ISSUES AND DEVELOPMENTS	SUMMARY
 NEW REPORTING DEVELOPMENTS	<ul style="list-style-type: none"> • IAS 1 Presentation of Financial Statements (January 2020 Amendment) • IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (February 2021 Amendment) • IFRS 7 Financial Instruments: Disclosures and IAS 7 Statement of Cash Flows (Amendments) • IFRS 16 Leases (September 2022 Amendments) • IFRS 17 Insurance Contracts (New, including Amendments subsequently issued in June 2020 and December 2021) • IAS 1 Presentation of Financial Statements and IFRS Practice Statement 2 Making Materiality Judgements (Amendments) • IAS 1 Presentation of Financial Statements (October 2022 Amendments)
 NEW ASSURANCE DEVELOPMENTS	<ul style="list-style-type: none"> • CAS 220 Quality Management for an Audit of Financial Statements (Amendment)

Detailed information on Key Changes and Developments are included as Appendix A.

Risk Assessment

Our audit process focuses on significant risks identified during the pre-planning and planning and risk assessment stage, ensuring that audit procedures are tailored to your specific circumstances and appropriately address those risks.

Based on the preliminary risk assessment procedures performed, we have identified the following significant and high risks which will be addressed during our audit. We have also outlined the proposed audit response to address those risks. We will update our risk assessment as the audit progresses for additional risks identified and will inform management of any additional significant risks identified.

SIGNIFICANT RISK AREA	PROPOSED AUDIT RESPONSE
<p>Management override of internal controls</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures:</p> <ol style="list-style-type: none"> 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets
<p>Revenue</p> <p>These is a presumed risk of fraud in revenue recognition on all audits. We have assessed this risk as relating to the cut-off assertion, whereby revenues could be recorded in the incorrect period.</p>	<p>MNP will test cut-off to gain a high degree of comfort over revenues being recorded in the proper period as well as testing journal entries posted by management with any unusual account combinations affecting revenue.</p>
<p>Management override of controls</p> <p>There is a presumed risk of management override of controls in all entities</p>	<p>MNP will test journal entries posted by management throughout the year based on criteria set by the audit engagement team.</p>

Audit Team

Team member continuity is important in developing a solid relationship with the Company, as well as to understanding your business, risks and processes. We also know team member turnover results in lost knowledge. While some team member transition likely is inevitable, we work at reducing this through our promoting practices, learning and training, working closely with team members on career growth and development, and valuing our professionals.

In order to ensure effective communication between the Port Management Committee and MNP, we outline below the key members of our audit team that will be responsible for the audit of Port of Johnstown and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Ian Murphy, CPA, CA, Partner	E: Ian.Murphy@mnp.ca
Marc Normand, CPA, CA, Partner	E: Marc.Normand@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
James McRae, CPA, Manager	E: James.mcrae@mnp.ca

Our partners and senior management are committed to providing you with the highest level of attention and oversight throughout the terms of this engagement, reflecting MNP's staffing model and client service philosophy. Through consistent attention from leaders, our engagement team will maintain responsibility and authority over all matters of the engagement and will drive service delivery and issue resolution. In addition, the engagement team will be actively involved and have hands-on involvement with service delivery, ensuring engagement objectives will be met.

In order to serve you better and meet our professional responsibilities, we may find it necessary to expand our audit team to include other MNP professionals whose consultation will assist us to evaluate and resolve complex, difficult and/or contentious matters identified during the course of our audit.

Any changes to the audit team will be discussed with you to ensure a seamless process and that all concerned parties' needs are met.

Timing of the Audit

KEY DELIVERABLE	EXPECTED DATE
Planning procedures	December 4, 2023 to December 8, 2023
Year-end fieldwork procedures	January 29, 2024 to February 2, 2024

KEY DELIVERABLE	EXPECTED DATE
Draft year-end financial statements to be discussed with management	February 28, 2024
Presentation of December 31, 2023 Audit Findings Report to Port Management Committee	March 31, 2024
Presentation of Management Letter to the Port Management Committee	March 31, 2024
Issuance of Independent Auditor's Report	March 31, 2024

Fees and Assumptions

DESCRIPTION	2023 ESTIMATE
Base audit fee	\$ 30,000

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the engagement partner, so a mutually agreeable solution can be reached.

Invoices will be rendered as work progresses in accordance with the following schedule:

DESCRIPTION	AMOUNT
Progress billing #1 - at start of planning audit procedures	\$ 15,000
Final billing – at start of year-end audit procedures	\$ 10,000
Final billing – upon release of auditor's report	\$ 5,000
Total	\$ 30,000

We look forward to discussing our Audit Service Plan with you, as well as any other matters of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

encls.

Appendix A – Key Changes and Developments

We would like to bring to your attention the following accounting and auditing developments, which may have some impact on your financial reporting.

Issues and Developments Summary

New Reporting Developments

IAS 1 Presentation of Financial Statements (January 2020 Amendment)

In January 2020, the International Accounting Standards Board (IASB) issued amendments to IAS 1 which were incorporated into Part I of the CPA Canada Handbook – Accounting by the Accounting Standards Board (AcSB) in April 2020. The amendments clarify the requirements for classifying liabilities as either current or non-current by:

- Specifying that the conditions which exist at the end of the reporting period determine if a right to defer settlement of a liability exists;
- Clarifying that settlement of a liability refers to the transfer to the counterparty of cash, equity instruments, other assets or services;
- Clarifying that classification is unaffected by management’s expectation about events after the balance sheet date; and
- Clarifying the classification requirements for debt an entity may settle by converting it into equity.

The amendments clarify existing requirements, rather than make changes to the requirements, and so are not expected to have a significant impact on an entity’s financial statements. However, the clarifications may result in reclassification of some liabilities from current to non-current or vice-versa, which could impact an entity’s loan covenants. Because of this impact, the IASB has provided a longer effective date to allow entities to prepare for these amendments.

In July 2020, the IASB issued an amendment to defer the effective date of the amendments by one year from its originally planned effective date to annual periods beginning on or after January 1, 2023 due to the impact of the COVID-19 pandemic. Early application is permitted. The AcSB endorsed the IASB’s amendment to defer the effective date in October 2020.

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors (February 2021 Amendment)

In February 2021, the International Accounting Standards Board (IASB) issued amendments to IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* which were incorporated into Part I of the CPA Canada Handbook – Accounting by the Accounting Standards Board (AcSB) in June 2021.

The amendments introduce a new definition of ‘accounting estimates’ to replace the definition of ‘change in accounting estimates’ and also include clarifications 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. Earlier application is permitted.

IFRS 7 Financial Instruments: Disclosures and IAS 7 Statement of Cash Flows (Amendments)

Appendix A – Key Changes and Developments (continued from previous page)

In May 2023, the International Accounting Standards Board (IASB) issued disclosure-only amendments to IFRS 7 *Financial Instruments: Disclosures* and IAS 7 *Statement of Cash Flows*. The amendments require entities to disclose sufficient information necessary for users of financial statements to understand the effects of supplier finance arrangements on an entity's liabilities and cash flows, as well as on its liquidity risk and risk management.

The amendments are effective for annual periods beginning on or after January 1, 2024. Earlier application permitted.

IFRS 16 Leases (September 2022 Amendments)

In September 2022, the International Accounting Standards Board (IASB) issued amendments to IFRS 16 *Leases* to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in IFRS 15 *Revenue from Contracts with Customers* to be accounted for as a sale. The amendments were incorporated into Part I of the CPA Canada Handbook in December 2022.

The amendments require a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that it does not recognize any amount of the gain or loss that relates to the right of use it retains. The IASB has not prescribed a particular method for measuring the lease liability. A seller-lessee must apply the amendments retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The amendments are effective for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted.

IFRS 17 Insurance Contracts (New, including Amendments subsequently issued in June 2020 and December 2021)

In May 2017, the International Accounting Standards Board (IASB) issued a new International Financial Reporting Standard (IFRS) on insurance contracts, IFRS 17 *Insurance Contracts*, which was incorporated into Part I of the CPA Canada Handbook – Accounting in March 2018. IFRS 17 supersedes IFRS 4 *Insurance Contracts*, which was issued as an interim standard in 2004 and allowed entities to account for insurance contracts using a wide variety of accounting practices. IFRS 17 introduces a single principle-based standard to account for all types of insurance contracts to enhance the comparability of financial reporting between entities. The new standard provides guidance on the recognition, measurement, presentation and disclosure of insurance contracts issued. The main features of IFRS 17 include:

- Recognition and measurement of groups of insurance contracts as a combination of the current measurement of the future cash flows and the expected profit over the period that services are provided under the contracts;
- Recognition of profit from a group of insurance contracts over the period the entity provides insurance coverage and as the entity is released from risk, with immediate recognition of a loss if a group of contracts is or becomes loss-making;
- Separate presentation of insurance revenue, insurance service expenses and insurance finance income or expenses;
- An accounting policy choice to either recognize all insurance finance income or expenses for the reporting period in profit or loss, or a portion of insurance finance income or expenses in comprehensive income; and
- An optional simplified measurement approach, the "premium allocation approach", for simpler insurance contracts.

Appendix A – Key Changes and Developments (continued from previous page)

In March 2020, the IASB decided to defer the effective date of the standard to annual periods beginning on or after January 1, 2023. Earlier application is permitted for entities that also apply IFRS 9 *Financial Instruments* and IFRS 15 *Revenue from Contracts with Customers*.

In June 2020, the IASB issued final amendments to IFRS 17, which were incorporated into Part I of the CPA Canada Handbook – Accounting in November 2020.

The amendments are summarized below:

- Credit cards contracts and loan contracts that meet specified criteria are excluded from the scope of IFRS 17 and instead accounted for by applying IFRS 9.
- A portion of acquisition costs must be allocated to any related expected contract renewals. Such costs are recognized as an asset until the contract renewals are recognized. The recoverability of the asset must be assessed at each reporting date.
- Companies that prepare interim financial statements have the option to change the estimates made in previous interim financial statements when applying IFRS 17 subsequently, if it considers doing so less costly than keeping the estimates unchanged.
- The expected profit for insurance contract services attributable to insurance coverage and any service related to investment activities (investment-return service) shall be recognized in profit or loss over time.
- An entity is permitted to use the risk mitigation option, when an entity uses reinsurance contracts held or non-derivative financial instruments measured at fair value through profit or loss to mitigate financial risks of insurance contracts with direct participation features.
- An entity that recognizes losses on loss-making insurance contracts on initial recognition shall also recognize a gain at the same time on reinsurance contracts held. The gain is recognized to the extent that those reinsurance contracts held cover the claims of the insurance contracts on a proportionate basis and are entered into before or at the same time the loss-making insurance contracts are issued.
- The presentation of insurance contract assets and insurance contract liabilities on the balance sheet shall be on a portfolio basis rather than groups of insurance contracts.
- Three additional transition reliefs for entities applying the standard for the first time would be provided. These transition reliefs relate to liabilities for claim settlement acquired in a business combination, risk mitigation relationships and the fair value transition option.

The IASB also issued a consequential amendment to IFRS 4 to defer the fixed expiry date for the temporary exemption from applying IFRS 9, so that entities would be required to apply IFRS 9 for annual periods beginning on or after January 1, 2023.

In December 2021, the IASB issued an amendment to IFRS 17 which was incorporated into Part I of the CPA Canada Handbook – Accounting in March 2022.

The narrow-scope amendment provides an optional IFRS 17 transition provision for entities that first apply IFRS 17 and IFRS 9 at the same time to alleviate an expected issue that could otherwise arise due to differences in the transition reliefs provided by IFRS 17 and 9. The amendment relates to financial assets for which comparative information presented on initial application of IFRS 17 and IFRS 9 has not been restated for IFRS 9. Applying the amendment, an entity would be permitted to present comparative information about such a financial asset as if the

Appendix A – Key Changes and Developments (continued from previous page)

classification and measurement requirements of IFRS 9 had been applied to that financial asset.

The amendment is effective for annual periods beginning on or after January 1, 2023 coinciding with the effective date of IFRS 17.

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

In February 2021, the International Accounting Standards Board (IASB) issued amendments to IAS 1 *Presentation of Financial Statements* which were incorporated into Part I of the CPA Canada Handbook – Accounting and IFRS Practice Statement 2 *Making Materiality Judgements* in June 2021.

The amendments 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 under IAS 1 with a requirement to disclose “material” accounting policies. Under this, an accounting policy would be material if, when considered together with other information included in an entity’s financial statements, it can reasonably be expected to influence decisions that primary users of general purpose financial statements make on the basis of those financial statements.
- Providing guidance in IFRS Practice Statement 2 to explain and demonstrate the application of the four-step materiality process to accounting policy disclosures.

The amendments, which should be applied prospectively, are effective for annual periods beginning on or after January 1, 2023. Earlier application is permitted. Once the entity applies the amendments to IAS 1, it is also permitted to apply the amendments to IFRS Practice Statement 2.

IAS 1 Presentation of Financial Statements (October 2022 Amendments)

In October 2022, the International Accounting Standards Board (IASB) issued amendments to IAS 1 which were incorporated into Part I of the CPA Canada Handbook – Accounting in December 2022. The amendments require an entity to disclose, in specified circumstances, information in the notes that enables financial statement users to understand the risk that non-current liabilities with covenants could become repayable within 12 months after the reporting period. As part of the amendments, a provision was added to clarify that only covenants that an entity must comply with on or before the reporting date would affect a liability’s classification as current or non-current, even if compliance with the covenant is only assessed after the entity’s reporting date. Covenants which an entity must comply with after the reporting date would not affect classification of a liability as current or non-current at the reporting date.

The amendments are effective for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted. An entity that applies these amendments early is also required to apply the January 2020 amendments at the same time, and vice versa.

New Assurance Developments

CAS 220 Quality Management for an Audit of Financial Statements (Amendment)

In May 2021, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 220 *Quality Control for an Audit of Financial Statements* to align with the requirements of ISA 220 *Quality Management for an Audit of*

Appendix A – Key Changes and Developments (continued from previous page)

Financial Statements. The amendments deal with the specific responsibilities of the auditor regarding quality management at the engagement level for an audit of financial statements, including a particular focus on the roles and responsibilities of the engagement partner. CAS 220 is meant to be scalable for firms of different sizes and for engagements where the nature and circumstances differ.

CAS 220 sets out requirements relating to:

- Leadership responsibilities for managing and achieving quality on audits;
- Relevant ethical requirements, including those related to independence;
- Acceptance and continuance of client relationships and audit engagements;
- Engagement resources;
- Engagement performance;
- Monitoring and remediation;
- Taking overall responsibility for managing and achieving quality; and
- Documentation.

As a result of issuing the amendments to CAS 220, amendments have been made to CAS 300 *Planning an Audit of Financial Statements* and CAS 610 *Using the Work of Internal Auditors*. Editorial changes have been made to other standards.

CAS 220 is effective for audits of financial statements for periods beginning on or after December 15, 2022.

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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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November 17, 2023

Robert Dalley, General Manager
Port of Johnstown
3035 County Road 2
Johnstown, ON K0E 1T1

Dear Mr. Dalley,:

This letter will confirm the arrangements discussed with you regarding the services MNP LLP ("we" or "MNP") will render to Port of Johnstown (the "Company") commencing with the fiscal year ending December 31, 2023.

Our responsibilities

We will audit the financial statements of Port of Johnstown for the year ended December 31, 2023.

Our audit will be conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we will plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error.

Our responsibilities, objective, scope, independence and the inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards are detailed in Appendix A, which forms part of our mutual understanding of the terms of this engagement.

Management's responsibilities

The operations of the Company are under the control of management, which has responsibility for the accurate recording of transactions and the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards. This includes the design, implementation and maintenance of the system of internal control relating to the preparation and presentation of the financial statements.

Appendix B, which describes in detail management's responsibilities with respect to this engagement, forms part of our mutual understanding of the terms of this engagement.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the form illustrated in Appendix C.

Fees and expenses

Our fees and expenses are discussed in detail in Appendix D.

Other matters

We will, as permitted by the Code of Professional Conduct, provide additional services upon request, in areas such as taxation, leadership and human resource management, communication, marketing, strategic planning, financial

management and technology consulting.

Our standard terms and conditions, included as Appendix E, form part of our mutual understanding of the terms of this engagement. In the event that you choose to terminate this engagement based on the terms outlined in Appendix E, we reserve the right to notify all financial statement users of the change.

These terms will continue in effect from year to year, unless changed in writing.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning the engagement letter to us.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Port of Johnstown.

Sincerely,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

encls.

RESPONSE:

This letter correctly sets forth the understanding of Port of Johnstown.

Port Kelly
Officer Signature

GENERAL MANAGER
Title

Nov. 17, 2023
Date

cc: Port Management Committee

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations

The following details our responsibilities as auditors and the objective, scope, independence and inherent limitations of an audit conducted in accordance with Canadian generally accepted auditing standards.

Our responsibilities, objective and scope

Our audit will be planned and performed to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. If any of the following matters are identified, they will be communicated to the appropriate level of management:

- Misstatements, resulting from error, other than immaterial misstatements;
- Fraud or any information obtained that indicates that a fraud may exist;
- Material uncertainties related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern;
- Any evidence obtained that indicates non-compliance or possible non-compliance with laws and regulations has occurred;
- Significant deficiencies in the design or implementation of controls to prevent and detect fraud or misstatements; and
- Related party transactions identified that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

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

Furthermore, we will consider the Company's system of internal control over financial reporting for the purpose of identifying types of potential misstatement, considering factors that affect the risks of material misstatement, and determining the nature, timing and extent of auditing procedures necessary for expressing our opinion on the financial statements. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of controls over financial reporting nor to identify all significant deficiencies in the Company's system of financial controls.

Independence

The Code of Professional Conduct require that we are independent when conducting this engagement. We will communicate to the Port Management Committee any relationships between the Company (including related entities) and MNP that, in our professional judgment, may reasonably be thought to bear on our independence.

If matters should arise during this engagement that can reasonably be assumed to have impaired our independence, we may need to withdraw from this engagement.

Audit limitations

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. This includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation, structure and content of the financial statements, including disclosures.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent

Appendix A: Our Audit Responsibilities, Objective, Scope and Limitations *(continued from previous page)*

limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material misstatement due to fraud.

While an effective system of internal control reduces the likelihood that misstatements will occur and remain undetected, they do not eliminate that possibility. Therefore, we cannot guarantee that fraud, misstatements and non-compliance with laws and regulations, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

The audit of the financial statements and the issuance of our audit opinion are solely for the use of the Company and those to whom our report is specifically addressed. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. If our name is to be used in connection with the financial statements, you will attach our independent audit report when distributing the financial statements to third parties.

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

Appendix B: Management Responsibilities

During the course of our audit, you will be required to provide and make available complete information that is relevant to the preparation and presentation of the financial statements, including:

- Financial records and related data, including data relevant to disclosures made in the financial statements;
- Copies of all minutes of meetings of Port Management Committees and council;
- Access to personnel to whom we may direct our inquiries;
- Information relating to any known or possible instances of non-compliance with laws, legislative or regulatory requirements (including financial reporting requirements);
- Information relating to all related parties and related party transactions; and
- Allowing access to those within the Company from whom the auditor determines it necessary to obtain audit evidence.

Management's responsibility with respect to fraud and misstatement includes:

- The design and implementation of internal control for its prevention and detection;
- An assessment of the risk that the financial statements may be materially misstated;
- Disclosure of situations where fraud or suspected fraud involving management, employees who have significant roles in internal control, or others, where the fraud could have a material effect on the financial statements, have been identified or allegations have been made; and
- Communicating your belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In accordance with Canadian generally accepted auditing standards, we will request a letter of representation from management at the close of our audit in order to confirm oral representations given to us and reduce the possibility of misunderstanding concerning matters that are the subject of the representations. These representations are used as evidence to assist us in deriving reasonable conclusions upon which our audit opinion is based.

If the Company plans any reproduction or publication of our report, or a portion thereof, printer's proofs of the complete documents should be submitted to us in sufficient time for our review, prior to making such documents publicly available. It will also be necessary for you to furnish us with a copy of the printed report. Further, it is agreed that in any electronic distribution, for example on Port of Johnstown's website or on designated public document databases, management is solely responsible for the accurate and complete reproduction of our report and the subject matter on which we reported, and for informing us of any subsequent changes to such documents. However, we are responsible to read the documents to ensure accuracy, and consider the appropriateness of other information accompanying the audited financial statements, upon initial posting.

Appendix C: Illustrative Independent Auditor's Report

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

Opinion

We have audited the financial statements of Port of Johnstown (the "Company"), which comprise the statement of financial position as at December 31, 2023, and the statements of profit 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, 2023, and the results of its operations 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.

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:

Appendix C: Illustrative Independent Auditor's Report (continued from previous page)

- 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

Licensed Public Accountants

Appendix D: Fees and Expenses

Our fees are determined on the basis of time spent on the engagement at the tariff rates of various members of our team. Any disbursements will be added to the billing.

The estimate of fees for the audit services to be provided are \$30,000.

Invoices will be rendered as work progresses in accordance with the following schedule:

Progress billing #1 - at start of planning procedures	\$	15,000
Progress billing #2 - at start of year-end procedures	\$	10,000
Final billing - upon release of the Independent Auditor's Report	\$	5,000

In signing this letter, you acknowledge your approval of the above billing schedule and amounts. Invoices expected to be issued that do not adhere to this schedule, or are in excess of the amounts noted above, will be discussed with you for your approval. Fees collected will be applied to overdue invoices first, followed by subsequently issued invoices in order of issuance. If payment is not received in accordance with the above schedule, we will at our discretion cease all work until the scheduled payments are received.

Our estimated fees are based on our past experience and our knowledge of the Company. This estimate relies on the following assumptions:

- No significant deficiencies in the system of internal control which cause procedures to be extended;
- No major unadjusted misstatement(s) or un-reconciled balances;
- Significantly all adjusting entries are completed prior to the trial balance and journal entries being provided to the audit team;
- All management and required staff are available as needed;
- Information and working papers required, as outlined in our letter of fiscal year-end requirements, are provided in the mutually agreed form and timing; and
- There are no changes to the agreed upon engagement timetable and reporting requirements.

We will ask that your personnel, to the extent possible, prepare various schedules and analysis, and make various invoices and other documents available to our team. This assistance will facilitate the progress of our work and minimize the cost of our service to you.

If any significant issues arise during the course of our audit work which indicate a possibility of increased procedures or a change in the audit timetable, these will be discussed with management by the practitioner leading your engagement so a mutually agreeable solution can be reached. In accordance with our standard terms and conditions, included as Appendix E, if significant changes to the arrangements set forth in this engagement letter are required, any change in scope of the engagement will need to be agreed in writing, in a "Change Order" agreement.

Appendix E: Standard Terms and Conditions

The following standard terms and conditions and engagement letter to which they are attached form one agreement (the "Agreement") and set out the terms and conditions upon which MNP LLP ("MNP") will provide services to you (the "Company").

1. **Timely Performance** - MNP will use all reasonable efforts to complete, within any agreed-upon time frame, the performance of the services described in the engagement letter to which these terms and conditions are attached. However, MNP shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Company of its obligations as set out in the engagement letter.
2. **Right to Terminate Services** - The Company may terminate the engagement upon 30 days written notice. If this occurs, the Company shall pay for time and expenses incurred by MNP up to the termination date, together with reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner. Should the Company not fulfil its obligations as set out herein and in the engagement letter, and in the event that the Company fails to remedy such default within 30 days following receipt of notice from MNP to that effect, MNP may, upon written notification and without prejudice to its other rights and resources, terminate provision of our services as described in the engagement letter. In such case, MNP shall not be responsible for any loss, costs, expenses, or damages resulting from such termination.
3. **Change Order** - If, subsequent to the date of this engagement letter, the Company requires significant changes to the arrangements set forth in this engagement letter, the Company will be required to agree to the change in scope of the engagement in writing, in a "Change Order" agreement. The "Change Order" agreement will set forth the revised arrangements and scope of services to be performed and any related additional fees associated.
4. **Fees** - Any fee estimates by MNP take into account the agreed-upon level of preparation and assistance from the Company's personnel. MNP undertakes to advise the Company's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed the estimate.
5. **Administrative Expenses** - A non-reimbursable administrative expense fee (the "Administrative Fee") equal to 5% of the professional fees charged will be levied for administrative expenses. The administrative fee will be added to the professional fees and will be payable at the same time. Out-of-pocket expenses, including travel and accommodation expenses, incurred in connection with and necessary to the provision of our Services will be charged to the client.
6. **Billing** - Bills will be rendered on a regular basis as the assignment progresses. Accounts are due and payable upon receipt. Interest may be charged on the balance of any accounts remaining unpaid for more than 30 days, at a rate of 1.5% per month (19.56% per annum).
7. **Taxes** - All fees and other charges do not include any applicable federal, provincial, or other goods and services or sales taxes, or any other taxes or duties whether presently in force or imposed in the future. The Company shall assume and pay any such taxes or duties, without deduction from the fees and charges hereunder.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Company and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.
9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Company's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Company might use them, any such tools which may be provided to the Company, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Personal Data** - Except to the extent necessary for the performance of the services, the Company shall not provide any personal information to MNP in connection with this engagement. If personal information is disclosed to MNP, or is accessed, collected, used, or disclosed by MNP, the Company represents and warrants that it has or will (as required) collect all necessary consents, provide any necessary notices, and do all such other things as are required under applicable law in respect of such personal information. Under Canadian and Provincial legislation, "personal information" generally refers to any information about an identifiable individual that allows such individual to be identified. Should personal information be disclosed to MNP, or be accessed, collected, used, or disclosed by MNP in connection with this Agreement, you give us your consent to access, collect, use, or disclose such personal information. To the extent MNP receives personal information, it will collect, use or disclose it in accordance with applicable Canadian federal and provincial privacy legislation, the terms of MNP's privacy policy, available for review at www.mnp.ca/privacy, and the terms contained herein. In the event of a conflict between the terms of this Agreement and the terms of the MNP privacy policy, the terms of this Agreement will prevail.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

11. **Confidentiality** - "Confidential Information" means any and all information in any form that a party ("Disclosing Party") provides to the other party ("Receiving Party") in the course of this Agreement and that either has been marked as confidential or is of such nature that a reasonable person would treat it as confidential under like circumstances.

Confidential Information does not include information that: (i) is or becomes generally known or available to the public, through no act or omission on the part of the Receiving Party; (ii) was known by the Receiving Party prior to receiving such information from the Disclosing Party and without restriction as to use or disclosure; (iii) has been agreed by the Parties in writing as being excluded from Confidential Information; (iv) is rightfully acquired by the Receiving Party from a third party who has the right to disclose it and who provides it without restriction as to use or disclosure; or (v) is independently developed by or on behalf of the Receiving Party without access to any Confidential Information of the Disclosing Party. Each Party retains ownership of its Confidential Information.

Each party agrees to (i) protect the other's Confidential Information in the same manner as it protects the confidentiality of its own proprietary and confidential materials but in no event with less than reasonable care; (ii) use the other's Confidential Information only in relation with the Agreement. Neither Party shall, except with respect to their employees, partners, contractors, legal or financial advisors, and its affiliates with a need to know for purposes of this Agreement, disclose to any person any Confidential Information of the Disclosing Party without the Disclosing Party's prior written consent, except where Confidential Information may be disclosed by court order, law or other legal requirements. The Company acknowledges that our client files may be periodically reviewed by provincial or national practice inspectors as required by law, including for reporting-issuers by the Canadian Public Accountability Board, the Public Company Accounting Board or other regulators, and by other Firm personnel that may be located extra-provincially to ensure we are adhering to professional and Firm standards.

At the expiry or upon termination of this Agreement, the Receiving Party shall promptly destroy or deliver to the Disclosing Party all of the Confidential Information furnished to it during the term of this Agreement, provided, however, that the Receiving Party may retain such Confidential Information in its confidential files, for compliance with all applicable laws, regulations, professional standards and internal document retention policies, provided such Confidential Information is provided and treated with the same protections as is provided under this Agreement.

The Receiving Party shall not, in connection with the foregoing obligations, be required to identify, destroy, or return Confidential Information held electronically in archive or back-up systems in accordance with general systems archiving or backup policies and procedures.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

12. **Data Analytics and Benchmarking** - The Company agrees that MNP may use relevant portions of the data disclosed to MNP in the course of the Engagement, which may include business, financial, personal or confidential information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking analytics (using many data sources). Aggregated benchmarking services will be performed to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector and will allow MNP to use such information for any business purposes and to provide services to its clients. None of the analysis generated from aggregated data processing will contain any information that would allow a third party to identify you. As such, none of the analytics reporting based on aggregated data will result in a disclosure of Client Data, nor will MNP re-identify or remove data following the anonymization and aggregation process.
13. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
14. **Release and Limitation of Liability** - The Company and MNP agree to the following with respect to MNP's liability to the Company:
 - a. In any action, claim, loss or damage arising out of the engagement, the Company agrees that MNP's liability will be several and not joint and the Company may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
 - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Company and the Company releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Company related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Company to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Company for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

15. **Indemnity** - The Company agrees to jointly and severally indemnify and hold harmless MNP against:
- a. All claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, other than those finally determined by a court of competent jurisdiction to have resulted from MNP's gross negligence, fraud or willful misconduct; and,
 - b. Notwithstanding "a.," all claims, damages, costs, charges and expenses (including legal fees and disbursements) which are related to, arise out of, or are in any way associated with the engagement, whether the claims are civil, penal, regulatory, or administrative in nature, that arise from or are based on any deliberate misstatement or omission in any material, information or representation supplied or approved by any officer or member of the Board of Directors of the Company.

For the purposes of paragraph 14. and 15., "MNP" shall mean MNP LLP and its directors, officers, partners, professional corporations, employees, subsidiaries and affiliates and to the extent providing services under the engagement letter to which these terms are attached, MNP LLP, its member firms, and all of their partners, principals, members, owners, directors, staff and agents; and in all cases any successor or assignee.

16. **Survival of Terms** - The Company and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Company prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Company both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Company accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.

Appendix E: Standard Terms and Conditions *(continued from previous page)*

18. **Third Party Services or Products** - MNP uses certain third-party services or products, including third-party software. The Company agrees to the use by MNP of such third parties to: (i) provide certain services to you; (ii) to support MNP in the performance of the services; or (iii) as needed for MNP's business operations (the "Purpose"). By signing this Agreement, you agree to MNP disclosing Client Data to third parties to fulfil the Purpose. While we use third parties located in Canada whenever possible, it is not always possible to do so in order to provide you with the best client experience possible. Client Data being uploaded and downloaded through third party networks may transit or be stored or accessed on servers located outside of your province or country of residence and, in such cases, these third parties could be required to disclose data, including personal information, in its custody to the governments in a different jurisdiction, including, government agencies, courts or law enforcement or regulatory agencies pursuant to the laws of such jurisdictions. To the extent possible, MNP will impose confidentiality obligations upon these third parties that are comparable to those contained herein, however MNP does not have control over their conduct and MNP shall not be liable for any loss or damage arising from your or MNP's use of such third parties.
19. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
20. **Solicitation** - The Company agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP or any MNP Person. In the event of a breach of this section by the Company, the Company shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Company or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Company or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Company further understands that any breach by the Company of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Company. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Company had contact during the term of this engagement.

TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 2023

Resolution Number: 2023- _____

Moved By: _____

Seconded By: _____

COPY

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

- November 1, 2023
- November 8, 2023
- November 17, 2023
- November 22, 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*

November 1st, 2023

FROM	DATE	SUBJECT
AMO	Oct 26	NEW TRAINING - Competing Rights: What You Need to Know
Town of Greater Napanee	Oct 27	RES: Provincial Legislation for Third-Party Short-Term Rentals
Town of Greater Napanee	"	RES: Catch and Release Justice
City of Cambridge	"	RES: Bill 21, Fixing Long-Term Care Amendment Act
TNPI	Oct 30	Maintenance Site(s) Municipal Notification
SNC	"	Memo - Seasonal Conservation Area Closure & Winter Rec.
Health Unit	"	Media Release: November is Radon Action Month
ROMA	"	Requests for Delegations at ROMA Conference
Town of Aurora	Oct 31	RES: Cannabis Retail Applications for the Town of Aurora
Town of Goderich	"	RES: Illegal Car Rally - Provincial Task Force
AMO	"	Land Use Planning Training for Elected Officials
UCLG	"	Economic Development eNews – Oct 31, 2023
Town of Huntsville	"	RES: Floating Accommodations
AMO	"	Strengthening Public Health Through Voluntary Mergers
Prescott Fire Rescue	"	2023 Light up the night – Santa Claus Parade
Cedar Valley Energy Storage LP	"	Notice of Public Community Meeting
Potentia	"	Notice of Commencement
AMO	Nov 1	NEW TRAINING - Competing Rights: What You Need to Know

RESUMÉ

of *correspondence*

November 8th, 2023

FROM	DATE	SUBJECT
AMO	Nov 1	NEW TRAINING - Competing Rights: What You Need to Know
TNPI	"	Maintenance Site(s) - Municipal Notification for Integrity Dig
Health Unit	Nov 2	Media Release
WDMH Foundation	"	Sapphires and Snowflakes fundraising event
AMO	"	Watchfile
AMO	"	Policy Update: 2023 Fall Economic Statement
National Just Serve Specialists	"	AMO JustServe
SBCC	Nov 3	Updates
Health Unit	"	Media Release: Launching Respiratory Illness Dashboard
PlanScape	Nov 4	9056 Campbell Road, EC
AMO	Nov 6	Free 4S Webinar Nov.14: Prevent Accidents and Injuries
AMO	Nov 7	NEW TRAINING - Competing Rights: What You Need to Know
Health Unit	"	Media Release: focusing on root causes of food insecurity
Health Unit	Nov 8	Nutritious Food Basket/Food Insecurity Resources
AMO	"	AMO Training Alert! Advanced Strategies for Elected Officials

RESUMÉ

of *correspondence*

November 17th, 2023

FROM	DATE	SUBJECT
Health Unit	Nov 8	Media Release: HU Service Site in Kemptville moving Nov 29
AMO	Nov 9	Watchfile
ROMA	"	ROMA Conference: Program Announcement
Municipality of Wawa	Nov 10	RES: amendment s.205.1 of the Highway Traffic Act
Municipality of Wawa	"	RES: Amendment: Legislation Act, 2006 Digital Publication
Municipality of Wawa	"	RES: Water Treatment Training
Municipality of Wawa	"	RES: Support of Bill C-310
AMO	Nov 10	New Dates for Indigenous Community Awareness Training
Municipality of South Dundas	"	Iroquois outdoor rink selected: Smile Cookie beneficiary
County of Dufferin	"	RES: Violence Against Women/Intimate Partner Epidemic
County of Dufferin	"	UPDATE to previous RES
AMO	Nov 14	NEW TRAINING - Competing Rights: What You Need to Know!
UCLG	"	Economic Development eNews - November 14, 2023
Brockville District Hospital	Nov 14	"Your Hospital, Your Health" MRI/Equipment campaign donation
Ontario Approved Professionals	"	Small Business Christmas Gala – November 24 th
AMO	Nov 16	Watchfile
Town of Orangeville	"	RES: Gender Based/Intimate Partner Violence an Epidemic
Municipality of Temagami	"	RES: Fixing Long-Term care Amendment Act
AMO	"	NEW TRAINING - Competing Rights: What You Need to Know!
Municipality of South Dundas	"	Media release for Nov. 13 South Dundas Council meeting
Municipality of Shuniah	"	RES: Unnecessary Noise - Engine Brakes
ROMA	"	ROMA Conference: Program Announcement
Health Unit	"	Media Release: offering at home HIV testing service
Municipality of Magnetawan	"	RES: Amendment to the Legislation Act, 2006
TWP of Ryerson	"	RES: Amendment to the Legislation Act, 2006

RESUMÉ

of *correspondence*

November 22nd, 2023

FROM	DATE	SUBJECT
TWP of Bonfield	Nov 17	RES: Council Resolutions
SG Chamber of Commerce	"	Holiday Business Mixer - Collaborative Event
Elgin County	"	RES: Bill 21, Fixing Long-Term Care Amendment Act
TWP of Bonfield	"	RES: Council Resolutions
TWP of North Dundas	"	RES: gender-based and intimate partner violence an epidemic
Village of South River	"	RES: Amendment to the Legislation Act, 2006
AMO	"	Policy Update
Health Unit	Nov 20	MEDIA RELEASE: HU Annual Report for 2022 available online
County of Prince Edward	"	RES: Guaranteed Livable Income
County of Prince Edward	"	RES: Expand use of the permit-by-rule to waste management
LAS	"	Municipal Risk Management Updates
Town of Parry Sound	"	RES: Call for changes to the Legislation Act, 2006
UCLG	"	Room to Donate Opportunity
Town of Orangeville	"	RES: Ontario Works Financial Assistance Rates
Town of Aylmer	"	RES: Amendments to the Residential Tenancies Act
Municipality of South Bruce	"	Ontario Association of Sewage Industry Services (OASIS)
AMO	"	Input: Diverse Experiences in Running for Municipal Office
TWP of Perry	Nov 21	RES: Call for an Amendment to the Legislation Act, 2006
MPP Steve Clark	"	MPP Steve Clark's Christmas Reception & Family Skate
UCLG	"	Economic Development eNews – Nov 21
ROMA	"	Conference: Plenary Program Announcement
UCLG	"	Media Release: Language Express moving to HU in Brockville
AMO	Nov 22	New Dates for Indigenous Community Awareness Training
Prime Minister's Awards	"	Nominate an educator today
AMO	"	Policy Update - 2023 Federal Fall Economic Statement
Municipality of South Dundas	"	Notice of Public Meeting Z-2023-07

TOWNSHIP OF EDWARDSBURGH CARDINAL

November 27, 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 October 26 (2023-202)	\$704,692.12
• Report dated October 30 (2023-203)	\$122,960.05
• Report dated November 1 (2023-205)	\$80,117.75
• Report dated November 10 (2023-218)	\$1,500.00
• Report dated November 15 (2023-219)	\$544,859.92
• Report dated November 20 (2023-220)	\$239,891.91
• Report dated November 21 (2023-221)	\$96,693.27
• Report dated November 22 (2023-222)	\$205,407.47
TOTAL:	\$1,996,122.49

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: 2023-00202 to 2023-00202

Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	AGO Industries Inc 1095178	wwtp/wtp-safety clothing	371.42	
	1096929	wwtp- safety parkas/wtp-rain suits	767.80	1,139.22
PP -	Abell Pest Control Inc. A5291707	Rec -Pest Inspections	92.02	92.02
PP -	Acklands-Grainger Inc. 9869165762	fd- cord reels- T7	448.14	
	9870364594	wwtp - relay	110.79	558.93
PP -	Alarm Systems - Brockville 1486634	pw-annual security monitoring-Pitt	271.20	
	1486635	wtp - annual monitoring - Legion V	220.35	
	1486636	wtp-annual monitoring - Henry St	152.55	
	1486637	wwtp- annual monitoring - John St	152.55	
	1486638	wtp-annual monitoring - water tow	152.55	
	1486639	wwtp-annual monitoring - Hwy #2	152.55	
	1486640	wwtp - annual monitoring - Adela	220.35	1,322.10
PP -	Ann Shorey Oct19, 2023	fd-fire prevention - Halloween	96.05	96.05
PP -	Beach Home Hardware 11533	rec- parts for chain saw	29.37	29.37
PP -	Brandt Tractor Ltd CP209778	pw- T20-03-Antenna	32.02	
	CS52731	pw-T20-08 MTO inspections	6,083.10	
	CS52776	pw-T20-03 steering wheel bearing	3,223.03	9,338.15
PP -	Burchell's Home Hardware 47627	wtp/wwtp-supplies	175.12	
	47642	rec- misc supplies	83.36	
	47713	Rec- misc supplies	94.12	
	47731	pw- cement/marketing paint	288.33	
	47740	rec- pool closing supplies	163.66	
	47863	rec- misc supplies	69.47	
	47820	rec- master pad locks	565.00	
	47873	rec-misc park	100.54	
	27932	wwtp - battery	18.07	1,557.67
PP -	CIMCO Refrigeration 90892047	rec-maintenance on heat pump & fl	2,027.28	2,027.28
PP -	Canadian Safety Equipment Inc. 54596-1	Fd- Thermal imaging cameras	15,553.60	15,553.60
PP -	Chris LeBlanc October 17,2023	pw - job advertisement	169.50	169.50
PP -	Clean Water Works Inc. W36424	wwtp - pump unit - Adelaide St	669.86	
	W36425	wwtp - pump unit Adelaide St	3,578.48	4,248.34
PP -	Coca-Cola Refreshments Canada 38083170002	rec- canteen supplies	1,340.12	1,340.12
PP -	Cornwall Gravel Co. Ltd.			

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00202 to 2023-00202

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		129624	rec- parking lot	712.81	
		129625	rec- parking lot	8,585.41	
		129691	rec-parking lot	2,627.15	
		129692	rec- parking lots	13,704.41	
		129769	rec- parking lot	1,056.59	
		129770	rec- parking lot	22,305.28	48,991.65
PP -	Dan Davy				
	Oct 10, 2023		Fd-DZ license renewal medical	150.00	150.00
PP -	Davie Deline				
	Sep 2023		Cleaning Services for Sep 2023	1,100.00	1,100.00
PP -	Future Office Products				
	FOP217925		admin copier contract Aug	767.68	767.68
PP -	GFL Environmental Inc				
	G90003253780		es- Biosolids remover	4,820.91	4,820.91
PP -	Goldsmith Saw				
	1989254		rec- blade maintenance	220.35	220.35
PP -	Greer Galloway Consulting Eng				
	28021		storm-Mary/Sophie Street	977.45	
	28025		storm-Johnstown outlet services	2,920.55	3,898.00
PP -	Grenville Towing Services				
	6712		fd- EMS Bootcamp-training/demo	542.40	542.40
PP -	HW Supplies Inc				
	220000003960		Rec- big O	278.51	
	220000000688		pw- Brush head - hydraulic hoses	366.35	
	220000001276		pw- brush head repairs	1,101.72	
	220000002146		pw- culvert-pipe ext. Glen Smail	2,403.43	
	220000004381		pw- snap rings	24.15	4,174.16
PP -	Jp2g Consultants Inc				
	38787		w/d-prof services-Scott Rd designe	5,491.80	
	39566		adm-consent policy review-hydro g	2,808.05	8,299.85
PP -	King Edward Auto Parts				
	6029-243232		pw- brake cleaner/shop towels	270.65	270.65
PP -	Mac's Convenience Store Inc.				
	149275		ind park fuel	106.23	
	149277		ind park-fuel	109.00	
	149280		wwtp-fuel	85.10	
	149281		ind park fuel	124.23	
	149284		ind park-fuel	115.83	
	149285		pw-T19-01 fuel	111.69	
	149286		rec- truck fuel	87.28	
	149288		pw- T22-01 fuel	93.00	
	149289		ind park - fuel	91.15	
	149292		pw- T22-01 fuel	101.00	
	149291		ind park fuel	99.75	
	149293		rec- truck fuel	6.76	
	149297		rec- truck fuel	131.10	1,262.12
PP -	Messer Canada Inc., 15687				
	2106958658		fd- oxygen cylinder	25.00	25.00
PP -	Morrisburg Plumbing & Heating				
	26931		wwtp-electric fish/camera Helen St	596.08	596.08
PP -	Novatech				

**Township of Edwardsburgh/Cardinal
List of Accounts for Approval**

Batch: 2023-00202 to 2023-00202

PROPOSED PAYMENTS

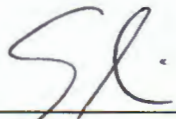
Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		1036448	adm/planning-Consent Policy Revi	5,616.38	5,616.38
PP -	Porter, Rachel				
		Oct 20, 2023	rec- Canteen supplies	1,593.99	
		Oct 23, 2023	rec- canteen purchases	63.42	1,657.41
PP -	Postmedia Network Inc				
		862093	agenda adv/land sale/committee r	2,803.30	
		869346	adm-agenda advertising	214.79	3,018.09
PP -	Purolator Courier Ltd.				
		454629823	fd- T/C return/adm-reg gen	39.11	39.11
PP -	Quintan Products Inc.				
		0000170554	rec- filter cloth	1,090.45	1,090.45
PP -	R & D Dairies Ltd				
		999.B230501	Rec Canteen purchases	74.33	74.33
PP -	Rideau St. Lawrence Utilities				
		23-057	w/s billing Oct 2023	3,799.68	3,799.68
PP -	Robinson Consultants Inc				
		0071331	Mun Drains- CR1/Newport MB-CA	6,550.89	6,550.89
PP -	Sally Mellon				
		EC2304	Animal Control Oct 2023	1,356.00	1,356.00
PP -	Sani Gear Inc				
		14076	fd- annual gear cleaning	309.01	309.01
PP -	Spencerville Home Hardware				
		84012	lagoon - fencing	33.89	
		84040	fd- garbage bags - Strn #1	37.14	
		84050	lagoon security snap/rope	16.35	
		84078	rec- misc supplies	9.82	
		84079	rec-misc supplies	1.47	
		84082	rec-cleaning supplies	35.01	
		84089	rec-misc supplies	23.70	
		84094	rec- mouse traps	10.14	
		84095	rec- plumbing supplies	25.98	
		84106	rec- credit plumbing port return	-25.71	
		84147	rec-misc water	6.00	173.79
PP -	TNT Dynamite Signs				
		337444	rec- logos for skate buddies	386.46	386.46
PP -	TRS Heating & Cooling Ltd.				
		38436744	adm-heat pump repair	2,192.20	
		38481517	adm- front office heat problem	157.07	2,349.27
PP -	Thomas Cavanagh Construction				
		136300	storm-Cty Rd 2 w/s - PB #4	560,209.87	560,209.87
PP -	Thompson Timber Mart				
		F28382	rec- t-posts	299.70	299.70
PP -	Ultramar				
		05466141707357	pw-798.70L Dyed diesel-Dish	1,346.30	
		05466141707358	pw-1742.9L Clear diesel-Dish	3,144.68	4,490.98
PP -	Veltkamp, Jeff				
		Oct 16, 2023	rec-rat pellet	29.35	29.35
PP -	Waste Connections of Canada				
		7150-0000430674	w RTP-sludge removal	348.90	348.90
PP -	Weagant Farm Supplies Ltd.				
		WB44754	rec- parks for tractor	41.46	41.46


Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00202 to 2023-00202

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Westburne Ontario	3488058	wwtp - fuses	259.79	259.79
				Total Proposed Payments:	704,692.12
				Total EFT:	704,692.12

Certified Correct This Thursday, October 26, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00203 to 2023-00203

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	ASAP Cheques 231019806	Admin-Cheques	491.80	491.80
PP -	Bell Canada 658-2141 10-23 658-3001 10-23 658-3055 10-23 536626539 10-23 546532571 10-23	spencerville arena fd/pw- phone split admin Cardinal Arena internet Rec- Bell Internet J.Town	124.56 150.24 469.47 56.44 132.15	932.86
PP -	Eastlink 20701213	pw/fd phone	219.91	219.91
PP -	Hydro One Networks Inc. 02595 09-23 19876 09-23 16052 09-23 64439 08-24 03768 09-23 77395 09-23 10647 10-23 14330 10-23 18196 10-23	spencerville arena spencerville arena johnstown pool wwtp-3207 Windmill ball diamond south centre pw-Pittston Shop St Lights Var Oct 2023 lagoon-2301 RD 21	672.34 775.79 712.75 2,868.30 54.74 590.18 521.88 959.53 56.72	7,212.23
PP -	Receiver General For Canada PP 21 2023 PT PP 21 2023 FT	PP 21 2023 PT source deduction PP 21 2023 FT source deductions	2,827.83 23,360.17	26,188.00
PP -	Receiver General of Canada 457518462/49592	CPP deficiency 2022	373.22	373.22
PP -	Reliance Home Comfort 4422619 10-23	rec hot water heater rental	251.31	251.31
PP -	Royal Bank Visa 2113 09-23 2745 10-23	S.Nicholson Aug 2023 B. Moore RBC Visa Oct2023	714.90 425.42	1,140.32
PP -	Superior Propane 45851240 45851241	rec - 4050 Dishaw St 22 Sloan Street	107.37 80.52	187.89
PP -	Telus Mobility 16215291181	Oct 2023	1,332.87	1,332.87
PP -	Township of Edwardsburgh/Cardi PP 21 2023	PP 21 2023 Payroll Clearing	77,662.49	77,662.49
PP -	Workplace Safety & Insurance Sep 2023	Aug 2023 Premium	6,967.15	6,967.15
			Total Proposed Payments:	122,960.05
			Total PAD:	122,960.05

Date Printed
10/30/2023 10:21 AM

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
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Certified Correct This Monday, October 30, 2023



Sean Nicholson, Treasurer



Dave Grant, CAO

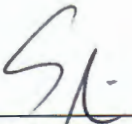
Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00205 to 2023-00205

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name	Reference	Invoice Amount	Payment Amount
PP -	Scotiabank			
	Oct 30, 2023	Recreation Truck Loan Payment	476.46	476.46
PP -	Superior Propane			
	45998612	4145 County Rd 22	1,951.54	1,951.54
PP -	Township of Edwardsburgh/Cardi			
	PP 22 2023	PP 22 2023 Payroll Clearing	77,689.75	77,689.75
		Total Proposed Payments:		80,117.75
		Total PAD:		80,117.75

Certified Correct This Wednesday, November 01, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00218 to 2023-00218


Bank Code - AP - REVENUE FUND

COMPUTER CHEQUE

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
43647	11/13/2023	Aaron Campbell Nov 10, 2023	Aaron Campbell 10 Years of Service	250.00	250.00
43648	11/13/2023	Kenneth Sloan Nov 10, 2023	Kenneth Sloan 20 Years of Service	500.00	500.00
43649	11/13/2023	Mike Spencer Nov 10, 2023	Mike Spencer 30 Years of Service	750.00	750.00
			Total Computer Cheque:		<u>1,500.00</u>
				Total AP:	<u>1,500.00</u>

Certified Correct This Friday, November 10, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

**Township of Edwardsburgh/Cardinal
List of Accounts for Approval**

Date Printed
11/15/2023 10:04 AM

Batch: 2023-00219 to 2023-00219

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Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Aaron Bedor Oct 22, 2023	fd- DZ medical exam	180.00	180.00
PP -	Abell Pest Control Inc. A5265997	Monthly pest control	89.24	89.24
PP -	Benson Pools 10922 11337 11338	Rec- Draw # 1 Rec- Draw # 2 - coping & tile work Extra # 1 Anchor for lane ropes	59,212.00 88,818.00 9,266.00	157,296.00
PP -	Brandt Tractor Ltd CS52826	pw-T6 removed water tank	451.74	451.74
PP -	Brenntag Canada Inc. 46745027	es-chemicals (sodium hypo)	3,187.37	3,187.37
PP -	C. Sinclair Consulting 2023-TWPEC-03	Adm-H & W - Final report	9,794.84	9,794.84
PP -	CIMCO Refrigeration 90892929 90893776	rec- maitenance agreement rec- maitenance agreement	3,522.55 3,522.54	7,045.09
PP -	Caduceon Enterprises Inc. I23-016288 I23-016289 I23-016291 I23-016292 I23-016293 I23-016294 I23-016295 I23-016296 I23017512 I23-017513 I23-017514	lagoon-testing wwtp-testing wtp-testing fd- stn # 1 - testing adm-testing twp office wwtp - sawmill creek testing rec- south centre testing ind park testing wwtp - sludge removal wwtp-testing storm - cherry st testing	92.11 2,387.35 3,930.12 44.85 44.85 44.85 44.85 608.40 531.90 251.64 317.74	8,298.66
PP -	Canadian Union Of Public Nov 2023	Oct 2023 Union dues collected	600.00	600.00
PP -	Capital Controls 87323	es- hwy 2 stn breyline install	858.80	858.80
PP -	Chris LeBlanc Nov 1, 2023	pw- digital temperature readers	90.38	90.38
PP -	Clean Water Works Inc. W36831 W36920	wwtp- hydro vac truck - Helen St wwtp- clean/camera insp	4,401.92 4,545.65	8,947.57
PP -	Compass Group of Canada 1235206	pw-winter salt	28,475.29	28,475.29
PP -	Crich, Rebecca Sep/Oct 2023	Mileage for Sep/Oct 2023	130.67	130.67
PP -	Cunningham Swan LLP 190162	Adm-Integrity Commissioner	226.00	226.00
PP -	Eastern Ontario Water 884035E	ind park-filter change - jtown wells	356.02	356.02
PP -	Emond Harnden LLP 242112	Admin - HR LOU	410.19	410.19
PP -	Equipment Sales & Service Limi			

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

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
	W16803	pw- L2 Maitenance monitor repairs	3,377.18	
	W16394a	pw- 2000 hr Services L2	5,387.09	8,764.27
PP -	Eric Wemerman Oct 27, 2023	es - coffee	12.99	12.99
PP -	Erika MacDonald Oct 26, 2023	fd-fire prevention supplies	40.58	40.58
PP -	Future Office Products FOP219480	admin copier contract Oct	326.30	326.30
PP -	G T Automotive 048979 049018	spencerville WW - winter tire instal Cardinal Sanitary-winter tires insta	67.80 67.80	135.60
PP -	Gin-Cor Industries 81732	pw-T5 Cross conveyor assy	4,707.67	4,707.67
PP -	HW Supplies Inc 220000004277	pw- pipe and couplers	117.14	117.14
PP -	Hansler Smith Limited 5765082 5765399 5765776	rec-cleaning supplies Rec- cleaning supplies fd- Scott Towels - Stn # 1	454.04 37.70 86.74	578.48
PP -	Howard Campbell & Sons Ltd. P53019	portable rental transfer site	255.00	255.00
PP -	Industrial Electrical 3729 3946 3958	Credit on future invoice wwtp-install variable drive es - UFD install/wiring	-200.62 3,865.28 927.31	4,591.97
PP -	J. Quattrocchi & Co Ltd 00796882	rec- canteen supplies	1,172.18	1,172.18
PP -	Jewell Engineering 00118393	storm-Cty Rd 2 engineering Sept 2	32,913.95	32,913.95
PP -	Joe Computer 192838 192809	Adm-Domain renewals 2024 Nov 2023 Internet Services	90.40 138.99	229.39
PP -	John Buffet 324 323	Bylaw- Oct 2023 First Aid & CPR Training	1,620.00 1,260.00	2,880.00
PP -	John Henry Oct 2023	fd-fire prev- mileage - Oct	94.40	94.40
PP -	Kenneth Sloan Oct 27, 2023	pw-safety boots	293.74	293.74
PP -	King Edward Auto Parts 6029-243349	pw-oil/hydro oil / pw-amber light ba	459.15	459.15
PP -	Limerick Environmental Svcs 2023-2076	bin pickup transfer site	2,744.89	2,744.89
PP -	Lloyd McMillan Equipment Ltd.			

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

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		35587	rec- parking lot	1,525.50	
		35584	rec- parking lot	1,186.50	
		35592	rec- parking lot	1,356.00	
		33595	rec- parking lot	519.80	
		35598	rec- parking lot	1,271.25	
		35607	rec- parking lot	678.00	
		35613	rec- parking lot	1,356.00	
		35616	rec- parking lot	847.50	
		35623	rec- parking lot	1,356.00	
		35637	rec- parking lot	1,356.00	
		35642	rec- parking lot	1,356.00	
		35643	rec- parking lot/pw- stone stockpile	994.40	
		35644	rec-parking lot	994.40	
		35646	rec-topsoil p.lot/pw-Sand stockpile	2,237.40	
		35648	rec-parking lot	1,356.00	
		35652	rec-parking lot	248.60	
		35654	rec-parking lot	1,356.00	
		35659	rec-parking lot	1,440.75	21,436.10
PP -	Local Authority Services Ltd.				
		MGBP000005013	pw- dry erase board	306.70	
		MGBP000005104	adm-envelopes & laminating sheet	130.15	
		MGBP000005109	Adm- Window Envelopes	95.14	
		MGBP000005134	Adm-kitchen supplies	84.79	616.78
PP -	Localintel Inc				
		INV-628	Eco Dev - Website tool	3,277.00	3,277.00
PP -	Mac's Convenience Store Inc.				
		149264	pw-T19-01-fuel	44.75	
		149267	lagoon-fuel	99.10	
		149290	pw-T19-01-fuel	112.86	
		149294	wtp-fuel	72.34	
		149296	pw-T22-01-fuel	113.00	
		149298	wwtp- fuel	92.40	
		149299	rec- truck fuel	91.58	
		149300	pw- T22-01 - fuel	85.01	
		149301	pw- T19-01-fuel	123.87	
		149302	rec- truck fuel	123.34	
		149303	pw-T22-01-fuel	61.00	
		149304	ind park -fuel	108.50	
		149305	wwtp-fuel	97.21	
		149306	pw- T22-01-fuel	74.00	
		149307	rec-truck fuel	109.77	
		149309	ind park - fuel	100.47	
		149310	wtp -fuel	95.66	
		149311	rec- truck fuel	122.90	
		149312	pw- T22-01-fuel	96.00	1,823.76
PP -	Mark's Commercial				
		305055	wtp/wwtp-safety boots S. Campbel	192.09	192.09
PP -	Marley Perrin				
		Oct 2023	Oct 2023 Cleaning	750.00	750.00
PP -	Morrisburg Plumbing & Heating				

Township of Edwardsburgh/Cardinal
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PROPOSED PAYMENTS

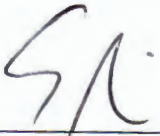
Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
	27076	wtp - water meter insp	145.77	
	27078	wtp- water meter insp	145.77	
	27079	wtp - water meter insp	145.77	
	27075	wtp-water meter insp	145.77	
	27131	wtp - water meter insp	145.77	728.85
PP -	Nathalie Landry			
	Oct 30, 2023	Fd-conferences expenses	689.35	689.35
PP -	Novatech			
	1036655	Planning inquiries	1,999.82	1,999.82
PP -	O'Reilly's Independent Grocer			
	06 5936	first aid training	130.35	
	50 6697	first aid training	120.95	
	06 6502	fd- pump ops training/first aid traini	71.11	
	50 6721	first aid training	108.67	431.08
PP -	OnServe			
	66096	IT contract services Nov 2023	3,725.45	3,725.45
PP -	Philip Malcomnson			
	Oct 31, 2023	fd- candy - fire prev	88.95	88.95
PP -	Porter, Rachel			
	Oct 24, 2023	rec-Canteen purchases/trick or trea	178.98	178.98
PP -	Postmedia Network Inc			
	870064	adm- weekly ads	214.79	
	870902	Adm-COY, agenda adv/Planning- C	2,606.28	2,821.07
PP -	Purolator Courier Ltd.			
	454685454	wwtp-clothing exp / lab expense	23.06	
	454746117	Adm-MOF&Reg Gen/fd-pager repa	24.91	47.97
PP -	R & D Dairies Ltd			
	999.B230711	Rec Canteen supplies	79.33	79.33
PP -	Robinson Consultants Inc			
	001	Storm-PB#1-consulting fees Newp	111,277.05	111,277.05
PP -	Roger Huttman			
	Oct 2023	Oct 2023 Mileage	404.55	404.55
PP -	Royal Canadian Legion			
	2023-007	remembrance day wreath counci	60.00	60.00
PP -	STELM a Division of EMCO Corporati			
	295233002677	wtp-hydrant markers	508.50	508.50
PP -	Safesidewalks Canada Inc.			
	EL23011	pw- sidewalk defencies	13,560.00	13,560.00
PP -	Sands			
	00719440	fd- disposable blankets	59.57	59.57
PP -	Sani Gear Inc			
	14183	fd- annual gear cleaning	576.45	576.45
PP -	Selleck Truck & Trailer Repair			
	129499	fd- R1-MTO inspection	1,102.68	
	129500	fd- T7-MTO inspection	1,259.77	
	129501	fd- T1-MTO inspection	1,311.43	3,673.88
PP -	South Grenville Beacon			
	927	es-hydrant flushing/plan-lockmead	403.41	
	1024	Open House	315.27	
	1021	Various advertising	706.25	1,424.93
PP -	Spencerville Home Hardware			

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00219 to 2023-00219

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
	84117	pw - tank sprayer	24.85	
	84160	W/D Garbage Bags	10,597.25	
	84186	lagoon- fly spray	29.36	
	84195	rec- misc supplies	15.12	
	84206	adm-kitchen supplies	27.11	
	84241	rec- misc supplies	62.13	
	84271	wwtp- supplies	41.79	
	84321	rec- snow shovel	53.10	
	84335	rec- shovel for rink	42.92	10,893.63
PP -	Superior Group			
	000410	Grass Cutting Nov 2023	4,000.20	
	000413	Grass Cutting Aug 2023	3,254.40	7,254.60
PP -	T.A.S. Communications			
	0000371286	Rec- Call In Service	206.56	206.56
PP -	Tenaquip Ltd.			
	15682300-00	wtp - latex gloves	195.18	195.18
PP -	The Grass Man			
	Oct 16, 2023	Cleanup of yard infraction 702 005	113.00	113.00
PP -	Township of Leeds & The 1000			
	2023-132	fd- course expense	550.00	550.00
PP -	Ultramar			
	03916792707359	pw-249.8L Color diesel-Cty Rd 22	442.38	
	03916792707360	pw-2653.1L Color diesel-Cty Rd 22	4,566.56	5,008.94
PP -	United Counties Of Leeds &			
	INV 205669	w/d - collection maps	301.71	
	Oct 26, 2023	POA pd on TR # 701-010-17800-E	7,735.00	8,036.71
PP -	Universal Supply Group 3735			
	964-422352	spencerville waste water-genator t	308.87	
	964-422373	pw- T6- Beacon light	226.29	535.16
PP -	Upper Canada Elevators			
	28020	rec- lift inspection	305.00	305.00
PP -	Willis Kerr Contracting Ltd.			
	125295	pw-winter sand tenders	54,574.07	54,574.07
			Total Proposed Payments:	544,859.92
				Total EFT: 544,859.92

Certified Correct This Wednesday, November 15, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00220 to 2023-00220

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Bell Canada			
	925-5822 10-23	south centre J.Town	128.65	
	657-4468 10-23	wtp-water plant Oct 2023 Phone	130.63	
	657-3210 10-23	cardinal arena	136.00	
	657-4606 10-23	pw-Pittston shop	146.74	
	657-4850 10-23	wwtp-John St	176.62	
	657-3765 10-23	wwtp-John st	379.37	
	543665566 10-23	Adm/fd/pw/rec - internet Split	355.77	1,453.78
PP -	Canadian National Railway Co.			
	91706431	pw - crossing maintenance	2,190.00	2,190.00
PP -	Hydro One Networks Inc.			
	62670 10-23	wwtp-flett st	48.75	
	25495 10-23	spencerville library	151.53	
	71283 10-23	lagoon- 1 Spencer	160.01	
	03696 10-23	fd stn 1	930.72	
	84483 10-23	pw- Sophia St	8.37	
	16771 10-23	pw- St. Light - 57 Charlotte	9.67	
	53082 10-23	lagoon 2803 CR 21	41.13	
	32562 10-23	lagoon 4 Charles	41.48	
	24430 10-23	ball diamonds	443.85	
	27613 10-23	admin-townhall	706.24	
	41324 10-23	parks-CR44 clock	54.92	2,596.67
PP -	JT Concrete Ltd			
	IN-23-141r1	pw-2023 sidewalk repairs	16,598.01	16,598.01
PP -	LBC Capital			
	2465683	copier lease	183.06	183.06
PP -	Minister Of Finance			
	Oct 2023	Oct 2023 EHT premium	4,189.29	4,189.29
PP -	Ontario Municipal Employees			
	Oct 2023	Oct 2023 contributions	35,433.50	35,433.50
PP -	Receiver General For Canada			
	PP 22 2023 PT	PP 22 2023 PT source deduction	3,719.93	
	PP 22 2023 FT	PP 22 2023 FT source deductions	21,634.98	25,354.91
PP -	Rideau St Lawrence			

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00220 to 2023-00220

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		250-00 10-23	cardinal pool	29.32	
		502-00 10-23	ball diamond Cardinal	36.42	
		496-00 10-23	wwtp-417 Hwy2	49.22	
		504-00 10-23	parks 1800 Dundas	56.60	
		450-00 10-23	wtp-water tower	72.43	
		290-00 10-23	parks-1700 Dundas	75.37	
		435-00 10-23	wwtp-172 Henry	142.93	
		501-00 10-23	fd stn 2	212.76	
		370-00 10-23	wwtp-adelaide	285.98	
		500-01 10-23	cardinal library	370.01	
		231-00 10-23	pw-4035 Dishaw	736.85	
		430-00 10-23	wtp-2000 Dundas	2,158.71	
		464-00 10-23	4000 John wwtp	5,951.29	
		119-01 10-23	ind park water	7,177.43	
		505-01 10-23	Rec - Dishaw W & H	21,639.56	
		270-00 09-24	pw-cardinal streetlights	2,154.44	41,149.32
PP -	Royal Bank Visa				
		8356 -10-23	D Grant - RBC Visa Oct 2023	22.59	
		8584 -10-23	M. Spencer Oct 2023	2,916.37	2,938.96
PP -	Scotiabank				
		Oct 31, 2023	Recreation Truck Loan Payment	476.46	
		Nov 14, 2023	Recreation Truck Loan Payment	476.46	952.92
PP -	Sun Life Financial				
		Nov 2023	Monthly Premiums	23,796.86	23,796.86
PP -	Superior Propane				
		46028871	rec - 4050 Dishaw St	79.92	
		46112882	rec - 4050 Dishaw St	80.03	
		46112883	22 Sloan Street	80.03	
		46163694	rec - 4050 Dishaw St	19.78	
		46229242	rec - 4050 Dishaw St	81.03	
		46229243	22 Sloan Street	81.03	421.82
PP -	Telus Mobility				
		16215291180	Sep 2023	1,458.98	
		39265058 05-23	adm-May 2023 Hot Spot Phone	1,419.19	
		39265058 10-23	adm-Oct 2023 Hot Spot Phone	1,278.71	4,156.88
PP -	Township of Edwardsburgh/Cardi				
		PP 23 2023	PP 23 2023 Payroll Clearing	74,465.81	74,465.81
PP -	Union Gas Limited				
		72598 5 10-23	Library - 618 Cty Rd 2	32.31	
		96342 3 10-23	Rec-4044 Dishaw St	372.26	
		44825 1 10-23	Rec - 4050 Dishaw -Card Arena	1,408.91	
		69531 2 10-23	fd- 4035 Dishaw St.- stn 2	28.83	
		72687 6 10-23	es-70 Adelaide St	40.65	
		72780 5 10-23	pw-4035 dishaw card shop heat	795.02	
		21619 4 10-23	24 Sutton Drive - Jtown	91.44	
		44787 6 10-23	wtp-legion way	312.82	
		53951 1 10-23	wwtp-4000 John natural gas	927.88	4,010.12
				Total Proposed Payments:	239,891.91

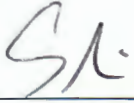
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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00220 to 2023-00220

Page 3

Total PAD: 239,891.91

Certified Correct This Monday, November 20, 2023



Sean Nicholson, Treasurer



Dave Grant, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00221 to 2023-00221

Bank Code - AP - REVENUE FUND

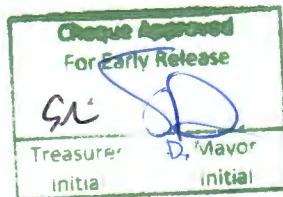
PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Easypay Nov 20, 2023	Easypay yearly update 2024	448.27	448.27
PP -	Minister of Finance 302510230852045 302310230834051	fd-college reg fees Apr-June 30, 21 Sep 2023 OPP billing	1,105.00 95,140.00	96,245.00
Total Proposed Payments:				96,693.27
			Total AP:	96,693.27

Certified Correct This Tuesday, November 21, 2023


Sean Nicholson, Treasurer


Dave Grant, CAO



**Township of Edwardsburgh/Cardinal
List of Accounts for Approval**

Date Printed
11/22/2023 3:04 PM

Batch: 2023-00222 to 2023-00222

Page 1

Bank Code - AP - REVENUE FUND

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	416 Courier 1903	Adm-Oct Water Sample Courier	207.92	207.92
PP -	AMCTO 214426 23	R. Crich AMCTO Annual Members	508.50	508.50
PP -	Ault & Ault In Trust 19381	Lockmaster/Adm- Legal fees	6,878.58	6,878.58
PP -	Barton, Christopher Oct 31, 2023	Refund Bldg Deposit 2021-050	1,000.00	1,000.00
PP -	Bell Canada CA6054	Claim # CA6054 - TWP of EC	6,617.62	6,617.62
PP -	Burchell Fencing 11525	w/d-Scott Rd- Transfer stn fence re	22.60	22.60
PP -	Canada Revenue Agency Nov 2023	Garnishment for Nov 2023	407.87	407.87
PP -	Christie, Richard Oct 17, 2023	OWDCP Claim Live stock loss con	1,077.23	1,077.23
PP -	Clarke, Felisha Oct 31, 2023	Refund Bldg Dep not started 2021-	2,062.08	2,062.08
PP -	Commercial Alternator & 42816	Rec- Plow for Rec Truck	12,731.74	12,731.74
PP -	Conseil Scolaire Catholique de Final Qtr 2023	Final Qtr 2023	14,700.09	14,700.09
PP -	Cornerstone Builders Ltd Oct 31, 2023	Refund Bldg Deposit 2021-093	2,000.00	2,000.00
PP -	Doug Cleary Oct 23, 2023	Refund unused planning fees	608.96	608.96
PP -	Drapeau Automatic Sprinkler Corp. 25485	es-water plant-fire system inspecti	541.27	541.27
PP -	Enviromark Instrumentation 231016-2	wwtp- greyline pump/utility board	4,005.85	4,005.85
PP -	FireFixx 1665	fd- ladder	1,147.85	1,147.85
PP -	H. O. Wright & Sons Ltd. 55318	lagoon-sewage pump	4,575.37	4,575.37
PP -	Iron Trade Works Inc 1698	fd- pump testing	1,836.25	1,836.25
PP -	J.S. Design & Sales 564	Rec- consulting fees for light projec	3,316.55	3,316.55
PP -	John Campbell's Towing 14770	Clean Yard Towing	1,695.00	1,695.00
PP -	Levac Supply Ltd. 1348466 1350203	pw- hard hats pw-slings	241.23 245.39	486.62
PP -	Lost and Found Community Outreach Oct 31, 2023	Rec- Cost for Santa Clause	280.00	280.00
PP -	Marion, Scott Oct 30, 2023	Refund Bldg Dep # 2022-119	1,000.00	1,000.00
PP -	McWilliams Construction Limited DR23-13	Storm Contract Work - PB #2	81,598.39	81,598.39

**Township of Edwardsburgh/Cardinal
List of Accounts for Approval**

Batch: 2023-00222 to 2023-00222

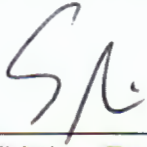
PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Mini Donut Express 3168	Rec- Canteen Supplies	179.00	179.00
PP -	Municipal Equipment 4710	fd-gas monitor batteries/es-gas dr	1,472.24	1,472.24
PP -	Murphy, Chris Oct 31, 2023	Refund Bldg Dep 2021-134	1,000.00	1,000.00
PP -	Nurndy-Forfire Emergency Graphics L 23030	fd- helmet decals	200.26	200.26
PP -	Paul Kingston 2065 2066	drainage-dewitt-richter beaver con drainage-commerce dr-Beaver cor	542.40 678.00	1,220.40
PP -	Paul Revington 575433	es- SHAC- Chemicals	9,492.00	9,492.00
PP -	Pivotech Doors Inc. 50230	Rec-repairs to lift gate	665.85	665.85
PP -	Planes Precast Concrete 0000194862 0000195121 0000195195	rec- cover for septic system pw- saw blade rec- parking lot	65.60 226.00 649.75	941.35
PP -	Realtax Inc. 92560 92561 92562 92563 92564 92597	adm- tax reg # 07 01 701 010 0720 adm- tax reg # 07 01 701 010 1290 adm- tax reg # 07 01 701 025 0330 adm- tax reg # 07 01 701 035 0340 adm- tax reg # 07 01 701 040 0210 adm- tax reg # 07 01 701 040 0210	536.75 536.75 536.75 536.75 536.75 56.50	2,740.25
PP -	Rob Thompson Construction Ltd Oct 31, 2023	Refund - Bldg Dep 2023-013	1,000.00	1,000.00
PP -	Stantec Consulting Ltd. 1839185	lagoon- flow assessment	20,304.69	20,304.69
PP -	Township of Augusta 2023-009	Clerk's Forum	87.25	87.25
PP -	Trackmatics Inc. 41384	pw- calibration of salter units	1,130.00	1,130.00
PP -	Verstegen, Linda Oct 3, 2023	Rec- Course Refund	140.00	140.00
PP -	Vladyslav, Rayda Oct 31, 2023	Refund Bldg Deposit 2021-101	1,000.00	1,000.00
PP -	WDMH Foundation 20231102B	Adm-Donation to Dunas Manor	200.00	200.00
PP -	Watts' Small Engines 30005	Rec-misc parts	43.84	43.84
PP -	West, Brenna Oct 28, 2023	Rec-SFA Refund	115.00	115.00
PP -	Whitteker Environmental Services Inc 2956	adm- water softner , etc	12,543.00	12,543.00
PP -	Xylem Canada LP 3558396641	es- pump pannel components Hen	1,626.00	1,626.00
			Total Proposed Payments:	205,407.47

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2023-00222 to 2023-00222

Total AP: 205,407.47

Certified Correct This Wednesday, November 22, 2023



Sean Nicholson, Treasurer



Dave Grant, CAO

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

BY-LAW NO. 2023-

“A BY-LAW TO REPEAL BYLAW 2021-06 BEING A BYLAW TO EXECUTE A SERVICE AGREEMENT WITH J&D ENTERPRISES O/A THE EASTERN ONTARIO BONEYARD FOR THE ENHANCED RECYCLING PROGRAM”

WHEREAS Municipal Council passed bylaw 2021-06 being a bylaw to execute a service agreement with J&D Enterprises o/a The Eastern Ontario Boneyard for the enhanced recycling program; and

WHEREAS J&D Enterprises o/a The Eastern Ontario Boneyard has exercised its powers to terminate the service agreement with the Corporation of the Township of Edwardsburgh Cardinal;

WHEREAS Municipal Council deems it advisable to repeal said bylaw with respect to service agreement with J&D Enterprises o/a The Eastern Ontario Boneyard; and

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

1. That Bylaw 2021-06 – Service Agreement with J&D Enterprises o/a The Eastern Ontario Boneyard for the Enhanced Recycling Program, and its Schedules is hereby repealed.
2. That this by-law will come into force and take effect on its passing.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

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

BY-LAW NO. 2023-

“A BY-LAW TO AUTHORIZE THE SUBMISSION OF AN APPLICATION TO ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (“OILC”) FOR FINANCING OF CERTAIN ONGOING CAPITAL WORK(S) OF THE CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH CARDINAL (THE “MUNICIPALITY”); TO AUTHORIZE TEMPORARY BORROWING FROM OILC TO MEET EXPENDITURES IN CONNECTION WITH SUCH CAPITAL WORK(S); AND TO AUTHORIZE LONG-TERM BORROWING FOR SUCH CAPITAL WORK(S) THROUGH THE ISSUE OF DEBENTURES TO OILC”

WHEREAS the *Municipal Act, 2001* (Ontario), as amended, (the “**Act**”) provides that a municipal power shall be exercised by by-law unless the municipality is specifically authorized to do otherwise; and

WHEREAS the Council of the Municipality has passed the by-law(s) enumerated in column (1) of Schedule “A” attached hereto and forming part of this By-law (“**Schedule “A”**”) authorizing the capital work(s) described in column (2) of Schedule “A” (“**Capital Work(s)**”) in the amount of the respective estimated expenditure set out in column (3) of Schedule “A” , subject in each case to approval by OILC of the financing for such Capital Work(s) requested by the Municipality in the Application as hereinafter defined; and

WHEREAS before the Council of the Municipality approved the Capital Work(s) in accordance with section 4 of Ontario Regulation 403/02 (the “**Regulation**”), the Council of the Municipality had its Treasurer calculate an updated limit in respect of its then most recent annual debt and financial obligation limit received from the Ministry of Municipal Affairs and Housing (as so updated, the “**Updated Limit**”), and, on the basis of the authorized estimated expenditure for the Capital Work or each Capital Work, as the case may be, as set out in column (3) of Schedule “A” (the “**Authorized Expenditure**” for any such Capital Work), the Treasurer calculated the estimated annual amount payable in respect of the Capital Work or each Capital Work, as the case may be, and determined that the estimated annual amount payable in respect of the Capital Work or each Capital Work, as the case may be, did not cause the Municipality to exceed the Updated Limit, and accordingly the approval of the Ontario Land Tribunal pursuant to the Regulation, was not required before any such Capital Work was authorized by the Council of the Municipality; and

WHEREAS subsection 405 (1) of the Act provides, amongst other things, that a municipality may authorize temporary borrowing to meet expenditures made in connection with a work to be financed in whole or in part by the issue of debentures if, the municipality is an upper-tier municipality, a lower-tier municipality in a county or a single-tier municipality and it has approved the issue of debentures for the work; and

WHEREAS subsection 401(1) of the Act provides that a municipality may incur a debt for municipal purposes, whether by borrowing money or in any other way, and may issue debentures and prescribed financial instruments and enter prescribed financial agreements for or in relation to the debt; and

WHEREAS the Act also provides that a municipality shall authorize long-term borrowing by the issue of debentures or through another municipality under section 403 or 404 of the Act; and

WHEREAS OILC has invited Ontario municipalities desirous of obtaining temporary and long-term debt financing in order to meet capital expenditures incurred on or after the year that is five years prior to the year of an application in connection with eligible capital works to make application to OILC for such financing by completing and submitting an application in the form provided by OILC; and

WHEREAS the Municipality has completed and submitted or is in the process of submitting an application to OILC, as the case may be (the “**Application**”) to request financing for the Capital Work(s) by way of long-term borrowing through the issue of debentures to OILC and by way of temporary borrowing from OILC pending the issue of such debentures; and

WHEREAS OILC has accepted and has approved or will notify the Municipality only if it accepts and approves the Application, as the case may be;

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

1. The Council of the Municipality hereby confirms, ratifies and approves the execution by the Treasurer of the Application and the submission by such authorized official of the Application, duly executed by such authorized official, to OILC for the financing of the Capital Work(s) in the maximum aggregate principal amount of \$1,030,150.00 substantially in the form of Schedule “B” hereto and forming part of this By-law, with such changes thereon as such authorized official may hereafter, approve such execution and delivery to be conclusive evidence of such approval.
2. The Mayor and the Treasurer are hereby authorized to negotiate and enter into, execute and deliver for and on behalf of the Municipality a financing agreement (a “**Financing Agreement**”) with OILC that provides for temporary and long-term borrowing from OILC under the authority of this By-law in respect of the Capital Work(s) on such terms and conditions as such authorized officials may approve, such execution and delivery to be conclusive evidence of such approval.
3. The Mayor and/or the Treasurer are hereby authorized, pending the substantial completion of the Capital Work or of each Capital Work, as the case may be, or as otherwise agreed with OILC, to make temporary borrowings pursuant to section 405 of the Act in respect of the Capital Work or of each Capital Work, as the case may be, on the terms and conditions provided in the Financing Agreement which Financing Agreement provides that the information contained in the Record, as defined in the Financing Agreement, in respect of such temporary borrowings shall be deemed final, conclusive and binding on the Municipality, and on such other terms and conditions as such authorized officials may agree; and the Treasurer is authorized to sign such certifications as OILC may require in connection with such borrowings in respect of the Capital Work(s); provided that the amount of borrowings allocated to the Capital Work or of each Capital Work, as the case may be, does not exceed the Authorized Expenditure for such Capital Work and does not exceed the related loan amount set out in column (4) of Schedule “A” in respect of such Capital Work.
4. Subject to the terms and conditions of the Financing Agreement and such other terms and conditions as OILC may otherwise require, the Mayor and the Treasurer are hereby authorized to long-term borrow for the Capital Work(s) and to issue debentures to OILC on the terms and conditions provided in the Financing Agreement and on such other terms and conditions as such authorized officials may agree (the “**Debentures**”); provided that the principal amount of the Debentures issued in respect of the Capital Work or of each Capital Work, as the case may be, does not exceed the Authorized Expenditure for such Capital Work and does not exceed the related loan amount set out in column (4) of Schedule “A” in respect of such Capital Work.
5. In accordance with the provisions of section 25 of the *Ontario Infrastructure and Lands Corporation Act, 2011*, as amended from time to time hereafter, the Municipality is hereby authorized to agree in writing with OILC that the Minister of Finance is entitled, without notice to the Municipality, to deduct from money appropriated by the Legislative Assembly of Ontario for payment to the Municipality, amounts not exceeding the amounts that the Municipality

fails to pay to OILC on account of any unpaid indebtedness of the Municipality to OILC under any outstanding temporary borrowing and/or the Debentures, as the case may be (the “**Obligations**”) and to pay such amounts to OILC from the Consolidated Revenue Fund.

6. For the purposes of meeting the Obligations, the Municipality shall provide for raising in each year as part of the general levy, the amounts of principal and interest payable in each year under any outstanding temporary borrowing and/or any Debenture outstanding pursuant to the Financing Agreement, to the extent that the amounts have not been provided for by any other available source including other taxes or fees or charges imposed on persons or property by a by-law of any municipality.
7.
 - (a) The Mayor and the Treasurer are hereby authorized to enter into, execute and deliver the Financing Agreement, and to issue the Debentures, one or more of the Clerk and the Treasurer are hereby authorized to generally do all things and to execute all other documents and papers in the name of the Municipality in order to perform the Obligations of the Municipality under the Financing Agreement, to request and receive any temporary borrowing and to issue the Debentures, and the Treasurer is authorized to affix the Municipality’s municipal seal to any such documents and papers.
 - (b) The money realized in respect of any temporary borrowing for the Capital Work(s) and the Debentures, including any premium, and any earnings derived from the investment of that money, after providing for the expenses related to any such temporary borrowing and to the issue of the Debentures, if any, shall be apportioned and applied to the respective Capital Work and to no other purpose except as permitted by the Act.
8. That this bylaw shall come into force and take effect on the date of passing.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

**Schedule "A"
to By-Law Number 2023-
(Ongoing Capital Work(s))**

(1)	(2)	(3)	(4)
<u>By-Law Number/ Capital Work Number</u>	<u>Description of Capital Work</u>	<u>Estimated Expenditure</u>	<u>Loan Amount</u>
CR2 – Rehabilitation	Replace and extend watermain, sanitary sewer, storm sewer, sidewalks and road rehabilitation	\$5,556,002	\$1,030,150

Schedule "B" to By-Law Number 2023-



Webloans Loan Application PDF

FA Number

Application for

Projects

Loan Application ID	Project Name	Construction/Purchase Start	Construction/Purchase End	Project Cost	OILC Loan Amount
882	County Road 2 Rehabilitation Project	05/01/2023	04/30/2024	\$5,556,002.00	1,030,150.00

Details of Project County Road 2 Rehabilitation Project

Project Category

Project Name

Construction/Purchase Start

Construction/Purchase End

Energy Conservation

Project Address 1

Project Address 2

City / Town

Province

Postal Code

Description

Comments and/or Special Requests

This is a joint project with the United Counties of Leeds and Grenville and qualifies for funding under the ICIP Green Stream program.

Useful Life of Asset (Years)

50

Project Financial Information

Type of Financing

Long-term only

Payment Frequency

Semiannually

Project Cost (A)

\$5,556,002.00

Other Project Funding / Financing (B):

Description	Timing	Amount
County Funding	Existing	\$1,862,012.00
Reserves	Existing	\$838,173.00
Federal and Provincial ICIP	Existing	\$1,547,509.00
OCIF/CCBF	Existing	\$478,158.00

Other Project Funding/Financing Total (B)

\$4,525,852.00

OILC Loan Amount (A-B)

\$1,030,150.00

Only include long-term borrowing in this section

Required Date	Amount	Term	Type
02/15/2024	\$10,081,854.00	20	Amortizing
Long-term Borrowing Total	\$10,081,854.00		

Debt and Re-payments Summary

Has there been any new/undisclosed debt acquired since last FIR was submitted?

Yes No

Please describe any re-financing plans for any existing "interest only" debt, if applicable.

Non Re-payments of Loans or Debenture

In the last 10 years, has the borrower ever failed to make a loan payment or debenture repayment on time to any lender, including the Provincial Government?

If yes, please provide details.

No

OILC Loan Repayment Information

Please indicate the source(s) of revenue you plan to use to repay the OILC Loan

Taxation

0.00

User Fees	<input type="text" value="100.00"/>
Service Charges	<input type="text" value="0.00"/>
Development Charges	<input type="text" value="0.00"/>
Connection Fees	<input type="text" value="0.00"/>
Repayment Subsidies	<input type="text" value="0.00"/>
Other	<input type="text"/>
	<input type="text"/>
Total	<input type="text" value="100.00%"/>

Documentation and Acknowledgements

Please ensure all required documents are submitted with the signed application. OILC requires originals as noted below to be mailed or couriered. Also, please retain a copy of all documents submitted to OILC for your records.

To obtain templates for documents see listed below.

- Loan Application Signature Page signed and dated by the appropriate individual (original to be submitted)
- Certificate and sealed copy of OILC template By-law authorizing project borrowing and applying for a loan (original with seal)
- Certificate of Treasurer Regarding Litigation using the OILC template (original, signed & sealed)
- Updated Certified Annual Repayment Limit Calculation (original)

I acknowledge and agree that all of the above referenced documents must be submitted in the form required by OILC and understand that the application will not be processed until such documents have been fully completed and received by Infrastructure Ontario.

Please note: OILC retains the right to request and review any additional information or documents at its discretion.

Confidential Information

OILC is an institution to which the Freedom of Information and Protection of Privacy Act (Ontario) applies. Information and supporting documents submitted by the Borrower to process the loan application will be kept secure and confidential, subject to any applicable laws or rules of a court or tribunal having jurisdiction.

Infrastructure Ontario
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ONTARIO INFRASTRUCTURE AND LANDS CORPORATION (OILC) LOAN APPLICATION SIGNATURE PAGE

Application ID: 882

Printed Date: 11/08/2023
Application Submit Date: 11/08/2023

I/We acknowledge that a Loan Application has been submitted to Ontario Infrastructure and Lands Corporation (OILC) containing the following information.

Table with 2 columns: Eligible Category, Loan Amount. Row 1: Clean Water Infrastructure, \$1,030,150.00. Row 2: Total, \$1,030,150.00.

Name of Borrower: Edwardsburgh/Cardinal, The Corporation of The Township of
Address: 18 Centre Street K0E 1X0 ON
Name of Treasurer's (or equivalent): Sean Nicholson
Telephone Number: (613) 658-3055 ext. 107
ID: 7003

The undersigned certifies that he/she has read the OILC loan program guidelines and all information provided to OILC is accurate and complete. The undersigned acknowledges that some information provided may be shared with the line ministries to provide technical expertise to OILC. Applicant agrees to provide OILC with additional information as required in order to process the loan.

Treasurer's (or equivalent) Signature: [Signature] Date: Nov. 8, 2023

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

BY-LAW NO. 2023-

“BEING A BYLAW TO AMEND ZONING BY-LAW NO. 2022-37”

**ZanderPlan Inc. on behalf of 2733521 Ontario Inc.
Lot 254 of Plan 25
2073 Dundas Street, Cardinal**

WHEREAS By-law No. 2022-37 regulates the use of land and the use and erection of buildings and structures within the Township of Edwardsburgh Cardinal;

AND WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to amend By-law No. 2022-37 as hereinafter set forth;

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

1. The lands affected by this By-law are shown as shaded and outlined by heavy black lines on Schedule “A” which is attached hereto and forms part of this By-law.
2. Zoning By-law No. 2022-37, as amended, is hereby further amended by adding the following new subsection at the end of Section 7.1.4 (Special Exception Zones):

2. MC-2 (2073 Dundas Street, Lot 254, Plan 25, Village of Cardinal)

Notwithstanding the provisions of Section 7.1.1 to the contrary, on lands zoned MC-2, one apartment dwelling unit is permitted on the first floor, subject to the following provision:

- **First Floor Commercial Floor Area fronting Dundas Street
(minimum) 50 m²**

3. Schedule “A” to Zoning By-law No. 2022-37, as amended, is hereby further amended by changing the zoning of the lands affected by this By-law from “MC” and “MC-2”.
4. The By-law shall become effective on the date of passing hereof, subject to the provisions of Section 34 (21) of the *Planning Act*, R.S.O. 1990, as amended.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

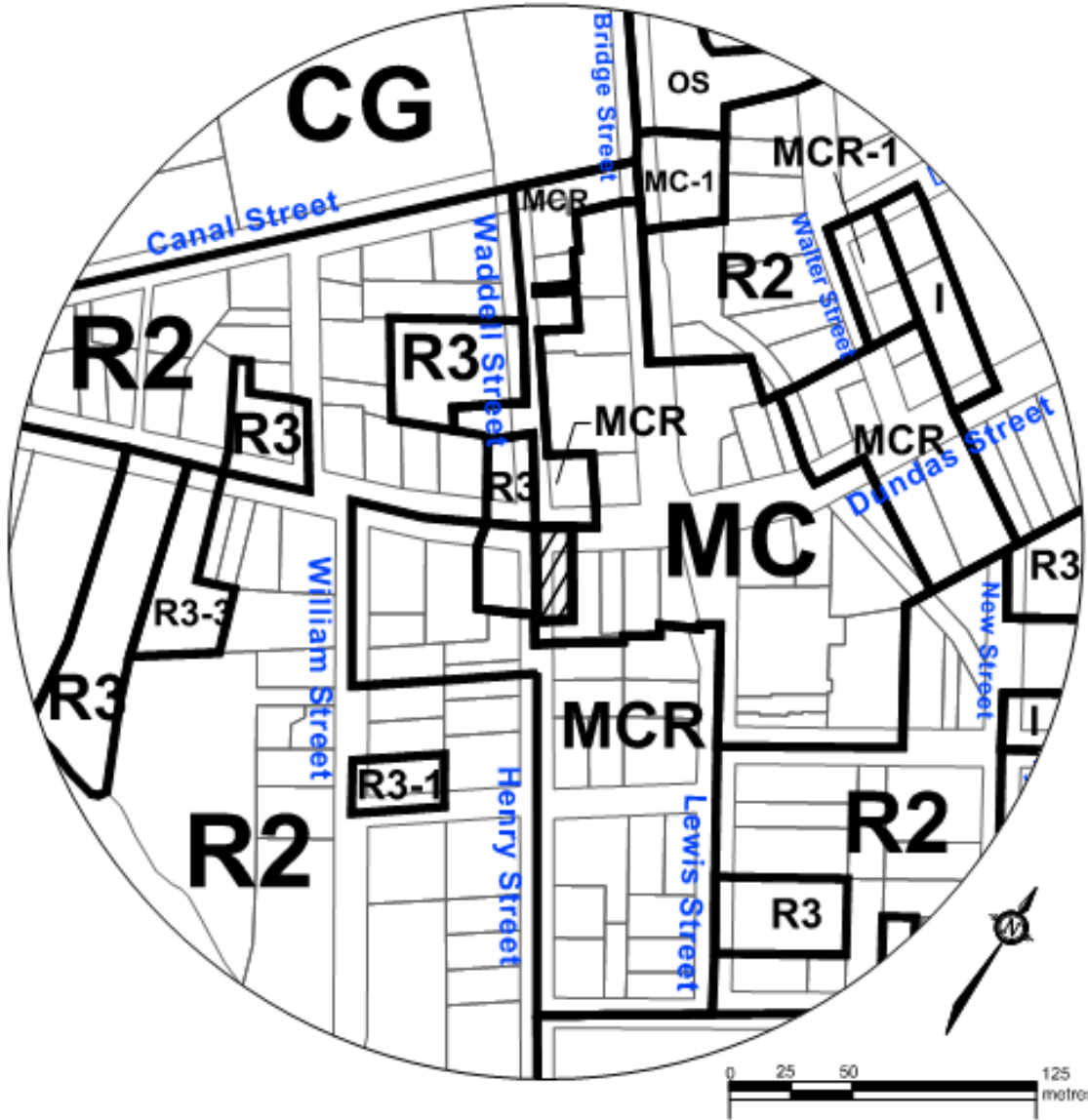
Schedule "A" to By-law No. _____

TOWNSHIP OF EDWARDSBURGH CARDINAL

ZanderPlan Inc. on behalf of 2733521 Ontario Inc.

Lot 254 of Plan 25

2073 Dundas Street, Cardinal



AREA(S) SUBJECT TO THIS BY-LAW



TO: MAIN STREET COMMERCIAL – SPECIAL EXCEPTION ZONE (MC-2) ZONE

FROM: MAIN STREET COMMERCIAL (MC) ZONE

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

BY-LAW NO. 2023-

“BEING A BYLAW TO AMEND ZONING BY-LAW NO. 2022-37”

**ZanderPlan Inc. on behalf of 2733521 Ontario Inc.
Part of Lot 312 & 313 of Plan 25
2084 Dundas Street, Cardinal**

WHEREAS By-law No. 2022-37 regulates the use of land and the use and erection of buildings and structures within the Township of Edwardsburgh Cardinal;

AND WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to amend By-law No. 2022-37 as hereinafter set forth;

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

1. The lands affected by this By-law are shown as shaded and outlined by heavy black lines on Schedule “A” which is attached hereto and forms part of this By-law.
2. Zoning By-law No. 2022-37, as amended, is hereby further amended by adding the following new subsection at the end of Section 7.1.4 (Special Exception Zones):

3. MC-3 (2084 Dundas Street, Part Lot 312 & 313, Plan 25, Village of Cardinal)

Notwithstanding the provisions of Section 7.1.1 to the contrary, on lands zoned MC-3, an apartment dwelling shall be an additional permitted use.

3. Schedule “A” to Zoning By-law No. 2022-37, as amended, is hereby further amended by changing the zoning of the lands affected by this By-law from “MC” and “R2” to “MC-3”.
4. The By-law shall become effective on the date of passing hereof, subject to the provisions of Section 34 (21) of the *Planning Act*, R.S.O. 1990, as amended.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

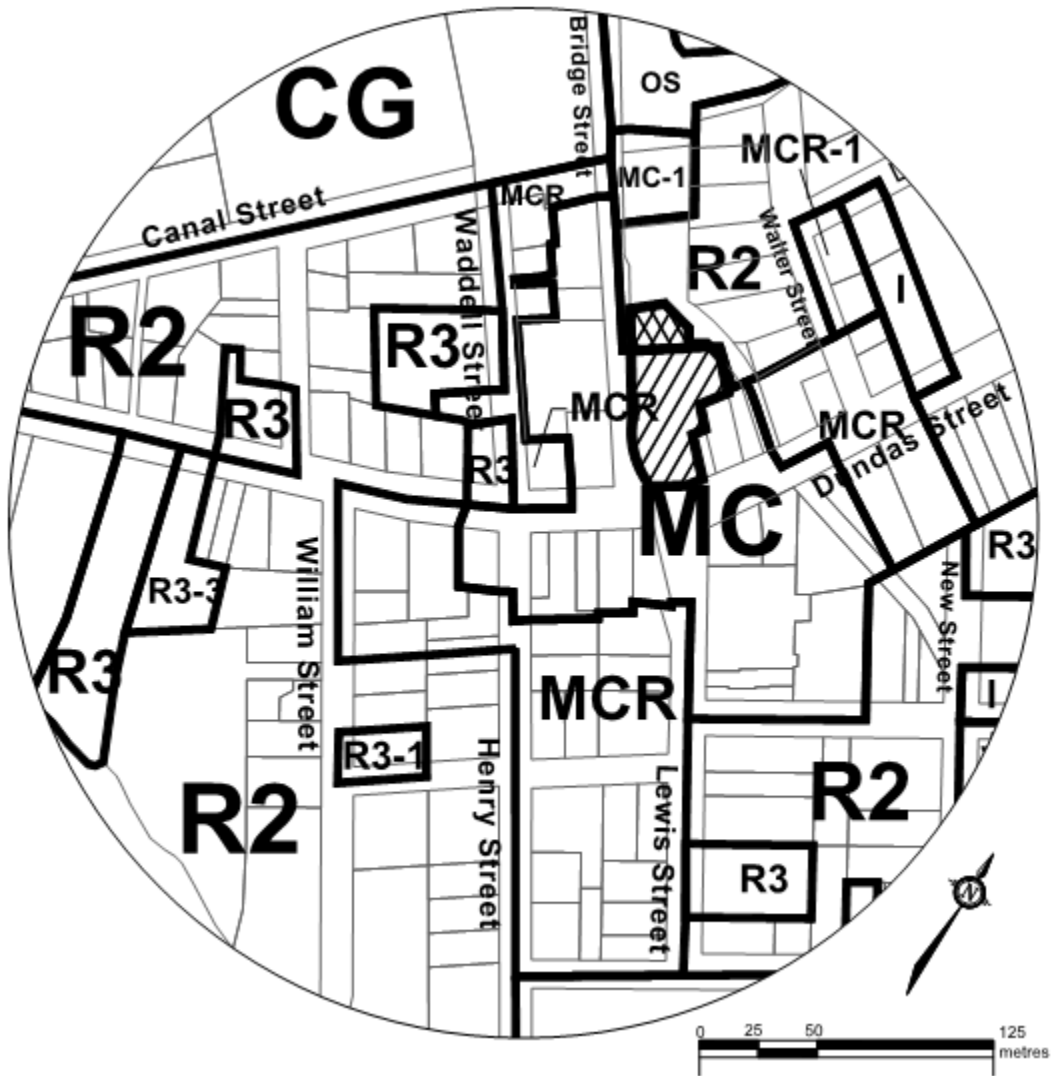
Schedule "A" to By-law No. _____

TOWNSHIP OF EDWARDSBURGH CARDINAL

ZanderPlan Inc. on behalf of 2733521 Ontario Inc.

Part of Lot 312 & 313 of Plan 25

2084 Dundas Street, Cardinal



AREA(S) SUBJECT TO THIS BY-LAW



TO: **MAIN STREET COMMERCIAL – SPECIAL EXCEPTION ZONE (MC-3) ZONE**

FROM: **MAIN STREET COMMERCIAL (MC) ZONE**



TO: **MAIN STREET COMMERCIAL – SPECIAL EXCEPTION ZONE (MC-3) ZONE**

FROM: **RESIDENTIAL SECOND DENSITY (R2) ZONE**

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

BY-LAW NO. 2023-

**“A BY-LAW TO ESTABLISH, MAINTAIN AND REGULATE A WASTE
MANAGEMENT SYSTEM AND TO PROVIDE FOR THE ESTABLISHMENT OF
POLICIES, REGULATIONS AND FEES FOR THE DISPOSAL OF MUNICIPAL
WASTE AND OTHER REFUSE AT THE MUNICIPAL TRANSFER STATION”**

WHEREAS Section 270(1)(7) of the Municipal Act 2001, S.O 2001, c. 25, as amended, authorizes the Council of a municipality to pass bylaws respecting matters within their jurisdiction of waste management; and

WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to establish, maintain and regulate a system or the disposal of waste within the municipality and to establish policies, regulations, and fees for the disposal of waste and other refuse materials;

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

1. SCOPE

- 1.1 The provisions of this by-law shall apply to all persons, lands, structures and uses within the Township of Edwardsburgh Cardinal.
- 1.2 No person shall dispose of, or cause to be disposed of, any waste, refuse, debris, or garbage except in conformity with the provisions of this By-law, the schedules attached thereto and By-law 2019-64, Collection of Garbage and Other Waste Materials.
- 1.3 This By-law shall not be effective to relieve, reduce or mitigate any person from compliance with any provisions of the Environmental Protection Act, 1990 or any regulations or orders prescribed by the Minister of the Environment, Conservation and Parks.

2. DEFINITIONS

For the purposes of this By-law:

“Commercial Waste” – means waste, refuse, debris, garbage and litter generated from and incidental to any business operation.

“Construction Waste” – means any non-hazardous waste, refuse, debris, garbage and litter generated from and incidental to lawful construction activities and shall include items such as, but not limited to: concrete, bricks, cement, ceramics, glass, insulation and asbestos materials, bituminous mixtures, tar, soil, stones, dredging, scrap lumber, non-treated wood products, asphalt and roofing shingles, roofing materials, plaster, drywall, plywood, oriented chip board, milled lumber, vinyl siding, eavestrough, cabinets, fencing, flooring materials including but limited to carpet, tiles, laminate, vinyl and wood flooring.

“Council” – means the Council of the Corporation of the Township of Edwardsburgh Cardinal.

“Electronics” – means residential household electronics including but not limited to: televisions, audio and video players (CD, DVD, Blu-ray, VCR, VHS), cameras, computers, laptops, tablets, video game consoles, home

theatre equipment, digital clocks, printers, scanners, cellphones, mp3 players, modems, routers.

“ECA” – means the Environmental Compliance Approval issued by the Ministry of Environment, Conservation and Parks.

“Enforcement Officer” – means a municipal bylaw enforcement officer authorized by the Council of the Township of Edwardsburgh Cardinal, any member of the Ontario Provincial Police, and any Provincial Offences Officer pursuant to the Provincial Offences Act.

“Hazardous Waste” – means waste and materials as may be defined from time to time by the Ministry of the Environment Conservation and Parks “MECP” as hazardous and shall include but not limited to the following: Flammable or incendiary materials or liquids, incinerator ash, explosives, sewage, drugs and medicine, chemical wastes, dry cell or wet cell batteries, pathological waste including syringes, needles, dressings, body parts and fluids, tissues, medical instruments or other such items as may or could reasonably contain pathogenic bacteria or micro-organisms, dead animals, motor oil, propane tanks, radioactive materials and other similar materials that may be hazardous or dangerous to the public health, safety or environment.

“Household” – means a residential unit occupied or used as a place of abode other than an industrial, commercial or institutional premise.

“Industrial Waste” – means waste materials from any one or more industrial or manufacturing process, or waste from my property assessed for industrial or manufacturing uses.

“Large Items” – means large residential household furniture items including but not limited to: chesterfields, couches, sofas, chairs, mattresses, box springs, tables, cabinets, dressers, desks.

“Manager of Public Works” – means the person hired as the Manager of Public Works for the Township of Edwardsburgh Cardinal, or in their absence, the Director of Operations for the Township of Edwardsburgh Cardinal.

“Official” – means an officer or employee duly authorized to act on behalf of the Corporation of the Township of Edwardsburgh Cardinal.

“Person” – means any human being, association, firm, corporations and partnerships, incorporated company, agent or trustee and any heirs, executors, successors, assigns or other legal representative of a person to whom a contract can apply according to law.

“Recyclable” – means materials and items as the Township identified as being suitable for recycling purposes.

“Tire” – means personal vehicle tires only, not commercial or industrial tires permitted.

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

“Transfer Area” – means that operative area of a municipal transfer station site which is designated as an area for the transfer of waste.

“Transfer Station Attendant” – means an official duly authorized to act on behalf of the Corporation of the Township of Edwardsburgh Cardinal responsible for the supervision and operation of a Township Transfer Station Site and for the administration of this By-law.

“Transfer Station Site” – means any land designated and operated by the Corporation of the Township of Edwardsburgh Cardinal where recyclables and refuse are collected and sorted in preparation for processing in accordance with the provisions of this By-law and the terms and conditions of a certificate of approval issued by the Ministry of Environment, Conservation and Parks.

“Waste” – means garbage, refuse and other waste materials approved for disposal by the Ministry of Environment, Conservation and Parks and the Township Council at the Transfer Station Site and shall for the purpose of this definition shall not include residential/commercial/industrial/institutional waste, hazardous waste, or construction waste.

“White Goods” – means refrigerators, freezers, stoves, ovens, hot water tanks, water tanks, washing machines, clothes dryers, dishwashers, microwaves, range hoods, window air conditioner units and similar such items, goods and materials, and the condenser/compressor shall be removed prior to depositing at the Transfer Station Site.

3. MUNICIPAL TRANSFER STATION SITE

3.1 The following area shall be designated as the Municipal Transfer Station Site for the Township of Edwardsburgh Cardinal:

3.1.1 Scott Road Transfer Station Site – Located within the Contamination Retention Zone and referred to by the Ministry of Environment, Conservation and Parks Environmental Certificate Approval No. A441403, as amended.

3.2 No person shall use any lands within the Township of Edwardsburgh Cardinal for that of a transfer station site except lands designated for sure use by by-law by the Council of the Corporation of the Township of Edwardsburgh Cardinal.

3.3 The Transfer Station Site shall be operated and maintained by the Township in accordance with the terms and conditions of the Environmental Certificate Approval, the provisions of this by-law, Provincial legislation, and the requirements of the Ministry of Environment, Conservation and Parks.

3.4 No waste shall be accepted by the Transfer Station Attendant other than from an owner or resident of a property within the geographic limits of the Township, who is able to produce a Transfer Station payment card, with the fees as set out in Schedule “C” of this by-law.

3.5 No waste shall be accepted by the Transfer Station Attendant from any commercial, construction, industrial or institutional business or from any commercial waste collector unless said collector is contracted and authorized by the Township.

3.6 All materials shall be deposited under the direction of the Transfer Station Attendant.

3.7 Notwithstanding any other penalty or remedy of law available to the Township, the owner, occupant, lessee or person using any structure or lands within the boundaries of the Township for the dumping or disposing of garbage, refuse, industrial waste, hazardous waste or materials of any kind where such lands or structures are not designated as a waste disposal site, shall cease using such lands or structures for such purposes and to remove such garbage, refuse, industrial waste, hazardous waste or materials in the manner as may be prescribed by the Township or Ministry of Environment, Conservation and Parks.

4. HOURS OF OPERATIONS OF TRANSFER STATION SITE

- 4.1 The Transfer Station Site shall be open for the disposal of waste and other permitted materials in accordance with the times set out in Schedule “A” of this by-law.
- 4.2 No person shall access or enter onto the Transfer Station Site property other than during operating hours.
- 4.3 Notwithstanding Section 4.2, Township employees, consultants, contractors and other authorized persons shall have access to the Transfer Station Site as required.

5. GENERAL PROVISIONS

- 5.1 Persons shall dispose of permitted waste at the Transfer Station Site in accordance with the directions of the Transfer Station Attendant and in accordance with the provisions of this by-law.
- 5.2 Waste materials conveyed to the Transfer Station Site shall be so contained and transported as not to be blown or scattered from the transport vehicle or to leave deposits along road allowances and abutting lands.
- 5.3 The Transfer Station Attendant shall be and is hereby authorized to refuse access to the Transfer Station Site any person who is in contravention of any provisions of this by-law, as may be reasonably determined by the Attendant. All such persons refused access to or use of the Transfer Station Site shall be referred to the Manager of Public Works by the Attendant to review the grounds of such refusal, such grounds to be provided to that person by the Attendant.
- 5.4 Persons who desire to access the Transfer Station Site will be required to provide evidence or documentation upon request acceptable to the Transfer Station Attendant or other Township official so as to determine the residency of that person or the origination of the waste to be disposed of and the conformity of such residency or origination of waste with the provisions of this by-law.

6. SPECIAL PROVISIONS

- 6.1 Waste:
 - 6.1.1 No person shall dispose of construction waste, commercial waste, industrial waste and/or hazardous waste at the Transfer Station Site.
- 6.2 Recyclables, Scrap Metal, White Goods, Large Items, Electronics, Brush and Leaf:
 - 6.2.1 Accepted recyclable waste shall be identified in Schedule “D” of this by-law.
 - 6.2.2 Recyclable waste shall be separated from other waste to be disposed of in the Transfer Station Site and shall be deposited in the recycling container at the site in accordance with the directions of the Transfer Station Attendant and the provisions of Schedule “D” of this by-law.

- 6.2.3 Scrap metal, white goods, large items, electronics, tires and tire rims shall be separated from other waste to be disposed of at the Transfer Station Site and shall be deposited in the designated areas located within the Transfer Station Site only and in accordance with the directions of the Transfer Station Attendant.
- 6.2.4 No person shall dispose of waste, white goods, electronics, or scrap metal that contains residue of propane, gasoline, toxic chemicals, polychlorinated biphenyls (PCB), chlorofluorocarbons (CFC, otherwise known as freons) or other such hazardous materials at the Transfer Station Site.
- 6.2.5 All waste and materials that contain chlorofluorocarbon condenser/compressor (freon) must be removed prior to disposal at the Transfer Station Site.
- 6.2.6 Tree brush and stumps/limbs may be deposited for disposal at the Transfer Station Site if the tree stumps and limbs are under 30 cm. (12 inches) in length and diameter and in accordance with the directions of the Transfer Station Attendant.
- 6.2.7 No person shall dispose of recyclable waste, material, white goods, large items, electronics, tires or scrap metal except in the areas of the Transfer Station Site designated for such items at the time of visit.

7. PROHIBITIONS

- 7.1 No person shall trespass on the Transfer Station Site except as is required to transfer material to the site in accordance with this by-law, or as is necessary to conduct lawful business with the Township during designated hours of operation in the presence of the Transfer Station Attendant or other Township official.
- 7.2 No person shall salvage, interfere with or scatter any materials from the Transfer Station Site.
- 7.3 No person shall create or cause to be created malicious damage to or at the Transfer Station Site.
- 7.4 No person shall deposit or cause to be deposited waste of any kind on any road, highway, land, street, watercourse, private or public property.
- 7.5 No person shall dispose of any waste without first providing the Transfer Station Attendant with payment by way of the Transfer Station payment card.
- 7.6 No person shall place any waste or recyclable materials, commercial waste, construction waste, industrial waste, hazardous waste, goods, white goods, large items, electronics, scrap metal, refuse or debris or any other materials outside of the gates of the Transfer Station Site.
- 7.7 No person shall dispose of, or cause to be disposed of, any waste at the Transfer Station Site that originates or is generated from a location or use outside of the Township boundaries.
- 7.8 No person shall offer to, or give to, any Transfer Station Attendant any fee or gratuity for services provided by the Township, nor shall any Transfer Station Attendant accept any fee or gratuity.

- 7.9 No person shall dispose of, or cause to be disposed of, in the Transfer Station Site any prohibited material as listed in Schedule "B" of this by-law or any other materials as previously described.
- 7.10 No person shall discharge a firearm in the Transfer Station Site.

8. ADMINISTRATION

- 8.1 The Transfer Station Attendant shall supervise all operations at the Transfer Station Site and shall enforce compliance with the provisions of this by-law.
- 8.2 Council may by resolution authorize the waiving or reduction of fees or grant minor variances to provisions of this by-law for community groups, special activities/events and other circumstances where Council in its autonomous sole discretion deems that such actions are within the public interest, are not exposing the Township to any risk or liability and not contrary to the intent of this by-law.
- 8.3 Council may authorize studies and programs and prepare policies for the maximization of the life expectancy, efficiency and effectiveness of the Transfer Station Site and the reduction, reuse and recycling of waste.

9. ENFORCEMENT AND PENALTIES

- 9.1 Every person who contravenes any of the provisions of this by-law 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.
- 9.2 A person who is convicted of an offence under this by-law is liable for each day or part of a day that the offence continues, where the minimum fine shall not exceed \$500.00 and a maximum fine of \$10,000.00 and the total of all daily fines for the offences is not limited to \$100,000.00 as provided for in Section 429(3) of the Municipal Act, SO 2001, c. 25, as amended.
- 9.3 Upon registering a conviction for a contravention of any provision of this by-law, the court in which the conviction has been entered, may in addition to any other remedy and to any penalty imposed by this by-Law, make an order prohibiting the continuation or repetition of the offence by the person convicted, pursuant to Section 431 of the Municipal Act 2001, SO 2001, c.25, as amended.
- 9.4 Where a person fails or defaults to carry out any direction or action required by the Township as authorized by this by-law, upon reasonable and written notice, the Township may proceed to do such things or carry out such actions as directed at the expense of the person and such expense 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, S.O. c. 25.
- 9.5 Every person who contravenes this by-law, including a notice to remedy issued under this by-law is guilty of an offence.
- 9.6 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 by-law.

- 9.7 An Enforcement Officer who has reasonable grounds to believe that a person has contravened any provision of this by-law may issue a notice to remedy, notice of violation, an order to comply and every person shall comply with said notice or order.

10. VALIDITY AND SEVERABILITY

- 10.1 If any section, subsection, clause, paragraph or provision of this by-law 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 affect the validity or enforceability of any other provisions of the bylaw as a whole or part thereof and all other sections of the by-law shall be deemed to be separate and independent there from and enacted as such.
- 10.2 Whenever any reference is made under this by-law 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.
- 10.3 Nothing in this policy takes precedence over any bylaws, resolutions, plans or agreements of the Township or other legislation.

11. GENERAL

- 11.1 That the following Schedules attached shall form and constitute part of this by-law:
Schedule "A" – Transfer Station Site Hours of Operation
Schedule "B" – Prohibited Materials
Schedule "C" – Fee Schedule
Schedule "D" – Recycling Policy
- 11.2 That By-law 2011-07 and 2014-37 and all other by-laws previously passed that are inconsistent with the provisions of by-law are hereby repealed in its entirety.
- 11.3 That this bylaw shall come into force and take effect on the date of passing.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed, and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

Schedule "A"
By-law 2023-
Transfer Station Site
Hours of Operations

Scott Road Transfer Station Site:

Saturdays from 8:00 a.m. to 12:00 p.m. (noon), or as determined to be necessary by the Manager of Public Works.

The Transfer Station Site shall be closed on all statutory holidays.

The Transfer Station Site shall be closed to the public during any absence of the Transfer Station Attendant from the site.

Schedule "B"
By-law 2023-
Transfer Station Site
Prohibited Materials

The following items shall be prohibited from disposal within the Transfer Station Site:

- Residential waste as defined in the Collection of Garbage and Other Waste Material By-law, and as amended from time to time.
- All commercial waste
- All construction waste
- All industrial waste
- All hazardous waste
- Household construction waste
- Dead animals
- Vehicle bodies
- Farm machinery
- Recyclable waste defined in the Collection of Garbage and Other Waste Material By-law, and as amended from time to time.

Schedule "C"
By-law 2023-
Transfer Station Site
Fee Schedule

Type of Waste	Fee
Residential waste that cannot be accommodated in the weekly collection provided for in the Collection of Garbage and Other Waste Material By-law, and as amended from time to time.	\$1.00 per cubic foot
Tires and/or tires with rims	Free
White goods as defined in this by-law	\$10.00 each
Large items as defined in this by-law	\$10.00 each
Brush, tree limbs, tree stumps, leaves and garden waste	\$5.00 per load
Scrap metal	\$10.00 per load
Electronics	Free

**Schedule “D”
By-law 2023-
Transfer Station Site
Recycling Policy**

Brush shall be accepted at the Transfer Station Site in accordance with the provisions of this by-law.

Scrap metal, white goods, electronics, and tires shall be accepted for recycling at the Transfer Station Site and in accordance with the provisions of this by-law.

Scrap metal, white goods, electronics, and tires shall be placed within the designated collection areas in accordance with the directions of the Transfer Station Attendant.

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

BY-LAW NO. 2023-

**“A BY-LAW TO PROVIDE FOR THE ESTABLISHMENT AND ADOPTION OF AN
EMERGENCY MANAGEMENT PROGRAM FOR THE TOWNSHIP OF
EDWARDSBURGH CARDINAL”**

WHEREAS Section 2.1 (1) of the Emergency Management and Civil Protection Act, R.S.O. 1990, c. E.9, as amended (“the Act”) states:

Every municipality shall develop and implement an emergency management program and the council of the municipality shall by by-law adopt the emergency management program.

The emergency management program shall consist of:

- a) An emergency plan;
- b) Training programs and exercises for employees of the municipality and other persons with respect to the provision of necessary services and the procedures to be followed in emergency response and recovery activities;
- c) Public education on risks to public safety and on public preparedness for emergencies;
- d) Any other element required by the standards for emergency management programs set under section 14 of the Emergency Management and Civil Protection Act, R.S.O. 1990, c.E.9.

Hazard and risk assessment and infrastructure identification shall also occur to assess the various hazards and risks to public safety that could give rise to emergencies and identify the facilities and other elements of the infrastructure that are at risk of being affected by emergencies.

WHEREAS the Act requires the emergency management program to conform to standards established by the Solicitor General including the Emergency Management Cycle of Prevention Mitigation, Preparedness, Response and Recovery; and

WHEREAS the Act authorizes the Mayor to declare that an emergency exists in the municipality or in any part thereof, and allows the Mayor to take such action or make such orders as he or she considers necessary and that are not contrary to law, to implement the emergency plan to protect the property, health and safety and welfare of the residents of the Township of Edwardsburgh Cardinal; and

WHEREAS the Act authorizes one or more of the members of Council to perform the duties of the Mayor during his/her absence or his/her inability to act; and

WHEREAS the Act authorizes employees of the Township to respond to an emergency in accordance with the Emergency Plan where an emergency exists but has yet to be declared to exist;

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

1. Definitions

1.1. In this by-law:

“Emergency Management Program” means a program created and updated pursuant to the Emergency Management and Civil Protection Act.

“Emergency Management Program Committee” is the group of people brought together to ensure the risks and hazards of a community are identified and plans are put in place to either mitigate or eliminate said hazards.

The “Municipal Emergency Control Group” directs either a declared or possible declared Emergency in the Municipality. These tasks are completed in the Emergency Operations Centre.

The “Emergency Response Plan” describes the Township’s overall authority, principles, policies, emergency levels, operational concepts and organizational arrangements of the Edwardsburgh Cardinal Emergency Management Structure. The Emergency Response Plan may also be referred to as the “Emergency Plan”.

2. Emergency Management Structure

- 2.1 There shall be established within the Township, a formal emergency management structure, consisting of:
 - a) The Community Emergency Management Coordinator (CEMC)
 - b) The Emergency Information Officer (EIO)
 - c) The Emergency Management Program Committee (EMPC)
 - d) The Municipal Emergency Control Group (MECG)
- 2.2 The designated CEMC for the Township of Edwardsburgh Cardinal shall be the CAO. The CEMC shall be responsible for the development, implementation and maintenance of the emergency management program.
- 2.3 The responsibilities of the CEMC shall include:
 - a) Develop and conduct Emergency Management (EM) training programs;
 - b) Develop and conduct EM training exercises;
 - c) Develop and implement EM Public Education programs; and
 - d) During a real or perceived emergency, provide advice to the MECG
- 2.4 The Emergency Information Officer for the Township of Edwardsburgh Cardinal shall be the Community Development Coordinator. The EIO shall be responsible for the development, implementation and maintenance of emergency communication, public education and public awareness.
- 2.5 The responsibilities of the EIO shall include:
 - a) Develop and conduct emergency management messaging;
 - b) Develop and conduct public education and awareness messaging;
 - c) During a real or perceived emergency, provide messaging to be delivered by the Mayor
- 2.6 The EMPC shall be established to provide the Township with a higher-level co-ordinating body that will facilitate inter-departmental and municipal level cooperation regarding policy for emergency management and its four components; mitigation/ prevention, preparedness, response and recovery.
- 2.7 The EMPC shall be chaired by the CEMC of the Township of Edwardsburgh Cardinal and its membership shall include the following individuals or their designated alternates:
 - a) CEMC

- b) Fire Chief
- c) Emergency Information Officer
- d) Director of Operations
- e) Mayor
- f) Treasurer
- g) Chief Building Official

- 2.8 The EMPC shall review the state of emergency management in the Township and provide policy advice regarding emergency management to facilitate co-ordination between the various jurisdictions related to the Township.
- 2.9 The MECG shall control Township operations during an emergency. The following positions of the MECG will be typically filled by Township employees holding these titles or their designated alternates:
- a) CEMC
 - b) Mayor
 - c) Fire Chief
 - d) Director of Operations
 - e) Treasurer
 - f) Manager of Parks, Recreation and Facilities
 - g) Emergency Information Officer
- 2.10 The CAO may authorize other resources (personnel, departments or external organizations) to be involved during the MECG meetings, trainings or exercises to serve as subject matter experts, as the situation requires.
- 2.11 The MECG shall assemble as soon as is reasonably possible when directed to do so by any member of the MECG. The CEMC or alternate CEMC shall be responsible for notifying the members of the MECG of the direction to assemble.

3. Emergency Management Program

- 3.1 The emergency management program for the Township of Edwardsburgh Cardinal shall be developed and implemented in accordance with Regulations published from time to time by the Solicitor General (14(1)). The program shall include hazard identification and risk assessment, a critical infrastructure list, an emergency plan, training and exercise programs and public education on risks and personal preparedness.
- 3.2 The Emergency Response Plan (ERP) shall govern the provision of necessary services during an emergency and the procedures and the manner in which members of the MECG will respond.
- 3.3 The Township of Edwardsburgh Cardinal shall submit a copy of the ERP and any revisions to the Chief, Emergency Management Ontario.(6.2(1))
- 3.4 The CEMC may add any risk-specific support plans to the ERP, as deemed to be required. These support plans will be co-ordinated with the appropriate stakeholders and issued under the authority of the CEMC.
- 3.5 These support plans shall be reviewed annually and updated as required, as determined by the CEMC.
- 3.6 The Emergency Response Plan shall be made available to the public. The information shared shall not include any personal,

proprietary or private information unless specifically approved by the owner of said information.

4. Emergency Operations Centre

- 4.1 Primary and alternate Emergency Operations Centres will be maintained as the location where the Municipal Emergency Control Group will establish oversight of Emergencies.
- 4.2 These locations will be established with adequate communication and technology to effectively support the Emergencies.
- 4.3 The location for the Emergency Operations Centres will be identified in the Emergency Response Plan appendices.

5. Declaration of an Emergency

- 5.1 In accordance with the provisions of the Act, the Mayor may declare that an emergency exists in the Township of Edwardsburgh Cardinal or any part thereof and may take such action and make such orders as is reasonable and necessary to protect the health, safety and property of the residents of the Township of Edwardsburgh Cardinal. In the absence of the Mayor, the Deputy Mayor may make the declaration and take the necessary actions.
- 5.2 The by-law hereby authorizes employees of the Township of Edwardsburgh Cardinal to take such action as is necessary in accordance with the Emergency Plan where an emergency exists but has yet to be declared to exist.
- 5.3 This by-law hereby designates all Township of Edwardsburgh Cardinal employees as emergency workers in the event of an emergency and therefore all Township of Edwardsburgh Cardinal employees may be called upon and assigned responsibilities to assist in the implementation of the Emergency Plan.
- 5.4 In accordance with the provisions of the Act, the Mayor, the council or the Premier of Ontario may at any time declare that an emergency has terminated.

6. Naming

- 6.1 This by-law may be referred to as the “Emergency Management By-Law”.

7. Other

- 7.1 That Bylaw 2020-20 and all other by-laws previously passed that are inconsistent with the provisions of this by-law are hereby repealed.
- 7.2 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 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

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

BY-LAW NO. 2022-

**“BEING AN ADOPTION BYLAW FOR AMENDMENT NO.2 TO THE OFFICAL PLAN
OF THE TOWNSHIP OF EDWARDSBURGH CARDINAL”**

WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal passed Bylaw 2019-81, being a bylaw to adopt the Official Plan for the Township of Edwardsburgh Cardinal on November 25, 2019; and

WHEREAS the United Counties of Leeds and Grenville approved the Official Plan for the Township of Edwardsburgh Cardinal, under Section 17(34) of the Planning Act on January 23, 2020;

NOW THEREFORE the Council of the Corporation of the Township of Edwardsburgh Cardinal, pursuant to Section 17(22) of the Planning Act, R.S.O., 1990, Chapter P. 13, as amended, enacts as follows:

1. Amendment No. 2 to the Official Plan of the Township of Edwardsburgh Cardinal, consisting of the attached text as Schedule “A”, is hereby adopted.
2. This bylaw shall come into force and effect on the day of the final passing thereof.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

**Schedule "A"
Bylaw 2023-**

**AMENDMENT NO. 2 TO THE OFFICIAL PLAN
OF THE TOWNSHIP OF EDWARDSBURGH CARDINAL**

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**AMENDMENT NO. 2 TO THE OFFICIAL PLAN
OF THE TOWNSHIP OF EDWARDSBURGH CARDINAL**

- PART A** The Preamble does not constitute part of this Amendment.
- PART B** The Amendment, consisting of text policy changes to the Official Plan constitutes Amendment No. 2 to the Official Plan of the Township of Edwardsburgh Cardinal.
- PART C** The Appendices which are attached do not constitute part of this Amendment. These appendices contain the notice of the public meeting, the minutes of the public meeting and various other items forming part of the record.

PART A - THE PREAMBLE

1. Title

The title of the Amendment is “Official Plan Amendment No. 2 to the Official Plan of the Township of Edwardsburgh Cardinal”, herein referred to as Amendment No. 2.

2. Purpose and Effect

Amendment No. 2 is a Township-initiated Amendment to the Official Plan of the Township of Edwardsburgh Cardinal. The purpose of the Amendment is to revise policies to reduce the minimum lot area requirement from 1.0 hectare to 0.4 hectares throughout the Township.

The effect of the amendment would be to establish a new minimum lot area requirement of 0.4 hectares for new lots created within the Township. The amendment would reduce the minimum lot area requirement for residential properties within the Township where development is to occur on private or partial services.

3. Location

Official Plan Amendment No. 2 is an amendment to text only and will apply to all lands in the Township of Edwardsburgh Cardinal.

4. Basis of the Amendment

The Township’s Official Plan was approved in January 2020 by the United Counties of Leeds and Grenville. When the Township’s Plan was updated in 2020, existing policies with respect to establishing a minimum lot area of 1.0 hectare was maintained from the 2012 Official Plan. The Township’s Official Plan states that “With the exception of the village of Cardinal where there are full municipal water and sewage services, the minimum lot area shall be generally no less than 1.0 hectare.” (Section 7.1.1.1).

As a means to support additional housing opportunities within the Township’s rural area, Township Council has expressed interest to reduce the minimum lot area requirements for residential lots on private or partial services. This Official Plan amendment would establish a minimum lot area standard of 0.4 hectares (1 acre).

The Provincial Policy Statement 2020 (PPS) came into effect on May 1, 2020 following the approval of the Township’s Official Plan in January 2020. The PPS provides a policy framework for regulating development, land uses and growth and development within Ontario. The PPS states that settlement areas shall be the focus of growth and development including rural settlement areas in rural areas (Section 1.1.3.1 and Section 1.1.4.2). The PPS also states that growth and development may be directed to rural lands in accordance with Section 1.1.5 of the PPS (Section 1.1.4.4). The Township of Edwardsburgh Cardinal is comprised of various land uses including a mix of urban and rural settlement areas where partial or municipal services exist and vast rural landscapes supporting agricultural, natural and cultural resources and other rural land uses.

Section 1.1.5 of the PPS provides policy for rural lands within municipalities. Section 1.1.5.2 identifies various land uses that may be permitted on rural lands and states that residential development, including lot creation, that is locally appropriate are permitted. Further, it is policy that development that is compatible with the rural landscape and can be sustained by rural service levels should be promoted (Section 1.1.5.4). Section 1.4 of the PPS provides policy direction for housing. Section 1.4.3 requires planning authorities to provide an appropriate range and mix of housing options and densities to meet projected market-based and affordable housing needs of current and future residents of the regional market area by permitting and facilitating all housing options.

In addition to ensuring development can be sustained by rural services, the PPS also establishes a hierarchy of servicing with full municipal services, within settlement areas, being the preferred form of servicing to support growth, protect the environment and minimize risks to public health and safety (Section 1.6.6.2). In the case of rural lands, Section 1.6.6.4 of the PPS states that 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.

On February 19, 2016, the United Counties of Leeds and Grenville Official Plan was approved by the Minister of Municipal Affairs and Housing. The United Counties Official Plan provides a policy framework for growth and development throughout the Counties to a planning horizon of 2031. Consistent with the policy objectives of the PPS, the Counties Plan directs that settlement areas be the focus of growth including residential development (Section 2.3.1 a)). While recognizing that the United Counties is comprised of urban, rural and agricultural landscapes, Section 3.3 of the Counties Plan provides policy for development on rural lands. Section 3.3.1 e) of the Plan states that one of the objectives of the rural lands are to promote limited development that is compatible with the rural landscape and character and can be sustained by rural service levels, which generally includes individual on-site sewage and individual on-site water services. Further, Section 3.3.2 a) iii. states one of the primary uses of rural lands will be for limited residential development, which will be defined in local municipal Official Plans. Section 3.3.2 a) also states that local municipalities will establish policies in their Official Plans related to rural residential development which may be accommodated on rural lands without compromising the rural character of these lands. With regards to lot creation, the Counties Plan states that lot creation in the rural lands will only be permitted in accordance with policies of the Counties Plan and the local municipal Official Plan (Section 3.3.3 I)). As permitted by the Counties Plan, the Township is proposing to revise lot creation policies of the 2020 Official Plan to establish a minimum lot area of 0.4 hectares.

The Township's Official Plan was approved by the United Counties of Leeds and Grenville on January 23, 2020 which is intended to guide land uses until the year 2031. As noted, the Township is comprised of a mix of land uses including serviced and un-serviced settlement areas, significant industrial areas, aggregate, rural and agricultural lands as well as natural heritage resources. Section 3.1.2 of the Township's Plan states that over the next 20 years development on existing lots and new lots to be created by consent and plan of subdivision shall occur primarily within the limits of the Township's Settlement Policy Area designations. Further, Council has established a target for 60% of new development to occur within the Township's urban and rural settlement areas and 40% in rural areas.

Section 3.4 of the Plan provides goals, objectives and policies for development within the Township's Rural Policy Area. The Plan recognizes that in order to maintain and protect the character and identify of the Township's Rural Policy Area, it is important to avoid inefficient land use patterns such as strip or scattered development to minimize incompatibility between land uses and to minimize adverse environmental impacts. The Plan includes policies aimed at limiting residential lot creation within the rural area and avoiding inefficient land use patterns. The Township has experienced the majority of its residential growth with respect to lot creation and building permit issuance since 2012 to be focused within the Township's rural area, outside of its urban and rural settlement area boundaries.

Section 7.1.1 of the Township's Official Plan establishes general policies that apply to all lot creation whether through the consent or plan of subdivision/condominium process. Section 7.1.1.1 (General Policies) establishes a minimum lot area of 1.0 hectare for lots which do not require full municipal water and sewage services. The Township has identified that the minimum lot area requirement of 1.0 hectare (2.47 acres) is a consent eligibility criterion that often hinders an applicant from proceeding through the formal consent process as their lands are not large enough to be further divided. A minimum lot area of 1.0 hectare requires, among other Official Plan criteria, that a property be a minimum of 2.0 hectares (4.94 acres) in order to be considered eligible for consent.

Through this proposed Official Plan amendment, Section 7.1.1.1 is proposed to be revised to reduce the minimum lot area requirement of 1.0 hectare (2.47 acres) to 0.4 hectares (1 acre). The proposed policy would establish a minimum lot size of 0.4 hectares. Section 7.1.1.1 is also proposed to be revised to address servicing and states that an applicant may be required to demonstrate that where a lot is proposed less than 1.0 hectare that the lot can be adequately serviced through the preparation of a hydrogeological assessment and terrain analysis.

The Province has established two guidelines (D-5-4 & D-5-5) to assist municipalities in determining whether on-site sewage and water services are appropriate for proposed development and are used to implement the PPS to ensure there are no negative effects as a result of a development proposal. In accordance with D-Series Guideline D-5-4, "Where proposed lot sizes are less than one hectare, the proponent and/or the consultant

is/are responsible for assessing the potential risk to groundwater”. A hydrogeological assessment and terrain analysis is necessary to ensure that private services are appropriate and would not negatively impact the environment and public health, consistent with Provincial requirements. The proposed policy is intended to enhance existing policies to ensure development can be provided with appropriate and adequate services and give the Township the authority to request this study when considered locally appropriate for the review of a consent application.

All other policies with respect to land division will be maintained to limit development within the Township’s rural area. Policies related to lot creation within the Township’s agricultural areas are not proposed to be amended. It is Council’s intent that the proposed lot area reduction will support housing opportunities within the Township.

Other sections of the Official Plan are proposed to be amended to ensure internal consistency and to enhance existing policies with respect to ensuring development can be supported with appropriate servicing.

The proposed amendment is consistent with the applicable policies of the Provincial Policy Statement 2020 and the United Counties of Leeds and Grenville Official Plan, as amended, which permit locally appropriate lot creation policies for the rural area.

In addition to this Township Official Plan amendment, Council is proposing to amend the Township’s Zoning By-law to establish a minimum lot area of 0.4 hectares and a minimum lot frontage of 45m for the Rural (RU) zone and Limited Services Residential (RLS) zones. The purpose of the Zoning By-law amendment is to implement the proposed minimum lot area being established through Official Plan Amendment No. 2.

PART B - THE AMENDMENT

1. Introduction

All of this part of the document entitled **PART B - THE AMENDMENT**, provides text changes that constitute Amendment No. 2 to the Official Plan of the Township of Edwardsburgh Cardinal.

2. Details of the Amendment

The Official Plan for the Township of Edwardsburgh Cardinal is hereby amended as follows:

1. That Section 3.4.2 be amended by adding the text '*and can be sustained by rural service levels*' to the end of the first sentence.

2. That Section 5.4.7 be amended by replacing the first sentence with the following text:

The determination of site suitability for proposed sewage disposal systems, and the environmental sustainability of development (i.e. long-term protection of groundwater) and a suitable water supply, are important considerations in development (including lot creation) on private and partial services.

3. That Section 5.4.10 be amended by adding the text '*which may be determined by servicing reports*' to the end of the first sentence.

4. That Subsection 7.1.1.1 be amended by replacing '*1.0 hectare*' with '*0.4 hectares*' in the second and third sentence.

5. That Subsection 7.1.1.1 be amended by adding the text '*, servicing requirements*' after the word '*topography*' in last sentence.

6. That Subsection 7.1.1.1 be amended by adding the following text after the third sentence:

Notwithstanding the minimum lot area of generally 0.4 hectares, where any new lot is proposed to be less than 1.0 hectare and requires partial or private servicing, a hydrogeological assessment and terrain analysis may be required, to demonstrate that the lot can be adequately serviced for the long-term to the satisfaction of the Township.

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

BY-LAW NO. 2023-

“BEING A BYLAW TO AMEND ZONING BY-LAW NO. 2022-37”

**General Amendment to
Comprehensive Zoning By-law No. 2022-37**

WHEREAS By-law No. 2022-37 regulates the use of land and the use and erection of buildings and structures within the Township of Edwardsburgh Cardinal;

AND WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to amend By-law No. 2022-37 as hereinafter set forth;

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

1. Subsection 6.5.2 (Limited Services Residential (RLS) – Zone Provisions) is hereby amended by replacing “*Lot Area (minimum) 1.0 ha*” with “**Lot Area (minimum) 0.4 ha**”.
2. Subsection 12.1.2 (Rural (RU) – Zone Provisions) is hereby amended by replacing “*Lot Area (minimum) Other permitted uses 1 ha*” with “**Lot Area (minimum) Other permitted uses 0.4 ha**” and replacing “*Lot Frontage (minimum) 70 m*” with “**Lot Frontage (minimum) 45 m**”.
3. The By-law shall become effective on the date of passing hereof, subject to the provisions of Section 34 (21) of the *Planning Act*, R.S.O. 1990, as amended.

Read a first and second time in open Council this 27 day of November, 2023.

Read a third and final time, passed, signed and sealed in open Council this 27 day of November, 2023.

Mayor

Clerk

CAO's ADMINISTRATIVE UPDATE TO COUNCIL

ADMINISTRATION / ECONOMIC DEVELOPMENT

2023 Food Bank Challenge	Augusta Township has issued a friendly challenge to Prescott and TWPEC to benefit the local food bank. We will be working from now until December 14 th to collect as many food items as possible. We will count, collect and deliver to the South Grenville Food Bank on December 15. No one should be without food at any time and especially during the holiday season.
Municipal Office Holiday Hours	The office will close on Friday December 22 at noon and reopen on Tuesday January 2.
Server	New server hardware has been installed. Migration from existing server to new server will be coordinated with OnServe over the next few weeks.
EV Charge ON Program	RSL is preparing a proposal for Township consideration on EV charging stations to apply through MTO's EV Charge ON program. Applications have to be submitted by January 31, 2024.
Building	There have been 114 building permits issued this year to date.
Bylaw	The BLEO has been actively issuing and distributing public educational materials for the fast approaching winter season respecting the winter parking restrictions. The BLEO works closely with Public Works staff to monitor the weather and clean up efforts to ensure that warnings are issued prior to official orders when addressing winter parking concerns. Clean-up efforts have been completed at the end of October and early November for a clean yards and derelict vehicle property.
Upcoming meeting schedule Time – 6:30pm unless noted otherwise	Monday December 4 – Committee of the Whole, Admin/Operations Monday December 11 – Regular Council Monday, December 18 – Port Management Committee Monday January 8, 2024 - Committee of the Whole, Admin/Operations

TREASURY

Interim Audit	MNP will be performing their interim audit on November 27-28. They will be doing their 2023 audit from February 26 to March 1.
Asset Retirement Obligation (ARO)	This will be a focus on the 2023 audit to meet the new reporting standard. This will apply to buildings that have asbestos or need remediation and also any contaminated sites. Currently none are identified but will coordinate with the auditors. These adjustments do not affect cash, they are part of the PSAB financial statements. We currently have an item on the landfill closure. This will switch from being reported as a liability to being reported as an ARO.

Accounts Receivable	There will be additional items added at year end for receivables related to the Federal/Provincial grant funding. Currently it takes 45 business days to review and issue payment. We will receive \$894K before year end and the balance will be collected in 2024, however most of the work will be completed in 2023 so there will be a timing difference on when we collect the funds.
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FACILITIES/RECREATION

Holiday Cookie Decorating	On Sunday, December 10th, the Township will host a free cookie decorating afternoon at the South Edwardsburgh Community Centre (24 Sutton Dr. Johnstown) from 12 p.m. to 3 p.m. This event is for children of all ages, and pre-registration is required.
Light up the Night Parade	Staff participated in the parade held in Prescott on November 17 handing out candy canes. The candy canes included a QR Code attached which takes them to our winter programs and free skating times. Within the first 3 days we've already had 100 hits on the site.
Cardinal Pool	Copping & Tile work has been completed, remaining work will be completed in the spring prior to regular scheduled opening
Legion Way	Tree removal started last week and will be completed by December 15 th .
Johnstown Ball Lights	Tender for the lights will go out later this week. This will help provide actual numbers and the best opportunity to have work completed prior to the season should the item be approved.

OPERATIONS – PUBLIC WORKS

Misc Work	<p>Perform Winter Road Patrols on various roadways.</p> <p>Perform Hardtop patching on various roadways.</p> <p>Perform roadside brushing on various roadways.</p> <p>Collect roadside debris at various locations</p> <p>Gravel road grading maintenance on various gravel roadways.</p> <p>Perform road sign maintenance at various locations.</p> <p>Remove Beaver Dams from the Dewitt-Richter Municipal Drain.</p> <p>Assist Parks and Recreation to remove docks on the Cardinal Canal.</p> <p>Collection of Leaf and Yard Waste in Cardinal, Spencerville, Johnstown and New Wexford.</p> <p>Assist with road closures in Spencerville for Remembrance Day and Spencerwhoville.</p> <p>Perform winter maintenance operations – Winter Weather Event (2)</p> <p>Vehicle maintenance on township plow units.</p> <p>RSL scheduled to install lights on trees and wreaths next week.</p>
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Scott Rd Waste Transfer Station	The site was opened to township residents between 7:30am and 3:00pm on November 14 th ,2023 for brush and yard waste only. Regular hours are on Saturdays between 8:00am and 12:00pm.
Contractor Services	Perform routine maintenance on Volvo Excavator (Strongco Ltd) Perform routine maintenance on Pittston Loader (ESS Ltd) Perform spreader unit calibrations on plow units (Trackmatics Ltd)
Mary St. Outlet.	Contractor still encountering supply issues with culvert coupling. Issue expected to be sorted out and work completed in the next couple of weeks.
Meetings	Attend bi-weekly progress meetings for CR2 construction project.
Job Postings	Equipment Operator 1 – 9 applicants – 4 interviews (Nov 24,2023)

OPERATIONS – ENVIRONMENTAL SERVICES

Cardinal Wastewater Treatment Plant	GAL power serviced generator. Routine rounds and maintenance completed.
Cardinal Water Plant	UV valve communication upgrade work in progress. Schneider Electric scheduled to complete SCADA upgrades on November 28 (Capital project)
Cardinal Distribution System	Winterized fire hydrants and installed markers. Phase 2 and 3 water mains successfully commissioned. Temporary overland water mains removed.
Industrial Park Water System	Winterized fire hydrants. Private contractor installed a new water service on Reilly Street.
Windmill Pumping Station	Routine rounds completed.
Spencerville Wastewater System	Replaced pump at Spencerville Station 1 and purchased a spare. Wet vs Dry Flow Assessment Report in draft review. MECP granted a deadline extension to January 31, 2024. Costs of review will not extend beyond base price. Routine rounds completed.
Cardinal Sewer and Storm Collection System	Received new pump panel for Henry Street Station. Installation pending in 2024. (Capital project) Replaced two floats in Legion/Canteen sanitary well.

OPERATIONS – MUNICIPAL DRAINS

Black Creek M/D	Drainage Superintendent has provided a high-level estimate to replace the Black Creek triple culverts under Jordan Road. Staff are reviewing.
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CR2/Newport Drain	There were no deficiencies noted on contractor/engineer walkthrough. Final 'As-Built' survey confirmation is scheduled for next week. Substantial completion is set to be issued for this phase upon the final payment request from the contractor.
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FIRE DEPARTMENT

HR	Recruitment progressing with five people invited to interview/test.
Training	NFPA 1002 Pump Operations course wrapped up on Oct 29 with exam and skills testing.
	First-Aid training took place on Nov 25 & 26
Fleet	Waiting for parts and tech availability to repair a few minor deficiencies noted during pump testing.
	Pumper/Tanker 7 will be going in for service to repair an exhaust leak and intermittent check engine light.
	T9 recently had some repairs completed including; rear brakes, tie rod ends and new tires.
Fire Prevention	Participated in an emergency exercise at Air Liquide
	Staff met with company representatives at Greenfield Ethanol.
	Several members attended the open house for Potentia energy storage project.
	Staff attended the L&G Counties fire prevention committee meeting in Lyn. There was a guest speaker from the electrical Safety Authority.
Facilities	The furnace at station 1 was red tagged due to a damaged heat exchanger. A replacement heat exchanger has been installed. Although unanticipated, this repair is not expected to have significant budgetary implications.
	Back-up generators at both fire stations have been serviced.
	A new desktop computer has been purchased for each station.
Other	FD participated in Prescott's light up the night parade.
	Hose and ladder inspections and testing completed.

EMERGENCY MANAGEMENT

Program Review	EMPC will meet in the next couple of weeks to review the 2023 program and start preparation for 2024. Annual compliance report is due by December 31.
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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

November 27, 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 November 27, 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 27 day of November, 2023.

Mayor

Clerk