



AGENDA
REGULAR MEETING OF MUNICIPAL COUNCIL

Monday, May 26, 2025, 6:30 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario

1. Call to Order

2. Indigenous Land Acknowledgement Statement

As we gather, we are reminded that the Township of Edwardsburgh Cardinal is situated on traditional territory of Indigenous peoples dating back countless generations, which is rich in history and home to many First Nations, Métis and Inuit people today.

As a Township, we have a responsibility for the stewardship of the lands on which we live, work and play, and today, this meeting place is still home to Indigenous people, and we are grateful to have the opportunity to work on and call this land home.

3. Approval of Agenda

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

5. Delegations & Presentations

- a. Spencerville EA Progress Update - Marco Vincelli, EVB Engineering
- b. Fire Master Plan - Chris McDonough, Loomex Group
- c. South Edwardsburgh Recreation Association - Greg Modler and David Jansen

6. Consent Agenda

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

- a. Special Council - April 22, 2025 [See item 7.a]
- b. Regular Council - April 29, 2025 [See item 7.b]
- c. Special Council - May 5, 2025 [See item 7.c]
- d. Public Library Board - March 25, 2025 [See item 9.a]
- e. Port Management Committee - April 22, 2025 [See item 9.b]
- f. Committee of the Whole - Community Development - May 5, 2025 [See item 9.c]
- g. Committee of the Whole - Administration and Operations - May 12, 2025 [See item 9.d]
- h. 2025 Asset Management Plan [See item 10.a]
- i. 2025 Spencerville Lagoon Discharge Report [See item 10.b]
- j. Award Contract - Dundas Street Engineering and Design [See item 10.c]
- k. Application for Community Improvement Plan (CIP) Funding - 2069 Dundas Street (Bee Good) [See item 10.d]

7. Minutes of the Previous Council Meetings

- a. Special Council - April 22, 2025 - CONSENT
- b. Regular Council - April 29, 2025 - CONSENT
- c. Special Council - May 5, 2025 - CONSENT

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

9. **Committee Minutes**
 - a. Public Library Board - March 25, 2025 - CONSENT
 - b. Port Management Committee - April 22, 2025 - CONSENT
 - c. Committee of the Whole - Community Development - May 5, 2025 - CONSENT
 - d. Committee of the Whole - Administration and Operations - May 12, 2025 - CONSENT
10. **Action and Information Items from Committees**
 - a. 2025 Asset Management Plan - CONSENT
 - b. 2025 Spencerville Lagoon Discharge Report - CONSENT
 - c. Award Contract - Dundas Street Engineering and Design - CONSENT
 - d. Application for Community Improvement Plan (CIP) Funding - 2069 Dundas Street (Bee Good) - CONSENT
 - e. 2024 Port of Johnstown Financial Statements
 - f. 2024 Township Financial Statements
 - g. Prescott Family Health Team - Support Agreement
11. **Correspondence**
12. **Municipal Disbursements**
13. **By-laws**
 - a. Adoption of Updated Procurement Policy
 - b. Port - V6 Agronomy Inc. Lease Agreement
 - c. Entranceway Bylaw
14. **CAO's Administrative Update**
15. **Councillor Inquiries or Notices of Motion**
16. **Member's Report**
17. **Question Period**
18. **Closed Session**
 - a. 239(2)(d) Labour relations or employee negotiations; Specifically: Approve Minutes of Closed Session dated April 29, 2025
 - b. 239(2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board; Specifically: Approve Minutes of Closed Session dated May 5, 2025
 - c. 239(2)(c) A proposed or pending acquisition or disposition of land by the municipality or local board; Specifically: Approve Minutes of Closed Session dated May 12, 2025
 - d. 239(2)(d) Labour relations or employee negotiations; Specifically: Union Negotiations Update
19. **Report Out of Closed**
20. **Confirmation By-law**
21. **Adjournment**

SPENCERVILLE LAGOONS

TOWNSHIP OF EDWARDSBURGH CARDINAL

MAY 26th, 2025



ENVIRONMENTAL ASSESSMENT PROCESS

In Ontario, municipal wastewater projects are subject to the provisions of the Environmental Assessment Act (EAA). The Class Environmental Assessment Document (Class EA) is an approved planning document which describes the process which municipalities must follow to meet the requirements of the EAA.

The Class EA process requires:

- Consultation with the public and agencies potentially affected by the proposed project;
- Consideration of a reasonable range of alternatives; and
- Documentation of the planning process.

SPENCERVILLE LAGOON

- Spencerville Lagoon is located at 2301 County Road 21, Spencerville, ON
- Certificate of Approval Number 3-1377-87-896
 - Spring Discharge
 - Effluent Limits (as modified by Wastewater Systems Effluent Regulation)

Year	Volume of Discharge (m ³ /d)	% of Rated Capacity
2019	79,915	69%
2020	83,004	72%
2021	68,502	59%
2022	75,629	65%
2023	97,204	84%
2024	74,040	64%

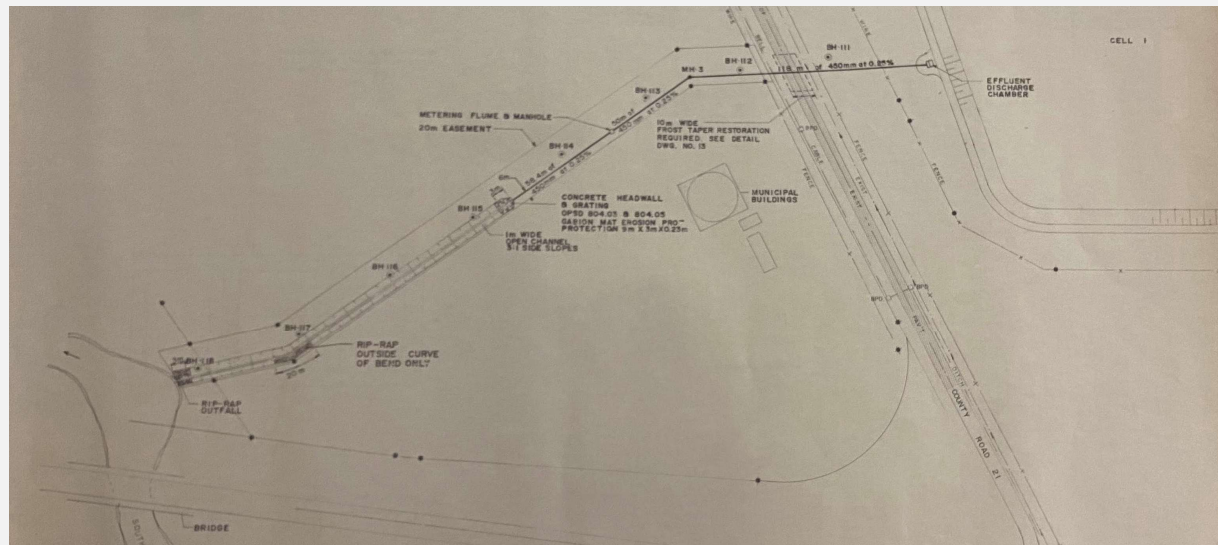
Problem Statement

The Township of Edwardsburgh Cardinal has identified opportunities for growth within the serviced area of Spencerville. To prepare for these potential growth opportunities, the Township has initiated the environmental assessment process to determine the requirements to increase the rated capacity of the Spencerville Lagoon.



Spencerville Lagoon Discharge

- Current Certificate of Approval:
 - Permits a single discharge per year
 - March 15 to April 21



Spencerville Lagoons Effluent Discharge Quality

Year	BOD5	Suspended Solids	Total Phosphorus	Total Ammonia
2012	6.08	11.8	0.12	5.91
2013	8.33	8.5	0.12	4.5
2014	5.75	4.8	0.08	3.9
2015	6.4	12.4	0.16	6.3
2016	4.8	9.4	0.1	4.7
2017 Spring	5	8.5	0.12	2.9
2017 Fall	3.2	3.7	0.06	0.5
2018	5.5	11.9	0.16	2.6
2019	5.4	14.3	0.16	3.9
2020	5.4	10.5	0.16	3.6
2021	6.3	10	0.15	5.6
2022	3.8	9.7	0.1	5.2
2023	5.3	7.8	0.11	3.9
Min	3.2	3.7	0.06	0.5
Max	8.33	14.3	0.16	6.3
Average	5.48	9.48	0.12	4.12
CoA Limits	25	30	1	20

6



Potential Rating Increase

- Potential to increase the rated capacity of the Spencerville Lagoon by incorporating a fall discharge.
- The acceptance of a fall discharge by the Ministry of the Environment, Conservation and Parks will nearly double the capacity of the Spencerville Lagoons.
- Benefits – does not require capital funds to increase the capacity.
- Need approval through the preparation of an Assimilative Capacity Study.

Assimilative Capacity Study

- Assimilative Capacity Study has been prepared to summarize the impact of a fall discharge on the South Nation River.
- Required to obtain approval as part of the environmental assessment process.
- Need to demonstrate that there will not be a negatively impact on the receiving stream as a result of the new fall discharge.
- An Assimilative Capacity Study was submitted to the Ministry of the Environment, Conservation and Parks and EVB has been addressing comments by the MECP. Recently, a new MECP reviewer has been assigned, and we have a new set of comments to address.

Next Steps

- Address comments by MECP Reviewer on Assimilative Capacity Study (June 2025)
- Host a Public Information Centre (July 2025)
- Prepare an Environmental Study Report (ESR) to support the recommendation of introducing a new fall discharge (September 2025)
- Circulate the ESR to the public and review agencies for comment (October 2025)

QUESTIONS?



10



Township of Edwardsburgh Cardinal

Master Fire Plan

Initial Council Presentation

Agenda

1.	Introduction: About Us
2.	Project Background
3.	Questions or Comments



Introduction: About Us

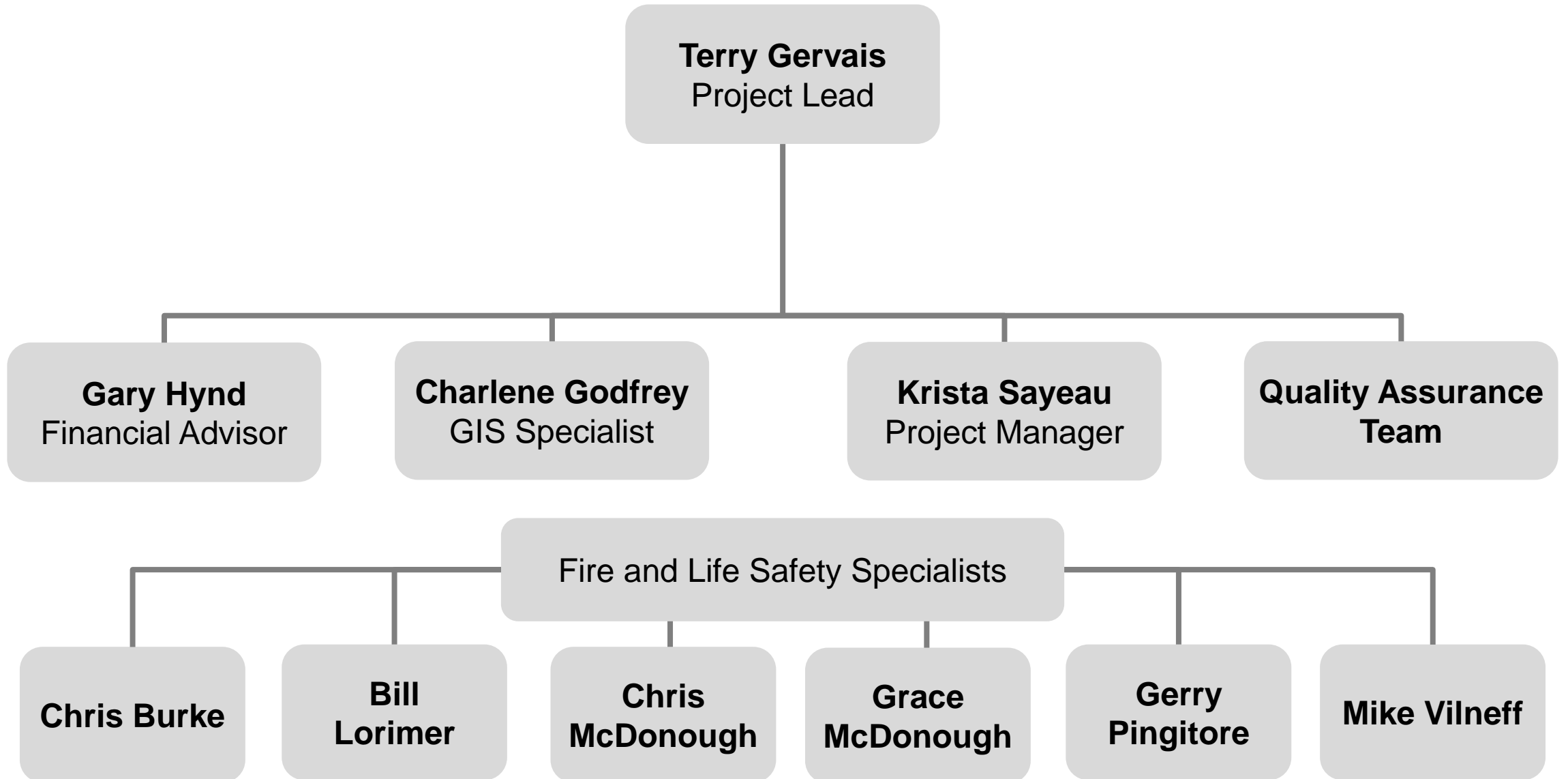


About Our Company

The Loomex Group is a North American group of companies that provides strategic, operational, and tactical services for clients across Canada and the United States.

Our goal is to inspire positive change and help make communities and organizations safer.

Project Team



Master Fire Plan:

Purpose and Development

Purpose of a Fire Master Plan (“FMP”)



Help a community meet the requirements of the Fire Protection and Prevention Act and other legislation.



Provide a clear picture of a community’s current and anticipated fire protection needs.



Recommend strategies to protect lives and property by enhancing public education, code enforcement, and fire suppression services.



Provide information to guide administrative, operational, and budgetary decisions.

Approach and Methodology

Start-up Meeting



Stakeholder Engagement



Data Collection & Analysis



Draft & Final Report

Areas of Review

- Community Demographics
- Overview of the Fire Department
- Legislation and Standards
- Bylaws
- Fire Service Agreements
- Social Dynamics and Staffing Considerations
- Stakeholder Engagement
- Emergency Management
- Occupational Health and Safety
- Fire Prevention and Public Education
- Levels of Service
- Training
- Performance Standards and Response Statistics
- Fire Stations
- Water Supply
- Asset Management

Guiding Principle: The Three Lines of Defence

1. Public education

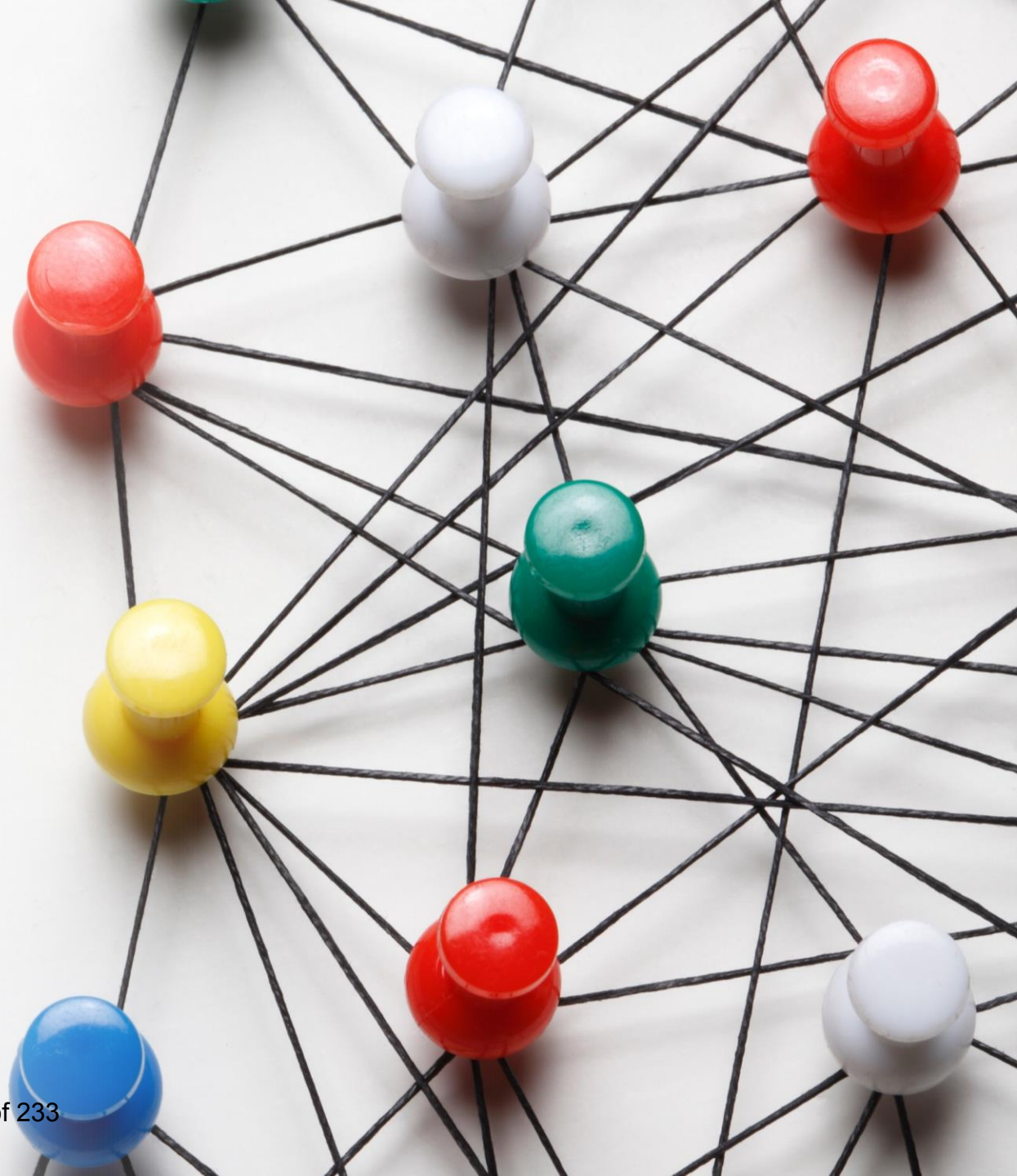
2. Code enforcement

3. Fire suppression

- The cost of performing fire suppression services is higher than the cost of delivering public education and code enforcement initiatives.
- By prioritizing fire prevention, a fire department can reduce the need for fire suppression.

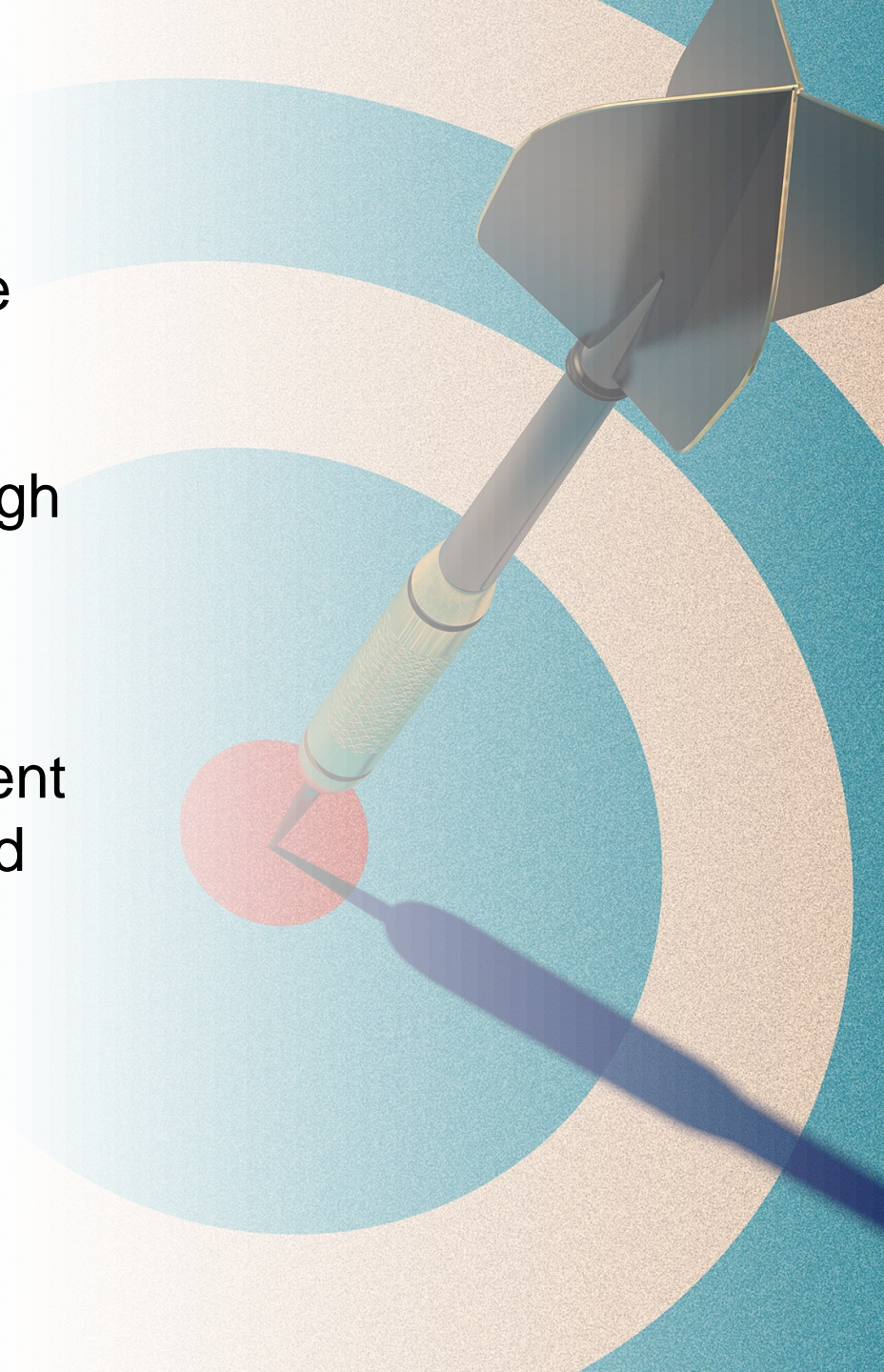
Stakeholders

- Councillors
- Municipal staff
- Fire department staff
- Residents
- Businesses
- Municipal partners



Project Goals

- Identify and evaluate the current and anticipated fire protection needs in Edwardsburgh Cardinal.
- Assess the fire protection services that Edwardsburgh Cardinal currently receives.
- Provide strategies and identify resources that Edwardsburgh Cardinal can use to manage its current and anticipated fire protection needs adequately and cost-effectively.
- Provide recommendations to help Edwardsburgh Cardinal enhance its fire protection services for the foreseeable future.





**Questions or
Comments?**



Thank you!

Feel free to reach out to us
if you have any questions.



PHONE NUMBER

705-775-5022



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WEBSITE

www.loomex.ca





SOUTH EDWARDSBURGH RECREATION ASSOCIATION (SERA)

GREG MODLER - CHAIRPERSON

DAVID JANSEN - SECERTARY

Introduction & SERA History

- ▶ SERA was established in 1973, making it the oldest recreational group still operating in Edwardsburgh.
- ▶ SERA has provided both financial and volunteer support for numerous key projects, demonstrating our deep commitment to enhancing the quality of life for residents. A focus which aligns with the strategic vision of both groups
- ▶ A History of Significant Investment: SERA has made substantial financial contributions to key community assets, including a \$54,000 contribution towards the construction of the Community Centre, swimming pool, ball diamonds, tennis courts, playground, and related equipment. Additionally, SERA built and donated the gazebo by the pool in 1996 (\$8,000) and fully funded the creation of Millennium Park in 2000 (\$10,000). These contributions underscore SERA's long-standing commitment to enriching recreational opportunities in the area.



Our Commitment to Community Recreation



- ▶ The South Edwardsburgh Recreation Association (SERA) is a dedicated group of volunteers committed to enhancing recreational opportunities and fostering community engagement within Johnstown & TWPEC.
- ▶ We actively collaborate with the Township to improve local facilities and organize events that bring our community together.
- ▶ 2025/2026 Events Include
 - ▶ NYE Party
 - ▶ Community Cleanup Day
 - ▶ Community BBQ
 - ▶ Community Yard Sale
 - ▶ Trunk or Treat
 - ▶ Dog Park Social
 - ▶ Chilifest
 - ▶ Paint Night/Flower Arrangement
 - ▶ Strong Partners with TWPEC on Bar Management/Pool Operations/Swim Lifeguard Programs

EASTER FLOWER ARRANGEMENTS *Workshop*



You need to bring:

- 6" - 8" basket/container with a liner OR a medium vase.
- Gloves.
- Sharp snips or knife.

You will receive:

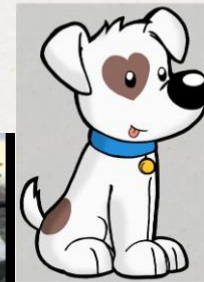
- Oasis for container arrangement.
- A kit with 8-10 flower stems, greenery and accents.
- Guided instructions and hands on help.

Available for purchase (transfer):

- A selection of baskets/containers.
- Handmade Easter picks and bows.



🐾 Dog Park Social 🐾

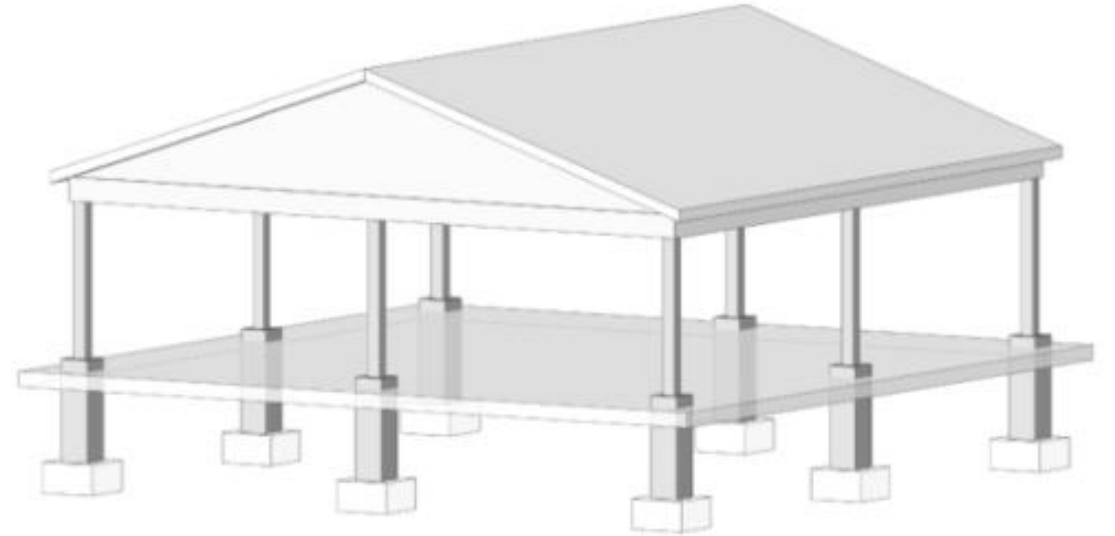


Date: Saturday June 1st
Time: 1:00-3:00 pm
Location: Johnstown Dog Park
(24 Sutton Drive)

The Pavilion Project - Enhancing Our Parks



- ▶ Following the recent successful upgrades to the ball diamond lighting and the pickleball/tennis courts by the Township, SERA is eager to contribute further to our community's recreational landscape which is where the Pavillion Project is focused. SERA wants to continue to grow the infrastructure in the park for residents and visitors.
- ▶ We believe this pavilion will be a valuable addition to the park, supporting future developments and enriching the overall user experience.
- ▶ We envision an approximately 30' x 30' open structure that will provide much-needed shelter and a gathering space for park users. We have preliminary engineered drawings completed however exact design can be modified

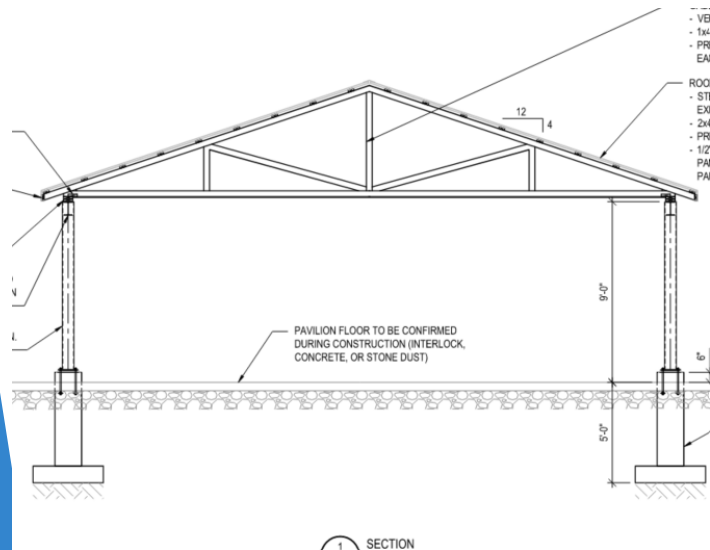




Our Plan and TWPEC Requests

SERA Plan:

- ▶ Complete Preliminary Design
- ▶ Support of TWPEC for Project
- ▶ Preliminary Quotations for Budget
- ▶ Fundraising
- ▶ Permitting/Construction



Requests of TWPEC:

- ▶ **Acceptance in principle** of the SERA Pavilion Project, to be constructed on TWPEC Property.
- ▶ Agreement that **TWPEC will take ownership** of the completed pavilion, with SERA's ongoing support
- ▶ That **construction funding be billed through the Municipality** to leverage the Municipal HST Rebate for cost optimization.
- ▶ That **TWPEC hold the funding during fundraising** and that SERA work with with the Treasury/Finance team to **issue official donation receipts** for both cash and in-kind contributions, in accordance with CRA guidelines
- ▶ While construction in 2025 is unlikely without exceptional fundraising success, we request consideration a **financial support from either or both the PoJ and TWPEC** within the 2026 budgets.

Thank You & Questions

SERA is excited about the potential of this pavilion to enhance our community's recreational spaces. We are committed to working collaboratively with TWPEC throughout this project.



GENERAL NOTES

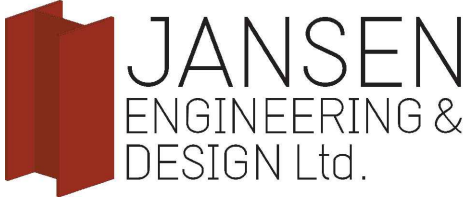
- 1. ANY DEVIATION FROM THE CONDITIONS SHOWN ON THE DRAWINGS SHALL BE SUBMITTED TO JANSEN ENGINEERING & DESIGN (JE&D).
- 2. CONTRACTOR SHALL VERIFY ALL DIMENSIONS AND ELEVATIONS PRIOR TO COMMENCING WORK. DO NOT SCALE DRAWINGS.
- 3. STRUCTURAL DESIGN DONE IN ACCORDANCE WITH:
CSA A23.3 - DESIGN OF CONCRETE STRUCTURES;
CSA O86 - ENGINEERING DESIGN IN WOOD
ONTARIO BUILDING CODE (OBC) 2012 - LATEST REVISION.
- 4. DESIGN LOADS (SPECIFIED):
DEAD LOAD = 0.8 kPa;
SNOW LOAD - Ss = 2.20 kPa & Sr = 0.4 kPa (PRESCOTT, ON);
- 5. THESE DRAWINGS SHOW THE COMPLETED STRUCTURE. THE CONTRACTOR SHALL HAVE THE SOLE RESPONSIBILITY FOR THE DESIGN, ERECTION AND REMOVAL OF, TEMPORARY SUPPORTS, EXCAVATION SHORING AND STRUCTURAL SHORING
- 6. FRAMING SHALL BE INSPECTED BY JANSEN ENGINEERING.
- 7. PROPRIETARY PRODUCTS (INCLUDING SIMPSON STRONG-TIE ACCESSORIES AND HILTI ANCHORS) SHALL BE INSTALLED AS PER THE MANUFACTURER'S INSTRUCTIONS

SITEWORK/EXCAVATION

- 1. ALL EXCAVATIONS SHALL COMPLY WITH THE ONTARIO OCCUPATIONAL HEALTH AND SAFETY ACT AND REGULATIONS.
- 2. DO NOT EXCAVATE BELOW A PLANE EXTENDING DOWNWARD FROM ANY BEARING STRATA AT A SLOPE OF 1 VERTICAL TO 2 HORIZONTAL.
- 3. BACKFILLING TO PROCEED SIMULTANEOUSLY ON BOTH SIDES OF FOUNDATION WALLS AND COMPACTED IN LAYERS. ENSURE LATERAL SUPPORT IS PROVIDED AT THE TOP THE WALL PRIOR TO BACKFILLING
- 4. FOOTINGS HAVE BEEN DESIGNED FOR ALLOWABLE SOIL BEARING PRESSURE (S.L.S.) OF 100 kPa.
- 5. THE SOILS CONSULTANT SHALL INSPECT AND APPROVE THE BEARING STRATA PRIOR TO PLACING CONCRETE. IF NECESSARY, FOOTING SIZES MAY BE MODIFIED ACCORDINGLY.
- 6. THE CONTRACTOR SHALL BE SOLELY RESPONSIBLE FOR ANY DEWATERING REQUIRED DURING THE CONSTRUCTION PROCESS.

WOOD FRAMING NOTES

- 1. ALL WOOD FRAMING TO CONFORM TO THE REQUIREMENTS OF PART 9 OF THE ONTARIO CODE, LATEST EDITION AND CSA STANDARD 086.1 ENGINEERING DESIGN IN WOOD. ALL UNSPECIFIED WOOD CONNECTIONS SHALL BE IN CONFORMANCE TO PART 9 OF THE ONTARIO BUILDING CODE
- 2. ALL STRUCTURAL LUMBER SHALL HAVE AN AVERAGE EQUILIBRIUM MOISTURE CONTENT NOT EXCEEDING 19% AT ANY TIME. SAWN LUMBER FRAMING GRADES AND SPECIES SHALL CONFORM TO STRUCTURAL LUMBER COMPLYING WITH THE REQUIREMENTS OF CSA STANDARD CAN/CSA-O141 FOR SPF GRADE #1/#2
- 3. NAILS AND SPIKES: TO CSA-B111 & ASTM F1667. BOLTS: 1/2" [13mm] DIAMETER TO ASTM A307, COMPLETE WITH NUTS AND WASHERS, UNLESS SHOWN OTHERWISE.
- 4. STEEL PLATE CONNECTORS AND BEARING PLATES TO CSA-G40.21 GRADE 350W. IN EXTERIOR LOCATIONS PLATES ARE TO BE HOT DIPPED GALVANIZED.
- 5. NAILS, BOLTS AND METALS IN CONTACT WITH PRESERVED WOOD PRODUCTS SHALL BE HOT DIPPED GALVANIZED TO STANDARD ASTM A153 WITH A G185 GALVANIZING DESIGNATION THAT MEETS ASTM A653. STAINLESS STEEL CAN ALSO BE USED.
- 6. LUMBER SHALL BE INSPECTED FOR DEFECTS PRIOR TO INSTALLATION.
- 7. ALL POINT LOADS SHALL BE CARRIED THROUGH TO THE FOUNDATION ON LUMBER BUILT-UP COLUMNS. COLUMNS SHALL BE PLUMB AND HAVE FULL BEARING ON THEIR SUPPORTS. PROVIDE SOLID BLOCKING BETWEEN THE FLOOR SYSTEM WHERE REQUIRED.
- 8. PLYWOOD SHEATHING TO BE CONSTRUCTION-GRADE, EXTERIOR GRADE, CANADIAN SOFTWOOD PLYWOOD (CSP) OR DOUGLAS-FIR PLYWOOD (DFP). ORIENTED STRAIN BOARD (OSB) SHALL BE DESIGN RATED TYPES 1, 2 AND 3.
- 9. ROOF TRUSSES & FLOOR JOISTS ALL
 - 9.1. ROOF & FLOOR LAYOUT IS A SCHEMATIC LAYOUT TO ASSIST THE TRUSS/FLOOR MANUFACTURER
 - 9.2. TRUSS DRAWINGS SHALL BEAR THE STAMP OF A PROFESSIONAL ENGINEER LICENSED IN THE PROVINCE OF ONTARIO.
 - 9.3. ALL FLOOR JOIST DRAWINGS SHALL BEAR THE STAMP OF A PROFESSIONAL ENGINEER LICENSED IN THE PROVINCE OF ONTARIO.
 - 9.4. TRUSS/FLOOR SUPPLIER SHALL BE RESPONSIBLE FOR THE DESIGN OF ALL UNSPECIFIED HANGERS AND CONNECTIONS INCLUDING PROVIDE ADEQUATE UPLIFT CONNECTIONS FOR TRUSSES.
 - 9.5. JE&D NEEDS TO BE MADE AWARE OF ANY ALTERNATIVE OR CHANGES REGARDING THE FLOOR AND ROOF SCHEMATIC LAYOUT BEFORE CONSTRUCTION BEGINS

				SEAL	PROJECT TITLE		DRAWING TITLE	
					SERA - PAVILLION		GENERAL NOTES	
					24 SUTTON DRIVE			
					JOHNSTOWN, ONTARIO			
					DESIGNED BY	CLIENT	DATE	PROJECT NO.
					D. JANSEN	SOUTH EDWARDSBURGH	2025-03-03	25-111
					DRAWN BY	RECREATION	ISSUE	SHEET
0	2025-03-03	ISSUED FOR REVIEW/PRICING			D. JANSEN	ASSOCIATION/TWPEC	ISSUED FOR REVIEW	S-01
REV	DATE	DESCRIPTION						

CONCRETE NOTES

1. MIX DESIGN (AS PER CSA A23.1) MINIMUM COMPRESSIVE STRENGTH AT 28 DAYS SHALL BE THE FOLLOWING FOR THE GARAGE FLOORS AND EXTERIOR FLAT WORK, 32 MPa w/ 5-8% AIR ENTRAINMENT (CLASS C-2);
2. FORMWORK MATERIAL TO CAN/CSA-S269.3 AND A23.1.
3. REINFORCING STEEL: DEFORMED BAR: CAN/CSA-G30.18M 400R OR 400W; 6X6-W6.0XW6.0 WELDED WIRE MESH: ASTM A185/A185M ASTM A497/A497M; YIELD STRENGTH: 400 MPa.
4. PLACE REINFORCEMENT TO CAN/CSA-A23.1.SECURE AND SUPPORT REINFORCING BARS AND MESH TO PREVENT MOVEMENT DURING POUR TO MAINTAIN SPECIFIED TOLERANCES.
5. CONCRETE COVER TO REINFORCING:

5.1. CONCRETE CAST AGAINST SOIL, 3";

5.2. TOP REINFORCING IN SLAB ON GRADE, 1½".

5.3. CONCRETE EXPOSED TO ELEMENTS, 1½".

STRUCTURAL STEEL

1. FABRICATION, ERECTION, STRUCTURAL DESIGN, & DETAILING OF ALL STRUCTURAL STEEL TO BE IN ACCORDANCE WITH CAN/CSA-S16.
2. STRUCTURAL STEEL GRADES:

W-SHAPES, CSA G40.21 GRADE 350W;

HOLLOW STRUCTURAL SECTIONS (HSS), CSA G40.21 GRADE 350W, CLASS C;

MISC. STEEL, CSA G40.21 GRADE 350W;
3. ALL BOLTS SHALL BE HIGH-STRENGTH BOLTS, ASTM A325M OR F1554 Fy = 600 MPa. ALL BOLTS IN EXTERIOR LOCATIONS SHALL BE HOT DIPPED GALVANIZED.
4. ALL WELDING SHALLB E PERFORMED AS PER CSA W59, USING ELECTRODE E49XX UNLESS NOTED OTHERWISE. WELDERS SHALL BE CERTIFIED BY THE CANADIAN WELDING BUREAU TO THE REQUIREMENTS OF CSA STANDARD W47.1 OR W55.3.
5. ALL STRUCTURAL STEEL SHALL BE SHOP PRIMED. CONNECTIONS AND BOLTS SHALL BE PRIMED IN THE FIELD. PRIMER PAINT SHALL CONFORM TO CISC/CPMA 2-75.
6. ALL WEATHER EXPOSED STRUCTURAL STEEL TO BE HOT DIP GALVANIZED, WHERE INDICATED, TO CAN/CSA-G164, MINIMUM ZINC COATING OF 600 G/M².




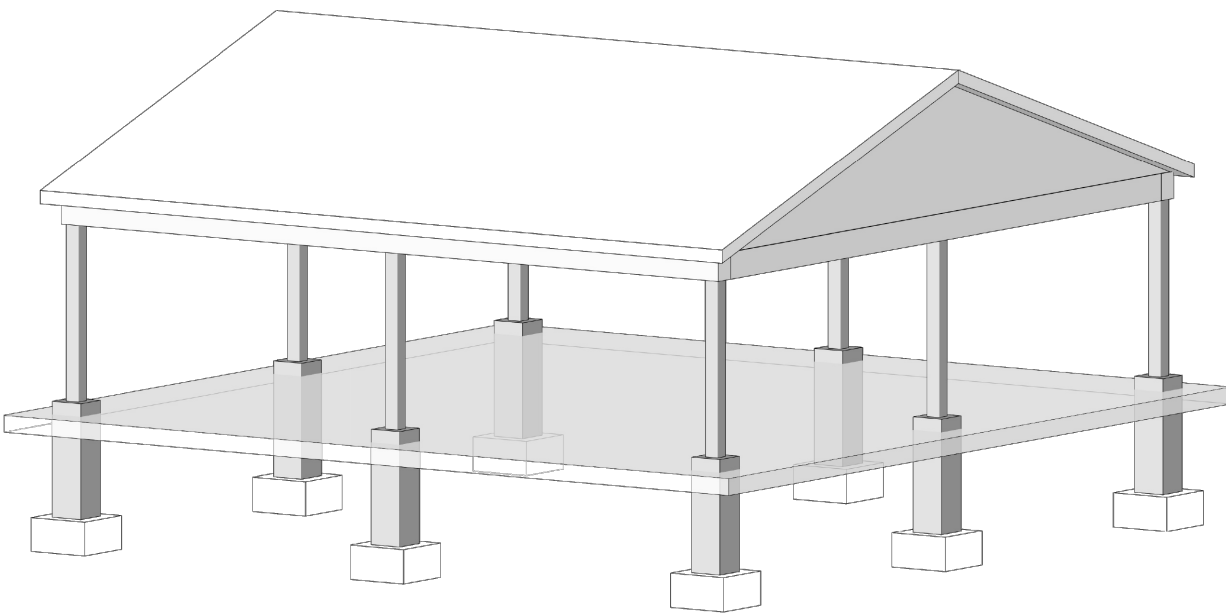
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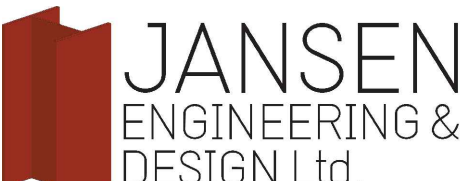
SITE PLAN

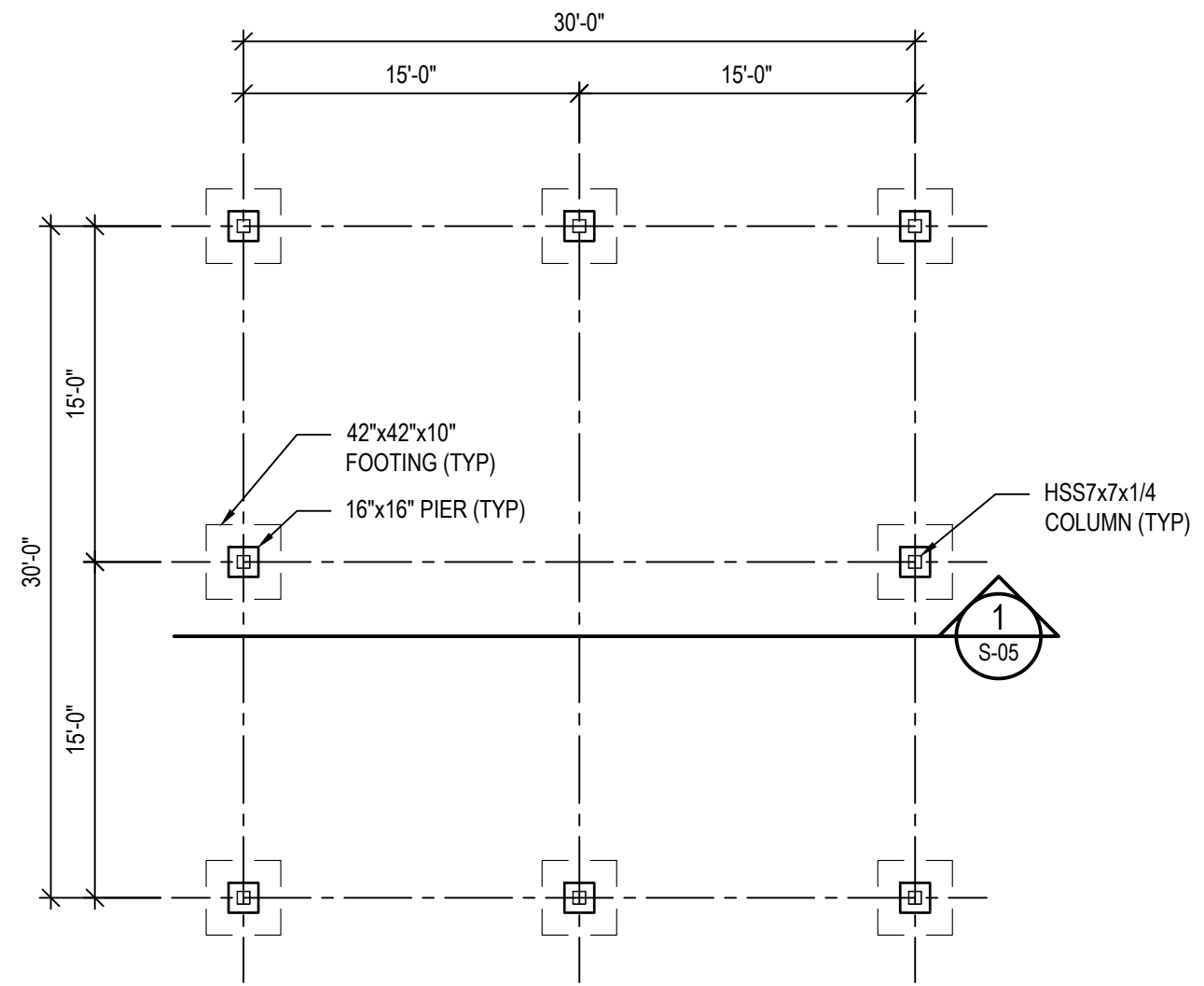
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NTS

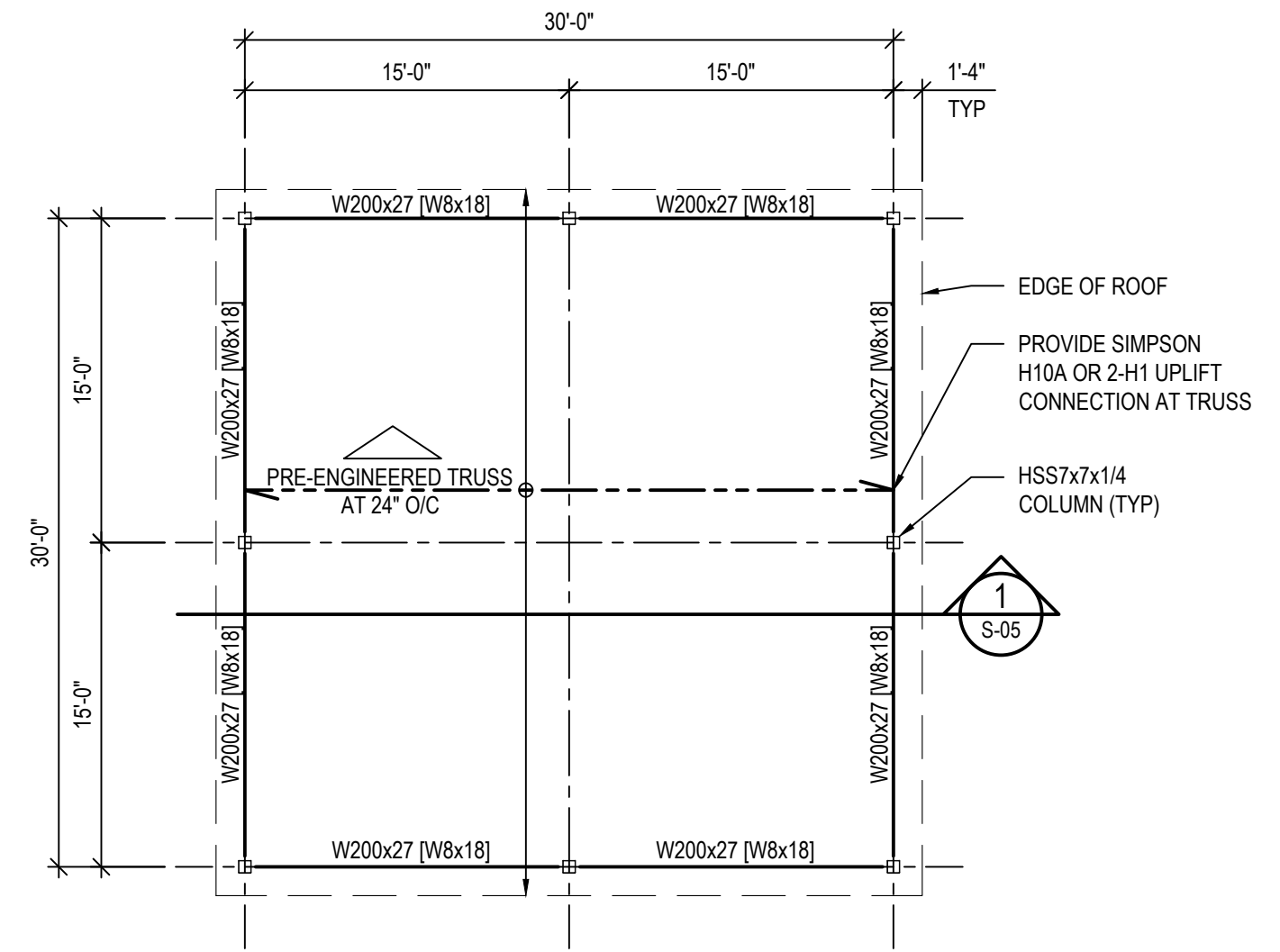
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					SERA - PAVILLION		GENERAL NOTES AND SITE PLAN	
					24 SUTTON DRIVE			
					JOHNSTOWN, ONTARIO			
					DESIGNED BY	CLIENT	DATE	PROJECT NO.
					D. JANSEN	SOUTH EDWARDSBURGH	2025-03-03	25-111
					DRAWN BY	RECREATION	ISSUE	SHEET
0	2025-03-03	ISSUED FOR REVIEW/PRICING			D. JANSEN	ASSOCIATION/TWPEC	ISSUED FOR REVIEW	S-02
REV	DATE	DESCRIPTION						



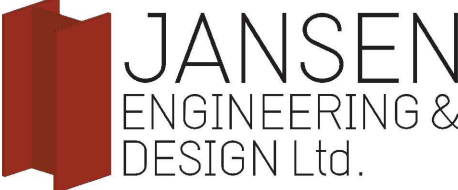
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0	2025-03-03	ISSUED FOR REVIEW/PRICING					DESIGNED BY D. JANSEN	CLIENT SOUTH EDWARDSBURGH RECREATION ASSOCIATION/TWPEC
REV	DATE	DESCRIPTION			DRAWN BY D. JANSEN	ISSUE ISSUED FOR REVIEW	SHEET S-03	

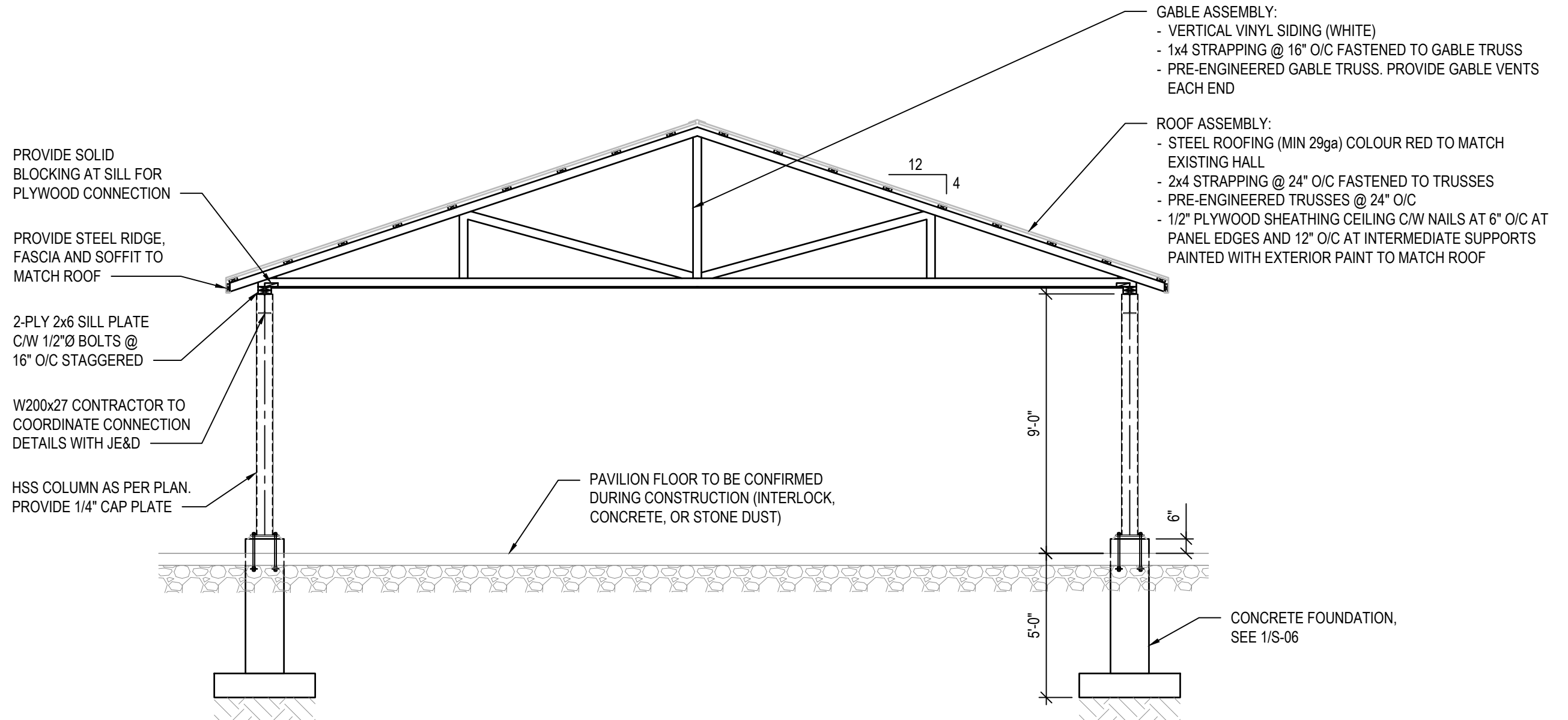


1 FOUNDATION PLAN
S-04 1/8" = 1'-0"

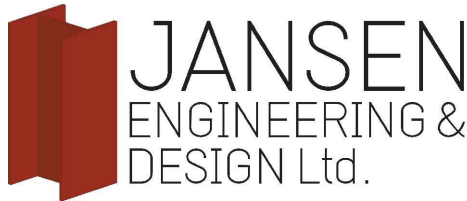


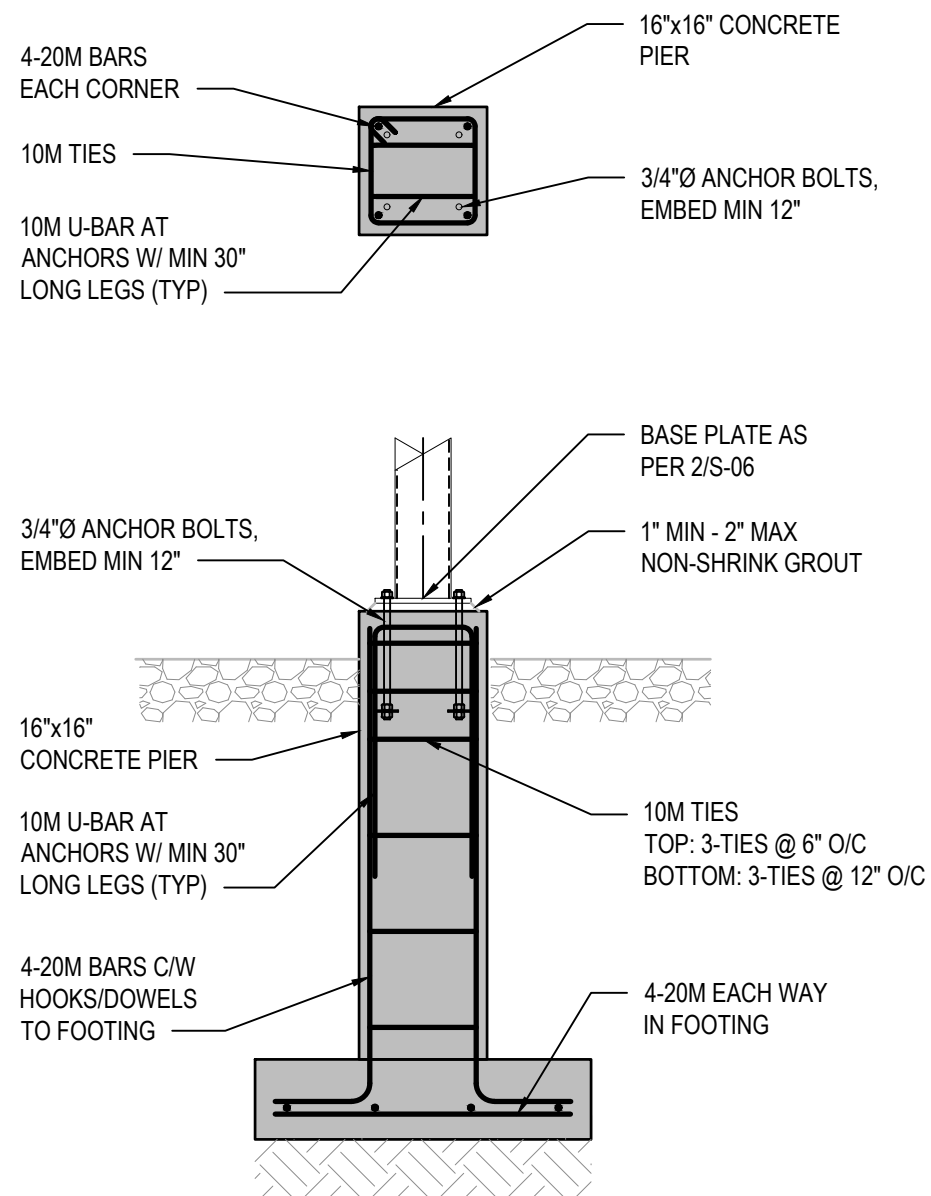
2 ROOF PLAN
S-04 1/8" = 1'-0"

				SEAL	PROJECT TITLE		DRAWING TITLE	
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					24 SUTTON DRIVE			
					JOHNSTOWN, ONTARIO			
					DESIGNED BY	CLIENT	DATE	PROJECT NO.
					D. JANSEN	SOUTH EDWARDSBURGH	2025-03-03	25-111
					DRAWN BY	RECREATION	ISSUE	SHEET
0	2025-03-03	ISSUED FOR REVIEW/PRICING			D. JANSEN	ASSOCIATION/TWPEC	ISSUED FOR REVIEW	S-04
REV	DATE	DESCRIPTION						

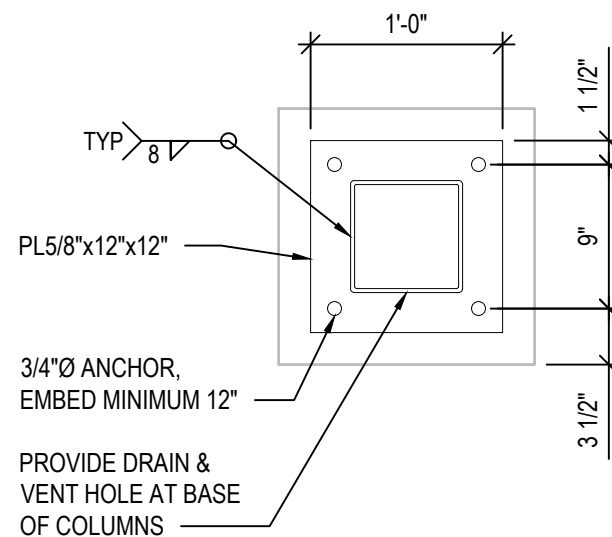


1 SECTION
S-05 1/4" = 1'-0"

				SEAL	PROJECT TITLE		DRAWING TITLE	
					SERA - PAVILLION		SECTION	
					24 SUTTON DRIVE			
					JOHNSTOWN, ONTARIO			
					DESIGNED BY	CLIENT	DATE	PROJECT NO.
					D. JANSEN	SOUTH EDWARDSBURGH	2025-03-03	25-111
					DRAWN BY	RECREATION	ISSUE	SHEET
0	2025-03-03	ISSUED FOR REVIEW/PRICING			D. JANSEN	ASSOCIATION/TWPEC	ISSUED FOR REVIEW	S-05
REV	DATE	DESCRIPTION						



1 FOUNDATION DETAIL
S-06 1/2" = 1'-0"



2 BASEPLATE DETAIL
S-06 1" = 1'-0"

				SEAL	PROJECT TITLE		DRAWING TITLE	
					SERA - PAVILLION		DETAILS	
					24 SUTTON DRIVE			
					JOHNSTOWN, ONTARIO			
					DESIGNED BY	CLIENT	DATE	PROJECT NO.
					D. JANSEN	SOUTH EDWARDSBURGH	2025-03-03	25-111
					DRAWN BY	RECREATION	ISSUE	SHEET
0	2025-03-03	ISSUED FOR REVIEW/PRICING			D. JANSEN	ASSOCIATION/TWPEC	ISSUED FOR REVIEW	S-06
REV	DATE	DESCRIPTION						

MINUTES
SPECIAL MUNICIPAL COUNCIL

Tuesday, April 22, 2025
8:00 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario

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

STAFF: Sean Nicholson, CAO
Candise Newcombe, Deputy Clerk
Natalie Charette, Interim Clerk

1. Call to Order

Mayor Deschamps called the meeting to order at 9:01 p.m.

2. Approval of Agenda

Decision: 2025-082

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council approves the agenda as presented.

Carried

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

None.

4. Discussion Items

a. 2025 Community Grants and Donations Applications

The Committee received an overview of the 2025 Community Grant funding requests, including a summary of past recipients and their compliance with financial evaluation requirements following the disbursement of 2024 funds.

Committee reviewed and confirmed the feasibility of the in-kind requests with staff, and there was consensus to approve all in-kind requests under the program.

The Committee discussed the potential for equal distribution of funding among applicants, assessed individual councillor support for each request, and considered limitations related to prior contractual funding commitments.

Consensus was reached to award the 2024 Community Grants and Donations as follows:

Community Organization	Amount Requested:	Final Amount Allocated:
South Grenville Bluegrass Festival - 10th Anniversary	\$6,000.00	\$6,000.00
South Dundas United Football Club	\$10,000.00	\$1,500.00
BaitFuel Fishing Tour	\$2,500.00	\$2,500.00
Spencerville Mill Foundation	\$3,200.00	\$2,000.00
Spencerville United Church	\$3,683.80	\$2,000.00
Spencerville Business Community Connections	\$3,000.00	\$3,000.00
Rural FASD Support Network	\$2,001.00	\$2,000.00
Prescott Family Health Team	\$1,000.00	\$0.00
Beth Donovan Hospice	\$2,000.00	\$500.00
Food For All Food Bank Serving South Grenville Area Inc	\$2,000.00	\$2,000.00
Seaway Optimist Club	\$500.00	\$500.00
Girls Inc. of Upper Canada	\$2,000.00	\$500.00
Spencerville Agricultural Society	\$500.00	\$500.00
Eastern Ontario Folk Music Project - Upper Canada Folkfest	\$1,850.00	\$1,000.00
St. Paul's Angilcan Church Cardinal	\$2,000.00	\$2,000.00
Cardinal Festival Committee - Submitted March 24	\$2,000.00	\$2,000.00
South Edwardsburgh Recreation Association - Sumbitted April 14	\$2,000.00	\$2,000.00
	Total Requested from \$30,000.00 Budget	Total Funding Value
	\$46,234.80	\$30,000.00

5. Councillor Inquiries or Notices of Motion

None.

6. Member’s Report

None.

7. Question Period

None.

8. Closed Session

None.

9. Confirmation By-law

Decision: 2025-083

Moved by: S. Dillabough

Seconded by: J. Martelle

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2025-21.

Carried

10. Adjournment

Decision: 2025-084

Moved by: J. Martelle

Seconded by: W. Smail

THAT Municipal Council does now adjourn at 9:19 p.m.

Carried

Mayor

Deputy Clerk

**MINUTES
MUNICIPAL COUNCIL**

**Tuesday, April 29, 2025
6:30 PM**

**Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario**

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

STAFF: Sean Nicholson, CAO
Dave Grant, Director of Operations/Deputy CAO
Candise Newcombe, Deputy Clerk
Mike Spencer, Manager of Parks, Recreation & Facilities
Brian Moore, Fire Chief
Eric Wemerman, Chief Water/Sewer Operator
Chris LeBlanc, Manager of Public Works
Tim Fisher, Municipal Land Use Planner
Mary Tessier, Community Engagement Coordinator
Natalie Charette, Interim Clerk

1. Call to Order

Mayor Deschamps called the meeting to order at 6:31 p.m.

2. Indigenous Land Acknowledgement Statement

The Chair read the indigenous land acknowledgement statement.

3. Approval of Agenda

Decision: 2025-085

Moved by: C. Ward

Seconded by: W. Smail

That Municipal Council approves the agenda as presented.

Carried

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

None.

5. Delegations & Presentations

None.

6. Consent Agenda

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

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

- a. Regular Council – March 31, 2025
- b. Port Management Committee – March 24, 2025

- c. Committee of the Whole – Community Development – April 7, 2025
- d. Committee of the Whole – Administration and Operations – April 14, 2025
- e. Award EC-PW-25-06 – Asphalt Pad and Patch Tender
- f. Award EC-PW-25-07 – Winter Sand Tender

Carried

7. Minutes of the Previous Council Meetings

- a. Regular Council - March 31, 2025 - CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council receive and approve the minutes of the Regular Council meeting dated March 31, 2025.

Carried

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

None.

9. Committee Minutes

- a. Port Management Committee - March 24, 2025 CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council receive the minutes of the Port Management Committee dated March 24, 2025.

Carried

- b. Committee of the Whole - Community Development - April 7, 2025 - CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council receive and approve the minutes of the Committee of the Whole – Community Development meeting dated April 7, 2025.

Carried

- c. Committee of the Whole - Administration and Operations - April 14, 2025 - CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council receive and approve the minutes of the Committee of the Whole - Administration and Operations meeting dated April 14, 2025.

Carried

10. Action and Information Items from Committees

- a. Award EC-PW-25-06 - Asphalt Pad and Patch Tender - CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council award the supply of Asphalt Pad and Patch tender to Blair Asphalt Ltd. at the unit price of \$114.50 per MT to a maximum of \$469,450.00 excluding non-rebated HST, as recommended by the Committee of the Whole – Administration and Operations.

Carried

- b. Award EC-PW-25-07 - Winter Sand Tender - CONSENT

Decision: 2025-086

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council award the Supply of Winter Sand to Willis Kerr Contracting Ltd at the unit price of \$21.15 per MT to a maximum of \$80,370.00 excluding non-rebated HST, as recommended by Committee of the Whole - Administration and Operations.

Carried

- c. 2025 Capital Road Program Adjustment

Council was provided with an overview of the report.

Decision: 2025-087

Moved by: W. Smail

Seconded by: C. Ward

THAT Municipal Council approve the 2025 Capital Road Program adjustment as outlined in Table 1.

Carried

- d. Award EC-REC-02-25 Outdoor Tennis/Basketball Courts Lighting and EC-REC-03-25 Cardinal Tennis/Basketball Courts Resurfacing

Council received a summary of the report and confirmed the proposed installation order.

Decision: 2025-088

Moved by: S. Dillabough

Seconded by: C. Ward

THAT Council, 1) Award tender EC-REC-02-2025 for the installation of the Outdoor Court lighting for the figure of \$59,690.57 to ACF Electric plus the non-rebate HST of \$1,050.55 AND 2) Council award tender EC-REC-03-2025 to Cornwall Gravel Co for the resurfacing for the figure of \$63,000 plus non rebate HST of \$1,108.80.

Carried

- e. Award EC-ES-25-02 - Spencerville Pump - Station #1

Council received an overview of the report and discussed the following: the rationale for disqualifying the lowest bid, concerns regarding re-tendering, reasons for price discrepancies, and the urgency of the work.

Decision: 2025-089

Moved by: S. Dillabough

Seconded by: W. Smail

THAT Municipal Council award the project to Louis W. Bray Construction at a total tender cost of \$448,469 plus non-rebated HST and direct staff to execute the required documents and present project funding options at the May Administration & Operations meeting.

Carried

- f. Award EC-ES-25-03 - Cardinal Water Treatment Plant UV Replacement
Council was provided with a summary of the report.

Decision: 2025-090

Moved by: S. Dillabough

Seconded by: C. Ward

THAT Municipal Council award the Cardinal Water Treatment Plant UV System replacement project to Eastern Welding at a cost of \$ 387,000 plus non-rebated HST and direct staff to execute the required documents.

Carried

- g. Request for Support - Ontario Medical Association (OMA) - Doctor's Day Celebrations - May 1, 2025

Council reviewed the motion and confirmed the commitment to light up the Town Hall in blue on May 1, 2025, in recognition of the dedication of physicians across the country.

Decision: 2025-091

Moved by: W. Smail

Seconded by: C. Ward

WHEREAS May 1 is recognized as Doctors' Day in the Province of Ontario to acknowledge and express gratitude for the commitment, expertise, and compassion of physicians across the province; and

WHEREAS Doctors' Day also commemorates the birth of Dr. Emily Stowe, Canada's first female physician and a pioneering advocate for women in medicine, marking a significant milestone in Canadian history; and

WHEREAS physicians play a vital role in delivering high-quality health care services and improving the well-being of residents in communities across Ontario, including the Township of Edwardsburgh Cardinal; and

WHEREAS the COVID-19 pandemic and ongoing public health challenges have underscored the critical role that doctors continue to play in safeguarding public health and responding to complex medical needs under extraordinary circumstances; and

WHEREAS the work of physicians is vital to the ongoing strength and resilience of our healthcare system; and

WHEREAS the Ontario Medical Association and other health care partners encourage municipalities to formally recognize and show appreciation for the dedication and tireless service of doctors on this important day;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Edwardsburgh Cardinal hereby proclaims May 1, 2025, as "Doctors' Day" in the Township of Edwardsburgh Cardinal and encourages all residents to recognize and thank physicians for their

invaluable contributions to the health and well-being of our community;
and

THAT a copy of this resolution be forwarded to the Ontario Medical Association in support of their ongoing efforts to honour Ontario’s doctors;
and

BE IT FURTHER RESOLVED THAT in recognition of this day, Council supports the lighting of the Township Hall in blue on May 1st, 2025, as a visible symbol of gratitude for Ontario’s physicians and their enduring contributions to our healthcare system.

Carried

h. 2025 Community Grants and Donations

Council reviewed the report.

Decision: 2025-092

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council awards the Community Grants and Donations as follows for the 2025 program year:

Organization	Final Grants & Donation Amount Allocated
South Grenville Bluegrass Festival	\$6,000.00
South Dundas United Football Club	\$1,500.00
BaitFuel Fishing Tour	\$2,500.00
Spencerville Mill Foundation	\$2,000.00
Spencerville United Church	\$2,000.00
Spencerville Business Community Connections	\$3,000.00
Rural FASD Support Network	\$2,000.00
Prescott Family Health Team	\$0
Beth Donovan Hospice	\$500.00
Food For All Food Bank	\$2,000.00
Seaway Optimist Club	\$500.00
Girls Inc. of Upper Canada	\$500.00
Spencerville Agricultural Society	\$500.00
Upper Canada Folkfest	\$1,000.00
St. Paul's Anglican Church Cardinal	\$2,000.00
Cardinal Festival Committee	\$2,000.00
South Edwardsburgh Recreation Association	\$2,000.00
	Total Funding Granted:
	\$30,000.00

Carried

- i. Amended Procurement Policy Including Buy Canadian Provisions - Draft
Council received a summary of the report and recommended that the tender documents include provisions to encourage Canadian content and require a list of material sources to support Canadian procurement practices.
Members directed staff to revise the report to include the suggested changes and bring it back to Committee for further review.

11. Correspondence
Decision: 2025-093
Moved by: W. Smail
Seconded by: C. Ward

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

- April 2, 2025
- April 9, 2025
- April 16, 2025
- April 24, 2025

Carried

12. Municipal Disbursements

Decision: 2025-094

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

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

• Report dated March 27 (2025-054)	\$1,810,634.60
• Report dated March 28 (2025-055)	\$277,821.79
• Report dated April 15 (2025-066)	\$235,523.88
• Report dated April 23 (2025-068)	\$214,068.22
• Report dated April 25 (2025-079)	\$49,746.46
TOTAL:	\$2,587,794.95

Carried

13. By-laws

a. Zoning Bylaw Amendment - Domestic Fowl in Settlement Areas

Decision: 2025-095

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

THAT the mover be granted leave to introduce a bylaw to amend Zoning Bylaw 2022-37 (Domestic Fowl Coops in Settlement areas, Sections 3.1, 4.5.1, and 4.5.2), and this shall constitute first and second reading thereof.

Carried

Council inquired about enforcement of the bylaw, confirmed that the proposed amendments apply only to the Township’s settlement areas, and noted the intent to reassess the implemented changes in two years.

Decision: 2025-096

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

THAT a bylaw to amend Zoning Bylaw 2022-37 (Domestic Fowl Coops in Settlement areas, Sections 3.1,4.5.1 and 4.5.2), be now read, signed, sealed and numbered 2025-22.

Carried

Members thanked staff for working with Council through this process.

b. 2025 Tax Rate Bylaw

Decision: 2025-097

Moved by: S. Dillabough
Seconded by: C. Ward

THAT the mover be granted leave to introduce a bylaw to provide for the adoption of tax rates and to provide for penalty and interest in default of payment thereof for 2025, and this shall constitute first and second reading thereof.

Carried

Decision: 2025-098

Moved by: S. Dillabough
Seconded by: C. Ward

THAT a bylaw to provide for the adoption of tax rates and to provide for penalty and interest in default of payment thereof for 2025, be now read a third and final time and finally passed, signed, sealed and numbered 2025-23.

Carried

14. CAO’s Administrative Update

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

- Confirmed advertising has been circulated for the South Nation Conservation's "Free Tree" pick-up.
- Council commended Township staff for their work across the Township, noting the opening of park facilities and the installation of docks. Members recommended replacing the old wooden outhouses and requested pricing for plastic portable toilets as an alternative.

Decision: 2025-099

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

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

Carried

15. Councillor Inquiries or Notices of Motion

Councillor Ward followed up on his request for a report outlining the proposed project schedule for the installation of the Spencerville Splash Pad.

16. Member’s Report

Members of Council reported on the following:

- Councillor Ward noted both his attendance at and the success of the Agricultural Society’s Ladies Night event.
- Deputy Mayor Dillabough noted the upcoming Potentia Open House, scheduled for Thursday from 4:00 p.m. to 9:00 p.m.
- Deputy Mayor Dillabough noted the upcoming breakfast event in Brockville recognizing volunteers who contribute to the United Way.
- Deputy Mayor Dillabough highlighted the success of the community clean-up event, held in collaboration with local industrial partners, and noted a positive shift reflected in the reduced litter along highways.
- Mayor Deschamps noted the installation of the Cardinal docks and recommended adding signage to remind residents of the usage fee.

- Mayor Deschamps noted the success of the Agricultural Society's Ladies night event.
- Mayor Deschamps thanked staff for their contributions to the community clean-up event.
- Mayor Deschamps reminded residents of the upcoming Fort Night Run, scheduled for May 3 in Prescott.

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

17. Question Period

None.

18. Closed Session

Decision: 2025-101

Moved by: C. Ward

Seconded by: W. Smail

THAT Municipal Council proceeds into closed session at 7:17 p.m. in order to address a matter pertaining to:

- Section 239(2)(d) Labour relations or employee negotiations; Specifically: Union Negotiations Update and approve the minutes of Closed Session dated February 24, 2025.

Carried

- a. 239(2)(d) Labour relations or employee negotiations; Specifically: Union Negotiations Update and approve Closed Session minutes dated February 24, 2025.

Decision: 20025-102

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 7:53 p.m.

Carried

19. Confirmation By-law

Decision: 2025-104

Moved by: S. Dillabough

Seconded by: C. Ward

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2025-24.

Carried

20. Adjournment

Decision: 2025-105

Moved by: S. Dillabough

Seconded by: C. Ward

That Municipal Council does now adjourn at 7:55 p.m.

Carried

Mayor

Deputy Clerk

MINUTES
SPECIAL MUNICIPAL COUNCIL

Monday, May 5, 2025
6:00 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario

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

STAFF: Sean Nicholson, CAO
Candise Newcombe, Deputy Clerk
Natalie Charette, Interim Clerk
Leslie Drynan, General Manager, Port of Johnstown
Mike Moulton, Operations Manager, Port of Johnstown

- 1. Call to Order**
Mayor Deschamps called the meeting to order at 6:03 p.m.
- 2. Approval of Agenda**
Decision: 2025-106
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. Closed Session**
a. 239(2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board; Specifically: Business Development Opportunity & Contract Negotiations
- 5. Report Out of Closed**
The Chair reported that Committee met in closed session to:
- Receive information regarding a position, plan, procedure, criteria or instruction to be applied to any negotiations regarding a business development opportunity and contract negotiation and direction was provided to the Port General Manager.
- 6. Question Period**
None.
- 7. Confirmation By-law**
Decision: 2025-109
Moved by: W. Smail
Seconded by: J. Martelle

THAT a by-law to adopt, confirm and ratify matters dealt with by resolution be now passed, signed, sealed and numbered 2025-25.

Carried

8. **Adjournment**

Decision: 2025-110

Moved by: J. Martelle

Seconded by: W. Smail

That Municipal Council does now adjourn at 6:33 p.m.

Carried

Mayor

Deputy Clerk

Edwardsburgh Cardinal Public Library Board Meeting Minutes

March 25, 2025 Cardinal Branch

Present: A. Barratt, T. East, H. Cameron, T. Wilson

Regrets: P. Tierney, J. Martelle

Via FaceTime: J. Cameron

Staff: D. Gladstone, MA. Gaylord

1. Call to order

The meeting was called to order at 5:04 pm, by Chair, Anne Barratt.

Anne would like to relieve herself from the Chair position, she wants to continue to be a member of the Board but not the Chair. Anne would like to nominate Tim East as Chair.

Tammy Wilson called a point of order regarding the position of the Vice-Chair moving into the position of Chair upon the Chair's departure. It was noted that the Vice Chair or Acting Chair (as referred to in the Ontario Public Library Act)

Acting chair

(4) In the absence of the chair, the board **may** appoint one of its members as acting chair. R.S.O. 1990, c. P.44, s. 14 (4). and in accordance with

Edwardsburgh Cardinal Public Library BL-01 Sec 3 4(b)2

"In the absence of the board chair, the vice chair will perform the duties of the chair, including presiding at the library board meetings".

The Ontario Public Libraries act does not require a Library Board to appoint an Acting Chair or Vice Chair. The wording in the Board's policy should be changes from Vice-Chair to Acting Chair to align with the provincial legislation and to avoid any misunderstanding of the position going forward.

Nominations were open for interest in in the position of Chair. Nominations were closed with no other names brought forward. Tim East accepted the nomination.

Motion by Anne Barratt that Tim East be appointed Chair of the Edwardsburgh Cardinal Public Library Board, seconded by Hugh Cameron. **CARRIED.**

The Board thanked Anne and congratulated Tim. Tim continued the meeting in the chair position.

2. Disclosure of interest – None

3. Additions to agenda

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

4. Approval of minutes from previous meeting

A spelling error was noted on page 1 on the minutes, section #4

Motion by Anne Barratt to approve the February 25, 2025 minutes as amended seconded by Tammy Wilson. **CARRIED**

5. Business arising from minutes - None

6. Correspondence-None

7. Policy Review

Motion by Hugh Cameron that the Edwardsburgh Cardinal Public Library Board reviews and approves;

HR-07-Workplace Harassment and Discrimination

HR-08-Prevention of Workplace Violence,

HR-09-Health and Safety,

OP-02-Safety, Security and Emergencies

Seconded by Tammy Wilson. **CARRIED**

8. Treasurer's report

Motion by Tammy Wilson to receive the February 2025 financial report as presented, seconded by Anne Barratt. **CARRIED**

9. CEO/Supervisor report attached

The CEO noted upcoming dates to the board that she would be away from the library.

10. Report from Municipal Council – no report

11. New business/Community Activities

The Board will look at updating SC-02 Respect and Acknowledgement

Declaration to align with the Township of Edwardsburgh Cardinal Council.

The CEO will email the revision to all Board members for review and discussion the next Library Board meeting

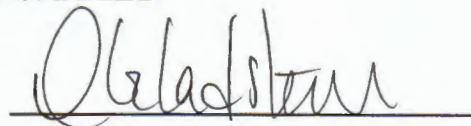
12. Date of Next Meeting: Tuesday April 22th, 2025 5pm Cardinal Branch

13. Adjournment

Motion by Anne Barratt seconded by Judy Cameron that the meeting of the Library Board does now adjourn at pm 5:30pm. **CARRIED**



Chair



Recording Secretary

To: ECPL Board Members
From: Donna Gladstone, Library CEO
Meeting Date: March 25, 2025
Subject: Library CEO Report

Programs

READ

Baby & Tot Storytime

Lego Saturday

Kid Librarian

Reading Gives You Wings – Reading Incentive

March Break Passive Programming

Both Branches

Staff Meeting was held February 28th to start the spring planning for programs at the Library.

Upcoming plans;

- Spring Craft Take Home Kit
- Mother's Day Craft Take Home Kit
- Horticultural Society Plant Sale May 10 with a rain date of May 17 (Cardinal Branch – outside)
- Father's Day Craft Take Home Kit
- TD Summer Reading Program – Thursday July 10, 17, 24, 31 and Thursday August 7 and 14
We are hoping to have the Train visit at the Cardinal Branch as well as a visit from the Fire Department. Dates and Times TBD
- We are planning to take part in both the Labour Day Parade and the Spencerville Fair Parade again this year.

We had a great response to our March Break program - numbers will be available at the April meeting.

Our Kid Librarian was response was great for our first time with 16 kids applying. Each child will have their turn with their display remaining up for 2 weeks our last display will end the week school is out.

The 3rd Annual Design a Bookmark Contest is active now. The closing date is April 10th. Our Friends of the Library Cardinal and Spencerville sponsor this program by paying for the printing of the winning bookmarks. They also have the difficult task of choosing the winners.

Policy Review

Policies listed below word changes and wording corrections made as per discussion at February meeting. Ready for approval.

HR-07-Workplace Harassment and Discrimination

HR-08-Prevention of Workplace Violence

HR-09-Health and Safety

OP-Safety, Security and Emergencies

"A Shadow War on Libraries" Networking Meeting

Tuesday, March 25-1:00 – 2:00pm

To discuss Valley View Library Fifth Estate Story

February 2025 Stats					February 2024 Stats				
	Cardinal	Spencerville	Total	YTD		Cardinal	Spencerville	Total	YTD
Persons Entering	358	480	838	1671	Persons Entering	370	482	852	1486
WorkflowHolds	46	6	52	128	WorkflowHolds	24	12	36	65
Email Inquires	5	2	7	8	Email Inquires	2	3	5	7
Phone Inquires	17	12	29	60	Phone Inquires	3	9	12	28
In-person Inquires	20	94	114	209	In-person Inquires	10	58	68	109
ILL	26	5	31	60	ILL	3	4	7	35
PC Use	7	17	24	55	PC Use	29	23	52	92
Wireless Use	26	18	44	101	Wireless Use	9	5	14	38
Photocopying/Faxes	15	7	22	46	Photocopying/Faxes	20	11	31	58
Programs	16	6	22	48	Programs	14	10	24	45
Program Attendance	63	47	110	218	Program Attendance	61	75	136	174
Home Bound Service		1	1	6	Home Bound Service	2	1	3	4
Volunteer Hours	24		24	59	Volunteer Hours	24		24	48
School vists	1	4	5	10	School vists		4	4	7
#of students		281	281	575	#of students		269	269	454
Circulation	769	655	1424	2829	Circulation	646	655	1301	2256
Overdrive	276	222	498	988	Overdrive	339	148	487	1047
Overdrive Users	47	45	92	188	Overdrive Users	54	32	86	178
New Users	1	1	2	7	New Users	4	0	4	7
New Library Cards	3	3	6	13	New Library Cards	4	10	14	21
251 website visits					237 website visits				

**MINUTES
PORT OF JOHNSTOWN MANAGEMENT COMMITTEE
TOWNSHIP COUNCIL CHAMBERS - SPENCERVILLE
TUESDAY APRIL 22, 2025
6:30 PM**

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

Zoom: Frank McAuley, Advisory Member

Staff: Sean Nicholson, CAO
Candise Newcombe, Deputy Clerk
Natalie Charette, Interim Clerk
Leslie Drynan, General Manager
Mike Moulton, Operations Manager
Rhonda Code, Office Manager
Jeff Wright, Maintenance Manager

1. Call to Order

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

2. Approval of Agenda

Moved by: C. Ward

Seconded by: W. Smail

That Committee approves the agenda as presented.

Carried

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

4. Delegations and Presentations

- Jamie Pollock – MNP LLP – 2024 Financial Statements

Mr. Pollock reviewed the draft financial statements with the Committee and discussed the clean audit opinion, the statement of financial position, the recommendation letter, and the modified 2023–2024 audit opinion based on Public Sector Accounting Standards (PSAS). He provided an overview of the

balance sheet, cash flow statement, and net book value, which indicated that approximately 80% of the assets' useful life remains. He also summarized the overall net costs and revenues for 2024, highlighting strong financial performance and confirming a clean audit.

There was a discussion regarding the use of budgeted figures under Public Sector Accounting Standards (PSAS), asset remediation recommendations, and the assumptions required for transitioning from International Financial Reporting Standards (IFRS) to PSAS. It was recommended that a formal study be conducted to assess all future liabilities, including how associated costs may be incurred and potential financing options.

5. Minutes of the Previous POJ Committee Meeting

a) Meeting of March 24, 2025

Moved by: C. Ward

Seconded by: J. Martelle

That Port Management Committee receives and approves the minutes of the Port Management Committee meeting dated March 24, 2025.

Carried

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

7. Discussion Items – None

8. Action/Information Items

a) Grain Operations & Health and Safety Report

Port staff provided an overview of the monthly operations report and highlighted the following areas: overall inventory levels, monthly traffic, grain received/shipped, vessels loaded in March, noted a learning event, highlighted the AA grain commission rating, and reviewed the monthly health and safety report which focused on confined space training.

There was discussion regarding the factors affecting grain commission ratings, the credentials of the company providing confined space training, and the rationale behind the monthly increase in grain volume.

b) Capital Projects

Port staff provided an overview of the report, highlighting the completion of a capital project, the issuance of RFPs, and the fulfillment of service request orders within the one month since the 2025 budget was approved.

c) Maintenance Report

Port staff provided an overview of the monthly report and highlighted the following items completed: monthly maintenance/electrical work, items from the work order log, factors contributing to issues on the #2 ship loader, Ministry inspection requirements versus recommendations, and confirmed full operations by the end of the season.

d) Financial Report

The Committee was provided with a summary of monthly revenue and expense actuals compared to 2024 and noted a decrease in cash flow, which is typical for this time of year due to the settlement of year-end invoices.

e) Traffic Report

Committee was provided with a summary of the monthly traffic report.

f) General Manager's Report

Committee received an overview of the report and confirmed that the repair work completed on the Container Loader was covered under warranty. The Committee was also advised that staff intend to approach the contractor regarding warranty coverage for the new grain dryer once a list of deficiencies has been compiled.

g) Basement Bin Wall Repair Project 2025

Port staff provided Committee with a summary of the report.

Moved by: T. Deschamps

Seconded by: C. Ward

That the Port Management Committee approves:

- The award of the Basement Wall Repairs 2025 project to Cimota Inc. at the unit prices stated in the report; and
- That the total amount of spending on the Basement Wall Repairs does not exceed \$450,000 (excluding HST) as allocated in the 2025 Capital Budget.
- That the Port Management Committee approves that the Port General Manager signs the contract on behalf of the Port/Township.

Carried

h) 2024 Audited Financial Statements – Port Accounts

Port staff provided a summary of the report to Committee.

Moved by: T. Deschamps

Seconded by: W. Smail

That the Port Management Committee:

- Receives, reviews and approves the Audit Report on the Port of Johnstown's Financial statements as provided by MNP LLP chartered accountants; and
- That the Port Management Committee recommends that council receives and approves the 2024 Port of Johnstown's Financial Statement as provided by MNP LLP chartered accountants.

Carried

9. Approval of Disbursements – Port Accounts

Committee reviewed the monthly disbursements.

Moved by: T. Deschamps

Seconded by: J. Martelle

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

Withdrawals Total:	\$199,524.05
--------------------	--------------

Batch 7 Cheques	\$20,717.50
-----------------	-------------

Batch 8 EFT's	\$274,398.44
---------------	--------------

Total of Direct Withdrawal & Batch Listings:	\$494,639.99
-------------------------------------------------	--------------

Carried

Moved by: T. Deschamps

Seconded by: C. Ward

That the Port Management Committee received and reviewed items 8. a) Grain Operations & Health and Safety Report; b) Capital Projects; c) Maintenance Report; d) Financial Report; e) Traffic Report, and f) General Manager's Report.

Carried

10. Councillor Inquiries/Notices of Motion – None.

11. Chair's Report

The Chair reported on the following:

- Participated in the Earth Day Clean-Up event hosted by the Port of Johnstown in collaboration with Greenfield Global Inc. The event saw strong attendance, and a BBQ lunch was provided to volunteers and recreation staff in attendance.

12. Question Period – None.

13. Closed Session

Moved by: C. Ward

Seconded by: T. Deschamps

That Committee proceeds into closed session at 7:22 p.m. in order to address a matter pertaining to:

- Section 239(2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality of local board; Specifically: Approve closed session minutes from March 24, 2025.
- Section 239(2)(k) A position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality of local board; Specifically: Business Development Opportunity & Contract Negotiations (written and presented by the client).

Moved by: C. Ward

Seconded by: T. Deschamps

That the closed meeting of Committee does now adjourn and the open meeting does now resume at 8:52 p.m.

Carried

Moved by: J. Martelle

Seconded by: W. Smail

That Committee receives and approves the closed session minutes dated March 24, 2025.

Carried

14. Report Out of Closed Session

The Chair reported that Committee met in closed session to discuss a Business Development Opportunity and provided direction to the Port General Manager and reviewed the minutes of closed session.

15. Adjournment

Moved by: W. Smail

Seconded by: J. Martelle

That the Committee meeting adjourns at 8:54 p.m.

Carried

These minutes were approved by Port Management Committee this ____ day
of _____, 2025.

Chair

Deputy Clerk

MINUTES
COMMITTEE OF THE WHOLE
COMMUNITY DEVELOPMENT

Monday, May 5, 2025, 6:30 PM
Corporation of The Township of Edwardsburgh Cardinal
Council Chambers, Spencerville Ontario

PRESENT: Councillor Chris Ward
 Mayor Tory Deschamps
 Deputy Mayor Stephen Dillabough
 Councillor Joe Martelle
 Councillor Waddy Smail
 David Jansen, Advisory Member

STAFF: Sean Nicholson, CAO
 Tim Fisher, Planner
 Wendy VanKeulen, Community Development Coordinator
 Candise Newcombe, Deputy Clerk
 Mary Tessier, Consultant
 Natalie Charette, Interim Clerk

1. Call to Order – Chair, Chris Ward

Councillor Ward called the meeting to order at 6:41 p.m.

2. Approval of Agenda

Moved by: W. Smail

Seconded by: J. Martelle

That the agenda be approved as presented.

Carried

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

None.

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

None.

5. Delegations and Presentations

None.

6. Action/Information/Discussion Items

a. Live: Land Use Planning

1. Consent and Recommendation - B-30-25 - 2100 County Rd. 21

The Committee received a summary of the report and discussed Minimum Distance Separation (MDS) requirements and exemptions, as well as the purpose of placing a development agreement on the property title.

Moved by: J. Martelle

Seconded by: W. Smail

That the Committee consider the following recommendation to the Consent Granting Authority, subject to any additional conditions placed by the Consent Granting Authority:

That the Committee recommends approval of severance application B-30-25 for the purpose of severing a 1.1-hectare parcel of undeveloped land with approximately 59 metres of road frontage County Road 21 for future residential development, subject to the list of conditions as per Schedule 'A' attached to this report.

Carried

2. Consent and Recommendation - B-25-25 - 279 Groveton Rd.

The Committee received an overview of the report and discussed the property's location on Groveton Road, including whether the applicant was given the option to pursue a second severance to maximize the results of their hydrogeological and terrain analysis studies.

Moved by: S. Dillabough

Seconded by: J. Martelle

That the Committee consider the following recommendation to the Consent Granting Authority, subject to any additional conditions placed by the Consent Granting Authority:

That the Committee recommends approval of severance application B-25-25 for the purpose of severing a 0.4-hectare parcel of undeveloped land with approximately 53 metres of road frontage Groveton Road for future residential development, subject to the list of conditions as per Schedule 'A' attached to this report.

Carried

3. Consent and Recommendation - B-31-25 - 2904 Goodin Rd.

Committee was provided with a summary of the report.

Moved by: J. Martelle

Seconded by: S. Dillabough

That the Committee consider the following recommendation to the Consent Granting Authority, subject to any additional conditions placed by the Consent Granting Authority:

That the Committee recommends approval of severance application B-31-25 for the purpose of severing a 4.2 hectare parcel of undeveloped land with approximately 110 metres of road frontage Goodin Road, subject to the list of conditions as per Schedule 'A' attached to this report.

Carried

b. Work: Economic Development

1. Application for Community Improvement Plan (CIP) Funding - 2069 Dundas Street (Bee Good)

The Committee received an overview of the report and discussed the 10-year lapse since the last Community Improvement Program (CIP) grant was awarded for this property, the importance of supporting local business owners, encouraging improvements along the Township's main streets, and key considerations for developing the new CIP policy.

Moved by: S. Dillabough

Seconded by: W. Smail

That Committee approve application C-01-25 (Bee Good Shop), reimbursing 50% of eligible costs to complete the proposed signage improvements at 2069 Dundas Street, to a maximum of \$2,545.32.

Carried

c. Play: Recreation

1. Kraft Hockeyville Canada 2026

The Committee received a summary of the report and discussed the early engagement of volunteers and community groups in the

contest submission, the importance of educating the community on contest rules and voting procedures, and noted ongoing efforts to coordinate a date for a group photo of all alumni players at centre ice.

7. Inquiries/Notices of Motion

Councillor Smail noted the upcoming Municipal Building naming dedication for Mr. Bill Walter, scheduled for May 19.

Councillor Martelle noted the upcoming memorial event for Michael Longtin, scheduled for July 24.

8. Member's Report

Member's reported on the following:

- Deputy Mayor Dillabough noted the visit from students of Centennial '67 Elementary School to the Township Office to experience a day as Municipal Councillors, highlighting that the event was well organized and well received by the students.

9. Question Period

None.

10. Closed Session

None.

11. Adjournment

Moved by: S. Dillabough

Seconded by: T. Deschamps

That Committee does now adjourn at 7:14 p.m.

Carried

Chair

Deputy Clerk

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 26, 2025

Resolution Number: 2025- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council approve the 2025 Asset Management Plan as recommended by the Committee of the Whole - Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

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

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 26, 2025

Resolution Number: 2025- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council receive and review the 2025 Spencerville Lagoon Discharge Report and direct staff to submit the report to the MECP prior to the June 30th due date, as recommended by the Committee of the Whole - Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

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

2025

Spencerville Lagoon Discharge Report



Prepared by: Eric Wemerman
For: MECP and Council
Date: April 28, 2025

2025 Spencerville Lagoon Discharge Report

Introduction

This report summarizes the 2025 lagoon discharge activities as required under Environmental Compliance Approval # 3-1377-87-896.

Condition # 2

The contents of the lagoon were discharged into the South Nation River over a 12-day period between April 7 to 19th, 2025. The combined discharge effluent volume from both cells was approximately 74,040 cubic meters using the formula surface area x depth drop. Condition # 2 requires the discharge not to occur before March 15th nor after April 21st, over a minimum of 8 days and not to exceed 30 days. A discharge summary table has been included in Appendix A.

Condition # 3 and # 6

Condition # 3 outlines the maximum average mean effluent concentrations allowed.

<u>Parameter</u>	<u>Average Result (mg/L)</u>	<u>Environmental Compliance Approval Limit (mg/L)</u>
BOD ₅	5.8	25
CBOD ₅	4.5	N/A
Total Suspended Solids	12.2	30
Total Phosphorus	0.15	1
Total Ammonia	6.1	20
Hydrogen Sulfide	0.03	5

The sampling program results determined the effluent criteria was met as per condition 3 of Environmental Compliance Approval # 3-1377-87-896. Certificate of Analyses for all samples collected are included in Appendix B.

Condition # 4

No exceedances of BOD₅, Total Suspended Solids, Total Phosphorus, Total Ammonia and Hydrogen Sulfide occurred during the 2025 discharge.

Condition # 5

The sampling program requires two effluent (either grab or composite) samples to be collected a week prior to discharge and two samples per week during the discharge. Sampling frequency exceeds the minimum requirements set out in condition 5 and consisted of the following:

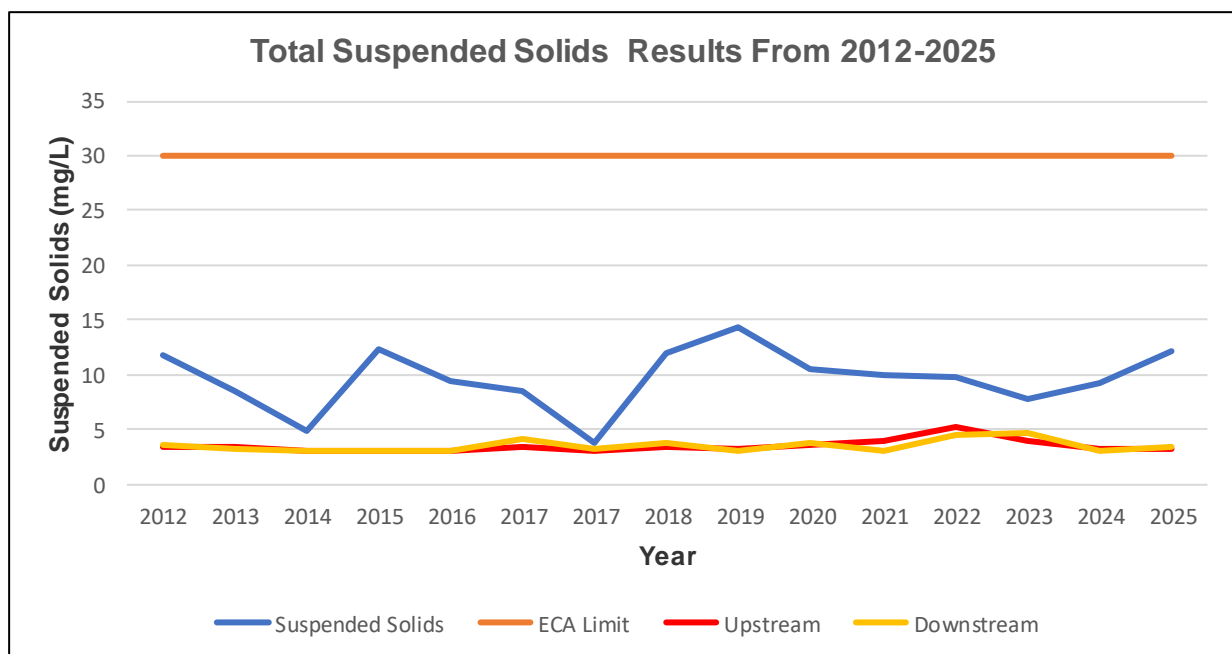
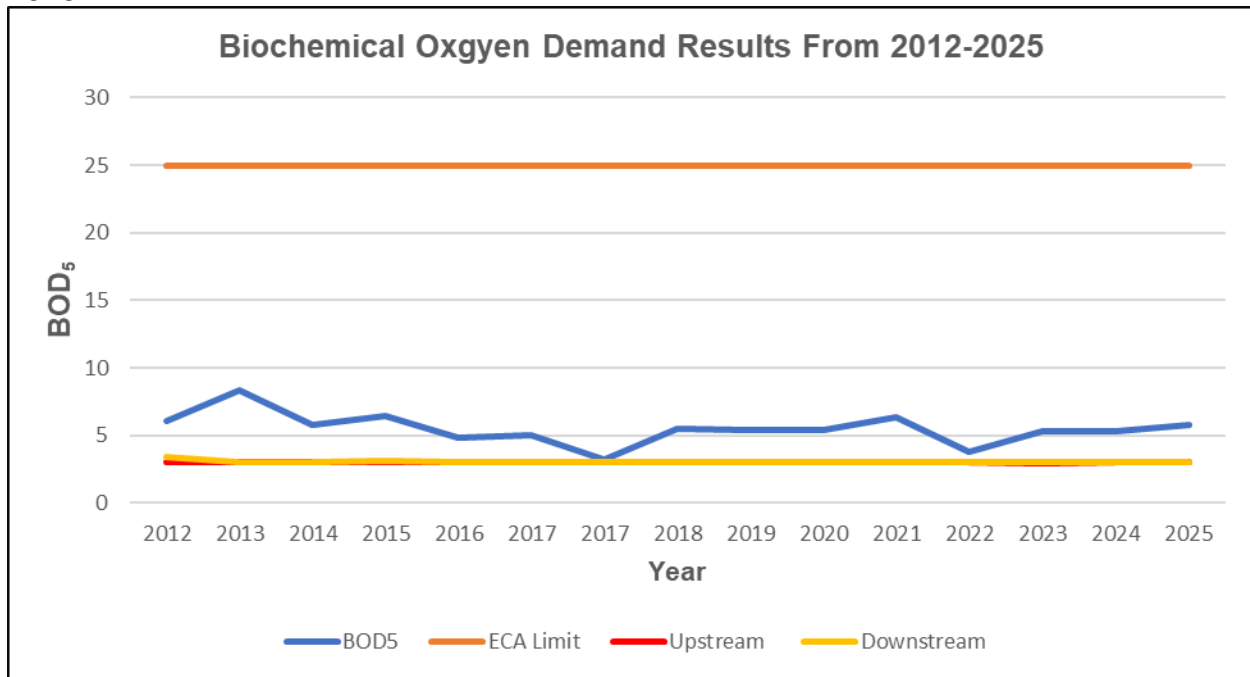
- Four pre-discharge samples.
- Eight effluent discharge samples (four per cell).
- Eight upstream/downstream samples from the South Nation River (taken at the same time as effluent samples).

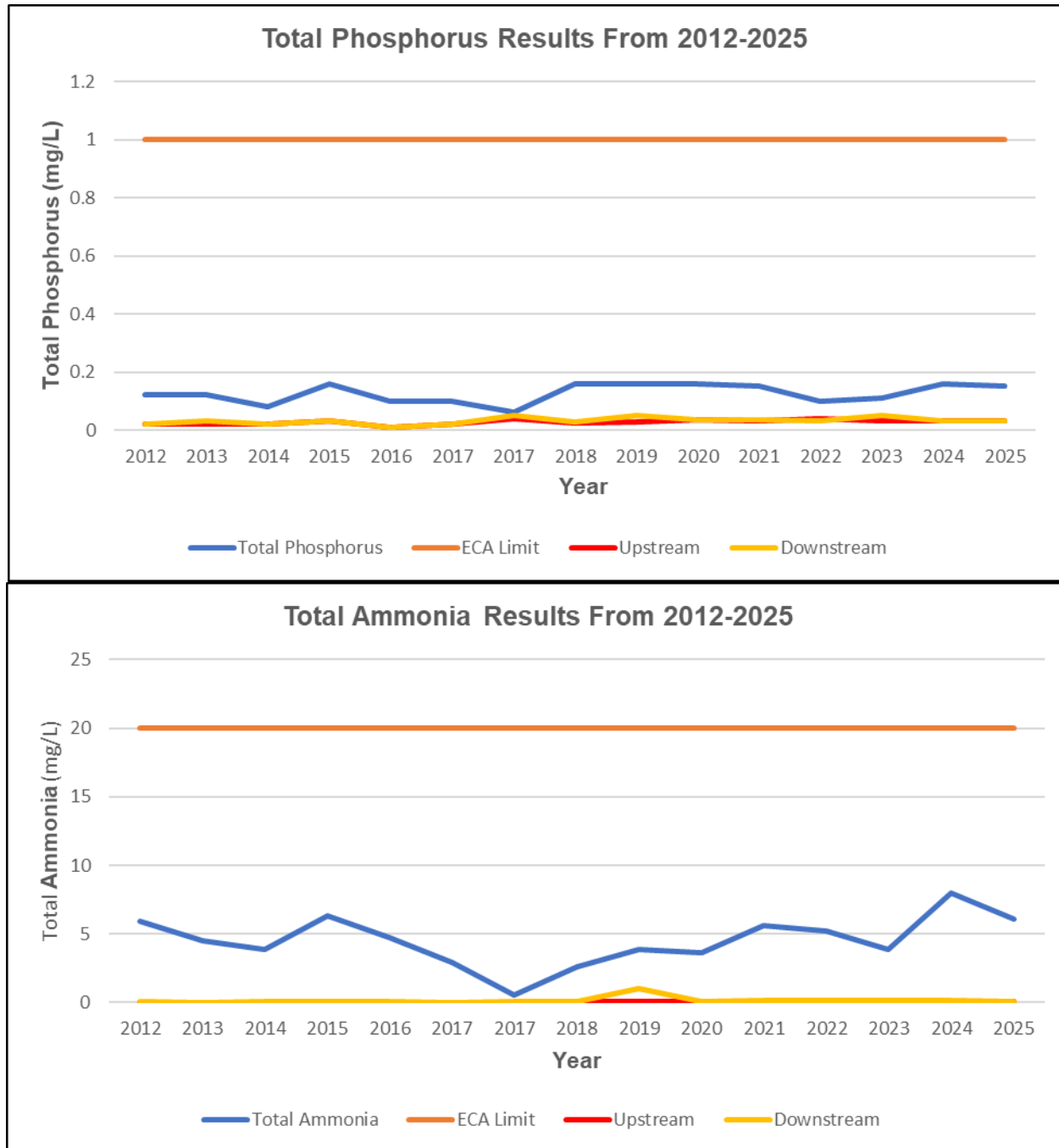
Condition # 7

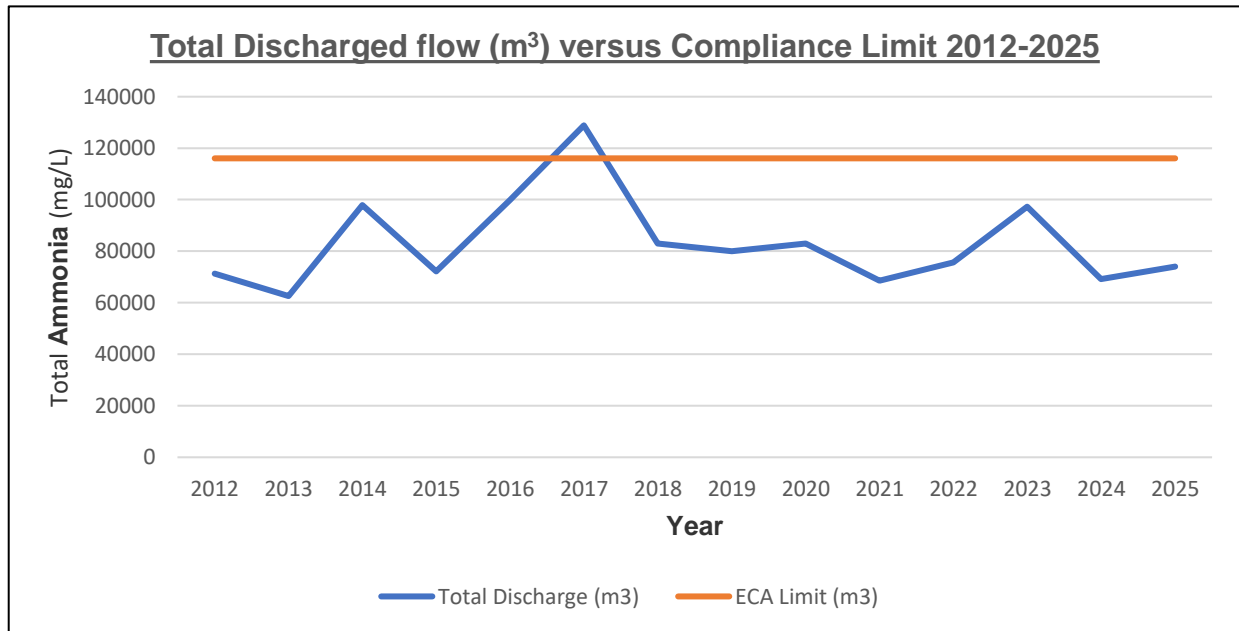
Influent flow was diverted to the cell not being discharged as per condition # 7.

Historical Trending

Historical trending shows effluent results are remaining below compliance limits. Upstream and downstream sample results have remained consistent from 2012 to 2025.







APPENDIX A

2025 Spencerville Lagoon Discharge Table

2025 Spencerville Lagoon Discharge Table

Cell	Date	Start/Reset	# Valve turns open	Stop / Down Level	Drop (Inches)	Volume (m3)	Samples Taken	Pre-Discharge	Discharge	CBOD5	BOD	SS	TP	Ammonia	H2S	Upstream	BOD	SS	TP	Ammonia	Downstream	BOD	SS	TP	Ammonia		Depth Drop (m)	Volume Calculation (step 1)	Volume Calculation (step 2)
South	3/25/2025						X	X		7	11	26	0.30	5.4	0														
South	4/2/2025						X	X		7	12	15	0.18	8.7	0.5														
South	4/7/2025	37	4.0	32	5	4344	X		X	6	7	13	0.21	8.88	0	X	3	3	0.03	0.05	X	3	3	0.03	0.06		0.13	34117.13	4344
South	4/8/2025	32	0.0	28	4	3478	X		X	5	7	15	0.21	8.54	0	X	3	3	0.03	0.05	X	3	3	0.03	0.08		0.10	34173.61	3478
South	4/9/2025	28	2.0	21	7	6072	X		X	5	7	11	0.2	8.73	0	X	3	4	0.02	0.05	X	3	3	0.02	0.06		0.18	34004.31	6072
South	4/10/2025	21	3.0	7	14	12074	X		X	6	7	13	0.18	8.55	0	X	3	3	0.02	0.08	X	3	4	0.03	0.1		0.36	33610.89	12074
South	4/11/2025	16	1.0	3	13	11221			X						0	X					X						0.33	33666.95	11221
South	4/12/2025		Closed						X						0														
			Total Cell Drop		43	37189																							

North	3/25/2025						X	X		3	4	18	0.1	1.6	0														
North	4/2/2025						X	X		3	3	9	0.05	2.38	0														
North	4/12/2025	30	3.0	22	8	6934			X						0	X					X						0.20	33947.97	6934
North	4/13/2025	35	0.0	28.5	6.5	5641	X		X	3	3	8	0.1	5.18	0	X	3	3	0.02	0.05	X	3	4	0.03	0.09		0.17	34032.50	5641
North	4/14/2025	34	1.5	25	9	7794	X		X	3	3	10	0.12	5.23	0	X	3	4	0.04	0.1	X	3	5	0.02	0.1		0.23	33891.67	7794
North	4/15/2025	29	2.0	21	8	6934	X		X	3	3	3	0.08	4.98	0	X	3	3	0.03	0.05	X	3	3	0.03	0.1		0.20	33947.97	6934
North	4/16/2025	27	0.0	19	8	6934	X		X	3	3	5	0.09	5.05	0	X	3	3	0.03	0.05	X	3	3	0.03	0.1		0.20	33947.97	6934
North	4/17/2025	19	0.0	17	2	1742			X						0												0.05	34286.71	1742
North	4/18/2025	17	0.0	16	1	872			X						0												0.03	34343.33	872
North	19-Apr-25		Closed						X						0														
				Total Cell Drop	42.5	36851																							
			Total Volume:			74040	Average:			4.5	5.8	12.2	0.15	6.1	0.03		3.00	3.25	0.03	0.06		3.00	3.50	0.03	0.09		2.17		
			Compliance								25	30	1	20	5														

APPENDIX B

2025 Spencerville Lagoon Laboratory Results

C.O.C.: G 27834

REPORT No: 25-007402 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Mar-25
 DATE REPORTED: 2025-Apr-01
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Pre-Dis-SC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Mar-26	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Mar-26	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	KDIBBITS	2025-Mar-26	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Mar-27	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Mar-27	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Cell Pre Discharge # 1
			Sample I.D.	25-007402-1
			Date Collected	2025-03-23
Parameter	Units	R.L.		
BOD5	mg/L	3	11	
CBOD5	mg/L	3	7	
Total Suspended Solids	mg/L	3	26	
Phosphorus (Total)	mg/L	0.01	0.30	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	5.40	



Michelle Dubien
Data Specialist

C.O.C.: G 27830

REPORT No: 25-007401 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Mar-25
DATE REPORTED: 2025-Apr-01
SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Pre-Dis-NC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Mar-26	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Mar-26	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	KDIBBITS	2025-Mar-26	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Mar-27	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Mar-27	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Cell Pre Discharge # 1
			Sample I.D.	25-007401-1
			Date Collected	2025-03-23
Parameter	Units	R.L.		
BOD5	mg/L	3	4	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	18	
Phosphorus (Total)	mg/L	0.01	0.10	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	1.60	



Michelle Dubien
Data Specialist

C.O.C.: G 27834

REPORT No: 25-008219 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-02
 DATE REPORTED: 2025-Apr-09
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Pre-Dis-SC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-03	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-03	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	VHAMMOND	2025-Apr-07	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-04	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-04	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Cell Pre Discharge #2
			Sample I.D.	25-008219-1
			Date Collected	2025-04-02
Parameter	Units	R.L.		
BOD5	mg/L	3	12	
CBOD5	mg/L	3	7	
Total Suspended Solids	mg/L	3	15	
Phosphorus (Total)	mg/L	0.01	0.18	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	8.70	



Michelle Dubien
Data Specialist

C.O.C.: G 27830

REPORT No: 25-008218 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-02
DATE REPORTED: 2025-Apr-09
SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Pre-Dis-NC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-03	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-03	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	VHAMMOND	2025-Apr-07	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-04	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-04	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Cell Pre Discharge #2
			Sample I.D.	25-008218-1
			Date Collected	2025-04-02
Parameter	Units	R.L.	-	
BOD5	mg/L	3	3	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	9	
Phosphorus (Total)	mg/L	0.01	0.05	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	2.38	



Michelle Dubien
Data Specialist

C.O.C.: G 27835

REPORT No: 25-008909 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-08
 DATE REPORTED: 2025-Apr-15
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Dis-SC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-11	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-14	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-10	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Sample #1
			Sample I.D.	25-008909-1
			Date Collected	2025-04-07
Parameter	Units	R.L.		
BOD5	mg/L	3	7	
CBOD5	mg/L	3	6	
Total Suspended Solids	mg/L	3	13	
Phosphorus (Total)	mg/L	0.01	0.21	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	8.88	



Michelle Dubien
Data Specialist

C.O.C.: G 27835

REPORT No: 25-008910 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-08
DATE REPORTED: 2025-Apr-15
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-SC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-11	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-14	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-10	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-008910-1	25-008910-2
			Date Collected	2025-04-07	2025-04-07
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		<3	<3
Phosphorus (Total)	mg/L	0.01		0.03	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		<0.05	0.06



Michelle Dubien
Data Specialist

C.O.C.: G 27836

REPORT No: 25-008913 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-08
 DATE REPORTED: 2025-Apr-15
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Dis-SC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-11	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-14	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-10	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Sample #2
			Sample I.D.	25-008913-1
			Date Collected	2025-04-08
Parameter	Units	R.L.		
BOD5	mg/L	3	7	
CBOD5	mg/L	3	5	
Total Suspended Solids	mg/L	3	15	
Phosphorus (Total)	mg/L	0.01	0.21	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	8.54	



Michelle Dubien
Data Specialist

C.O.C.: G 27836

REPORT No: 25-008915 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-08
DATE REPORTED: 2025-Apr-15
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-SC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-10	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-11	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-14	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-10	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-008915-1	25-008915-2
			Date Collected	2025-04-08	2025-04-08
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		<3	<3
Phosphorus (Total)	mg/L	0.01		0.03	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		0.05	0.08



Michelle Dubien
Data Specialist

C.O.C.: G 27837

REPORT No: 25-009307 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-10
 DATE REPORTED: 2025-Apr-17
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Dis-SC-25-03

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-15	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-14	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Sample #3
			Sample I.D.	25-009307-1
			Date Collected	2025-04-09
Parameter	Units	R.L.		
BOD5	mg/L	3	7	
CBOD5	mg/L	3	5	
Total Suspended Solids	mg/L	3	11	
Phosphorus (Total)	mg/L	0.01	0.20	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	8.73	



Michelle Dubien
Data Specialist

C.O.C.: G 27837

REPORT No: 25-009308 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-10
DATE REPORTED: 2025-Apr-17
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-SC-25-03

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-16	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-15	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-14	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-009308-1	25-009308-2
			Date Collected	2025-04-09	2025-04-09
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		4	<3
Phosphorus (Total)	mg/L	0.01		0.02	0.02
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		<0.05	0.06



Michelle Dubien
Data Specialist

C.O.C.: G 27838

REPORT No: 25-009309 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-10
 DATE REPORTED: 2025-Apr-17
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Dis-SC-25-04

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-15	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-14	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	South Sample #4
			Sample I.D.	25-009309-1
			Date Collected	2025-04-10
Parameter	Units	R.L.		
BOD5	mg/L	3	7	
CBOD5	mg/L	3	6	
Total Suspended Solids	mg/L	3	13	
Phosphorus (Total)	mg/L	0.01	0.18	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	8.55	



Michelle Dubien
Data Specialist

C.O.C.: G 27838

REPORT No: 25-009310 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-10
DATE REPORTED: 2025-Apr-17
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-SC-25-04

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-11	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-16	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-15	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-14	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-009310-1	25-009310-2
			Date Collected	2025-04-10	2025-04-10
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		<3	4
Phosphorus (Total)	mg/L	0.01		0.02	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		0.08	0.10



Michelle Dubien
Data Specialist

C.O.C.: G 27831

REPORT No: 25-009629 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-15
DATE REPORTED: 2025-Apr-22
SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-NC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-17	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-21	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-16	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Sample #1
			Sample I.D.	25-009629-1
			Date Collected	2025-04-13
Parameter	Units	R.L.		
BOD5	mg/L	3	<3	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	8	
Phosphorus (Total)	mg/L	0.01	0.10	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	5.18	



Michelle Dubien
Data Specialist

C.O.C.: G 27831

REPORT No: 25-009630 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-15
DATE REPORTED: 2025-Apr-22
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-NC-25-01

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-17	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-21	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-16	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-009630-1	25-009630-2
			Date Collected	2025-04-13	2025-04-13
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		3	4
Phosphorus (Total)	mg/L	0.01		0.02	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		0.05	0.09



Michelle Dubien
Data Specialist

C.O.C.: G 27832

REPORT No: 25-009631 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
 Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-15
 DATE REPORTED: 2025-Apr-22
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: Dis-NC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-17	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-21	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-16	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Sample #2
			Sample I.D.	25-009631-1
			Date Collected	2025-04-14
Parameter	Units	R.L.		
BOD5	mg/L	3	3	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	10	
Phosphorus (Total)	mg/L	0.01	0.12	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	5.23	



Michelle Dubien
Data Specialist

C.O.C.: G 27832

REPORT No: 25-009632 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

2378 Holly Lane
Ottawa, ON K1V 7P1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-15
DATE REPORTED: 2025-Apr-22
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: Dis-NC-25-02

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-16	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-17	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-21	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-16	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-009632-1	25-009632-2
			Date Collected	2025-04-14	2025-04-14
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		4	5
Phosphorus (Total)	mg/L	0.01		0.04	0.02
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		0.10	0.10



Michelle Dubien
Data Specialist

C.O.C.: G27833

REPORT No: 25-009987 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

285 Dalton Ave
 Kingston, ON K7K 6Z1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-16
 DATE REPORTED: 2025-Apr-25
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: PO#Dis-NC-25-03

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-24	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-24	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-17	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Sample #3
			Sample I.D.	25-009987-1
			Date Collected	2025-04-15
Parameter	Units	R.L.		
BOD5	mg/L	3	<3	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	<3	
Phosphorus (Total)	mg/L	0.01	0.08	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	4.98	



Michelle Dubien
Data Specialist

C.O.C.: G27833

REPORT No: 25-009991 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

285 Dalton Ave
Kingston, ON K7K 6Z1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-16
DATE REPORTED: 2025-Apr-25
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: PO#Dis-NC-25-03

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-24	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-24	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-21	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South National River	Downstream South National River
			Sample I.D.	25-009991-1	25-009991-2
			Date Collected	2025-04-15	2025-04-15
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		3	<3
Phosphorus (Total)	mg/L	0.01		0.03	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		0.05	0.10



Michelle Dubien
Data Specialist

C.O.C.: G27834

REPORT No: 25-009994 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
 PO Box 129, 18 Centre Street
 Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

285 Dalton Ave
 Kingston, ON K7K 6Z1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-16
 DATE REPORTED: 2025-Apr-25
 SAMPLE MATRIX: Waste Water

CUSTOMER PROJECT: 120002157-Lagoons
 P.O. NUMBER: PO#Dis-NC-25-04

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
CBOD5 (Liquid)	1	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
Ammonia (Liquid)	1	KINGSTON	DCASSIDY	2025-Apr-24	NH3-001	SM 4500NH3
TP & TKN (Liquid)	1	KINGSTON	YLIEN	2025-Apr-24	TPTKN-001	MECP E3516.2
TSS (Liquid)	1	KINGSTON	MCLOSS	2025-Apr-21	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	North Sample #4
			Sample I.D.	25-009994-1
			Date Collected	2025-04-16
Parameter	Units	R.L.		
BOD5	mg/L	3	3	
CBOD5	mg/L	3	<3	
Total Suspended Solids	mg/L	3	5	
Phosphorus (Total)	mg/L	0.01	0.09	
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05	5.05	



Michelle Dubien
Data Specialist

C.O.C.: G27834

REPORT No: 25-009995 - Rev. 0

Report To:

Township of Edwardsburgh/Cardinal
PO Box 129, 18 Centre Street
Spencerville, ON K0E 1X0

CADUCEON Environmental Laboratories

285 Dalton Ave
Kingston, ON K7K 6Z1

Attention: Eric Wemerman

DATE RECEIVED: 2025-Apr-16
DATE REPORTED: 2025-Apr-25
SAMPLE MATRIX: Surface Water

CUSTOMER PROJECT: 120002157-Lagoons
P.O. NUMBER: PO#Dis-NC-25-04

Analyses	Qty	Site Analyzed	Authorized	Date Analyzed	Lab Method	Reference Method
BOD5 (Liquid)	2	KINGSTON	JWOLFE2	2025-Apr-17	BOD-001	SM 5210B
Ammonia (Liquid)	2	KINGSTON	DCASSIDY	2025-Apr-24	NH3-001	SM 4500NH3
TP & TKN (Liquid)	2	KINGSTON	YLIEN	2025-Apr-24	TPTKN-001	MECP E3516.2
TSS (Liquid)	2	KINGSTON	MCLOSS	2025-Apr-17	TSS-001	SM 2540D

R.L. = Reporting Limit

NC = Not Calculated

Test methods may be modified from specified reference method unless indicated by an *

			Client I.D.	Upstream South Nation River	Downstream South Nation River
			Sample I.D.	25-009995-1	25-009995-2
			Date Collected	2025-04-16	2025-04-16
Parameter	Units	R.L.		-	-
BOD5	mg/L	3		<3	<3
Total Suspended Solids	mg/L	3		<3	<3
Phosphorus (Total)	mg/L	0.01		0.03	0.03
Ammonia (N)-Total (NH3+NH4)	mg/L	0.05		<0.05	0.10



Michelle Dubien
Data Specialist

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 26, 2025

Resolution Number: 2025- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council award the Dundas Street Engineering project to Jewell Engineering at a cost of \$81,735.52 plus non-rebated HST and direct staff to execute the required documents with Jewell Engineering, as recommended by the Committee of the Whole – Administration and Operations.

☐ Carried ☐ Defeated ☐ Unanimous

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

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

TOWNSHIP OF EDWARDSBURGH CARDINAL

May 26, 2025

Resolution Number: 2025- _____

Moved By: _____

Seconded By: _____

COPY

THAT Municipal Council approve application C-01-25 (Bee Good Shop), reimbursing 50% of eligible costs to complete the proposed signage improvements at 2069 Dundas Street, to a maximum of \$2,545.32, as recommended by the Committee of the Whole – Community Development.

Spencerville Agricultural Society \$500.00

☐ **Carried** ☐ **Defeated** ☐ **Unanimous**

Mayor: _____

RECORDED VOTE REQUESTED BY: _____

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

DRAFT - FOR DISCUSSION PURPOSES ONLY

**PORT OF JOHNSTOWN
FINANCIAL STATEMENTS
December 31, 2024**

PORT OF JOHNSTOWN

December 31, 2024

CONTENTS

Page

INDEPENDENT AUDITOR'S REPORT

FINANCIAL STATEMENTS

Statement of Financial Position	1
Statement of Operations	2
Statement of Change in Net Financial Assets	3
Statement of Cash Flows	4
Schedule of Tangible Capital Assets	5
Schedule of Accumulated Surplus	6
Schedule of Change in Accumulated Surplus	6
Notes to the Financial Statements	7 - 12

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

Opinion

We have audited the financial statements of Port of Johnstown (the "Port"), which comprise the statement of financial position as at December 31, 2024, 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 Port as at December 31, 2024, and the results of its operations and changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Emphasis of Matter – Comparative Information

We draw attention to Note 3 to the financial statements which describes that the Port adopted Canadian public sector accounting standards on January 1, 2024 with a transition date of January 1, 2023 from International Financial Reporting Standards. These new standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at December 31, 2023 and January 1, 2023, and the statements of operations, accumulated surplus, changes in net financial assets and cash flows for the year ended December 31, 2023 and related disclosures. Our audit opinion on the comparative figures was not modified because of the change in accounting standards.

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 Port'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 Port or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

April 21, 2025

Chartered Professional Accountants

Licensed Public Accountants

PORT OF JOHNSTOWN

STATEMENT OF FINANCIAL POSITION

As at December 31, 2024

	December 31 2024	December 31 2023	January 1 2023 (Note 3)
NET FINANCIAL ASSETS			
ASSETS			
Cash	\$ 10,520,282	\$ 10,925,136	\$ 9,150,157
Short-term investments (Note 4)	3,001,043	3,612,284	3,430,172
Accounts receivable	1,577,235	1,987,062	1,302,665
	15,098,560	16,524,482	13,882,994
LIABILITIES			
Accounts payable	1,772,730	1,332,516	1,116,724
Deferred revenue	116,460	115,229	102,640
Long-term debt (Note 5)	2,007,349	2,095,360	2,180,765
Asset retirement obligations (Note 6)	1,200,000	1,165,063	1,131,129
	5,096,539	4,708,168	4,531,258
NET FINANCIAL ASSETS	10,002,021	11,816,314	9,351,736
NON-FINANCIAL ASSETS (LIABILITIES)			
Tangible capital assets	76,433,569	68,400,542	67,085,311
Deferred capital contributions (Note 7)	(29,570,015)	(28,097,180)	(28,586,580)
Inventory	7,858	7,858	7,858
Prepaid expenses	175,994	151,174	57,772
	47,047,406	40,462,394	38,564,361
ACCUMULATED SURPLUS	\$ 57,049,427	\$ 52,278,708	47,916,097

PORT OF JOHNSTOWN

STATEMENT OF OPERATIONS

For the year ended December 31, 2024

	2024 BUDGET (Note 9)	2024 ACTUAL	2023 ACTUAL (Note 3)
REVENUE			
Grain services			
Storage	1,910,256	2,170,951	1,824,213
Drying	2,415,299	2,147,469	2,442,499
Receiving	2,652,000	2,789,307	2,522,279
Delivering	1,718,700	1,658,518	1,694,360
Fumigation	336,860	409,251	373,273
Other grain	17,285	31,818	19,437
Berthage and wharfage	1,117,757	1,164,619	1,497,379
Rental income	647,198	671,373	637,634
Interest	-	710,599	689,380
Rail services	35,000	32,643	123,665
Other	167,740	5,364	169,990
	11,018,095	11,791,912	11,994,109
EXPENSES			
Salaries, wages and benefits	3,180,113	3,068,021	2,943,925
Administration fees	1,000,000	1,000,000	1,000,000
Utilities	774,193	526,695	595,526
Outside services	387,070	329,311	346,865
Insurance	368,358	390,961	341,072
Advertising and promotion	104,755	77,658	106,355
Repairs and maintenance	111,250	88,586	169,830
Materials and supplies	98,350	90,505	98,726
Office and administration	78,000	83,111	84,269
Interest on long-term debt	-	61,863	64,469
Honorarium	27,000	21,000	23,500
Rental	14,000	9,529	12,175
Grain handling losses	162,000	-	155,448
Travel	10,000	8,263	7,365
	6,315,089	5,755,503	5,949,525
NET REVENUES BEFORE OTHER ITEMS	4,703,006	6,036,409	6,044,584
OTHER REVENUE (EXPENSES)			
Amortization of deferred capital contributions (Note 7)	-	527,165	489,400
Amortization of tangible capital assets	-	(1,757,918)	(1,574,028)
Accretion (Note 6)	-	(34,937)	(33,934)
Distribution of income	-	-	(563,411)
	-	(1,265,690)	(1,681,973)
ANNUAL SURPLUS	4,703,006	4,770,719	4,362,611
ACCUMULATED SURPLUS, beginning of year	52,278,708	52,278,708	47,916,097
ACCUMULATED SURPLUS, end of year	\$ 56,981,714	\$ 57,049,427	\$ 52,278,708

PORT OF JOHNSTOWN

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2024

	2024 BUDGET (Note 9)	2024 ACTUAL	2023 ACTUAL (Note 3)
Annual Surplus	\$ 4,703,006	\$ 4,770,719	\$ 4,362,611
Amortization of tangible capital assets	-	1,457,918	1,574,028
Acquisition of tangible capital assets	(4,703,006)	(9,790,945)	(2,889,259)
Deferred capital contributions received	-	2,000,000	-
Amortization of deferred capital contributions	-	(527,165)	(489,400)
Change in prepaid expenses	-	(24,820)	(93,402)
(Decrease) increase in net financial assets	-	(1,814,293)	2,464,578
Net financial assets, beginning of year	11,816,314	11,816,314	9,351,736
Net financial assets, end of year	\$ 11,816,314	\$ 10,002,021	\$ 11,816,314

PORT OF JOHNSTOWN

STATEMENT OF CASH FLOWS

For the year ended December 31, 2024

	2024	2023 (Note 3)
CASH FROM OPERATING ACTIVITIES		
Annual surplus	\$ 4,770,719	\$ 4,362,611
Items not affecting cash		
Amortization of tangible capital assets	1,757,918	1,574,028
Accretion	34,937	33,934
Amortization of deferred capital contributions	(527,165)	(489,400)
Accrued investment income	(98,241)	(112,548)
	5,938,168	5,368,625
Changes in non-cash working capital balances		
Accounts receivable	409,827	(684,397)
Accounts payable	440,214	215,792
Deferred revenue	1,231	12,589
Prepaid expenses	(24,820)	(93,402)
	6,764,620	4,819,207
CASH FROM (USED IN) FINANCING ACTIVITIES		
Repayment of long-term debt	(88,011)	(85,405)
Deferred capital contributions received	2,000,000	-
	1,911,989	(85,405)
CASH FROM (USED IN) INVESTING ACTIVITIES		
Purchase of investments	(2,902,802)	(5,047,146)
Proceeds from disposal of investments	3,612,284	4,977,582
	709,482	(69,564)
CASH USED IN CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(9,790,945)	(2,889,259)
(DECREASE) INCREASE IN CASH	(404,854)	1,774,979
CASH, beginning of year	10,925,136	9,150,157
CASH, end of year	\$ 10,520,282	\$ 10,925,136

PORT OF JOHNSTOWN

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2024

	Land and land improvements	Buildings	Equipment	Paving	Vehicles	Annex and marine terminal	Assets under construction	2024	2023 (Note 3)
Cost									
Balance, beginning of year	\$ 2,629,301	\$ 7,553,796	\$20,950,643	\$ 1,433,173	\$ 67,127	\$47,113,663	\$ 484,448	\$80,232,151	\$77,342,892
Additions during the year	-	490,403	6,665,004	-	-	-	2,635,538	9,790,945	2,889,259
Disposals during the year	-	(4,017)	-	-	-	-	-	(4,017)	-
Balance, end of year	2,629,301	8,040,182	27,615,647	1,433,173	67,127	47,113,663	3,119,986	90,019,079	80,232,151
Accumulated Amortization									
Balance, beginning of year	74,839	1,141,723	3,934,318	268,048	59,627	6,353,054	-	11,831,609	10,257,581
Amortization during the year	22,794	207,321	721,347	46,598	5,000	754,858	-	1,757,918	1,574,028
Amortization on disposals	-	(4,017)	-	-	-	-	-	(4,017)	-
Balance, end of year	97,633	1,345,027	4,655,665	314,646	64,627	7,107,912	-	13,585,510	11,831,609
Net book value 2024	\$ 2,531,668	\$ 6,695,155	\$22,959,982	\$ 1,118,527	\$ 2,500	\$40,005,751	\$ 3,119,986	\$76,433,569	\$68,400,542
Net book value 2023	\$ 2,554,462	\$ 6,412,073	\$17,016,325	\$ 1,165,125	\$ 7,500	\$40,760,609	\$ 484,448	\$68,400,542	

PORT OF JOHNSTOWN

SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2024

	2024	2023 (Note 3)
Operating surplus	\$ 11,385,873	\$ 13,140,409
Invested in tangible capital assets		
Tangible capital assets	76,433,569	68,400,542
Less: Deferred capital contributions	(29,570,015)	(28,097,180)
Less: Asset retirement obligations	(1,200,000)	(1,165,063)
Invested in tangible capital assets	45,663,554	39,138,299
ACCUMULATED SURPLUS	\$ 57,049,427	\$ 52,278,708

SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS

For the year ended December 31, 2024

	Operating Surplus	Invested in Tangible Capital Assets	2024	2023 (Note 3)
Balance, beginning of year	\$ 13,140,409	\$ 39,138,299	\$ 52,278,708	\$ 47,916,097
Surplus for the year	4,770,719	-	4,770,719	4,362,611
Amortization of tangible capital assets	1,757,918	(1,757,918)	-	-
Acquisition of tangible capital assets	(9,790,945)	9,790,945	-	-
Capital deferred contributions received	2,000,000	(2,000,000)	-	-
Amortization of deferred capital contributions	(527,165)	527,165	-	-
Accretion	34,937	(34,937)	-	-
Change in accumulated surplus	(1,754,536)	6,525,255	4,770,719	4,362,611
Balance, end of year	\$ 11,385,873	\$ 45,663,554	\$ 57,049,427	\$ 52,278,708

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. REPORTING ENTITY

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Accrual basis of accounting

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

(b) Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Significant items subject to such estimates and assumptions include the estimated useful life of tangible capital assets, the valuation of allowances for doubtful accounts receivable, and the estimated asset retirement obligations. Actual results could differ from these estimates.

(c) Revenues

Fees and service charges are recognized when the activity is performed or when the services are rendered. Examples include, but are not limited to, grain services, berthage and wharfage, rental income, rail services and other revenues. Investment income is recorded as revenue in the period when earned.

(d) Cash and cash equivalents

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

(e) Deferred revenue

Deferred revenue represents fees and service charges received in advance before the fiscal year-end but the activity is and services are provided subsequent to the fiscal year-end.

(f) Deferred capital contributions

Deferred capital contributions represent amounts received and receivable from the Federal and Provincial governments in aid of purchasing capital assets in the year. The contributions are amortized into revenue in the statement of operations at the same rate as the underlying tangible capital assets are amortized into expenses.

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Asset retirement obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Port to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at fiscal year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Port reviews the carrying amount of the asset retirement obligation liability. The Port recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

(h) Non-financial assets

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

(i) Tangible capital assets

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

Land improvements	100 years
Building and	5 to 50 years
Machinery and equipment	10 to 60 years
Vehicles	5 years
Paving	12 to 30 years
Annex	30 years
Marine terminal	100 years

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

(ii) Contributions of tangible capital assets

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

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Non-financial assets (Continued)

(iii) Leases

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

(iv) Inventory

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

(i) Employee benefits

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

(j) Financial instruments

The Port recognizes its financial instruments when the Port becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Port may irrevocably elect to subsequently measure any financial instrument at fair value. The Port has made no such election during the year. The Port subsequently measures all its financial assets and liabilities at amortized cost.

The Port subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The Port has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the statement of financial activities.

Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized into income. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses in the fiscal year it occurs.

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

3. CHANGE IN ACCOUNTING STANDARDS AND POLICES

Effective January 1, 2024, the Port retroactively adopted Public Sector Accounting Board's (PSAB) from International Financial Reporting Standards (IFRS). There was not a material impact on the financial statements from the retroactive application of PSAS accounting standards, except for the adoption of Asset Retirement Obligations (AROs) PS3280, which became an new accounting standard effective January 1, 2023 and was applied on a modified retroactive basis.

The application of PS3280 effective January 1, 2023 resulted in an increase to asset retirement obligations liability of \$1,131,129, an increase to tangible capital assets of \$636,500 and a reduction to accumulated surplus of \$494,629. Additional expenses reported in 2023 as a result of this policy application were depreciation expense of \$6,700 and accretion expense of \$33,934.

4. SHORT-TERM INVESTMENTS

	2024	2023
Guaranteed investment certificate recorded at amortized cost, cost of \$773,705 interest at 5.30% (2023 - 6.34%) and maturing December 2025 (2023 - December 2024)	\$ 815,048	\$ 1,547,407
Guaranteed investment certificate recorded at amortized cost, cost of \$1,064,549 interest at 5.46% (2023 - 6.4%) and maturing July 2026 (2023 - July 2024)	1,093,298	2,064,877
Guaranteed investment certificate recorded at amortized cost, cost of \$1,064,549 interest at 5.21%, and maturing July 2025	1,092,696	-
Investment, end of year	\$ 3,001,042	\$ 3,612,284

5. LONG-TERM DEBT

	2024	2023
Loan payable, interest at 3.01%, payable in blended monthly payments of \$12,489, due February 2042, secured by land and buildings	\$ 2,007,349	\$ 2,095,360
Principal payments, assuming the loans are renewed under the same terms and conditions, are as follows:		
2025	\$ 90,700	
2026	93,468	
2027	96,320	
2028	99,260	
2029	102,290	
Thereafter	1,525,311	
	\$ 2,007,349	

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

6. ASSET RETIREMENT OBLIGATIONS

The Port's asset retirement obligations include the future decommission of the salt retention pond and the removal of asbestosis from the Port's buildings.

The estimated future asset retirement obligations are \$1,612,527 of which have been adjusted by applying a discount rate of 3%, based on the Port's borrowing rate. These costs are to be recovered from future user fees.

The reported liability is based on estimates and assumptions using the best information available at the end of the reporting period. Future events, such as changes to regulatory requirements, may result in significant changes to the estimated total liability and will be recognized prospectively, as a change in estimate, when applicable.

Asset retirement obligations for the year is as follows:

	2024	2023
Opening balance	\$ 1,165,063	\$ 1,131,129
Accretion expense during the year	34,937	33,934
Closing balance	\$ 1,200,000	\$ 1,165,063

7. DEFERRED CAPITAL CONTRIBUTIONS

The transactions of the deferred capital contributions are summarized as follows:

	2024	2023
Balance, beginning of year	\$ 28,097,180	\$ 28,586,580
Contributions received	2,000,000	-
Amortization	(527,165)	(489,400)
Balance, end of year	\$ 29,570,015	\$ 28,097,180

8. PENSION AGREEMENTS

The Port is a member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Port does not recognize any share of the OMERS pension deficit of \$4.2 billion (2023 - \$6.7 billion) in these financial statements.

The employer amount contributed to OMERS for 2024 was \$188,545 (2023 - \$183,557) for current service and is included as an expenditure on the statement of operations.

9. BUDGET FIGURES

The 2024 operating and capital budget amounts that were approved on March 20, 2024 and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

PORT OF JOHNSTOWN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2024

10. FINANCIAL INSTRUMENTS

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

Credit concentration

Financial instruments that potentially subject the Port to concentrations of credit risk consist primarily accounts receivable. However, credit exposure is limited due to the Port's large customer base.

Interest rate risk

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

The Port is exposed to interest rate cash flow risk with respect to long-term debt and short-term investments. However, the exposure is limited as long-term debt and short-term investments are at a fixed interest rate.

Liquidity risk

Liquidity risk is the risk that the Port will not be able to meet its financial obligations as they become due.

The Port manages liquidity risk by continually monitoring actual and forecasted cash flows from operations to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

DRAFT - FOR DISCUSSION PURPOSES ONLY

Port of Johnstown

2024 Audit Service Plan

Report to the Port Management Committee

December 31, 2024

H. James Pollock, CPA, CA, LPA

T: 613.209.8253

E: jamie.pollock@mnp.ca

Audit Service Plan Overview

We are pleased to present our Audit Service Plan for the Port of Johnstown (the "Organization") which outlines the strategy we will follow to provide the Organization's Port Management Committee with our Independent Auditor's Report on the December 31, 2024 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.

We confirm to the Port Management Committee that we are independent of the Organization. Our letter to the 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 Organization and our assessment of the potential for material misstatements in the Organization'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 Organization;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.




We propose to use \$500,000 as overall materiality for audit planning purposes.

Auditor’s Approach to Internal Control

For the December 31, 2024 audit, we are planning to place low reliance on the Organization’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 Organization 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
	ENTITY SPECIFIC	Change from International Financial Reporting Standards ("IFRS") to Public Sector Accounting Standards ("PSAS") based on control influence from the Corporation of the Township of Edwardsburgh/Cardinal.
	NEW REPORTING DEVELOPMENTS	<ul style="list-style-type: none">• Public Private Partnerships (New Section PS 3160)• Revenue (New Section PS 3400)
	NEW ASSURANCE DEVELOPMENTS	<ul style="list-style-type: none">• Group Audits (Amendments to CAS 600)• Quality Management (New CSQM 1 and Conforming Amendments)

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
Management override of internal controls	To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we perform the following procedures: <div><div>1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements</div><div>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</div><div>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</div></div>
Revenue There 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.	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.

Audit Team

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 the Port of Johnstown and the role they will play:

RETURNING TEAM MEMBERS	CONTACT INFORMATION
Jamie Pollock, CPA, CA, Partner	E: Jamie.Pollock@mnp.ca

NEW TEAM MEMBERS	CONTACT INFORMATION
Julia Tilley, CPA, CA, Manager	E: Julia.Tilley@mnp.ca
Francesca Giovanniello, CPA, Senior	E: Francesca. Giovanniello@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 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 audit procedures	December 16, 2024 to December 18, 2024
Year-end fieldwork procedures	February 3, 2025 to February 7, 2025
Draft year-end financial statements to be discussed with management	February 28, 2025
Presentation of December 31, 2024 Audit Findings Report and draft financial statements to the Port Management Committee	March 14, 2025
Presentation of December 31, 2024 Audit Findings Report and draft financial statements to Council of the Corporation of the Township of Edwardsburgh/Cardinal	March 28, 2025
Issuance of Independent Auditor's Report	March 31, 2025

Fees and Assumptions

DESCRIPTION	2024 ESTIMATE
Base audit fee as per our fee quote	\$ 27,500

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.

DESCRIPTION	AMOUNT
Progress billing #1 - at start of planning and interim audit procedures	\$ 10,000
Progress billing #2 - at start of year-end audit procedures	\$ 10,000
Progress billing #3 - upon release of the draft financial statements	\$ 5,000
Final billing - upon release of the Independent Auditor's Report	\$ 2,500
Total	\$ 27,500

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

Public Private Partnerships (New Section PS 3160)

In April 2021, the Public Sector Accounting Board (PSAB) issued Section PS 3160 *Public Private Partnerships*, which contains requirements for recognizing, measuring, and classifying infrastructure procured through a public private partnership. The main features of the new Section include:

- Section PS 3160 applies when public private partnership infrastructure is procured by the public sector entity using a private sector partner that is obligated to:
 - Design, build, acquire or better new or existing infrastructure;
 - Finance the transaction past the point where the infrastructure is ready for use; and
 - Operate and/or maintain the infrastructure.
- Public private partnership infrastructure should be recognized as an asset when the public sector entity acquires control of the infrastructure.
 - An infrastructure asset acquired in an exchange transaction should be initially measured at cost, which should be equal to the infrastructure asset's fair value on the initial measurement date.
 - The cost of the infrastructure asset would be amortized over the useful life of the asset in a rational and systematic manner.
- A liability, which could be in the form of a financial liability, a performance obligation, or a combination of both, should be recognized when the public private partnership recognizes an asset.
 - When a liability exists, it would be measured at the same value as the asset, reduced for any consideration previously transferred.
 - Subsequent measurement of a financial liability should be at amortized cost using the effective interest method.
 - For the subsequent measurement of the performance obligations, the revenues would be recognized, and the liability reduced in accordance with the substance of the public private partnership agreement.

Section PS 3160 is effective for fiscal years beginning on or after April 1, 2023. Earlier application is permitted.

Revenue (New Section PS 3400)

In November 2018, Section PS 3400 *Revenue* was included in the CPA Canada Public Sector Accounting Handbook. Section 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 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.

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

- 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.

Section PS 3400 is effective for annual financial statements relating to fiscal years beginning on or after April 1, 2023. Early application continues to be permitted.

New Assurance Developments

Group Audits (Amendments to CAS 600)

In August 2022, the Auditing and Assurance Standards Board (AASB) issued the revised CAS 600 *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* to replace the existing CAS 600 and adopt, with appropriate Canadian amendments, the International Standard on Auditing (ISA) 600 (Revised), *Special Considerations – Audits of Group Financial Statements (Including the Work of Component Auditors)* and any conforming and consequential amendments.

The revised standard incorporates several key changes to establish more robust requirements and provide detailed guidance for group auditors and component auditors when conducting a group audit, including:

- Introducing a principles-based approach that can be adapted and is scalable for group audits of varying circumstances and complexities;
- Establishing a framework for planning and performing a group audit engagement;
- Emphasizing the importance of professional skepticism;
- Clarifying and providing solutions to overcome restriction issues related to access to people, information, or audit documentation;
- Clarifying how the concepts of materiality and aggregation risk apply in a group audit;
- Specifying the importance of two-way communications between the group auditor and component auditors, including expectations regarding the timing of those communications; and
- Strengthening various aspects of the group auditor's interaction with component auditors.

As a result of issuing the revised CAS 600, requirements for several other standards have been amended to better articulate the auditor's responsibilities regarding audits of group financial statements:

- CAS 300 *Planning an Audit of Financial Statements*
- CAS 320 *Materiality in Planning and Performing an Audit*
- CAS 700 *Forming an Opinion and Reporting on Financial Statements*

The revised CAS 600 and conforming amendments to other standards are effective for audits of financial

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

statements for periods beginning on or after December 15, 2023. Earlier application is permitted.

Quality Management (New CSQM 1 and Conforming Amendments)

In May 2021, the Auditing and Assurance Standards Board (AASB) issued Canadian Standard on Quality Management (CSQM) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* which revises and replaces existing Canadian Standard on Quality Control (CSQC) 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*. The new CSQM aims to strengthen the standards addressing quality control and broadens the requirement for the firm's system of quality management beyond audits, reviews and other assurance services to also include related services engagements that were formerly excluded: compilation engagements, agreed-upon procedures engagements, and engagements to report on supplementary matters arising from an audit or a review engagement.

CSQM 1 requires the firm to apply a risk-based approach in the design, implementation, and operation of the system of quality management while taking into account the nature and circumstances of both the firm and the engagements the firm performs. It also sets out requirements relating to:

- The system of quality management;
- The firm's risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication;
- Specified responses;
- The monitoring and remediation process;
- Network requirements or network services;
- Evaluating the system of quality management; and
- Documentation.

As a result of issuing CSQM 1, amendments have been made to CAS 620 *Using the Work of an Auditor's Expert* and other editorial changes have been made to other standards.

CSQM 1 is effective as follows:

- Firms are required to design and implement their system of quality management for audits or reviews of financial statements or other assurance engagements by December 15, 2022. They are required to evaluate their system within one year following this date.
- Firms are required to design and implement their system of quality management for related services engagements by December 15, 2023. They are required to evaluate their system within one year following this date.

In May 2022, the Auditing and Assurance Standards Board (AASB) issued conforming amendments to appropriately reflect the requirements of the recently approved suite of Canadian quality management standards at the

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

engagement level in all Other Canadian Standards in order to achieve the benefits of adopting a new approach to managing and achieving quality on engagements. The conforming amendments to Other Canadian Standards include adding requirements and application material dealing with quality management to standards that were previously not subject to the Canadian Standard of Quality Control (CSQC) 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements*, but are now within the scope of:

- Canadian Standard on Quality Management (CSQM) 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*; and
- CSQM 2 *Engagement Quality Reviews*.

These conforming amendments for Other Canadian Standards are made to the standards in the following areas:

- Canadian Standards on Review Engagements (CSREs);
- Canadian Standards on Assurance Engagements (CSAEs);
- Canadian Standards on Related Services (CSRSs) and standards for specialized areas and other related services,
- Canadian Standard on Association (CSOA) 5000; and
- Assurance and Related Services Guidelines (AuGs).

Different effective dates apply based on the nature of the engagement to make transition easier:

- Conforming amendments to assurance standards are effective for periods or engagements, as appropriate, beginning on or after December 15, 2022.
- The effective dates of the conforming amendments to related services standards that are performed in conjunction with an audit or a review engagement are for periods beginning on or after December 15, 2022.
- For other related services engagements that are not performed in conjunction with an assurance engagement, including compilation engagements and agreed-upon procedures engagements, the effective date for the conforming amendments is for periods or engagements beginning on or after December 15, 2023, respectively.
- Under CSOA 5000, the practitioner's consent may be provided in conjunction with an audit, review, other assurance or related service engagement. Therefore, the effective date of conforming amendments will be determined based on the effective date of the related engagement.

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.



Wherever business takes you

MNP.ca



Wherever business takes you

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Corporation of the Township of Edwardsburgh/Cardinal

ANALYSIS OF OPERATING SURPLUS

For the year ended December 31, 2024

	BUDGET 2024	ACTUAL 2024	VARIANCE 2024	
Revenue				
Taxation	\$ 7,065,670	\$ 7,110,089	\$ 44,419	In line with budget
Fees and service charges	3,305,503	3,100,863	(204,640)	Less water and sewer fees of \$371K, higher permit fees by \$128K
Grants	759,107	837,601	78,494	Remaining Safe Restart grant of \$68K, higher recycling grant of \$12K
Investment income	315,800	324,142	8,342	In line with budget
Donations and other	20,500	244,090	223,590	Sale of excess property in the year
	11,466,580	11,616,785	150,205	
Expenditure				
General government	1,456,155	1,672,077	(215,922)	Higher consulting and IT services, higher salaries and benefits
Protection to persons and property	2,231,517	2,171,692	59,825	Less police charges, less wages, less repairs
Transportation services	2,262,218	2,397,956	(135,738)	Higher winter control, equipment repairs, wages and benefits
Environmental services	2,456,843	2,444,765	12,078	PSAB credit adj of \$35K for AROs, additional capital R&M of \$45K
Recreation and cultural services	2,153,867	2,402,926	(249,059)	Higher salaries and benefits, equipment repairs and minor capital
Planning and development	490,420	253,060	237,360	Savings in professional fees, drain maintenance, wages and benefits
	11,051,020	11,342,476	(291,456)	
Net revenue	415,560	274,309	(141,251)	
Financing, transfers and capital				
Transfer from (to) reserves/reserve funds	2,045,716	2,733,495	687,779	Net transfer of \$855K (1.885M & 1.03M below), less transfers used for capital
Tangible capital asset acquisitions	(4,544,309)	(6,786,379)	(2,242,070)	Industrial land purchase of \$1.885M, higher rec and roads capital of \$371K
Administration fees from the Port	1,000,000	1,000,000	-	In line with budget
Capital grants	1,332,068	1,437,820	105,752	Additional LCGC funding for County Rd 2 project, provincial grants
Proceeds from long-term debt	-	1,113,871	1,113,871	OILC loan of \$1.030M required for prior year W&S capital expenditures
Municipal debt repayments	(249,035)	(253,025)	(3,990)	In line with budget
Change in Amounts to be Recovered	-	(35,198)	(35,198)	Not budgeted for - PSAB items (change in AROs)
Library surplus adjustments	-	8,365	8,365	Not budgeted for
	(415,560)	(781,051)	(365,491)	
Change in operating fund balance	-	(506,742)	(506,742)	
Water/Sewer deficit financed from reserves	-	299,351	299,351	
Operating deficit financed from reserves	-	207,391	207,391	
Surplus for the year	\$ -	\$ -	\$ -	

Note: Schedule excludes amortization expense and interest earned in reserve funds

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL
CONSOLIDATED FINANCIAL STATEMENTS

December 31, 2024

DRAFT - FOR COUNCIL APPROVAL

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

December 31, 2024

CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	1
Consolidated Statement of Financial Activities	2
Consolidated Statement of Change in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Schedule of Tangible Capital Assets	5 - 6
Schedule of Accumulated Surplus	7
Schedule of Change in Accumulated Surplus	8
Schedule of Segmented Disclosure	9
Notes to the Consolidated Financial Statements	10 - 23

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

Opinion

We have audited the consolidated financial statements of Corporation of the Township of Edwardsburgh/Cardinal (the "Township"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of financial activities, change in net financial assets, cash flows and the related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2024, and the results of its consolidated 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 consolidated Financial Statements section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

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

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

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

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

Cornwall, Ontario

May 12, 2025

Chartered Professional Accountants

Licensed Public Accountants

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

As at December 31, 2024

	2024	2023
NET FINANCIAL ASSETS		
Assets		
Cash	\$ 16,218,440	\$ 9,116,747
Short-term investments	3,001,043	-
Taxes receivable	809,385	743,632
Accounts receivable	2,965,621	1,463,582
Land held for resale	159,084	159,084
Long-term receivable (Note 3)	225,000	225,000
Investment in Rideau St. Lawrence Holdings Inc. (Note 4)	731,372	708,724
Investment in Port of Johnstown (Note 5)	-	52,278,708
	24,109,945	64,695,477
Liabilities		
Accounts payable	3,832,614	1,915,567
Accrued interest on municipal debt	59,248	59,248
Deferred revenue - obligatory reserve funds (Note 6)	11,674	318,164
Deferred revenue	123,722	294,802
Municipal debt (Note 8)	9,056,005	6,194,522
Asset retirement obligations (Note 9)	1,342,391	177,588
	14,425,654	8,959,891
Net Financial Assets	9,684,291	55,735,586
Non-Financial Assets (Liabilities)		
Tangible capital assets	122,858,348	41,494,996
Deferred capital contributions, Port of Johnstown (Note 7)	(29,570,015)	-
Inventory	159,677	158,843
Prepaid expenses	251,215	40,727
	93,699,225	41,694,566
Accumulated Surplus	\$ 103,383,516	\$ 97,430,152

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

For the year ended December 31, 2024

	2024 BUDGET (Note 11)	2024 ACTUAL	2023 ACTUAL
REVENUE			
Taxation	\$ 7,065,670	\$ 7,110,089	\$ 6,775,880
Fees and service charges	3,305,503	3,100,862	4,235,068
Grants	759,107	837,601	2,124,391
Investment income	315,800	628,609	1,233,728
Donations and sale of land	18,000	13,534	401,125
Port of Johnstown	11,018,095	11,791,912	-
	22,482,175	23,482,607	14,770,192
EXPENSES			
General government	1,484,540	1,702,261	1,384,719
Protection services	2,391,504	2,341,810	2,345,139
Transportation services	3,080,533	3,268,088	4,314,501
Environmental services	2,834,952	2,846,816	2,600,676
Recreation and cultural services	2,515,103	2,787,038	2,517,046
Planning and development	490,420	253,061	336,516
Port of Johnstown	5,315,089	6,548,358	-
	18,112,141	19,747,432	13,498,597
OTHER REVENUE			
Deferred revenue earned (Note 6)	278,158	558,025	278,158
Capital grants	1,053,910	879,795	1,806,498
Gain on disposal of tangible capital assets	2,500	230,556	70,763
Equity income from government business enterprises (Note 4, 5)	-	22,648	4,384,885
Amortization of deferred capital contributions (Note 7)	-	527,165	-
	1,334,568	2,218,189	6,540,304
ANNUAL SURPLUS	5,704,602	5,953,364	7,811,899
ACCUMULATED SURPLUS, beginning of year	97,430,152	97,430,152	89,618,253
ACCUMULATED SURPLUS, end of year	\$ 103,134,754	\$ 103,383,516	\$ 97,430,152

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

For the year ended December 31, 2024

	2024 BUDGET (Note 11)	2024 ACTUAL	2023 ACTUAL
Surplus for the year	\$ 5,704,602	\$ 5,953,364	\$ 7,811,899
Amortization of tangible capital assets	1,746,032	3,614,513	1,707,916
Acquisition of tangible capital assets	(9,247,315)	(16,641,606)	(5,236,356)
Proceeds on sale of tangible capital assets	-	294,839	95,546
Deferred capital contributions received	-	2,000,000	-
Amortization of deferred capital contributions	-	(527,165)	-
Gain on disposal of tangible capital assets	-	(230,556)	(70,763)
Change in inventory	-	(834)	(33,834)
Change in prepaid expenses	-	(210,488)	(9,007)
Reclassification of Port of Johnstown's non-financial assets	-	(40,303,362)	-
(Decrease) increase in net financial assets	(1,796,681)	(46,051,295)	4,265,401
Net financial assets, beginning of year	55,735,586	55,735,586	51,470,185
Net financial assets, end of year	\$ 53,938,905	\$ 9,684,291	\$ 55,735,586

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2024

	2024	2023
CASH FROM OPERATING ACTIVITIES		
Surplus for the year	\$ 5,953,364	\$ 7,811,899
Items not affecting cash		
Amortization expense	3,614,513	1,707,916
Amortization of deferred capital contributions	(527,165)	-
Accretion of asset retirement obligations	34,937	-
Gain on disposal of tangible capital assets	(230,556)	(70,763)
Equity income from government business enterprises	(41,720)	(4,403,957)
	8,803,373	5,045,095
Changes in non-cash working capital balances		
Taxes receivable	(65,753)	(134,504)
Accounts receivable	(1,502,039)	(272,848)
Accounts payable	1,216,904	175,090
Accrued interest on municipal debt	-	(1,506)
Deferred revenue	(171,080)	232,036
Deferred revenue - obligatory reserve funds	(306,490)	(31,079)
Asset retirement obligations	(35,197)	(31,066)
Inventory	(834)	(33,834)
Prepaid expenses	(210,488)	(9,007)
Opening non-cash working capital balances from Port of Johnstown	698,349	-
	8,426,745	4,938,377
CASH FROM (USED IN) FINANCING ACTIVITIES		
Repayment of municipal debt	(347,748)	(1,102,847)
Proceeds from the issue of municipal debt	1,113,871	810,980
Capital contributions received	2,000,000	-
	2,766,123	(291,867)
CASH FROM INVESTING ACTIVITIES		
Dividends received from Rideau St. Lawrence Holdings Inc.	19,072	19,072
Change in short-term investments	611,241	-
Opening cash balance from Port of Johnstown	10,925,136	-
	11,555,449	19,072
CASH USED IN CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	294,839	95,546
Acquisition of tangible capital assets (Page 5,6)	(15,941,463)	(5,658,978)
	(15,646,624)	(5,563,432)
INCREASE (DECREASE) IN CASH	7,101,693	(897,850)
CASH, beginning of year	9,116,747	10,014,597
CASH, end of year	\$ 16,218,440	\$ 9,116,747

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2024

	Land	Buildings	Vehicles and Equipment	Plants and Facilities	Roads and Bridges	Water and Sewer	Annex and Marine Terminal	2024	2023
Cost									
Balance, beginning of year	\$ 757,874	\$12,251,514	\$ 9,516,367	\$17,382,488	\$29,492,054	\$13,774,218	\$ -	\$83,174,515	\$78,191,673
Additions during the year	1,915,535	3,563,559	7,818,095	-	3,266,686	77,731	-	16,641,606	5,236,356
Disposals during the year	64,283	4,017	-	-	-	-	-	68,300	253,514
Opening balance, Port of Johnstown	2,629,301	8,038,244	21,017,770	-	1,433,173	-	47,113,663	80,232,151	-
Balance, end of year	5,238,427	23,849,300	38,352,232	17,382,488	34,191,913	13,851,949	47,113,663	179,979,972	83,174,515
Accumulated Amortization									
Balance, beginning of year	-	4,980,223	5,196,770	8,649,171	18,074,867	4,778,488	-	41,679,519	40,200,334
Amortization during the year	22,794	535,613	929,841	152,194	975,524	243,689	754,858	3,614,513	1,707,916
Amortization on disposals	-	4,017	-	-	-	-	-	4,017	228,731
Opening balance, Port of Johnstown	74,839	1,141,723	4,261,993	-	-	-	6,353,054	11,831,609	-
Balance, end of year	97,633	6,653,542	10,388,604	8,801,365	19,050,391	5,022,177	7,107,912	57,121,624	41,679,519
Net book value 2024	\$ 5,140,794	\$17,195,758	\$27,963,628	\$ 8,581,123	\$15,141,522	\$ 8,829,772	\$40,005,751	\$122,858,348	\$41,494,996
Net book value 2023	\$ 757,874	\$ 7,271,291	\$ 4,319,597	\$ 8,733,317	\$11,417,187	\$ 8,995,730	\$ -	\$41,494,996	

Acquisitions of tangible capital assets include accounts payable of \$1,344,500 as at December 31, 2024 (2023 - \$644,356); these amounts are treated as a non-cash transactions for the purposes of the consolidated statement of cash flows.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2024

	General Government	Protection Services	Transportation Services	Environmental Services	Health, and Recreation	Port of Johnstown	2024	2023
Cost								
Balance, beginning of year	\$ 1,045,350	\$ 4,595,035	\$32,490,241	\$33,255,748	\$11,702,953	\$ -	\$83,089,327	\$78,191,673
Additions during the year	2,192,321	5,063	3,826,593	290,424	458,557	6,670,959	13,443,917	5,151,168
Disposals during the year	64,283	-	-	-	-	4,017	68,300	253,514
Opening balance, Port of Johnstown	-	-	-	-	-	80,232,151	80,232,151	-
Assets in service, end of year	3,173,388	4,600,098	36,316,834	33,546,172	12,161,510	86,899,093	176,697,095	83,089,327
Assets under construction	-	-	162,891	-	-	3,119,986	3,282,877	85,188
Balance, end of year	3,173,388	4,600,098	36,479,725	33,546,172	12,161,510	90,019,079	179,979,972	83,174,515
Accumulated Amortization								
Balance, beginning of year	533,117	2,654,261	20,002,252	14,130,340	4,359,549	-	41,679,519	40,200,334
Amortization during the year	30,183	170,118	870,132	402,051	384,111	1,757,918	3,614,513	1,707,916
Amortization on disposals	-	-	-	-	-	4,017	4,017	228,731
Opening balance, Port of Johnstown	-	-	-	-	-	11,831,609	11,831,609	-
Balance, end of year	563,300	2,824,379	20,872,384	14,532,391	4,743,660	13,585,510	57,121,624	41,679,519
Net book value 2024	\$ 2,610,088	\$ 1,775,719	\$15,607,341	\$19,013,781	\$ 7,417,850	\$76,433,569	\$122,858,348	\$41,494,996
Net book value 2023	\$ 512,233	\$ 1,940,774	\$12,573,177	\$19,125,408	\$ 7,343,404	\$ -	\$41,494,996	

Acquisitions of tangible capital assets include accounts payable of \$1,344,500 as at December 31, 2024 (2023 - \$644,356); these amounts are treated as non-cash transactions for the purposes of the consolidated statement of cash flows.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2024

	2024	2023
Surpluses		
Operating surplus	\$ -	\$ 5
Land inventory surplus	159,084	159,084
EMS building surplus	49,500	49,500
Library board (deficit) surplus	(8,396)	(36)
Port of Johnstown surplus	13,393,222	-
Investment in Port of Johnstown	-	52,278,708
Capital (deficit) surplus	(258,898)	146,642
Investment in Rideau St. Lawrence Holdings Inc.	731,372	708,724
Unfunded liabilities to be recovered from future revenues		
Accrued interest on municipal debt	(59,248)	(59,248)
Total surplus	14,006,636	53,283,379
Reserves and reserve funds		
Reserves set aside for specific purposes by Council:		
Working capital	542,610	847,952
Capital expenditures	132,332	221,466
Tax stabilization	102,242	102,242
Election and insurance	67,779	61,779
Fire	931,877	861,877
Police	110,715	110,715
Transportation	590,957	781,600
Environmental	658,862	633,862
Recreation	154,486	226,278
Planning	94,234	89,234
Total reserves	3,386,094	3,937,005
Reserve funds set aside for specific purpose by legislation, regulation or agreement:		
OMF/OCIF reserves	7,262	236,219
Water and sewer	1,338,783	458,502
Subdivision	272,162	398,937
Industrial park	(378,558)	873,097
Johnstown	60,436	57,986
Endowment	214,564	180,398
Industrial park	276	262
Dedicated capital	265,195	1,046,253
GIC investment	1,320,727	1,828,514
Total reserve funds	3,100,847	5,080,168
Total reserves and reserve funds	6,486,941	9,017,173
Invested in tangible capital assets		
Tangible capital assets	122,858,348	41,494,996
Less: Deferred capital contributions, Port of Johnstown	(29,570,015)	-
Less: Related municipal debt	(9,056,003)	(6,187,808)
Less: Asset retirement obligations	(1,342,391)	(177,588)
Invested in tangible capital assets	82,889,939	35,129,600
ACCUMULATED SURPLUS	\$ 103,383,516	\$ 97,430,152

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF CHANGE IN ACCUMULATED SURPLUS

For the year ended December 31, 2024

	Surpluses	Reserves and Reserve Funds	Invested in Tangible Capital Assets	2024	2023
Balance, beginning of year	\$ 53,283,379	\$ 9,017,173	\$ 35,129,600	\$ 97,430,152	\$ 89,618,253
Surplus for the year	5,648,898	304,466	-	5,953,364	7,811,899
Reserve funds used for operations	4,294,845	(4,294,845)	-	-	-
Funds transferred to reserves	(1,460,147)	1,460,147	-	-	-
Reclassification of Port of Johnstown's investment	(37,042,939)	-	37,042,939	-	-
Current year funds used for tangible capital assets	(16,641,606)	-	16,641,606	-	-
Amortization of tangible capital assets	3,614,513	-	(3,614,513)	-	-
Disposal of tangible capital assets	64,283	-	(64,283)	-	-
Capital deferred contributions received	2,000,000	-	(2,000,000)	-	-
Amortization of deferred capital contributions	(527,165)	-	527,165	-	-
Proceeds received of municipal debt	1,113,871	-	(1,113,871)	-	-
Repayment of municipal debt	(341,036)	-	341,036	-	-
Net change in asset retirement obligations	(260)	-	260	-	-
Change in accumulated surplus	(39,276,743)	(2,530,232)	47,760,339	5,953,364	7,811,899
Balance, end of year	\$ 14,006,636	\$ 6,486,941	\$82,889,939	\$103,383,516	\$ 97,430,152

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

SCHEDULE OF SEGMENTED DISCLOSURE

For the year ended December 31, 2024

	General Government	Protection Services	Transportation Services	Environmental Services	Recreation and Cultural Services	Planning and Development	Port of Johnstown	2024	2023
REVENUE									
Taxation	\$ 44,418	\$ 2,278,717	\$ 2,398,430	\$ 431,303	\$ 1,622,143	\$ 335,078	\$ -	\$ 7,110,089	\$ 6,775,880
Fees and service charges	141,670	38,194	43,507	1,944,749	703,783	228,959	-	3,100,862	4,235,068
Grants	742,819	-	-	78,895	15,887	-	-	837,601	2,124,391
Investment income	625,924	-	-	1,676	1,009	-	-	628,609	1,233,728
Donations and other revenues	-	-	-	-	13,534	-	-	13,534	401,125
Port of Johnstown	-	-	-	-	-	-	11,791,912	11,791,912	-
	1,554,831	2,316,911	2,441,937	2,456,623	2,356,356	564,037	11,791,912	23,482,607	14,770,192
EXPENSES									
Wages and benefits	876,169	608,175	821,480	750,136	1,346,282	101,445	3,068,021	7,551,708	4,060,688
Interest on municipal debt	16,344	299	260	23,592	207,061	6,793	61,863	316,212	227,571
Materials and services	332,609	238,241	1,480,757	918,917	743,993	102,497	884,347	4,701,361	4,993,039
Contracted services	422,485	1,261,785	12,150	674,704	16,930	40,122	329,311	2,757,487	2,152,710
Insurance and financial costs	24,471	63,192	83,309	97,416	88,661	2,204	446,898	806,151	356,673
Amortization	30,183	170,118	870,132	402,051	384,111	-	1,757,918	3,614,513	1,707,916
	1,702,261	2,341,810	3,268,088	2,846,816	2,787,038	253,061	6,548,358	19,747,432	13,498,597
OTHER REVENUE									
Deferred revenue earned	-	-	558,025	-	-	-	-	558,025	278,158
Capital grants	-	-	879,795	-	-	-	-	879,795	1,806,493
Gain on disposal of tangible capital assets	230,556	-	-	-	-	-	-	230,556	70,763
Equity income from government business enterprises	22,648	-	-	-	-	-	-	22,648	4,384,885
Amortization of deferred capital contributions	-	-	-	-	-	-	527,165	527,165	-
	253,204	-	1,437,820	-	-	-	527,165	2,218,189	6,540,299
SURPLUS (DEFICIT) FOR THE YEAR	\$ 105,774	\$ (24,899)	\$ 611,669	\$ (390,193)	\$ (430,682)	\$ 310,976	\$ 5,770,719	\$ 5,953,364	\$ 7,811,894

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of consolidation

(i) Consolidated entities

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

Township of Edwardsburgh/Cardinal Library Board

Port of Johnstown

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

Rideau St. Lawrence Holdings Inc.

(ii) Non-consolidated entities

There are no non-consolidated entities.

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

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

(b) Accrual basis of accounting

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

(c) Measurement uncertainty (use of estimates)

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

(d) Cash and cash equivalents

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

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Taxation and related revenue

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

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

(f) Government grants and transfers

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

(g) Fees and service charges

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

(h) Investment income

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

(i) Reserves and reserve funds

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

(j) Deferred revenue

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

(k) Deferred capital contributions, Port of Johnstown

Deferred capital contributions represent amounts received and receivable from the Federal and Provincial governments in aid of purchasing capital assets in the year. The contributions are amortized into revenue in the statement of operations at the same rate as the underlying tangible capital assets are amortized into expenses.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Asset retirement obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Township to incur retirement costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at fiscal year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the Township reviews the carrying amount of the asset retirement obligation liability. The Township recognizes period-to-period changes to the liability, due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The Township continues to recognize the asset retirement obligation liability relating to the landfill post-closure costs until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(m) Liability for contaminated sites

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

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

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

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

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

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

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Non-financial assets

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

(i) Tangible capital assets

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

Land improvements	15 to 100 years
Buildings	5 to 50 years
Machinery and equipment	10 to 60 years
Vehicles	5 to 10 years
Computer hardware and software	5 to 10 years
Water and waste plants and networks	
underground networks	50 to 100 years
sewage treatment plants	50 to 75 years
water pumping stations and reservoirs	50 to 75 years
flood stations and other infrastructure	50 to 75 years
Transportation	
roads	10 to 50 years
bridges and structures	25 to 75 years
Leased assets	5 to 40 years
Annex and marine terminal	30 to 100 years

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

Active landfills are amortized annually based on the remaining estimated useful life. The estimated costs to close and maintain currently active landfill sites are based on estimated future expenses in current dollars, adjusted for estimated inflation, and are capitalized as part of the landfill tangible capital asset cost.

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

(ii) Contributions of tangible capital assets

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

(iii) Leases

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

(iv) Inventory

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

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee benefits

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

(p) Segments

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

(q) Financial instruments

The Township recognizes its financial instruments when the Township becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Township may irrevocably elect to subsequently measure any financial instrument at fair value. The Township has made no such election during the year. The Township subsequently measures all its financial assets and liabilities at amortized cost.

The Township subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the consolidated statement of remeasurement gains and losses. The Township has not presented a consolidated statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses). Interest income is recognized in the consolidated statement of financial activities.

Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized into income. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Management considers whether the investee has experienced continued losses for a period of years, recent collection experience for the loan, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Any impairment, which is not considered temporary, is recorded in the consolidated statement of operations. Write-downs of financial assets measured at cost and/or amortized cost to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net remeasurements of financial assets measured at fair value are reported in the consolidated statement of remeasurement gains and losses in the fiscal year it occurs.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

2. CHANGE IN ACCOUNTING POLICIES

Revenue recognition

Effective January 1, 2024, the Township adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied retroactively, and prior periods have not been restated.

Under the new standard, revenue is differentiated between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions."

There was no material impact on the financial statements from the retroactive application of the new accounting recommendations.

3. LONG-TERM RECEIVABLE

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

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

4. INVESTMENT IN RIDEAU ST. LAWRENCE HOLDINGS INC.

	2024	2023
Investment, beginning of year	\$ 708,724	\$ 686,450
Share of net income for the year	41,720	41,346
Dividends received	(19,072)	(19,072)
Change for the year	22,648	22,274
Investment, end of year	\$ 731,372	\$ 708,724

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

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

Financial Position

	2024	2023
Current assets	\$ 5,196,653	\$ 5,196,653
Capital	11,173,232	11,173,232
Regulatory assets	1,049,498	1,049,498
Total Assets	17,419,383	17,419,383
Current liabilities	6,616,568	6,616,568
Long-term debt	2,622,974	2,622,974
Contributions in aid of construction	1,745,545	1,745,545
Deferred tax liabilities	8,991	8,991
Customer deposits	223,834	223,834
Regulatory liabilities	255,802	255,802
Total Liabilities	11,473,714	11,473,714
Net Assets	\$ 5,945,669	\$ 5,945,669

Financial Activities

	2024	2023
Total Revenue	\$ 17,350,000	\$ 17,354,838
Total Expenses	17,000,000	17,007,975
Net Income	\$ 350,000	\$ 346,863
Township share of net income (11.92%)	\$ 41,720	\$ 41,346

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

5. PORT OF JOHNSTOWN

Effective January 1, 2024, the Port of Johnstown (the "Port") was no longer considered a Government Business Enterprise but as a government unit of the Township. As a result, the Township changed the accounting treatment for the Port from the modified equity basis to a consolidation basis. This change in accounting policy was recorded prospectively.

The Port retroactively adopted Public Sector Accounting Board's (PSAB) from International Financial Reporting Standards (IFRS). There was not a material impact on the financial statements from the retroactive application of PSAB accounting standards, except for the adoption of Asset Retirement Obligations (AROs) PS3280, which became a new accounting standard effective January 1, 2023 and was applied on a modified retroactive basis.

The accounting policy change resulted in an increase to the Port's asset retirement obligations liability of \$1,131,129, an increase to tangible capital assets of \$636,500, an increase in expenses due to accretion expense of \$33,934 and a reduction to its accumulated surplus of \$528,563. This change reduced the Township's investment in the Port by \$528,563, applied retroactively, before the consolidation of the Port's net assets within these financial statements.

The change in investment is as follows:

	2024	2023
Investment, beginning of year	\$ 52,278,708	\$ 47,916,097
Net income for the year	-	4,926,022
Distribution of income	-	(563,411)
Allocation of investment to net assets	(52,278,708)	-
Change for the year	(52,278,708)	4,362,611
Investment, end of year	\$ -	\$ 52,278,708

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

Financial Position

	2024	2023
Cash	\$ 10,520,282	\$ 10,925,136
Investments	3,001,043	3,612,284
Accounts receivable	1,577,235	1,976,955
Inventory and prepaid expenses	183,852	159,032
Capital	76,433,569	68,400,542
Total Assets	91,715,981	85,073,949
Accounts payable	1,772,730	1,322,409
Deferred revenue	116,460	115,229
Long-term debt	2,007,349	2,095,360
Asset retirement obligations	1,200,000	1,165,063
Deferred contributions	29,570,015	28,097,180
Total Liabilities	34,666,554	32,795,241
Accumulated surplus	\$ 57,049,427	\$ 52,278,708

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

5. PORT OF JOHNSTOWN (Continued)

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

Financial Activities

	2024	2023
Total revenue	\$ 12,319,077	\$ 11,994,109
Total expenses	6,548,358	6,068,087
Total municipality administration fees	1,000,000	1,000,000
Net Income	\$ 4,770,719	\$ 4,926,022

6. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

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

	Federal Gas Tax	COVID-19 Restart	2024	2023
Balance, beginning of year	\$ 260,139	\$ 58,025	\$ 318,164	\$ 349,243
Grants received	239,463	-	239,463	234,736
Interest and other	12,072	-	12,072	12,343
Deferred revenue earned	(500,000)	(58,025)	(558,025)	(278,158)
Balance, end of year	\$ 11,674	\$ -	\$ 11,674	\$ 318,164

7. DEFERRED CAPITAL CONTRIBUTIONS, PORT OF JOHNSTOWN

Deferred revenue represents the unamortized amount of grants and funding received for the purchase of capital assets at the Port of Johnstown. The transactions in deferred capital contributions are summarized as follows:

	2024	2023
Balance, beginning of year	\$ -	\$ -
Allocation of deferred capital contributions	28,097,180	-
Contributions received during the year	2,000,000	-
Amortization of deferred capital contributions	(527,165)	-
Balance, end of year	\$ 29,570,015	\$ -

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

8. MUNICIPAL DEBT

	2024	2023
Loan payable, interest at 4.59%, payable in blended semi-annual payments of \$151,849, due October 2048	\$ 4,390,040	\$ 4,488,822
Loan payable, interest at 2.91%, payable in blended semi-annual payments of \$26,523, due July 2036	534,044	570,746
Loan payable, interest at 4.37%, payable in blended semi-annual payments of \$38,890, due February 2044	1,013,768	-
Loan payable, interest 0%, payable in monthly payments of \$1,395, due November 2029	82,326	-
Loan payable, interest at 4.82%, payable in blended monthly payments of \$41,627, due August 2043	1,028,478	1,060,980
Mortgage payable, interest at 3.01%, payable in blended monthly payments of \$12,489, due February 2042, Port of Johnstown	2,007,349	-
Loan payable, payable in bi-weekly payments of \$476, matured in March 2024	-	2,382
Loan payable, interest at 1.73%, payable in blended monthly payments of \$8,563, matured in June 2024	-	51,075
Loan payable, interest at 2.88%, payable in blended monthly payments of \$7,052, matured in October 2024	-	13,805
Tile drainage loans, interest at 6%, repayable over a ten year period in blended payments ranging between \$2,568 and \$6,793, matured in 2024	-	6,712
	\$ 9,056,005	\$ 6,194,522

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

2025	\$ 316,522
2026	328,354
2027	340,673
2028	353,501
2029	365,462
Thereafter	7,351,493
	\$ 9,056,005

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

	2025 - 2029	Thereafter
Taxation revenues	\$ 755,009	\$ 6,753,184
Other revenues	949,504	598,308
	\$ 1,704,513	\$ 7,351,492

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

9. ASSET RETIREMENT OBLIGATIONS

The Township's asset retirement obligations include one solid waste landfill site's post closure monitoring costs and the Port of Johnstown's future decommission of the salt retention pond and the removal of asbestosis from its buildings. The estimated future asset retirement obligations are \$1,342,391 of which have been adjusted by applying a discount rate of 3%, based on the Township's borrowing rate.

The landfill site reached its useful life and capping and monitoring procedures commenced in 2016. The landfill post-closure monitoring period is estimated for ten years. Total closure and post-closure costs were estimated to be \$372,880 in 2016. The remaining future asset retirement obligation relating to the landfill site is \$142,391 (2023 - \$177,588).

The reported liability is based on estimates and assumptions using the best information available at the end of the reporting period. Future events, such as changes to regulatory requirements, may result in significant changes to the estimated total liability and will be recognized prospectively, as a change in estimate, when applicable.

The change in asset retirement obligations for the year is as follows:

	2024	2023
Balance, beginning of year	\$ 177,588	\$ 208,654
Liabilities incurred	1,165,063	-
Liabilities settled	(35,197)	(31,066)
Accretion	34,937	-
Balance, end of year	\$ 1,342,391	\$ 177,588

The remaining estimated liability is to be recovered from future taxation revenue, user fees and reserves.

10. PENSION AGREEMENTS

The Township is a member of the Ontario Municipal Employees Retirement System ("OMERS") which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Township does not recognize any share of the OMERS pension deficit of \$2.9 billion (2023 - \$4.2 billion) in these consolidated financial statements.

The employer amount contributed to OMERS for 2024 was \$462,281 (2023 - \$421,735) for current service and is included as an expenditure on the consolidated statement of financial activities.

11. BUDGET FIGURES

The 2024 budget amounts that were approved on February 26, 2024 were established for Capital, Reserves and Reserve Funds and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

12. OPERATING EXPENDITURES BY OBJECT

Municipal operating expenditures are summarized as follows:

	BUDGET 2024 (Note 11)	ACTUAL 2024	ACTUAL 2023
Wages and benefits	\$ 7,560,436	\$ 7,551,708	\$ 4,060,688
Interest on long-term debt	252,483	316,212	227,571
Materials and services	5,081,780	4,701,361	4,993,039
Contracted services	2,684,717	2,757,487	2,152,710
Insurance and financial expenses	786,693	806,151	356,673
Amortization	1,746,032	3,614,513	1,707,916
	\$ 18,112,141	\$ 19,747,432	\$ 13,498,597

13. OPERATING AND WATERWORKS AND SEWER OPERATIONS SURPLUSES AND DEFICITS

The operating deficit for the fiscal year ended December 31, 2024 was \$207,391 (2023 - surplus of \$97,952) of which the balance was transferred to the working capital reserve.

The waterworks and sewer operations' net deficit for the fiscal year ended December 31, 2024 was \$299,351 of which \$21,207 was transferred from the Spencerville wastewater reserve fund, \$33,871 was transferred from the Industrial Park water reserve fund, \$28,397 was transferred from the Industrial Park wastewater reserve fund, \$102,939 was transferred from the Cardinal wastewater reserve fund, \$124,791 was transferred from the Cardinal water reserve fund; whereas a surplus of \$11,853 was transferred to the low lift reserve fund.

	(Note 11) BUDGET 2024	ACTUAL 2024	ACTUAL 2023
Annual surplus, statement of operations	\$ 5,704,602	\$ 5,953,364	\$ 7,811,899
Funds transferred to reserves	(734,348)	(1,966,889)	(1,968,405)
Reserve funds used for operations and tangible capital assets	2,780,064	4,294,844	3,484,036
Reserve fund interest	-	(304,467)	(340,255)
Change in asset retirement obligations	-	(260)	(31,066)
Acquisition of tangible capital assets	(9,247,315)	(16,641,606)	(5,236,356)
Annual amortization expense	1,746,032	3,614,513	1,707,916
Loss on sale of tangible capital assets	-	(230,556)	(70,763)
Proceeds on sale of tangible capital assets	-	294,839	95,546
Change in accrued interest on municipal debt	-	-	(1,506)
Deferred capital contributions received	-	2,000,000	-
Amortization of deferred capital contributions	-	(527,165)	-
Change in capital surplus or capital deficit	-	405,540	(526,000)
Principal payments on municipal debt	(249,035)	(341,036)	(1,090,484)
Proceeds from municipal debt	-	1,113,871	810,980
Equity pick-up of Rideau St. Lawrence Holdings Inc.	-	(22,648)	(22,269)
Equity change in Port of Johnstown's	-	1,842,547	(4,362,611)
Library board operating deficit for the year	-	8,367	15,864
Operating surplus (deficit) for the year before year-end transfers	-	(506,742)	276,526
Transfer (to) water and sewer reserves	-	299,351	(178,574)
Transfer from (to) reserves	-	207,391	(97,952)
Operating surplus (deficit) for the year	\$ -	\$ -	\$ -

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

14. SEGMENTED INFORMATION

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

For each segment separately reported, the segment revenue and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

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

A brief description of each segment follows:

(a) General government

General government includes corporate services and governance of the Township. Administration as a segment includes operating and maintaining municipal owned buildings, human resource management, legal, communications, information systems and technology, support to Council for policy development, by-law development in compliance with the *Ontario Municipal Act*, tax billing and collection responsibilities, financial management reporting, monitoring and overall budget status as well as frontline reception and customer service.

(b) Protection services

Protection services includes fire protection, conservation authority, protective inspection and control, and emergency measures. Fire protection includes inspection, extinguishing and suppression services, emergency medical first response, and prevention education and training programs. Inspection and control includes building inspection, by-law enforcement and dog control services.

(c) Transportation services

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

(d) Environmental services

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

(e) Recreation and cultural services

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

(f) Planning and development

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

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2024

15. SEGMENTED INFORMATION (Continued)

(g) Port of Johnstown

The Port of Johnstown is a government organization which provides multi-modal transportation hub and seasonal river port services for dry bulk products. The Port's main functions include bulk cargo handling and storage, grain cleaning, and marine, rail and truck loading and unloading services.

16. FINANCIAL INSTRUMENTS

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

Credit concentration

Financial instruments that potentially subject the Township to concentrations of credit risk consist primarily taxes and accounts receivable. However, credit exposure is limited due to the Township's large customer base.

Interest rate risk

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

The Port is exposed to interest rate cash flow risk with respect to long-term debt and short-term investments. However, the exposure is limited as long-term debt and short-term investments are at a fixed interest rate.

Liquidity risk

Liquidity risk is the risk that the Port will not be able to meet its financial obligations as they become due.

The Port manages liquidity risk by continually monitoring actual and forecasted cash flows from operations to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

17. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform with the current year's financial statement presentation.

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

FIVE YEAR FINANCIAL REVIEW

For the year ended December 31, 2024

FINANCIAL ACTIVITIES (000's)

	2024	2023	2022	2021	2020
Revenues					
Taxation	\$ 7,110	\$ 6,776	\$ 6,533	\$ 6,172	\$ 6,072
Fees and service charges	3,101	4,235	3,917	3,571	3,511
Grants	838	2,124	750	958	920
Investment income	629	1,234	951	183	209
Donations and other	13	401	41	23	40
Port of Johnstown	11,792	-	-	-	-
	23,483	14,770	12,192	10,907	10,752
Expenses					
General government	1,702	1,385	1,223	1,413	1,262
Protection to persons and property	2,342	2,345	2,188	2,091	2,064
Transportation services	3,268	4,314	2,909	2,612	2,631
Environmental	2,847	2,601	2,421	2,162	2,305
Recreation and cultural services	2,787	2,517	2,224	1,873	1,845
Planning and development	253	337	240	227	291
Port of Johnstown	6,548	-	-	-	-
	19,747	13,499	11,205	10,378	10,398
Other Revenue					
Deferred revenue earned	558	278	-	442	260
Capital grants	880	1,806	447	182	273
Gain on disposal of tangible capital assets	230	71	-	74	26
Equity income	23	4,385	3,814	3,461	3,632
Amortization of deferred capital contributions	527	-	-	-	-
	2,218	6,540	4,261	4,159	4,191
Annual surplus	\$ 5,954	\$ 7,811	\$ 5,248	\$ 4,688	\$ 4,545

PROPERTY TAXES BILLED (000's)

	2024	2023	2022	2021	2020
Own purposes	\$ 7,110	\$ 6,776	\$ 6,533	\$ 6,172	\$ 6,072
Upper-tier municipality	3,986	3,715	3,426	3,388	3,301
School boards	2,296	2,264	2,306	2,234	2,443
	\$ 13,392	\$ 12,755	\$ 12,265	\$ 11,794	\$ 11,816

CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

FIVE YEAR FINANCIAL REVIEW

For the year ended December 31, 2024

TAXABLE ASSESSMENT (000's)

	2024	2023	2022	2021	2020
Residential and farm	\$ 811,954	\$ 804,665	\$ 789,869	\$ 783,785	\$ 779,682
Commercial and industrial	146,853	144,302	143,895	139,421	139,024
	958,807	948,967	933,764	923,206	918,706
Exempt	41,157	39,251	39,008	37,934	38,205
	\$ 999,964	\$ 988,218	\$ 972,772	\$ 961,140	\$ 956,911
Commercial and industrial	15.32%	15.21%	15.41%	15.10%	15.13%

FINANCIAL INDICATORS

	2024	2023	2022	2021	2020
Tax arrears					
Percentage of own levy	11 %	11 %	9 %	9 %	10 %
Percentage of total levy	6 %	6 %	5 %	5 %	5 %
Municipal debt	\$ 5,041,307	\$ 6,194,521	\$ 6,486,389	\$ 5,672,917	\$ 5,600,811
Municipal debt charges	\$ 663,960	\$ 1,330,418	\$ 500,849	\$ 478,299	\$ 373,087
Sustainability					
Financial assets to liabilities	1.67	7.22	6.57	7.59	7.00
Financial assets to liabilities excluding municipal debt	3.57	4.67	4.32	6.50	5.93
Municipal debt to tangible capital assets	19.61 %	15.02 %	17.07 %	15.93 %	15.84 %
Flexibility					
Debt charges to total operating revenue	2.83 %	9.01 %	4.11 %	4.37 %	3.47 %
Total operating revenue to taxable assessment	2.35 %	1.49 %	1.25 %	1.14 %	1.12 %
Vulnerability					
Operating grants to operating revenue	3.57 %	14.38 %	6.15 %	8.78 %	8.57 %
Total grants to total revenues	6.68 %	18.45 %	7.28 %	7.57 %	7.99 %
Reserve coverage					
Reserves and reserve funds	\$ 6,486,941	\$ 9,017,173	\$ 9,916,018	\$ 9,195,259	\$ 7,935,759
Reserves to operating expenses	33 %	67 %	88 %	89 %	76 %
Reserves to working capital	2.75	2.17	3.45	2.19	3.08

Corporation of the Township of Edwardsburgh/Cardinal

2024 Audit Findings

Report to Council

December 31, 2024

H. James Pollock, CPA, CA, LPA

T: 613.209.8253

E: jamie.pollock@mnp.ca

Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the consolidated financial statements of Corporation of the Township of Edwardsburgh/Cardinal and its subsidiaries (the "Township") as at December 31, 2024 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

As auditors, we report to the Members of Council, Inhabitants and Ratepayers on the results of our examination of the consolidated financial statements of the Township as at and for the year ended December 31, 2024. The purpose of this Report is to assist you, as members of Council, in your review of the results of our audit.

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

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

Engagement Status

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

- Receipt of the signed management representation letter;
- Approval of subsidiaries' 2024 financial statements by their respective board of directors; and
- Council's review and approval of the financial statements.

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

Independent Auditor's Report






We expect to have the above procedures completed and to release our Independent Auditor's Report on May 12, 2025.





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

Audit Reporting Matters

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

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$850,000 for December 31, 2024, and \$685,000 for December 31, 2023.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Township.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Township to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Township's accounting practices. The accounting policies used by the Township are appropriate and have been consistently applied.</p>

Area		Comments
		The most significant estimate relates to the landfill post-closure liability which is reported under asset retirement obligations. This has been determined by a specialist in 2016 and has been reduced over the years by actual amounts spent. There has been no change in circumstances in the year that would result in a change in estimate made. The estimate and related expense are properly disclosed in the consolidated financial statements.
	Financial Statement Disclosures	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, we have not detected significant deficiencies in internal controls.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.
	Port of Johnstown investment	Effective January 1, 2024, the Port of Johnstown (the "Port") was no longer considered a Government Business Enterprise but as a government unit of the Township. As a result, the Township changed the accounting treatment for the Port from the modified equity basis to a consolidation basis. This change in accounting policy was recorded prospectively.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Management override of controls There is a presumed risk of management override of controls in all entities	MNP will test adjusting journal entries posted by management throughout the year based on criteria set by the audit engagement team.
Expenses and payables Expenses could be recorded in the wrong period	Test cut-off to gain a high degree of comfort over expenses being recorded in the proper period.

Significant Risk Area	Response and Conclusion
Revenues and receivables Revenues could be recorded in the wrong period	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.

Higher Risk Areas and Responses

Higher Risk Area	Response and Conclusion
Grants Grants subject to certain criteria might be recorded in revenue when such criteria is not yet met	Test grants at a low threshold and ensure they qualify for recognition as revenue in the year.

Other Areas

Area	Comments
Auditor Independence	We confirm to Council that we are independent of the Township. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	A few significant differences were proposed to management with respect to the December 31, 2024 financial statements.

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

Sincerely,

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

encls

May 12, 2025

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, 2024 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, 2024 to May 12, 2025.

We hereby confirm that MNP is independent with respect to the Municipality within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of May 12, 2025.

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.



Chartered Professional Accountants
Licensed Public Accountants

MNP LLP

709 Cotton Mill Street, Cornwall ON, K6H 7K7

T: 613.932.3610 F: 613.938.3215

May 12, 2025

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

Dear Members of Council:

Re: Audit of December 31, 2024 Financial Statements

During the course of the audit of the financial statements for the year ended December 31, 2024, we identified some matters which may be of interest to Administration and Council. As a result of our observations, we have outlined below some suggestions for your consideration. This letter deals with the important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff.

We have no recommendations from the 2024 audit that requires your attention.

RECOMMENDATIONS FROM PREVIOUS YEARS

Review of outstanding taxes receivable

Taxes receivable rose 22% between December 31, 2022 and December 31, 2023 while taxation revenues only rose by 4%. Administration is aware of this increase. Administration should consistently review their taxes receivables and to follow up on outstanding balances to ensure collection is still expected. Any tax arrears on properties that are older than two years should be registered for tax land sales.

Action Taken: Taxes receivable rose by 9% between December 31, 2023 and December 31, 2024 while taxation revenues rose by 5%.

We have discussed the matters in this report with your staff and received comments thereon. We now bring them to your attention. We would like to express our appreciation for the co-operation and assistance which we received from your Administration during the course of the audit.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

This communication is prepared solely for the information of Council and Administration and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Sincerely,
MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**

cc: Mr. Sean Nicholson, Chief Administrative Officer
Ms. Jessica Crawford, Treasurer



TOWNSHIP OF EDWARDSBURGH CARDINAL ACTION ITEM

Committee: Regular Council Meeting

Date: May 26, 2025

Department: CAO

Topic: Support Agreement – Prescott Family Medical Associates

Purpose: To review and comment on the draft agreement with Prescott Family Medical Associates (PFMA) and the Tri-councils of Prescott, Augusta and Edwardsburgh Cardinal.

Background: On December 9, 2024, council approved a resolution for a three-year commitment of \$7,333 per year to the Prescott Family Medical Associates to lower their overhead costs. It was also directed by council that staff work with the staff of Prescott and Augusta to draft an agreement.

Augusta led this project and retained Warren Leroy from Ault & Ault to draft the agreement that is attached to this report.

As this request is outside of the mandate of a lower-tier municipality, two clauses were inserted into the Agreement to protect the municipality and show transparency with use of public funds. Both clauses are highlighted in the attached agreement.

Clause 2.3 refers to a concern that multiple requests for support could come forward that were outside the original agreed amount. This protects the municipality from multiple requests for funding. This is especially important as this agreement will be in effect for the first year of a new council term.

Clause 4.1 refers to reasonable efforts for recruitment. As the request was to lower rental costs for the PFMA, the hiring of a new doctor is critical. The legal opinion was that if this clause was not included it could be considered bonusing, which would be in violation of Section 106 of the Ontario Municipal Act.

Originally, this agreement was to be brought to the next Tri-council meeting and then to individual council meetings for approval. However, on May 20, 2025, this was brought to the Town of Prescott council for discussion, so it is now before each council for review and comment individually prior to the next Tri-council meeting.

Notably, at the May 20, 2025, meeting for the Town of Prescott, there was discussion of removing clauses 2.3 and 4.1.

Policy Implications: The removal of clauses 2.3 and 4.1 could be considered as bonusing, which is in violation of Section 106 of the Ontario Municipal Act.

Strategic Plan Implications: N/A

Financial Considerations: Amount has been budgeted for 2025 and will affect the 2026 and 2027 budget.

Recommendation: THAT Municipal Council approves the Support Agreement for Prescott Family Medical Associates as presented and authorizes the Mayor and CAO to execute the Agreement.



CAO

COST SHARING AGREEMENT

BETWEEN:

PRESCOTT FAMILY HEALTH ORGANIZATION

("PFHO")

-and-

PRESCOTT FAMILY MEDICAL ASSOCIATES

("PFMA")

-and-

THE CORPORATION OF THE TOWNSHIP OF AUGUSTA

("Augusta")

-and-

THE CORPORATION OF THE TOWN OF PRESCOTT

("Prescott")

-and-

THE CORPORATION OF THE TOWNSHIP OF EDWARDSBURGH/CARDINAL

("Edwardsburgh/Cardinal")

WHEREAS PFMA has requested financial assistance from Augusta, Prescott, and Edwardsburgh/Cardinal to help cover the costs associated with operating the clinic located at 555 King Street West, P.O. Box 729, Prescott, ON K0E 1T0 ("the Clinic").

AND WHEREAS the owner and landlord of the Clinic has increased PFMA's annual base rent by \$32,516.16.

AND WHEREAS PFMA has stated that it may be unable to operate the Clinic without financial assistance from August, Prescott and Edwardsburgh/Cardinal.

AND WHEREAS PFMA is affiliated with the Prescott Family Health Organization ("PFHO") which is composed of three (3) physicians being Dr. Bhatt, Dr. Cooke, and Dr. Felemegos.

AND WHEREAS The residents of Augusta, Prescott and Edwardsburgh/Cardinal benefit from the primary care programs offered by PFHO.

NOW THEREFORE in exchange for the mutual promises contained herein and the sum of \$1.00 and other good and valuable consideration, the sufficiency and receipt of which is hereby acknowledged, the parties agree as follows:

1. TERM:

1.1 The term of this Agreement shall commence on April 1, 2025, and shall expire on April 1, 2028 (“the Term”) unless otherwise terminated in accordance with the terms herein.

1.2 The Term may not be extended by any of the parties hereto.

2. GRANT:

2.1 For the duration of the Term, each of Augusta, Prescott and Edwardsburgh/Cardinal shall make a single, annual payment in the amount of **\$7,226.00** to PFMA (“the Grant”) on April 1st of each year during the Term with the first payment due on April 1, 2025, and the last due on April 1, 2027.

2.2 PFMA shall utilize the Grant for the sole purpose of subsidizing the increased rental costs associated with the Clinic.

2.3 During the Term, the PFHO/PFMA, shall not be entitled to receive any other grants, funds, or subsidies from any of Augusta, Prescott and Edwardsburgh/Cardinal for any purpose whatsoever including but not limited to funds for community programming or special events.

3. FINANCIAL REPORTING:

3.1 On or before February 28th of each year during the Term commencing on February 28, 2026, PFMA shall provide each of Augusta, Prescott and Edwardsburgh/Cardinal with a copy of its annual financial reports prepared in accordance with generally accepted accounting principles, together with a copy of a ledger tracking the use of the Grant for the most recent year of the Term.

4. RECRUITMENT OBLIGATIONS:

4.1 The PFHT shall make reasonable efforts during the Term to recruit a fourth physician to provide primary care services at the Clinic. In addition to the financial reporting required by section 3 of this Agreement, the PFHT shall, on or before February 28th of each year during the Term, provide Augusta, Prescott and Edwardsburgh/Cardinal with a detailed description of all steps taken to recruit a fourth physician which description shall include a list of all candidates contacted by PFHT or PFHO, interviews conducted, and incentives offered.

4.2 In the event that PFHT recruits a fourth physician, PFHT shall immediately provide written notice to Augusta, Prescott, and Edwardsburgh/Cardinal.

5. PATIENT PRIORITY:

5.1 During the Term, PFHT will ensure that any primary care provider availability is allocated to residents of Augusta, Prescott, and Edwardsburgh/Cardinal.

5.2 All advertisements for new patients must state that priority will be given to residents of Augusta, Prescott, and Edwardsburgh/Cardinal.

6. TERMINATION:

- 6.1 Either party shall be entitled to terminate this Agreement upon giving the other party no less than sixty (60) days written notice prior to April 1st of each year of the Term.
- 6.2 This Agreement shall automatically terminate in the event that the PFHO recruits a fourth physician to work at the Clinic at any point during the Term.
- 6.3 Subject to clause 6.4 of this Agreement, the PFMA will not be required to pay any amounts back to any of Augusta, Prescott and Edwardsburgh/Cardinal already disbursed during any given year of the Term. For example, if this Agreement is terminated prior to April 2026, the PFMA will not be required to pay any portion of the 2025 Grant back to Augusta, Prescott and Edwardsburgh/Cardinal. However, PFMA would not be entitled to the Grant monies otherwise payable pursuant to this Agreement on April 1, 2026.
- 6.4 This Agreement shall automatically terminate in the event that PFMA utilizes any portion of the Grant for any purpose other than rental costs at the Clinic. In the event that any portion of the Grant is spent elsewhere, PFMA shall be obligated to repay to Augusta, Prescott, and Edwardsburgh/Cardinal any amount applied to other costs with such repayment to be made within thirty (30) days of the termination of this Agreement.

7. NOTICE:

- 7.1 Any notice, report or other communication required or permitted to be given hereunder shall be in writing unless some other method of giving such notice, report or other communication is expressly accepted by the party to whom it is given by being delivered to an officer of such party during normal working hours, emailed or mailed to the following addresses of the parties respectively:

To Prescott Family Medical Associates:

555 King Street West
Prescott, ON K0E 1T0
F: (613) 925-1238

To the Corporation of the Township of Augusta:

3560 County Road 26
Prescott, ON K0E 1T0
F: (613) 925-4231

To the Corporation of the Town of Prescott:

360 Dibble Street West
Prescott, ON K0E 1T0
F: (613) 925-4381

To the Corporation of the Township of Edwardsburgh/Cardinal

18 Centre Street
Spencerville, ON K0E 1X0
F: (613) 658-3055

Any notice, report or other written communication, if delivered, shall be deemed to have been given or made on the date on which it was delivered to any employee of such party, or if mailed, postage prepaid, shall be deemed to have been given or made on the eighth business day following the day on which it was mailed (unless at the time of mailing or within forty-eight hours thereof there shall be a strike, interruption or lock-out in the Canadian postal service in which case service shall be by way of delivery only). Any party may at any time give notice in writing to the other parties of the change of its address for the purpose of this section.

8. GENERAL:

- 8.1 The effective date of this Agreement is the date on which the latter party signs it.
- 8.2 The interpretation of this Agreement shall be governed by the laws of Ontario or Canada applicable thereto.
- 8.3 There are no representations, collateral agreements, warranties, or conditions affecting this agreement. There are no implied agreements arising from the terms herein, and this agreement constitutes the entire agreement between the parties.
- 8.4 Any amendments to this agreement must be in writing, signed by both parties, dated, and witnessed.
- 8.5 Both parties shall execute any such further and other documents as may be necessary to give effect to the terms contained in this agreement.
- 8.6 Nothing herein shall be construed to constitute the parties as employer/employee, partner, joint venturers, co-owners or otherwise as participants in a joint or common undertaking. None of the parties, nor any of their employees, agents, or representatives shall have any right, power, or authority to act or create any obligation, expressed or implied, on behalf of any other.
- 8.7 The headings as to the contents of particular paragraphs herein are intended only for convenience and are in no way to be constructed as a part of this Agreement or as a limitation of the scope of the particular paragraphs to which they refer.
- 8.8 The terms and conditions of this Agreement shall be binding upon the parties and shall extend to and bind the heirs, personal representatives, successors and assigns as applicable.
- 8.9 If any provision of this Agreement is held to be illegal, invalid, or unenforceable at law it shall be deemed to be severed from this Agreement and the remaining provisions hereto shall continue to be in full force and effect.
- 8.10 This Agreement may be executed and delivered as follows:
 - (a) this Agreement may be signed in one more counterparts, as may be convenient or required. All counterparts of this Agreement will collectively constitute one document.

(b) This Agreement or any counterparts may be signed by electronic means and will bind any such party the same way as the party's handwritten signature would.

(c) Delivery of a signed Agreement or any signed counterparts by facsimile and/or electronic mail or other electronic means will be sufficient, and an electronic copy will have the same effect as an original executed Agreement.

8.11 The effective date of this Agreement shall be the date of which the last party hereto executes this Agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the date first written above by their respective officers thereunto duly authorized.

On behalf of Prescott Family Health Organization/Prescott Family Medical Associates

By: _____
Name:
Title:

Date: _____

On behalf of Prescott Family Health Organization/Prescott Family Medical Associates

By: _____
Name:
Title:

Date: _____

The Corporation of the Township of Augusta

By: _____
Name: Jeff Shaver
Title: Mayor

Date: _____

By: _____
Name: Shannon Geraghty
Title: Chief Administrative Officer

Date: _____

The Corporation of the Town of Prescott

By: _____
Name: Gauri Shankar
Title: Mayor

Date: _____

By: _____
Name: Matthew Armstrong
Title: Chief Administrative Officer/Treasurer

Date: _____

The Corporation of the Township of Edwardsburgh/Cardinal

By: _____
Name: Tory Deschamps
Title: Mayor

Date: _____

By: _____
Name: Sean Nicholson
Title: Chief Administrative Officer

Date: _____

-----END OF AGREEMENT-----

RESUMÉ

of *correspondence*

May 7th, 2025

FROM	DATE	SUBJECT
Town of Deep River	Apr 30	RES: Strong Mayor Powers
AMO	May 1	Watchfile
Amo	"	Policy Update
Health Unit	"	MEDIA RELEASE: Celebrating 'Asset Builders' in LG
Municipality of South Huron	"	RES: Opposition to expand strong mayor powers
Municipality of St. Charles	"	RES: Carbon Tax
Town of Cobalt	"	RES: Opposition to Strong Mayor Powers
AMO	"	AMO Policy Update
Municipality of Bluewater	"	RES: Opposition to Strong Mayor Powers
City of Stratford	"	RES: Opposition to Strong Mayor Designation
Twp of West Lincoln	May 2	RES: Support of Canadian Economy
SNC	"	Seasonal Conservation Areas Reopening
AMO	May 5	AMO Policy Update - Municipal Governance Changes
The Heritage Society	"	Location of Plaque
AMO	May 6	Planning for People in Your Community
Town of Cobourg	"	RES: Ontario Works Financial Assistance Rates
CDSBEO	"	24/25 Annual Community Planning & Partnerships (CPP)

RESUMÉ

of *correspondence*

May 14th, 2025

FROM	DATE	SUBJECT
AMO	May 8	Watchfile
Municipality of North Perth	"	Letter to MMAH - Request to Remove Strong Mayor Powers
MPP Clark	"	Ontario Together Trade Fund
Town of Goderich	May 9	RES: Rejection of President Trump's Rhetoric
Town of Goderich	"	RES: Opposition to Strong Mayor Powers
City of Quinte West	May 12	RES: Opposition to Strong Mayor Powers
AMO	May 12	AMO Policy Update
UCLG	"	Economic Development eNews May 13 2025
Canadian Ass. Of Mun. Admin.	May 13	Long Service Recognition Awards Program – CAO, Dave Gran
AMO	"	New Date for AMO's Important Trade and Tariff Forum
AMO	"	Policy Update - Modelling Tool
TWP of Puslinch	"	RES: Ban Nazi Swastika in Canada

RESUMÉ

of *correspondence*

May 21st, 2025

FROM	DATE	SUBJECT
MMAH	May 14	Letter from Minister Rob Flack
MEDJCT	"	Ontario/Manitoba MOU: Interprovincial Trade Barriers
AMO	May 15	Watchfile
AMO	"	Policy Update: Provincial Budget Priorities
TWPEC	"	Minor Variance Application A-03-25, Hoy Street, Cardinal ON
Centennial '67 PS	May 16	"Thank you" letter – student visit to the municipal office
AMO	"	Strategic Leadership Workshops
Town of Mattawa	"	RES: Opposition to expansion of Strong Mayor Powers
Municipal Policing Unit	"	OPP Memo

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	AGO Industries Inc				
		1175127	Pw/wwtp/wtp-spring clothing	786.42	
		1175381	pw-spring clothing	61.28	847.70
PP -	Beach Home Hardware				
		928117-1	rec- parts for pickleball net jtown	33.89	
		928162-1	rec-building repair	11.29	45.18
PP -	Brandt Tractor Ltd				
		CS54839	pw-T6-MTO inspection	6,092.98	
		CS54855	pw-T7-PM inspection	1,127.32	
		CS54856	pw-T6-installation of water tank	402.73	
		CS54876	pw-T19-04-fuel filter housing repair	1,994.44	
		CS54895	pw-T6-air leak/backup alarm repair	678.15	
		CP226057	pw-LED headlamp to be returned	847.27	
		CP226199	pw- LED headlamp returned	-847.27	
		CS54918	pw-T19-04-PM Maintenance	1,231.42	
		CS54920	pw-T20-03- PM Maintenance	261.71	11,788.75
PP -	Burchell's Home Hardware				
		52835	wwtp-propane cylinder/paint brush	84.64	
		52849	pw-wiper blades/gas cans/soaps	314.76	
		52854	pw-spray paint/garbage bas/nuts&'	352.00	
		52870	fd- wall anchors	83.12	
		52904	rec-cleaning supplies	88.39	
		53007	pw-rust paint/primer	525.85	
		53021	rec-maintenance items	66.62	1,515.38
PP -	CIMCO Refrigeration				
		90967489	rec- leak detector alarm	677.90	
		90967700	rec- brine leak	225.97	
		90967721	rec-water tank cleaning	2,079.20	2,983.07
PP -	Canadian Union Of Public				
		April 2025	Mar 2025 Union dues collected	800.00	800.00
PP -	Charette, Natalie				
		Apr 4, 2025	adm- clerk's lunch mtg	62.67	62.67
PP -	Chemtrade Chemicals Canada Ltd				
		90229425	wwtp-chemicals	7,290.18	7,290.18
PP -	Coville Electric				
		7131	rec-building repairs	102.10	
		7130	rec for live barn	384.20	
		7129	rec- # 5 taking down lights standar	384.20	870.50
PP -	Dican Inc.				
		31865	pw-Mar 2025 Geo Tab programs	1,123.22	1,123.22
PP -	Drummond's Gas				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		1909832	PW-T22-01	106.01	
		2473422	pw-T19-01 fuel	122.67	
		1909834	Rec-truck fuel	42.96	
		1909837	PW-T19-01 fuel	109.01	
		1909749	pw-T22-01 fuel	117.00	
		1909761	FD-T9 fuel	115.00	
		1909764	pw-T19-01 fuel	92.12	
		1909765	PW-T23-01 fuel	99.01	
		2473352	pw-T22-01 fuel	89.00	
		2473358	pw-T19-01 fuel	134.76	
		2473378	PW-23-01 fuel	109.50	
		2473384	pw-T22-01 fuel	88.00	
		2473385	PW-T19-01 fuel	107.05	
		2473392	FD-T9 fuel	100.00	
		2473394	Rec-truck fuel	104.41	
		2473431	PW-T22-01 fuel	63.00	
		2473405	pw-T22-01 fuel	94.00	
		2473445	ES-fuel	98.03	
		2473455	FD-T9 fuel	72.00	
		2473451	Rec-truck fuel	100.27	
		2473448	pw-T19-01 fuel	117.44	
		2473454	pw-T23-01 fuel	110.00	
		2589356	Rec-truck fuel	22.15	
		2589354	pw-T22-01 fuel	104.00	
		2589363	pw-T23-01 fuel	96.43	
		2589364	pw-T19-01 fuel	89.01	
		2589371	Rec-truck fuel	89.67	
		2589377	ES-fuel	77.04	
		2589379	Rec-truck fuel	49.95	
		2473410	Rec-truck fuel	111.00	
		2473412	pw-T23-01 fuel	145.44	
		2589381	pw-T19-01 fuel	87.04	
		2589389	ES-fuel	45.71	
		2589387	ES-fuel	89.48	
		2589395	FD-fuel	91.20	
		2589393	pw-T22-01 fuel	58.00	
		2589394	pw-T23-01 fuel	79.39	
		2589396	pw-Holder fuel	109.37	
		2589403	FD-R1 fuel	93.25	
		2589412	ES-Fuel	89.92	
		2589416	Fd-fuel	100.00	
		2589417	FD-T1 fuel	71.56	
		1909756	FD-R1 fuel	88.43	
		2589410	pw-T22-01 fuel	107.00	4,086.28
PP -	EVb Engineering				
	9563		lagoon-engineering services-feb 21	3,167.28	3,167.28
PP -	Emond Harnden LLP				
	272304		Admin Legal fees	9,167.69	9,167.69
PP -	Enviro-Guard Plus Inc.				
	697921-4035 Dis		fd- spider control	214.70	214.70
PP -	Equipment Sales & Service Limi				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		W19169	L2-parking brake switch repairs	2,509.10	2,509.10
PP -	Express Impressions INC				
		37098	FD- Tee shirts	1,021.25	
		2025-00005	fd- trade show split Aug/Pre	200.00	1,221.25
PP -	Fabco Plastics Wholesale Ltd.				
		20345699-00	wwtp-clear vinyl tubing	97.63	97.63
PP -	Fire Marshal's Public Fire				
		IN168105	Fd- fire prevention materials	323.29	323.29
PP -	Fisher, Tim				
		Feb 2025	Plan-Mileage-Poultry Seminar	113.40	
		April 2025	ADM-Tim Fisher Glasses	478.00	591.40
PP -	G T Automotive				
		051871	pw-T22-01-Oil/Filter change	112.87	112.87
PP -	G. Tackaberry & Sons				
		A-0906201	pw- cardinal cold patch	3,317.69	3,317.69
PP -	GHD Limited				
		723002613	adm- it services	10,053.35	10,053.35
PP -	Goldsmith Saw				
		1997640	Rec-zamboni blade sharpening	152.55	
		1997639	Rec-zamboni blades sharpening	159.33	311.88
PP -	Gordon Signs				
		2042	pw-bill walter building signs	548.05	548.05
PP -	Grand & Toy				
		V634809	adm-kitchen supplies	74.48	74.48
PP -	Greer Galloway Consulting Eng				
		44417	drainage-ongoing professional sen	4,728.24	
		44420	pw-waddell st -eng services Apr 20	2,825.00	
		44421	pw-Henderson st-pro services Apr	2,542.50	
		44425	pw-south st-eng services apr 2025	3,390.00	13,485.74
PP -	HGC Management Inc				
		57551	w/d contract collection Mar 2025	33,214.10	33,214.10
PP -	HW Supplies Inc				
		220000027842	PW-Cardinal- Drill Bit set	199.33	
		220000027882	pw-cardinal-wrench & quick links	79.21	
		220000027899	pw-Pittston shop-hydraulic hoses	113.44	
		220000028317	pw-cardinal bolts and nuts	10.01	401.99
PP -	Hach Sales & Service Canada Lt				
		380273	wmpss-pocket colourimeter	1,211.36	
		380295	Annual lab & hand held equip serv	5,320.04	
		380792	wwtp-ph probe	794.39	7,325.79
PP -	Hansler Smith Limited				
		5828526	rec-pitch in week supplies	298.02	
		5829166	fd- urinal pads	18.42	
		5829161	rec-gloves for parks	29.31	
		5829597	pw-buidling supplies	122.63	
		5829602	pw-bowl cleaner	81.04	
		5830246	pw-toilet bowl cleaner	7.37	
		5830652	rec-cleaning supplies	380.92	
		5830867	adm-cleaning supplies	169.17	
		5831202	rec-cleaning supplies	61.51	1,168.39
PP -	Howard Campbell & Sons Ltd.				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		P24678	rec- 2 handwash stations	350.00	
		MR5199	portable rental transfer site	150.00	500.00
PP -	Ignite Printing				
	250455a		Adm-shiipping	53.81	
	250974		bldg- R. Huttman business cards	89.28	
	251010		Ec Dev - brochures	818.58	961.67
PP -	Industrial Electrical				
	5746		wwtp-Utility/screening upgrades	2,625.72	2,625.72
PP -	Joe Computer				
	217410		Internet	138.99	138.99
PP -	John Buffet				
	383		Bylaw- Mar a 2025	1,620.00	1,620.00
PP -	John Henry				
	Mar 2025		fd- Mileage Mar 2025	44.80	44.80
PP -	Kenneth Sloan				
	Apr 1, 2025		pw-driver's medical examination e)	160.00	160.00
PP -	Limerick Environmental Svcs				
	2024-4295		bin pickup transfer site	406.14	
	2024-4294		bin pickup transfer site	2,952.23	3,358.37
PP -	Local Authority Services Ltd.				
	MGBP000009317		ADM-Paper/Facial tissue	218.54	
	MGBP00009335		pw- paper	66.66	
	MGBP00009362		pw- lined paper pads	4.09	
	MGBP00009366		ADM-magnets	26.52	315.81
PP -	M&L Supply Fire & Safety				
	026063		FD- SCBA Repair	104.06	
	026064		FD-SCBA cylinder valve	600.96	705.02
PP -	Marley Perrin				
	Apr 2025		Apr 2025 Cleaning	600.00	600.00
PP -	Martelle, Donna				
	02		rec- program fees	400.00	400.00
PP -	Nine Mile Repair Inc				
	940		T7-Repair wriing clearance lights/i	1,732.52	
	958		T7/T20-08 repairs	1,481.68	
	959		T20-08-Plow pump & wiring repair	5,335.50	
	960		pw-Volvo-exhaust repairs	7,288.50	
	976		T19-04-made new skid show & fix	880.36	
	984		pw-fabricate & weld light plate	167.48	
	939		pw-H1-Re/re starter transported to	3,056.96	
	979		pw-repairs to stainless steel brack	206.56	
	981		T20-08-install new blade/re/re fuse	774.15	
	985		backhoe-seat switch&repair wiring	1,081.69	
	992		T23-01-build box liner	1,793.76	
	997		pw-pittston-gloves/cable ties	29.47	23,828.63
PP -	Nors Construction Equipment Canada				
	92594574		pw-volvo-fuel/oil filter/level indicate	1,144.35	
	92596092		pw-volvo-pins for blades	1,227.46	
	92597015		pw-volvo-bushing	973.37	3,345.18
PP -	O'Reilly's Independent Grocer				
	04 5362		Fd-water	36.00	36.00
PP -	OnServe				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		68974	IT contract services Apr 2025 A	1,190.91	
		88978CR	rec-building supplies credit	-258.13	
		88992CR	rec-building supplies credit	-137.83	
		88995CR	rec-building supplies credit	-22.59	772.36
PP -	Ontario One Call				
		220000027804	pw-Cardinal-anchor shackles	29.92	
		2025030100	pw-locates	152.95	182.87
PP -	Postmedia Network Inc				
		IN211195	adm-agenda advertising	226.00	
		IN214599	adm-agenda advertising	226.00	
		IN217848	adm-agenda advertising	226.00	678.00
PP -	Prescott Building Centre				
		2083258	pw-Cardinal shop repairs	72.16	
		2083272	pw-mailbox repairs	26.70	98.86
PP -	Purolator Courier Ltd.				
		570167726	PW/ADM courier	32.56	32.56
PP -	Realtax Inc.				
		104650	adm- tax reg # 070102503301	1,695.00	
		104651	adm- tax reg # 070170104002100	1,695.00	3,390.00
PP -	Rideau St. Lawrence Utilities				
		EDCWS-04	es- Apr 2025 w/s billing as listed	4,018.95	4,018.95
PP -	Riverside Motors Ltd				
		338057	rec- truck repairs (19)	1,010.22	1,010.22
PP -	Rush Truck Centres of Canada				
		3041073755	pw-T6-wheel nuts	60.68	
		3041075568	T6-Wheel mounting studs	88.93	
		3041340227	pw-T5 diagnostic-testing to determ	728.85	878.46
PP -	Sally Mellon				
		EC2504	Animal Control Apr 2025	1,469.00	1,469.00
PP -	Schneider Electric Systems				
		915435875	ES-Card water & WWC Split	11,354.60	11,354.60
PP -	Seaway Doors Ltd.				
		40109	pw-pittston shop reset overhead dc	194.36	194.36
PP -	South Grenville Beacon				
		329	ec dec-SG beacon ad for EC Contr	224.87	224.87
PP -	Spencerville Home Hardware				

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		88900	PW-Cardinal - rust/spray paint	138.85	
		88978	rec-building supplies	258.13	
		88892	rec-building supplies	137.83	
		88995	rec-building supplies	22.59	
		89000	Rec- painting supplies	6.76	
		89025	ES-fork for lagoons-removal cattail	87.00	
		89043	rec-building supplies	17.47	
		89046	rec-building supplies	3.94	
		89067	rec-painting supplies	310.14	
		89090	rec-for live barn	90.57	
		89117	rec-paint	79.09	
		89103	rec- paint	79.09	
		89104	rec-painting supplies	51.96	
		89107	pw-switch box extension	32.85	
		89132	rec- paint	79.09	
		89144	Fd- alcohol burner	22.58	
		89152	rec- building maintenance	2.70	
		89156	ES-paint supplies	16.94	
		89154	pw- lithium battery	9.03	
		89159	pw- spray paint/toilet tissue	88.59	
		89175	rec-buildng repairs	51.94	1,587.14
PP -	Tessier, Mary				
	SI-166		Ed dev - Mary Consulting Services	5,517.23	5,517.23
PP -	Tremblay, Rachel				
	Apr 8, 2025		rec- program purchase camp	101.69	101.69
PP -	Ultramar				
	03916792707433		pw-2257.2L Marked diesel-Cty Rd	3,543.60	
	03916804707436		pw-706.70L Clear diesel-Cty Rd 2	1,181.22	
	05466141707437		pw-242.3 L Marked diesel-Dish	392.30	
	06828224707442		ES-87 Legion Way Generator	356.96	5,474.08
PP -	United Counties Of Leeds &				
	IVC 6780		pw-signs	494.42	
	IVC 6784		pw-holder spencerville salt	1,322.31	1,816.73
PP -	Universal Supply Group 3735				
	964-458503		pw-cardinal - shop towels	65.53	
	964-458568		pw-trailer-LED warning lights	267.74	
	964-454453		PW-socket holders	187.51	
	964-458975		pw-cardinal-LED lights/pliers/wire s	171.69	
	964-459152		pw-pittston shop-rust lub/wiiper bla	764.74	
	964-459435		J.Hopkins Part/Seal truck	17.63	1,474.84
PP -	VS Landscape Group				
	SVS1560		Snow Plowing & Salting -Mar 2025	7,546.14	7,546.14
PP -	Vicki Cucman				
	Mar 26, 2025		pw- new trailer plate	48.00	
	Apr 7, 2025		fd- supplies	10.39	58.39
PP -	Waste Connections of Canada				
	7150-0000466734		Bin Collection - Mar	2,481.20	2,481.20
PP -	Wendy Van Keulen				
	10-Apr-25		See details	498.25	498.25
PP -	White's Wearparts Ltd.				
	0000146809		pw-T19-04 - new blades	2,681.29	2,681.29

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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00080 to 2025-00080

Page 7

PROPOSED PAYMENTS

Payment #	Vendor Name		Invoice Amount	Payment Amount
	Invoice #	Reference		
PP -	Xerox Canada Ltd.			
	130341	wwtp-copy charges adjustment	-27.36	
	P62385566	es- xerox usuage	3.08	
	P62536542	es- xerox usuage	5.36	
	P62688816	es- xerox usuage	2.89	
	P62839376	es- xerox usuage	3.20	
	P63452591	es- xerox usuage	6.14	
	P63593734	es- xerox usuage	4.79	
	P63750485	es- xerox usuage	3.63	
	P63899975	es- xerox usuage	5.21	6.94
Total Proposed Payments:				210,908.82

Total EFT: 210,908.82

Certified Correct This Tuesday, April 29, 2025


Sean Nicholson, CAO


Dave Grant, Deputy CAO


4/29/25

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00081 to 2025-00081

Bank Code - PAD - Preauthorized Debit

PRE-AUTHORIZED DEBIT

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
2025-00089	4/30/2025	Bell Canada				
		658-2141 04-25		spencerville arena	136.19	
		658-3001 04-25		fd/pw- phone split	149.07	
		658-3055 04-25		admin	493.58	
		536626539 04-25		Cardinal Arena internet	56.44	
		546532571 04-25		Rec- Bell Internet J.Town	132.15	967.43
2025-00090	4/30/2025	Chez Lili Party Rentals				
		7942		Ec dev- table rental for trade show	74.02	74.02
2025-00091	4/30/2025	Eastlink				
		23396225		pw/fd phone	230.04	230.04
2025-00092	4/30/2025	Hydro One Networks Inc.				
		02595 03-25		spencerville arena	4,360.42	
		19876 03-25		spencerville arena	10,886.75	
		77395 03-25		south centre	288.61	
		16052 03-25		johnstown pool	44.15	
		03768 03-25		ball diamond	33.01	
		64439 03-25		wwtp-3207 Windmill	2,934.74	
		14330 04-25		St Lights Var Apr 2025	1,107.98	
		10647 04-25		pw-Pittston Shop	744.60	
		18196 04-25		lagoon-2301 RD 21	337.74	
		03696 04-25		fd stn 1	880.44	
		25495 04-25		spencerville library	250.93	
		62670 04-25		wwtp-flett st	50.96	
		71283 04-25		lagoon- 1 Spencer	699.65	22,619.98
2025-00093	4/30/2025	MuniSoft				
		2025-26-00680		adm-Tax Notice Paper	368.55	368.55
2025-00094	4/30/2025	Ontario Municipal Employees				
		Mar 2025		Mar 2025 Contributions	46,512.66	46,512.66
2025-00095	4/30/2025	Reliance Home Comfort				
		4422619 04-25		rec hot water heater rental	251.31	251.31
2025-00096	4/30/2025	Royal Bank Visa				
		7159 -03-25		M. Spencer Mar 2025	1,210.40	
		2067 -03-25		D Grant - RBC Visa Mar 2025	194.28	
		1258 03-25		R.Crich RBC visa Mar 2025	4.51	
		2076 03-25		S.Nicholson Mar 2025	2,543.57	
		8940 03-25		J.Crawford RBC Visa Mar 2025	5,758.51	
		8912 03-25		B. Moore RBC Visa Mar 2025	1,030.41	
		8247 03-25		L. Drynan RBC Visa Mar 2025	580.52	11,322.20
2025-00097	4/30/2025	Rideau St Lawrence				
		496-00 03-25		wwtp-417 Hwy2	51.85	
		501-00 03-25		fd stn 2	416.29	
		500-01 03-25		cardinal library	440.39	
		504-00 03-25		parks 1800 Dundas	58.86	
		250-00 03-25		cardinal pool	51.64	
		290-00 03-25		parks-1700 Dundas	45.04	
		502-00 03-25		ball diamond Cardinal	37.79	
		231-00 03-25		pw-4035 Dishaw	1,497.24	2,599.10
2025-00098	4/30/2025	Superior Propane				
		52561873		22 Sloan Street	105.93	105.93

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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00081 to 2025-00081

Page 2

PRE-AUTHORIZED DEBIT

Payment #	Date	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
2025-00099	4/30/2025	Telus Mobility	16215291199	Apr 2025 Corporate Account	428.50	428.50
2025-00100	4/30/2025	Township of Edwardsburgh/Cardi	PP 8 2025 PT/FT	PP 8 2025 PT&FT Payroll	122,652.45	
			PP 9 2025 PT/FT	PP 9 2025 PT/FT Payroll	120,985.89	243,638.34
2025-00101	4/30/2025	Union Gas Limited	44825 1 03-25	Rec - 4050 Dishaw -Card Arena	3,501.18	
			53951 1 04-25	wwtp-4000 John natural gas	2,975.64	6,476.82
2025-00102	4/30/2025	Walker Climate Care	131067841	Lib-maitenance pkg	20.32	
			131067746	rec-maitenance pkg	52.77	
			131067692	Lib-maitenance pkg	20.32	
			131067796	adm-maitenance pkg-furnance & A	67.18	160.59
2025-00103	4/30/2025	Workplace Safety & Insurance	Mar 2025	Mar 2025 Premium	8,315.80	
			1 Qtr 2025	library WSIB Jan 1-Mar 31, 2025	94.73	8,410.53
Total Pre-authorized Debit:						344,166.00

Total PAD: 344,166.00

Certified Correct This Thursday, May 22, 2025


Sean Nicholson, CAO


Dave Grant, Deputy CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

Bank Code - EFT - electronic funds transfer

PROPOSED PAYMENTS

Payment #	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
PP -	1200' Darch Fire 89235	Rec-misc supplies for parks includ	56.47	56.47
PP -	Aaron Campbell Apr 29, 2025	ES-Safety boots A. Campbell	209.04	209.04
PP -	Abell Pest Control Inc. A6887347	rec- pest control	97.08	
	A682282	Monthly pest control	94.14	191.22
PP -	Alarm Systems - Brockville 1545445	REC-rewiring ammonia sensor tes	364.38	
	1398475	wwtp-monitoring henry st 2nd qtr	227.13	
	1398480	wwtp-monitoring hwy 2 2nd qtr	159.33	
	1398479	wwtp-monitoring John St 2nd qtr	267.78	
	1398481	wtp-monitoring legion way 2nd qtr	227.13	
	1398478	Lib-618 hwy 2 alarm system yearly	298.32	
	1407415	wmpss- replace battery	220.34	1,764.41
PP -	Atha, Ryan May 2, 2025	Adm-refund PAP Jan-Apr 2025 70%	551.80	551.80
PP -	Benson Pools 13656	rec draw 1 for the pool tender proje	30,844.59	
	13703	rec new flow meter	337.87	31,182.46
PP -	Beth Donovan Hospice 2025 Community	2025 Community Grants	500.00	500.00
PP -	Brandt Tractor Ltd CS54874	PW-T19-04-Hanger Bearing Repla	1,231.94	
	CS54933	PW-T5-PM Maitenance	649.48	
	CS54943	PW-T5 re/re wiring/backup beeper	864.48	
	CS54932	PW-T7-PM Maitenance	1,974.03	
	CS54936	PW-T6 PM Maitenance	1,787.75	
	CS226475	pw-shop supplies	97.99	
	CS54960	PW-T24-05 MTO inspection	1,215.96	7,821.63
PP -	Brenntag Canada Inc. 4695520	WTP-Chemicals	3,357.02	3,357.02
PP -	Brian Moore April 24, 2025	FD-Paper Towels	22.58	22.58
PP -	Burchell's Home Hardware 53073	rec-misc tools & supplies	385.24	
	53132	wwtp-supplies/Fd-water softern sal	186.26	
	53168	rec-misc supplies	268.59	
	53263	rec-paint & misc supplies	433.59	
	53290	Lib - plumbing parts	31.05	
	53271	rec-misc supplies for parks	162.18	1,466.91
PP -	CIMCO Refrigeration 909712220	rec-replace leak detectors	9,781.00	9,781.00
PP -	Caduceon Enterprises Inc.			

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
		I25-004913	es-Ind Park testing	658.61	
		I25-005870	ES-Lagoon testing	44.78	
		I25-004915	ES-raw water quality testing licens	3,446.68	
		I25-005867	REC-Spencerville Arena	44.78	
		I25-005737	wwtp-testing	262.67	
		I25-004912	ES-Lagoon testing	3,294.15	
		I25-004914	wwtp-testing	2,462.84	10,214.51
PP -	Capital Controls				
	88459		ES-replaced failed emitter/receiver	6,069.23	6,069.23
PP -	Cassidy's Engraving & Trophies				
	071713		Fd- trophy engraving	88.14	88.14
PP -	Cleary Feed & Seed				
	8202		Rec-lime marker for ball diamonds	292.51	292.51
PP -	Coville Electric				
	7131a		rec-building repairs tax	90.00	90.00
PP -	Culligan Water				
	4334ZTO		fd- water	62.62	62.62
PP -	Delta Power Equipment				
	P67086		PW-tractor - fuel/cab filters	464.28	464.28
PP -	Drummond's Gas				
	2589442		wmpss-fuel	76.57	
	2589488		wtp-fuel	61.05	
	2589475		rec-truck fuel	40.00	
	2589479		wwtp-fuel	96.16	
	2589485		rec-truck fuel	80.92	
	2589504		FD-T9 fuel	92.00	
	2589503		es-ind park fuel	61.69	
	2589499		es-lagoon fuel	90.68	
	2589526		FD-R1 Fuel	51.00	
	2589520		wmpss-fuel	57.00	
	2589539		rec-truck fuel	74.01	
	2589534		wwtp-fuel	46.11	
	2589545		es-lagoon fuel	53.41	
	2589544		wtp-fuel	87.42	
	2589563		es-ind park fuel	52.64	
	2589576		rec-truck fuel	109.00	
	2589573		rec- truck fuel	146.00	
	2588605		FD-T8 fuel	53.66	
	2588612		wmpss-fuel	87.30	
	2588625		fd-fuel	79.91	
	2588627		FD-fuel	153.62	
	2588626		FD-T6 fuel	76.06	
	2588634		rec- truck	123.08	
	2588637		rec-truck fuel	78.01	
	2588642		FD-T9 fuel	71.00	
	2588641		wwtp-fuel	58.24	
	2588663		FD-T1 fuel	40.61	
	2588664		FD-P1 fuel	78.40	
	2588660		wtp-fuel	75.17	2,250.72
PP -	Electrical Safety Authority				
	900470113		CSSP quarterly invoice	2,884.95	2,884.95

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Equipment Sales & Service Limi				
	W19411		PW-L2 500 hr service	3,018.95	3,018.95
PP -	Fabco Plastics Wholesale Ltd.				
	20346020-00		wmpss-plumbing supplies	92.81	92.81
PP -	Fastenal Canada Ltd				
	ONBRC186152		rec- safety sun glasses	43.51	
	ONBRC186393		rec-misc supplies	24.36	67.87
PP -	Fisher, Tim				
	Mar 2025		Plan-mileage Mar 2025	95.20	
	Apr 2025		Plan-mileage Apr 2025	78.48	173.68
PP -	Food For All Food Bank				
	2025 Community		2025 Community Grants	2,000.00	2,000.00
PP -	Future Office Products				
	FOP232816		adm-Apr 2025 Monthly Contract	440.81	440.81
PP -	G T Automotive				
	051886		PW-T22-01 - tire plug	16.95	
	051903		PW-T22-01 - install new tires	1,489.34	
	051929		PW-T23-01-Bulb	9.61	
	052024		wtp-2018 winter tire removal	67.80	
	052031		Es- winter tire removal	67.80	1,651.50
PP -	GAL Power Systems Ottawa Ltd				
	129312		wwtp-5yr maintenance - adelaide	1,719.86	1,719.86
PP -	Girl's Incorporated of Upper				
	2025 Community		2025 Community Grants	500.00	500.00
PP -	Grand & Toy				
	V706528		ADM- data saver sticks	33.90	33.90
PP -	Greer Galloway A Division of				
	44388		Waste Disp Scott Road Consult M	1,559.42	1,559.42
PP -	Greer Galloway Consulting Eng				
	44499		WTP-UV system design March 20	9,535.79	9,535.79
PP -	Groeneveld-BEKA Canada Inc				
	0509286211		pw-grease	246.11	246.11
PP -	HW Supplies Inc				
	22000008335		PW-Pittston - synthetic oil	19.58	
	220000029168		pw-stock culverts & couplers	14,442.90	14,462.48
PP -	Hach Sales & Service Canada Lt				
	382162		ES-replace corimeter	1,211.36	1,211.36
PP -	Hansler Smith Limited				
	5824015		REC-new pads for floor scrubber	51.14	
	5832314		rec-cleaning supplies	331.56	
	5832312		rec-garbage bags & supplies for p	333.37	
	5833800		rec-safety glasses	29.29	745.36
PP -	Hewitt (Brockville) Ltd.				
	99751		REC-repairs to main arena exhaus	2,951.64	2,951.64
PP -	Ignite Printing				
	250853		bldg- R. Huttman business cards	70.06	70.06
PP -	Industrial Electrical				
	5803		ES-SBR Room light upgrades	4,175.35	
	5824		wtp-backwash pump panel repairs	1,053.61	5,228.96
PP -	Jeff Hopkins				
	May 13, 2025		rec-Program items/flowers	203.37	203.37

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	John Henry				
	April 2025		fd- Mileage Apr 2025/ trade show €	103.87	103.87
PP -	Lifesaving Society				
	M188268		rec- first aid manuals	129.70	129.70
PP -	Limerick Environmental Svcs				
	2024-4716		bin pickup transfer site	243.68	243.68
PP -	Little Town Catering				
	800		FD-appreciation dinner meal	3,456.00	3,456.00
PP -	MNP LLP				
	12414226		Admin- 2025 Audit Fee	10,085.25	10,085.25
PP -	Messer Canada Inc., 15687				
	2108904888		pw-annual oxygen cylinder rental	724.82	724.82
PP -	Minister of Finance				
	38204251026051		Mar 2025 OPP billing	96,547.00	96,547.00
PP -	Nors Construction Equipment Canada				
	92595569		PW-Vovlo - washer/lock	105.77	
	92603999		PW-GII - re/re bearings & wear pla	3,452.93	3,558.70
PP -	O'Reilly's Independent Grocer				
	02 4234		fd-water/gateraid	123.44	123.44
PP -	OnServe				
	69254		IT contract services May 2025	4,457.38	
	69184		IT contract services May 2025 A	1,220.91	5,678.29
PP -	PSD Citywide Inc				
	23972		ADM-CW Maiteance Manager Soft	8,991.50	8,991.50
PP -	Paul Kingston				
	2077		drainage-beaver control	2,508.60	
	2078		drainage-beaver control	4,339.20	6,847.80
PP -	Playground Planners Inc.				
	7437A		REC # 3 Canoe contract & Playpo	22,366.28	22,366.28
PP -	Postmedia Network Inc				
	IN221651		adm-agenda advertising	226.00	
	IN221652		ADM-Tax sale advertising	844.37	1,070.37
PP -	Purolator Courier Ltd.				
	560140748		wwtp-parts	10.99	
	510150949		ADM-Reg General	15.55	
	56014694		wwtp-parts shipment	34.06	
	540168812		ADM- Reg General	31.10	91.70
PP -	R & D Icecream Plus				
	999-B247145		Rec Canteen supplies	197.00	197.00
PP -	Rideau St. Lawrence Utilities				
	EDCWW-05		es- May 2025 w/s billing as listed	4,018.95	4,018.95
PP -	Roger Huttman				
	Mar 31, 2025		bldg-mileage Mar 2025	454.30	
	Apr 30, 2025		bldg-mileage Apr 2025/Quarts ren	1,585.29	2,039.59
PP -	Rural FASD Support Network				
	2025 Community		2025 Community Grants	2,000.00	2,000.00
PP -	Rush Truck Centres of Canada				
	3041535383		PW-T20-08-rear springs/front timb	11,233.47	11,233.47
PP -	Sands				
	00725924		FD-uniform Carlow, shirt Henry	261.03	
	00727399		FD-shirt john henry	74.85	335.88

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

PROPOSED PAYMENTS


Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Schneider Electric Systems				
	915436138	ES-Annual Contract		40,552.31	40,552.31
PP -	Secureway				
	2554925	rec- lock box for cardinal ball diam		73.39	73.39
PP -	Spencerville Business &				
	2025 Community	2025 Community Grants		3,000.00	3,000.00
PP -	Spencerville Home Hardware				
	89039	Lagoon-gloves/utility pail		28.78	
	89040	rec-plumbing supplies		11.28	
	89204	PW-tape		33.89	
	89199	rec-cleaning supplies		17.50	
	89213	pw-pittston shovel/fencing pliers		47.98	
	89239	pw-cardinal - washers/screws		32.44	
	89253	rec-misc supplies		76.82	
	89261	wwtp-supplies		22.99	
	89273	rec-door sweeps for arena exterior		135.54	
	89260	rec- canteen supplies		22.99	
	59280	ADM-batteries		25.98	
	89294	rec-caution tape		11.29	
	89291	Lib-new light bulbs		27.11	
	89322	rec- yard rake		28.24	
	89345	rec-paint supplies		79.09	601.92
PP -	Spencerville Mill Foundation				
	2025 Community	2025 Community Grants		2,000.00	2,000.00
PP -	Spencerville Village Pantry				
	046308	Cou-mtg exp/Adm-kitchen supplies		2,343.84	2,343.84
PP -	Templeman LLP				
	INV01-32531	ADM-audit letter review		56.50	56.50
PP -	Tenaquip Ltd.				
	16760019-00	wtp-latex gloves/paper towels		188.73	188.73
PP -	Tessier, Mary				
	SI-167	Ed dev - Mary Consulting Services		3,508.65	3,508.65
PP -	Township of Leeds & The 1000				
	2025-43	fd-FFI Live fire training		2,020.00	2,020.00
PP -	Tremblay, Rachel				
	Apr 24, 2025	rec-camp purch/safety parts		321.87	321.87
PP -	Universal Supply Group 3735				
	964-460803	Lagoon-belts alum pumps		22.44	22.44
PP -	Upper Canada Elevators				
	32768	rec- lift inspection		260.00	260.00
PP -	Vicki Cucman				
	April 24, 2025	FD-appreciation dinner supplies		51.02	
	May 7, 2025	FD-FFI testing food		69.01	
	May 11, 2025	FD-Rooney Rd fire food		144.64	264.67
PP -	Walker Climate Care				
	128127062	rec-install new hot water tank in Ze		34,268.38	
	131527865	rec- service call for HVAC system		386.46	34,654.84
PP -	Walter Smail				
	April 2025	Council-Mileage Apr 2025		141.45	141.45
PP -	Westburne Ontario				
	4370370	WMPPS-Electrical storage battery		223.68	223.68

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00082 to 2025-00082

PROPOSED PAYMENTS

Payment #	Vendor Name		Invoice Amount	Payment Amount
	Invoice #	Reference		
PP -	Willis Kerr Contracting Ltd.			
	129907	pw-mcneilly rd gravel	1,449.09	1,449.09
Total Proposed Payments:				396,762.10
			Total EFT:	396,762.10

Certified Correct This Thursday, May 15, 2025



Jessica Crawford, Treasurer



Dave Grant, Deputy CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00083 to 2025-00083

Bank Code - PAD - Preauthorized Debit

PROPOSED PAYMENTS

Payment #	Vendor Name	Reference	Invoice Amount	Payment Amount
Invoice #				
PP -	AMCTO Zone 6			
	May 8, 2025	ADM-Spring meeting	200.00	200.00
PP -	Bell Canada			
	657 4468 04-25	WTP Phone	138.94	
	925 5822 04-25	Rec-South Centre Johnstown	141.77	
	657 4606 04-25	Pittston Phone	150.90	
	657 3210 04-25	Cardinal Arena	151.52	
	657 4850 04-25	WWTP phone	199.20	
	657 3765 04-25	John St	381.74	
	543665566 04-25	Admin/Fd/PW Rec Internet	389.67	1,553.74
PP -	Canada Life Groupnet Insured			
	181390-05-25	ADM-May 2025 Monthly Premiums	25,581.92	25,581.92
PP -	Hydro One Networks Inc.			
	24430 04-25	ball diamonds	79.15	
	27613 04-25	admin-townhall	832.78	
	84483 04-25	pw- Sophia St	7.87	
	32562 04-25	lagoon 4 Charles	61.17	
	53082 04-25	lagoon 2803 CR 21	56.46	
	41324 04-25	parks-CR44 clock	49.15	1,086.58
PP -	Northpoint Commercial Finance Inc			
	2935151	Adm-May-Jun 2025 Copier Lease	183.06	183.06
PP -	Ontario Municipal Employees			
	Apr 2025	Apr 2025 Contributions	44,908.24	44,908.24
PP -	Rideau St Lawrence			
	119-01 04-25	ind park water	6,870.14	
	502-00 04-25	ball diamond Cardinal	37.79	
	290-00 04-25	parks-1700 Dundas	43.60	
	250-00 04-25	cardinal pool	44.90	
	504-00 04-25	parks 1800 Dundas	54.55	
	496-00 04-25	wwtp-417 Hwy2	62.41	
	435-00 04-25	wwtp-172 Henry	176.58	
	501-00 04-25	fd stn 2	338.65	
	450-00 04-25	wtp-water tower	355.85	
	500-01 04-25	cardinal library	359.35	
	370-00 04-25	wwtp-adelaide	696.00	
	231-00 04-25	pw-4035 Dishaw	1,244.69	
	430-00 04-25	wtp-87 Legion Way	1,403.97	
	464-00 04-25	4000 John wwtp	6,077.54	
	505-01 04-25	cardinal arena	17,627.21	
	270-00 04-25	pw-cardinal streetlights	2,123.54	37,516.77
PP -	Superior Propane			
	53433274	6055 County Rd #44	1,498.49	
	53433273	6055 County Rd #44	11.79	
	53535024	rec - 4050 Dishaw St	9.89	
	53562424	5 Henderson St	439.04	1,959.21
PP -	Telus Mobility			
	39265058 04-25	adm-Apr 2025 Business Phone Ac	2,227.85	2,227.85
PP -	Township of Edwardsburgh/Cardi			

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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00083 to 2025-00083

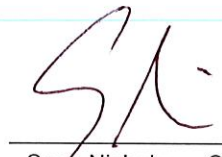
Page 2

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	PP 5 2025 Fee		PP 4 2025 ADP Payroll Fee	690.18	
	PP 5 2025 Counc		PP 5 2025- Council Payroll	8,649.08	
	PP 10 2025 PT/F		PP 10 2025 PT/FT Payroll	120,373.68	129,712.94
	Union Gas Limited				
	96342 3 04-25		Rec-4044 Dishaw St	0.74	
	72598 5 04-25		Library -618 Cty Rd 2 Apr 2025	197.43	
	72687 6 04-25		70 Adelaide St	76.53	
	69531 2 04-25		4035 Dishaw St	313.32	
	72780 5 04-25		4035 Dishaw St	578.13	
	44825 1 04-25		Rec - 4050 Dishaw -Card Arena	3,482.85	
PP -	21619 4 04-25		24 sutton Dr	357.62	
	44787 6 04-25		87 Legion Way	2,807.77	
	53951 1 04-25a		wwtp-4000 John natural gas	3,276.52	11,090.91
	Walker Climate Care				
	132210723		Lib-maitenance pkg	20.32	
	132210941		Lib-maitenance pkg	20.32	
	132210787		rec-maitenance pkg	52.77	
	132210870		adm-maitenance pkg-furnance & A	67.18	160.59
				Total Proposed Payments:	256,181.81
				Total PAD:	256,181.81

Certified Correct This Thursday, May 22, 2025


Jessica Crawford, Treasurer


Sean Nicholson, CAO

Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00084 to 2025-00084

Bank Code - AP - REVENUE FUND

PROPOSED PAYMENTS

Payment #	Vendor Name	Invoice #	Reference	Invoice Amount	Payment Amount
PP -	Advantage Data Collection				
	2441		PW-annual reflectivity inspection	4,802.50	4,802.50
PP -	Baitfuel Fishing Tour				
	2025 Community		COU-2025 Community Grants	2,500.00	2,500.00
PP -	Burchell, Kevin				
	May 16, 2025		ADM-Overpayment bldg permit #2	115.00	115.00
PP -	Cardinal Festival Committee				
	2025 Community		COU-2025 Community Grants	2,000.00	2,000.00
PP -	Constant International Inc				
	IN158804		wwtp polymer for GBT: flomax	3,188.02	3,188.02
PP -	Eternity Studios				
	2025-126		Fd-firefighters awards	413.58	413.58
PP -	Garswood, Lyndon				
	Apr 3, 2025		rec- snow removal	375.00	375.00
PP -	H & I Country Supply Ltd				
	277377934		Rec-Line marker for ball diamonds	304.93	304.93
PP -	Hartin, Jane				
	May 7, 2025		Purchase dog tag wrong municipal	21.00	21.00
PP -	J.S. Design & Sales				
	610		REC-#5 Consulting fees. And des	4,520.00	4,520.00
PP -	Minister of Finance				
	SC2019-29 05-25		Garnishment for May 2025	655.05	655.05
PP -	Ministry of Transportation				
	March 2025		MTO ARIS	24.75	24.75
PP -	Seaway Optimist Club				
	2025 Community		COU-2025 Community Grants & D	500.00	500.00
PP -	South Dundas United Football Club				
	2025 Community		COU-2025 Community Grants & D	1,500.00	1,500.00
PP -	South Edwardsburgh Recreation				
	2025 Community		COU-2025 Community Grants & D	2,000.00	2,000.00
PP -	South Grenville Bluegrass				
	2025 Community		COU-2025 Community Grants & D	6,000.00	6,000.00
PP -	Spencerville Agricultural				
	3928-2025		fd- annual appreciation dinner	887.05	887.05
PP -	Spencerville United Church				
	2025 Community		COU-2025 Community Grants & D	2,000.00	2,000.00
PP -	St. Paul's Anglican Church Cardinal				
	2025 Community		COU-2025 Community Grants & D	2,000.00	2,000.00
PP -	Tessier, Mary				
	Apr 2025		Ed dev - trade show expenses	180.18	
	May 2025		ec dev - CIP workshop refreshmer	295.57	475.75
PP -	Upper Canada Folkfest				
	2025 Community		COU-2025 Community Grants & D	1,000.00	1,000.00
PP -	Watts' Small Engines				
	32000		REC- new weed trimmer heads	196.27	196.27
PP -	Weiler, Jackie				
	May 6, 2025		refund payment error roll# 701-045	1,188.95	1,188.95
Total Proposed Payments:					36,667.85


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Township of Edwardsburgh/Cardinal
List of Accounts for Approval
Batch: 2025-00084 to 2025-00084

Page 2

Total AP: 36,667.85

Certified Correct This Thursday, May 22, 2025



Jessica Crawford, Treasurer



Sean Nicholson, CAO

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

BY-LAW NO. 2025-27

“A BY-LAW TO ADOPT A PROCUREMENT POLICY”

WHEREAS Section 270(1) of the Municipal Act 2001, S.O 2001, c. 25, as amended, provides that a municipality shall adopt and maintain policies with respect to its procurement of goods and services; and

WHEREAS the Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to adopt a comprehensive procurement policy for risk management purposes and to preserve the overarching principles of competition, best values, fairness, objectivity, accountability, and transparency;

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

1. That the Procurement Policy attached hereto as Schedule “A” and shall form part of this bylaw is adopted.
2. That bylaw 2023-51 and all other bylaws previously passed that are inconsistent with the provisions of this bylaw are hereby repealed in its entirety.
3. That this by-law shall come into force and take effect on the date of passing.

Read a first and second time in open Council this 26 day of May, 2025.

Read a third and final time, passed, signed, and sealed in open Council this 26 day of May, 2025.

Mayor

Interim Clerk

TOWNSHIP OF EDWARDSBURGH CARDINAL



PROCUREMENT POLICY

Amended May, 2025

1. Legislative Authority

The *Municipal, Act, 2001, Part VI, Section 270*, as amended states that a municipality and a local board shall adopt policies with respect to its sale and disposition of assets and its procurement of goods and services, including the following:

- a) The types of procurement processes that shall be used;
- b) The goals to be achieved by using each type of procurement process;
- c) The circumstances under which each type of procurement process shall be used;
- d) The circumstances under which a tendering process is not required;
- e) How the integrity of each procurement process will be maintained;
- f) How the interests of the municipality or local board, as the case may be, the public and persons participating in a procurement process will be protected;
- g) How and when the procurement process will be reviewed to evaluate their effectiveness.

2. Purpose and Scope

- 2.1. The purpose of this policy is to set out guidelines for the municipality and local boards, including the Port of Johnstown, to ensure that all purchases of materials, supplies and services provide the lowest costs consistent with the required quality and service.
- 2.2. Demonstrate that an open, transparent and honest process shall be maintained that is fair and impartial
- 2.3. That the policy will promote and maintain the integrity of the purchasing process and protect Council, vendors and staff involved in the process by providing clear direction and accountabilities.

3. Procurement Principles, Goals and Objectives

The purchasing principles of the Township of Edwardsburgh Cardinal are as follows:

- 3.1. To maintain trust and confidence in the stewardship of public funds by providing an open, objective, fair, transparent, non-discriminatory access to all supplier(s) and contractor(s) covered under the Canadian Free Trade Agreement (CFTA) and shall accord such supplier(s) and contractor(s) equal treatment;

- 3.2. To procure by purchase, rental, finance or lease the required quality and quantity of goods and/or services in an efficient, timely and cost-effective manner;
- 3.3. To encourage open competitive bidding for the acquisition and disposal of goods and services where practicable;
- 3.4. To promote where applicable in the purchasing activities of the Township, the requirements of the *Accessibility for Ontarians with Disabilities Act*, 2005, SO 2005, c 11:
- 3.5. To consider all costs, including, but not limited to, acquisition, operating, training, maintenance, quality, warranty, payment terms, disposal value and disposal costs, in evaluating bid submissions from qualified, responsive and responsible vendors;
- 3.6. To standardise the procurement of goods and services wherever possible to meet the following objectives:
 - a) To allow for reduced number of goods and services required;
 - b) To maximize volume buying opportunities;
 - c) To provide economies of scale;
 - d) To reduce handling, training and storage costs;
 - e) To minimize maintenance costs;
 - f) To reduce overall costs to the Township;
 - g) To leverage value.
- 3.7. To monitor the economic climate and legislative changes which may have an impact on the Township of Edwardsburgh Cardinal and to determine the appropriate actions to be taken through purchasing policies and procedures;
- 3.8. To encourage the procurement of goods and services with due regard to the preservation of the natural environment, vendors may be selected to supply goods made by methods resulting in the least damage to the environment and supply goods incorporating recycled materials where practicable.
- 3.9. When procuring goods, services and facilities, the Township will incorporate accessibility criteria and features where applicable and practicable;
- 3.10. To encourage, whenever possible, the procurement of goods and services from Canadian Companies and when unavailable to procure goods and services from global suppliers;

- 3.11. This policy will be reviewed every 5 years or earlier, to evaluate its effectiveness. The review is to take into consideration current and future professional practices, industry standards, market conditions, Federal/Provincial directions/policies, technological developments and advancements and the impact that any recommended changes may have on potential suppliers to the Township.

4. Definitions

- 4.1. **“Authority or Authorized”**, means the right to conduct the subject task as directed by Council and delegated through the office of the CAO or the Port General Manager to Department Heads or Treasurer.
- 4.2. **“Awards”**, means authorization to proceed with the purchase of goods, services or construction from one or more of chosen suppliers or contractors.
- 4.3. **“Bid”**, means an offer or submission from a bidder in response to a Request for Quotation (RFQ), Request for Tender (RFT) or Request for Proposal (RFP) in accordance with the terms and conditions of the Township’s bid documents.
- 4.4. **“Bidder”**, means one who submits a response to a call for a bid.
- 4.5. **“Bid Deposit”**, means the form of security required by the terms and conditions of bid solicitations to guarantee that the successful supplier enters into a contract with the Township.
- 4.6. **“Bid Irregularity”**, means a deviation between the requirements of a bid request and the information provided in a bid response.
- 4.7. **“Budget”**, means the budget or portion of the budget that is approved by Council.
- 4.8. **“Chief Administrative Officer” or CAO**, means the Chief Administrative Officer of the Corporation of the Township of Edwardsburgh Cardinal, who also has discretion and authority to act as a Department Head.
- 4.9. **“CFTA”**, means the Canadian Free Trade Agreement set out for Government Procurement Chapter Five, effective July 1, 2017 and as may be updated from time to time.
- 4.10. **“Compliant Bid”**, means a bid that meets the terms and conditions of the RFT, RFQ or RFP and this policy.
- 4.11. **“Contract”**, means a legally binding agreement, enforceable by the courts,

between two or more parties that creates an obligation to provide defined goods and/ or perform defined services in exchange for some consideration.

- 4.12. **“Co-Operative Purchasing”**, means a variety of arrangements whereby two or more public sector entities combine their requirements in a single procurement process to obtain advantages of volume purchases, administrative savings and other benefits from the same supplier(s) or contractor(s).
- 4.13. **“Council”**, means the Council for the Corporation of the Township of Edwardsburgh Cardinal.
- 4.14. **“Department Head”**, means an employee who holds operational responsibility for a municipal function or service identified as a department in the Township’s organization chart. Where responsibility for a function or service cannot be ascribed to a Department Head, this definition shall be deemed to mean CAO or Port General Manager.
- 4.15. **“Emergency”**, shall mean a situation where, in the opinion of the CAO, the purchase of goods and services requires immediate action to prevent or correct dangerous or potentially dangerous safety conditions to protect the Township, against heightened liability, or ensure the safety of the public as a result of a sudden unexpected event.
- 4.16. **“Lowest Compliant Bid or Bidder”**, means the bid that complies with the tender or quote that would provide the Township with the desired goods and/or services at the lowest cost. The lowest or any compliant bid may not necessarily be accepted.
- 4.17. **“Port”** means the Port of Johnstown.
- 4.18. **“Port General Manager”** means the Port of Johnstown General Manager as appointed by the Council for the Corporation of the Township of Edwardsburgh Cardinal.
- 4.19. **“Port Management Committee”** means the members of the Port of Johnstown Management Committee appointed by Council and operating under the established terms of reference.
- 4.20. **“Proposal”**, means the submission received or the response to a Request for Proposal, acceptance of which may be subject to further negotiation.

- 4.21. **“Quote”**, means a submission to the Township in response for the cost of providing goods, services or construction to the township, for purchases under \$30,000.00.
- 4.22. **“Request for Proposal” or “RFP”**, means a request for proposals for goods and services, or construction and is generally based on providing a solution to objectives stated within applicable terms of reference. The request document must clearly state the evaluation criteria; price may not be the primary evaluation factor when making a recommendation to award the contract.
- 4.23. **“Request for Quotation” or “RFQ” and “Request for Tender” or “RFT”**, means a public request for quotation or tender bids for the provision of goods, services or construction based on defined requirements and where clear solution exists.
- 4.24. **“Single Source”**, means the non-competitive procurement process to acquire goods and/or services from a specific supplier even though there may be more than one supplier capable of delivery of the same goods and/or services.
- 4.25. **“Sole Source”**, means there is only one source of the goods and/or services that meets the needs of the Township or Port of Johnstown.
- 4.26. **“Staff”**, means Port and Township employees defined in the Collective Agreement and Employment and Personnel Policy.
- 4.27. **“Township”**, means the Corporation of the Township of Edwardsburgh Cardinal.
- 4.28. **“Canadian Company”**, means a supplier, manufacturer, or distributor that meets the following conditions and also aligns with the criteria set forth in the *Investment Canada Act*.
- a) Place of Business: The company maintains a physical location within Canada where it conducts its operations.
 - b) Employment: The company employs or engages individuals in Canada who contribute to its business activities.
 - c) Assets: The company possesses assets within Canada that are utilized in carrying out its business functions.

5. General Purchasing Procedures

- 5.1. The purchasing procedures laid out in this policy shall be adhered to by all municipal departments, the Boards, and Committees over

which Council has direct control and by their staff.

- 5.2. Individual Committee and Council members have no spending authority, and cannot enter into purchase or service agreements.
- 5.3. Department Heads may delegate their purchasing authority as assigned to a designate, however all responsibility remains with the Department Head and/or the CAO to ensure that all purchasing commitments represent good value for the Township and comply with all policies of the Township and to ensure that suppliers have a reasonable period of time to submit a bid in accordance with the time periods set out in the CFTA.
- 5.4. Joint departmental purchasing shall be done whenever possible. Bulk purchasing is encouraged when practical.
- 5.5. The Township may participate in co-operative purchasing with other municipalities, agencies, boards or broader public sector entities. The co-operative purchasing process may be conducted in accordance with the procurement policies and procedures of the entity that is responsible for co-ordinating and leading the process. Providing that those policies and procedures are consistent with the Township's obligations under applicable trade agreements and the Township's goals and objectives set out in this policy.
- 5.6. Department Heads shall initial approval stamp, as per Accounts Payable procedure, to confirm receipt of all goods and services purchased to the Treasurer before payment is made to the vendor.
- 5.7. Department Heads shall ensure that local suppliers are given the opportunity to provide quotes on goods and services. Should any quotations be equal in price, availability and delivery time and meet the desired specifications of Council, preference shall be given to the supplier within the Township's limits.
- 5.8. Where requests for quotations or requests for tenders are being sought it shall be done in writing, specifying the deadline for quotation and including a specification sheet on documents provided by the Township. All quotes and tender bids shall be in writing. Each supplier shall have one opportunity to provide their quotation and their tender bid.
- 5.9. The Treasurer shall monitor compliance with these policies and shall inform the CAO or Port General Manager when non-compliance has occurred.

- 5.10. In the absence of the Treasurer, the CAO shall assume the responsibilities of the Treasurer under this by-law.
- 5.11. Notwithstanding any other provisions of this Policy, the acquisition of the items listed in Schedule "A" do not fall under the guidelines of the Purchasing Policy and shall be subject to applicable Policies and Procedures established from time to time.

6. Budgetary Controls, Authorities and Spending Limits

- 6.1. Council has the ultimate authority for all expenditures. Council delegates this authority by the authorization of budgets or by specific resolutions. The Treasurer or Port Office Manager cannot pay for any item that has not been authorized by Council through budget appropriation or specific resolution. The policy provides guidelines outlining the spending authorities.
- 6.2. All expenditures shall be within the current approved budget or within approved estimates; otherwise, prior approval of Council shall be required. The Department Head or Treasurer shall not approve any expenditure that is not within the approved budget or estimates. In the event that the annual budget has not yet been approved, expenditures can be made provided that the expenditures are within the previous year's budget authority.
- 6.3. All expenditures shall be supported by original invoices, voucher, or requisition forms with satisfactory detail to support the purchase.
- 6.4. All invoices for the Township shall be initialled and assigned the proper account number/name by the respective department head and shall be submitted to the Treasurer for review and approval. Upon review, the Treasurer shall summarize the purchases on an account listing and forward it to Council for review. If a member of Council has a question or concern, he/she shall first contact the Treasurer directly before the meeting to seek clarification.
- 6.5. All invoices for the Port of Johnstown shall be initialled and assigned the proper account number by the Port's Office Manager and shall be submitted to the Port's General Manager for review and approval. Upon review, the Port's Office Manager shall summarize the purchases on an account listing and forward it to the Port Management Committee for review. If a member of the Committee has a question or concern, he/she shall contact the Port General Manager directly before the meeting to seek clarification.
- 6.6. Expenditures are to be paid in accordance with the Delegation of

Authority Policy approved by Council.

- 6.7. Expenditures that exceed the Delegated Authority will be summarized in a listing to be reviewed and approved by Council and the Port Management Committee (if applicable), respectfully before payments are distributed.
- 6.8. All payments for goods and services shall be made by cheque or through electronic payment issued by the Treasurer or the Port Office Manager. An account listing of electronic payments shall be forwarded to Council as per item 6.4 and 6.5 above.
- 6.9. Expenditures required during a declared emergency may be approved by the CAO or the Treasurer and the Mayor or Deputy Mayor in accordance with the approved Delegation of Authority Policy.

With the exception of a declared emergency, any other emergency expenditure not in the approved budget shall be authorized by the following:

- a) the affected Department Head, and
- b) the Treasurer, and
- c) The CAO, and
- d) The Mayor or Deputy Mayor

Expenditures during an operational emergency at the Port of Johnstown may be made by the Port General Manager in accordance with the approved Delegation of Authority Policy.

- 6.10. Department Heads may approve budgeted expenditures with a value of \$30,000.00 or less excluding HST.
- 6.11. All expenditures with a value under \$5,000.00 will be permitted to follow a non-competitive procurement process so as to allow for procurement of lower value goods and services in an efficient and timely manner.
- 6.12. All expenditures with a value over \$5,000.00 and below \$30,000.00 shall require a written quotation, whenever possible, which shall be recorded by the Department Head.
- 6.13. The CAO or Treasurer and the Port General Manager may approve expenditures with a value of \$75,000 or less excluding HST.
- 6.14. All expenditures with a value over \$30,000.00 and below

\$75,000.00 shall require three written quotations, whenever possible, which shall be recorded by the CAO or Treasurer or Port General Manager.

- 6.15. All expenditures exceeding \$75,000 excluding HST and approved in the budget by council shall require the prior approval of Council or the Port Management Committee. If the expenditure is routine in nature and approved in the current year budget, such as annual tenders relating to gravel, salt and road patching, the Department Head along with the CAO, Treasurer or Port General Manager can award the tender and report back the results to Council or the Port Management Committee.
- 6.16. All expenditures in excess of \$75,000 shall be contracted where deemed necessary.
- 6.17. Procurement methods are summarized in Schedule "B" to this policy.
- 6.18. Purchases may be made from a single source without quotations or tenders where;
 - a) the compatibility of a purchase with existing equipment and/or facilities is of paramount consideration or there is no substitute for the replacement parts or components and that purchase must be made from a single source.
 - b) an item is purchased for testing or trial use.
 - c) the goods and services are in short supply due to market conditions.
 - d) a product is leased or rented by the Township with a credit purchase option, and there is documented evidence that the extension or reinstatement of an existing contract would be beneficial or most cost effective to the Township.
 - e) the consideration for a purchase is to be paid by a third party and that third party agrees to or designates the contractor.
 - f) engagement of experts on an ad hoc basis sought to provide specific advice to Council.
 - g) only one bid/proposal is received through the procurement process and it is impractical to recall the requirements of the call for quotations/proposals.
- 6.19. Sole source procurement may be permitted if a specialized item or service is required which is only available from one vendor. The requisitioning department will require the written approval from the CAO and Treasurer or Port General Manager before proceeding. All purchases shall be authorized in accordance to purchasing authorities

set out in Schedule "B" based on the dollar value of the sole source procurement.

6.20. A formal bid solicitation process may be waived and the CAO, Port General Manager or a Department Head may purchase by negotiation with one or more suppliers under the following conditions:

- a) the required goods or services are in short supply;
- b) competition is precluded due to the existence of any patent right copyright, technical secret or control of raw material;
- c) a sole source is being recommended;
- d) two (2) or more identical bids are received;
- e) the lowest compliant bid received meeting all specifications exceeds the budget amount;
- f) the extension of an existing contract would be more cost effective;
- g) only one (1) bid is received to a bid solicitation;
- h) there is Council authorization to do so.

6.21. Procurement by means of a lease or finance agreement is addressed separately in Schedule "D" of this policy.

6.22. Where goods and services are routinely purchased or leased on a multi-year basis, the exercise of authority to award a contract is subject to:

- a) The identification and availability of sufficient funds in appropriate accounts for the current year within Council approved estimates, and
- b) the requirement for the goods or services will continue to exist in subsequent years and, in the opinion of the Treasurer, the required funding can reasonably be expected to be made available.

6.23. Staff may request a material supply list to assist with the procurement process.

7. Request of Quotation- RFQ or Request for Tender- RFT Procedures (Values of over \$75,000)

7.1. All quotations and tenders called and specifications pertaining thereto shall be prepared under the supervision of the CAO, Port General Manager or Treasurer.

- 7.2. Except in cases of emergency a minimum of ten days shall elapse from the date of the first insertion of an advertisement or other action initiated to the closing date of all quotations and tenders called.
- 7.3. All written quotations and tender bids shall be received in sealed envelopes, clearly marked, and directed to the Treasurer, or Port Office Manager or designate for safekeeping until the opening of the quotations or tenders.
- 7.4. All quotations and tenders shall be opened publicly at a predetermined time in the presence of the Clerk or Treasurer or Port Office Manager or designate, and the Department Head or designate.
- 7.5. All quotations or tender bids shall include the qualification that the “lowest compliant bid or any quotation or tender bid may not necessarily be accepted”.
- 7.6. Awards shall be made to the lowest compliant bid. In determining the lowest compliant bidder consideration may be given, in addition to the price, the bidder's:
 - a) Ability and experience to perform in accordance with the terms of the request;
 - b) Record of past performance;
 - c) Financial and technical resources;
 - d) Quality of bid.
- 7.7. Bid irregularities will be dealt with as outlined in Schedule “C”.

8. Disposal of Surplus Goods

- 8.1. Where any goods or equipment are considered to be surplus to the needs of the municipality, the Department Head shall issue a report to Council to recommend/advise the item(s) to be surplus, except where the replacement of goods has already been approved as a trade in as part of the procurement process.
- 8.2. All surplus items shall first be offered to other Departments within the Township. Upon this first step, surplus assets can be offered outside of the Township to public sector agencies and charitable organizations within the Township or County. Surplus assets may be donated to non-profit agencies for educational or teaching purposes only. Donated items shall not be re-sold.
- 8.3. Surplus items may be disposed of through public auction, internet offering, tender, quotation sealed bid or trade in, whichever is in the best

interest of the municipality at the discretion of the Department Head as approved by the CAO or Port General Manager and Council to ensure all transactions meet pecuniary interest legislation.

- 8.4. All identifying markings on Township assets must be removed prior to disposal.
- 8.5. All assets shall be sold on an as is, where is basis and without warranty or guarantee. The new owner shall assume all risk and expense associated with these assets. At least one year of CVOR records shall be included with the surplus vehicles.
- 8.6. The Department Head who has the responsibility of declaring goods surplus, or for sending items for a public action shall not bid on or personally obtain any goods that have been declared as surplus.
- 8.7. No Council member, employee or volunteer shall be permitted to receive surplus or obsolete goods except by purchase at public auction or sealed bid.
- 8.8. An information report shall be submitted to Council annually listing all surplus items disposed of, the method of which they were disposed of and the value obtained for each item.
- 8.9. Where the disposed item has limited market value, the Department Head may, to the benefit of the municipality, dispose of the item as scrap or in a manner other than the ones listed above in 8.2.
- 8.10. Any revenue from the sale of disposed surplus goods shall be credited to the appropriate account by department.

SCHEDULE “A”

GOODS AND SERVICES “EXEMPT” from PROVISIONS OF THE PROCUREMENT POLICIES

1. Petty Cash Items

2. Training and Education

- a) Registration for Conferences, courses, conventions and seminars
- b) Memberships
- c) Periodicals, subscriptions and magazines
- d) Staff training, development, and workshops

3. Employee/Council Expenses

- a) Advances
- b) Meal allowances
- c) Travel & Hotel accommodation
- d) Miscellaneous – Non-Travel

4. Employer’s General Expenses

- a) Payroll deduction remittances
- b) Licences (vehicles, elevators, radios, etc.)
- c) Debenture payments
- d) Tax remittances
- e) Charges to/from other Government or Crown Corporations
- f) Council and Employee income

5. Professional and Special Services

- a) Committee fees/Honoria
- b) Witness fees
- c) Court reporters’ fees
- d) Arbitrators
- e) Legal settlements
- f) Policing contract costs
- g) County, education and conservation authority levies
- h) Insurance Premiums

6. Utilities

- a) Postage
- b) Water and sewer charges
- c) Heat/Hydro/Natural Gas
- d) Cable television charges
- e) Telephone and Internet Services
- f) Any payments required to be made by the Township under statutory authority.

SCHEDULE “B”

METHODS OF PROCUREMENT – SUMMARY TEMPLATE

The following are authorized procedures for the procurement of goods, services and construction not available from pre-existing agreements.

VALUES	TYPE OF QUOTATION	SOURCE OF BIDS	TYPE OF CONTRACT	APPROVAL AUTHORITY
Under \$5,000				Department Head
\$5,000 to 30,000	Written quotation	Purchases made from the competitive marketplace where possible and practicable		Department Head
\$30,000 to 75,000	Written quotation including response sheet	Minimum of three solicited quotations where possible		CAO, Treasurer, Port General Manager
Over \$75,000	Tender or written quotation including response sheet	Advertise on website and local newspaper minimum	Executed contract where it is deemed necessary	Council / Port Management Committee

Quotations are to be requested where products and services are as standardized and as commoditised as possible. Quotations are solicited from potential suppliers and should contain in detail a list or description of all relevant parameters of the intended purchase.

A tender is an open invitation for suppliers to respond to a defined need.

SCHEDULE “C”

BID IRREGULARITIES

BID IRREGULARITY

A bid irregularity is a deviation between the requirements (terms, conditions, specifications, special instructions) of a bid request and the information provided in a bid response.

For the purposes of this policy, bid irregularities are further classified as “major irregularities” or “minor irregularities”.

A “**major irregularity**” is a deviation from the bid request that affects the price, quality, quantity or delivery, and is material to the award. If the deviation is permitted, the bidder could gain an unfair advantage over competitors. The Clerk or Treasurer or their designate must reject any bid, which contains a major irregularity.

A “**minor irregularity**” is a deviation from the bid request, which affects form, rather than substance. The effect on the price, quality, quantity or delivery is not material to the award. If the deviation is permitted or corrected, the bidder would not gain an unfair advantage over competitors. The Clerk or Treasurer or their designate may permit the bidder to correct a minor irregularity.

MATHEMATICAL ERRORS – RECTIFIED BY STAFF

The Treasurer will correct errors in mathematical extensions and/or taxes, and the unit prices will govern. The responsibility for correcting mathematical errors may be delegated to the requisitioning department.

ACTION TAKEN:

The Treasurer and the Department Head will be responsible for all action taken in dealing with bid irregularities, and acts in accordance with the nature of the irregularity:

- major irregularity (automatic rejection)
- minor irregularity (bidder may rectify)
- mathematical error (additions or extensions) as above

In the event that the vendor withdraws his/her bid due to the identification of a major irregularity, the municipality may disqualify such vendor from participating in a municipal quotations/tender/request for proposal for a period of up to one year.

SCHEDULE “C”, continued

BID IRREGULARITIES

ITEM	DESCRIPTION	MAJOR	MINOR	ACTION
1.	Late bids, by any amount of time	X		Automatic rejection
2.	Bids completed in pencil	X		Automatic rejection
3.	Bid surety not submitted with the bid when the bid request or any addenda indicated that such surety is required	X		Automatic rejection
4.	Execution of agreement to bond: a. Bond company corporate seal or equivalent proof of authority to bind company or signature missing b. Surety company not licensed to do business in Ontario	X		Automatic rejection
5.	Execution of bid bond: a. corporate seal or equivalent proof of authority to bind company or signature of the bidder or both missing b. corporate seal or equivalent proof of authority to bind company or signature of bonding company missing	X		Automatic rejection
6.	Other bid security: Cheque which has not been certified	X		Automatic rejection
7.	Bidders not attending mandatory site meeting	X		Automatic rejection
8.	Unsealed bid envelopes	X		Automatic rejection
9.	Proper response envelope or label not used		X	Acceptable if officially received on time
10.	Pricing or signature pages missing	X		Automatic rejection
11.	Insufficient financial security (i.e.: no deposit or bid bond or insufficient deposit)	X, or	X	Where security is required and amount is not specified in request, automatic rejection unless insufficiency is trivial or insignificant Where security is required and amount of security is specified in request, automatic rejection
12.	Bid received on documents other than those provided in request	X		Not acceptable unless specified otherwise in the request
13.	Execution of Bid Documents	X		Automatic rejection

	- proof of authority to bind is missing			
ITEM	DESCRIPTION	MAJOR	MINOR	ACTION
14.	Part bids (all items not bid)	X, or	X	Acceptable unless completed bid has been specified in the request
15.	Bids containing minor clerical errors		X	2 working days to correct initial errors. Municipality reserves the right to waive initialling and accept bid.
16.	Uninitialed changes to the request documents which are minor (i.e.; the bidder's address is amended by overwriting but not initialled)		X	2 working days to correct initial errors. Municipality reserves the right to waive initialling and accept bid.
17.	Alternate items bid in whole or in part		X	Available for further consideration unless specified otherwise in request
18.	Unit prices in the schedule of prices have been changed but not initialled		X	2 working days to correct initial errors. Municipality reserves the right to waive initialling and accept bid.
19.	Other mathematical errors which are not consistent with the unit prices		X	2 working days to correct initial corrections. Unit prices will govern.
20.	Pages requiring completion of information by vendor are missing.	X		Automatic rejection.
21.	Bid documents which suggest that the bidder has made a major mistake in calculations or bid	X, or	X	Consultation with a solicitor on a case-by-case basis.

SCHEDULE “D”

PROCUREMENT BY FINANCE OR LEASE

Financing or leases for goods or services are to be negotiated by the Treasurer or CAO or Port General Manager and the Department Head. Financing arrangements or leases extending beyond the current budget year shall require budget approval. As a general principle, financing or leasing shall be considered when the following conditions are applicable:

- When the expenditure of the goods or services is less than the purchase of the goods and services
- The residual payment on the lease is negligible or justification can be made to accept a residual payment that is higher.

Financing or leasing will be treated in the same manner as purchasing, based upon the retail value of the loan or lease payment (e.g. a \$25,000 vehicle will be purchased through the bid process, even though the annual payment is less than the amount required to go quotation.)

At the expiration of a lease, replacement goods or product must be re-quoted or re-bid. Automatic “roll-over” of a lease payment into a new product must be authorized in accordance with Schedule “B”.

Subject to Schedule “B”, where Council approval is required, the report to Council recommending the entering into a financing or leasing agreement will require the Department Head to include the following information:

- Value of product or service if being purchased
- Length of the loan or lease
- Monthly and annual loan or lease payments
- Residual amount
- Interest rate

Once a loan or lease has been negotiated and approved, a copy of the loan or lease and documents must be forwarded to the Treasurer or Port Office Manager.

**THE CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL
BY-LAW NO. 2025-28**

**“A BY-LAW TO AUTHORIZE THE MAYOR, CAO AND PORT GENERAL
MANAGER TO EXECUTE A LEASE AGREEMENT WITH VG AGRONOMY INC.”**

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

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

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

WHEREAS the Municipal Council of the Corporation of the Township of Edwardsburgh Cardinal deems it advisable to enter into a lease agreement with V6 Agronomy Inc. for a 10-year term with a 10-year renewable option to utilize Port of Johnstown lands, as described within the agreement.

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

1. That the Mayor, CAO and Port General Manager are hereby authorized to execute the lease agreement with V6 Agronomy Inc. attached hereto as Schedule “A”, on behalf of the Township of Edwardsburgh Cardinal and the Port of Johnstown.
2. That the V6 Agronomy Inc. Lease Agreement and its Schedules attached hereto shall form part of this by-law.
3. This by-law will come into force and take effect on its passing.

Read a first and second time in open Council this 26 day of May, 2025.

Read a third and final time, passed, signed and sealed in open Council this 26 day of May, 2025.

Mayor

Interim Clerk

**CORPORATION OF THE
TOWNSHIP OF EDWARDSBURGH CARDINAL**

BY-LAW NO. 2025-29

**“BEING A BY-LAW TO REGULATE THE INSTALLATION AND USAGE OF
ENTRANCEWAYS”**

WHEREAS Section 27 of the Municipal Act, 2001, S.O. 2001, c. 25 as amended provides that a municipality may pass By-Laws in respect of a highway if it has jurisdiction over the highway;

AND WHEREAS Section 44 of the Municipal Act, 2001, S.O. 2001, c. 25 requires that the municipality that has jurisdiction over a highway or bridge shall keep it in a state of repair that is reasonable in the circumstances, including the character and location of the highway or bridge;

AND WHEREAS the Township of Edwardsburgh Cardinal receives requests from time to time from ratepayers and other interested parties for permission to construct entrances that connect private property to Township Roads;

AND WHEREAS the Township of Edwardsburgh Cardinal has a responsibility to ensure all entrances connecting to Township Roads are safe for the public who use the Township Roads;

AND WHEREAS it is deemed expedient to regulate the use of highways under the jurisdiction of the Corporation of the Township of Edwardsburgh Cardinal, to regulate the installation of entranceways over ditches and over watercourses within or providing outlet to any public highway under the jurisdiction of the Corporation of the Township of Edwardsburgh Cardinal, and to regulate and prohibit the obstruction of any drain or any watercourse within or providing outlet to any public highway under the jurisdiction of the Corporation of the Township of Edwardsburgh Cardinal;

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

1.0 DEFINITIONS

2.1 **“Applicant”** shall mean any human being, association, firm, corporation or partnership, agent or trustee together with any heirs, executors, successors, assigns or other legal representative of an applicant.

2.2 **“Commercial Entrance”** means an entrance opening onto a municipal road from a property used for commercial, industrial, or institutional use or a combination thereof and includes residential properties such as apartments, townhouse developments and other multiple dwelling unit developments having common parking areas;

2.3 **“Design”** shall mean the requirements, as set out by the Manager of Public Works or their designate, which need to be met in order to construct an entrance. Requirements may include a culvert, the size and length of which shall

be determined by the Manager of Public Works or their designate through inspection of the described area, including minimum standards for the amount of gravel needed, the grade of the gravel, the slope needed on the entrances etc.

2.4 **“Emergency Entrance”** shall mean an entrance that provides access to residential developments for emergency vehicles only, in the event that the access to the development is not passable. Adequate measures are to be incorporated in the emergency access to prevent (adequately discourage) use by private residents or delivery vehicles.

2.5 **“Entranceway”** shall mean any driveway, lane, private road, entrance or other structure or facility constructed or used as a means of access and/or egress to and/or from a roadway under the jurisdiction of the Corporation of the Township of Edwardsburgh Cardinal, herein defined as a Township Road, and includes the tiling and covering or filling in of a roadside ditch for the purpose of improving a lawn or other frontage.

2.6 **“Entrance Permit”** shall mean a permit issued by the Township to give permission to an Applicant to construct an entrance on a Township Road.

2.7 **“Farm/Agricultural Entrance”** means an entrance opening onto a municipal road from a farm, field, bush, or other agricultural use;

2.8 **“Front Yard Ditch Filling”** shall mean the tiling, installation of a culvert and/or covering or filling in of a municipal roadside ditch, in front of the property for the purpose of improving a lawn or another frontage.

2.9 **“Officer”** shall mean a Municipal Law Enforcement Officer appointed by the Township under Section 15 of the *Police Services Act, R.S.O. 1990, CP. 15*.

2.10 **“Person”** means an individual, association, firm, partnership, corporation, trust, organization, trustee, agent or legal representative of an individual; a single person as distinguished from a group or class, or a corporation treated as having the rights and obligations of a person.

2.11 **“Public Entrance”** means an entrance opening onto a municipal road from a public road, street, or highway or thoroughfare, maintained by the Township;

2.12 **“Residential Entrance”** means an entrance opening onto a municipal road from one or more residential dwelling units where there is no common parking area;

2.13 **“Temporary Entranceway”** shall mean an entranceway that provides access to properties for a limited period not to exceed six (6) months for the purpose of construction, repairs or improvement on that property or to facilitate a staged development.

2.14 **“Temporary Entrance”** means an entrance opening onto a municipal road that will be used for a limited period not to exceed six (6) months to permit construction or other short-term access. Once temporary entrance is completed then a new entrance application for a permanent entrance shall be filed.

2.15 **“Temporary Permit”** shall mean a permit issued to utility companies before and while the work is being completed on the entrance. Temporary permits must be confirmed as permanent permits within 1-year or the entrance shall be removed by the Public Works department on behalf of the Township.

2.16 **“Township”** shall mean the Corporation of the Township of Edwardsburgh Cardinal and its appointed representatives designated to act on behalf of the Corporation.

3.0 REGULATIONS AND RESTRICTIONS

3.1 THAT no person shall use any portion of any highway under the jurisdiction of the Township, except in accordance with the By-law. Uses not specifically permitted in this by-law may be permitted by Council with the passing of a By-law to permit and regulate that use.

3.2 THAT no person shall construct, alter or change the use of an entranceway without obtaining a permit from the Township to do so.

3.3 THAT all entranceways shall be constructed and/or complete to the satisfaction of the Manager of Public Works or their designate as represented by the Township. The diameter, gauge, length, type of culvert, number of catch basins and type of catch basins to be used shall be determined by the Manager of Public Works or their designate, but in no case shall the culvert be less than 300mm (12 in) in diameter and 8m (26ft) in length.

3.4 THAT no permanent entranceway will be installed between November 15th and May 15th of any year unless a specific exemption to this clause is issued by the Manager of Public Works or their designate.

3.5 THAT the location of the entranceway must be approved by the Manager of Public Works or their designate, to ensure maximum safety, free flow of traffic and compliance with municipal by-laws and to minimize the possibility of interference with the road or the creation of a maintenance problem.

3.6 THAT an entrance will not be permitted in a location that in the opinion of the Manager of Public Works or their designate would cause a traffic hazard. The applicant may be required to obtain a survey and/or Engineering review to demonstrate that safe access to the Township Road system is possible.

3.7 THAT sightlines for every entrance shall be based on a measurement of 1.4 meter (4.59 feet) (vertical) from the ground or at the discretion of the Manager of Public Works or designate.

3.8 THAT every person that applies for a new entrance shall also apply for an Emergency Response (e-9-1-1) number at a cost to the owner as specified by the Municipal Addressing/911 Sign System by-law. This fee is non-refundable. The application for an Emergency Response (e-9-1-1) number will not be deemed complete without an existing approved entrance or approved new entrance permit.

3.9 THAT a maximum of one entrance may be approved for each lot.

3.10 THAT a multiple occupancy commercial/industrial building, such as a shopping plaza, on one apparent block of land with a common access is given one Civic Number and each unit is assigned a unit letter (#1001 Shopping Plaza Road, Unit A).

3.11 THAT a cottage, resort, trailer park, or recreational vehicle park or campground shall be assigned one Civic Number and the individual units or sites may be identified by their internal unit or site numbers for a large unit range (e.g. #101 Trailer Park Road, Site 1).

3.12 THAT no new (additional) entrance permits shall be granted to existing lots which have an existing entrance whether shared or otherwise onto a Township Road, unless approved by the Manager of Public Works or their designate. Should a lot have more than one entrance, the Manager of Public Works or their designate, in their sole discretion, reserves the right to require the removal of as many entrances as required to comply with the provisions of this by-law.

3.13 THAT each front yard ditch filling onto a Township Road must be designed by an engineer and certified engineer drawings provided to the Township for review, at the expense of the owner, constructed and maintained in a manner that will accept surface water from the Township Road and prevent surface water from adjoining properties from being discharged onto the travelled portion of the Township Road. All permitted ditch filling is done at the applicant's risk with no guarantee of continued right of use.

3.14 THAT shared residential entrances should only be considered if individual entrances are not possible due to the physical and/or safety constraints above and beyond the spacing requirements identified in the Township Zoning By-law 2022-37. Permits may be issued for new shared residential entrances provided that:

3.14.1 The main buildings have the same use and qualify for the same entrance standard;

3.14.2 A legal framework is established to secure adequate access rights for all properties making use of the shared residential access;

3.14.3 All other requirements of this by-law are satisfied.

3.15 THAT in instances where the entrance or ditch filling occurs within a Municipal Drain, the applicant will be required to first obtain approval from the Drainage Superintendent and other applicable authorities to perform the work prior to applying for an entrance permit.

3.16 THAT any new pipes or works installed within Municipal Drains and their subsequent maintenance, repairs, alterations, replacements, surface repairs, etc., shall be the responsibility of the property owner. Work shall take place in accordance with provisions noted within the Drainage Act and approval obtained from the Drainage Superintendent and subsequently the Manager of Public Works as represented by the Township.

3.17 THAT no person shall apply asphalt or other hard surface to that portion of an entranceway on the road allowance of a Township Road except by a permit issued by the Manager of Public Works or their designate. The work shall be carried out under a

contractor approved by the Township and in accordance with Township specifications at the expense of the applicant.

3.18 THAT no person shall obstruct any drain or watercourse either situated on a Township Road allowance or providing an outlet for a watercourse on a Township Road allowance.

3.19 THAT any person found to be obstructing a drain or watercourse, as provided in 3.15 and 3.16 shall, when requested by the Manager of Public Works or their designate to do so, remove the obstruction and in default thereof, same shall be done by the Township at such person's expense, and the cost recovered by the Township through the tax account of the property.

3.20 THAT where a culvert in excess of 12m (40 ft) in length is required, as determined by the Manager of Public Works or their designate, the applicant shall be required to pay the entire cost of constructing as many catch basins as may be necessary in the opinion of the Manager of Public Works or their designate, to facilitate surface drainage from the roadway.

4.0 ENTRANCE PERMITS

4.1 Entrance permits are required for:

- 4.1.1 Creation of a new entrance (paved or unpaved).
- 4.1.2 Changing the design of an existing entrance.
- 4.1.3 Changing the location of an existing entrance.
- 4.1.4 Changing the use of an existing entrance (e.g from residential to commercial).
- 4.1.5 Construction of a temporary entrance or the use of any part of the highway right-of-way as a means of temporary access.
- 4.1.6 Construction of an off-road parking area.

5.0 ISSUANCE OF PERMITS

5.1 No applicant shall construct, alter or change an entrance or the classification (use) of an entrance or shall proceed with the filling or alteration of a front yard ditch adjacent to a Township Road, until they have obtained an approved permit and paid the prescribed fees.

5.2 Each application for permit shall be made on the prescribed Municipal Form attached herein as "Schedule B" with corresponding sketch/drawing of the proposed work attached for review and proof of property ownership or owner designation of authority for the performance of work included.

5.3 The granting of a permit shall be subject to provisions of this By-law and shall be issued on behalf of the Township by the Manager of Public Works or their designate.

5.4 Temporary permit applications are subject to a Municipal Consent application approval prior to approval for the temporary entrance permit.

5.5 Where an entrance is to be changed, or altered or where the property is used for any purpose other than its original use, a permit shall be required and for the installation must comply and be subject to all the provisions set out in this By-law.

5.6 An application for an entrance permit shall be completed whenever an applicant wishes to create an entrance as defined in section 4. The application shall be returned to the Manager of Public Works or their designate, for inspection of the described area and review of the proposed design. If the area and the design are acceptable to the Manager of Public Works or their designate, and receipt of prescribed fees is confirmed, then approval may be granted.

5.7 A building permit will not be issued, nor work commenced, until the applicant has obtained an entranceway permit in accordance with this by-law.

5.8 All costs associated with construction, alteration of an entrance, front yard ditch filling, construction of catch basins, curbs, gutters, sidewalks, islands, granular, pipes, vegetation or other necessary appurtenances shall be born entirely by the applicant and be determined necessary by the Manager of Public Works or their designate.

5.9 The sketch/drawing submitted with an entrance permit application must provide enough information to enable the Manager of Public Works or designate to locate the proposed entrance location, dimensions to building, and/or landmarks such as fences, hedgerows, tree lines, property lines, etc. In addition, the applicant shall stake out or suitably mark the location of the proposed entrance for inspection by municipal staff.

6.0 WORKS

6.1 The construction, repair or replacement of all entrance ways shall be carried out under the direction of the Manager of Public Works or their designate, whether performed by Public Works Staff, Township Staff, a Township contractor and/or subcontractor or an approved private contractor.

6.2 Where the applicant wishes to hire a private contractor to perform the work(s), the applicant/contractor shall provide and maintain liability insurance that is acceptable to the Manager of Public Works prior to any works begins.

6.3 Where an entrance way is being constructed, repaired or replaced by a private contractor:

6.3.1 The Manager of Public Works or their designate shall be informed, in advance, no later than 3 business days, of when the work is to take place;

6.3.2 Work shall not commence until the Township authorizes the start of the work;

6.3.3 The Manager of Public Works or their designate shall be permitted to oversee said work, as desired;

6.3.4 The Manager of Public Works or their designate shall be notified of completion of said work so that an inspection can be carried out.

6.4 The locations and mode of construction and repair of all entranceways shall be in accordance with standards and specifications established by the Manager of Public Works or their designate, as follows:

6.4.1 Residential entranceway culverts can be up to a total length of 9 meters (29.5 ft). Special culvert length provisions may be made by the Manager of Public

Works or their designate with regards to the depth of the entranceway culvert below the surface.

6.4.2 Agricultural entranceway culverts can be up to a total length of 16 meters (52.5 ft). Special culvert length provisions may be made by the Manager of Public Works or their designate with regards to the depth of the entranceway culvert below the surface.

6.4.3 Where an existing entrance is affected by the reconstruction of a Township Road or the reconstruction or cleaning of a ditch, the Township shall reinstate, existing residential entrances at the Township's cost, to match the existing layout or the current standards applicable under this by-law (whichever is greater as circumstances dictate) provided the entrance is deemed safe in the sole discretion of the Township. Commercial entrances impacted by Township initiated work will be reinstated in accordance with an applicable standard for the current commercial use. Restoration of surfaces will be with gravel (for non-paved entrances) or asphalt (for any hard-surfaced entrance). Reinstatement will be limited to the area physically disturbed during the work. Concrete and paver stone surfaces will not be replaced by the Township. Surface restoration will be identical to the road surface. Where there is more than one entrance onto a Township Road, the multiple entrances will be reinstated as above unless the entrance poses a safety concern, or, if otherwise agreed upon between the Township and the landowner.

7.0 MAINTENANCE

7.1 Where an existing entranceway is affected by the reconstruction of a Township Road, the Township will reinstate the entranceway at no cost to the property owner. The reinstatement will conform to this policy. Any salvaged materials of construction, shall remain the property of the Township.

7.2 The general maintenance and costs of all entranceways shall be the responsibility of the owner.

7.3 Head walls, retaining walls or structures (i.e. pillars, timber/railway tie/ block/ stone/ brick walls or any other type of material) at culvert ends shall not be permitted within the Township's Road allowance on roads with a speed limit greater than 50 km/h. These shall be removed by the applicant upon written direction issued by the Manager of Public Works or their designate. The Township will not be responsible for replacing repairing, or providing financial compensation for any structures connected with any entrance while doing any maintenance work within the road allowance.

8.0 COMPLIANCE

8.1 In the case that an entranceway or ditch either situated on a Township Road Allowance or providing an outlet for water discharged from the Township Road Allowance is filled in and does not satisfy the standards of the Township:

8.1.1 A registered letter shall be sent to the landowner stating that their entranceway for use of access to a specific roadway must be rectified within 15 days;

- 8.1.2 If after 15 days, the entranceway or ditch has not been rectified to the satisfaction of the Township, a second registered letter shall be sent to the landowner notifying them that action must be taken to rectify their entranceway within 15 business days of the date on which the second registered letter was sent, and if action is not taken, the Township will then have the authority to rectify the issue and bill the landowner for the work; and
- 8.1.3 Should the situation be deemed an emergency impacting the Township Road network, the notification process will be waived and action taken immediately at the cost of the owner;
- 8.1.4 If the landowner does not pay the bill issued by the Township for the work that was completed, the amount shall be added to the landowner's property tax account.
- 8.1.5 An Officer may enter upon the land, for the purpose of carrying out an inspection to determine whether any of the following are being complied with:
- 8.1.6 The provisions of this by-law;
- 8.1.7 A notice sent pursuant to this by-law; and/or;
- 8.1.8 An order made under section 431 of the Municipal Act, S.O. 2001, c25 as amended.

8.2 The Township, its employees, Officers and agents may enter onto the land, at any reasonable time, for the purpose of carrying out the work described under the Compliance provisions of this By-law.

9.0 FINAL INSPECTION

9.1 A field inspection shall be carried out by the Manager of Public Works or their designate upon commencement and/or completion of the work.

9.2 No person shall hinder, obstruct, or attempt to hinder or obstruct, a Township representative in the exercise of a power or the performance of a duty.

9.3 The Township may require modifications be performed if the installation of the entrance does not conform to the plans, specifications, and permit conditions.

9.4 In the event that modification is required, the Township shall provide written notice of the modifications to the applicant at the applicant's address as shown on the entrance permit application. The applicant shall carry out the required modifications within 30 days of the written notice and is responsible for the cost of the inspection and any modifications required.

10.0 OFFENCES AND PENALTIES

10.1 Where such owner, contractor or utility fails to provide or maintain all matters and things required by this by-law, upon written request by the Township, the owner, contractor or utility shall remedy the default thereof.

10.2 Where such remedy is not forthcoming as requested by the Township, the Township may, at the cost and expense of the applicant, utility or contractor do all such matters and things that are in default, failing which the Township may cause the expense to be added to the tax roll of the property and collected in like manner as taxes.

10.3 Every person who contravenes any provision of this By-law is guilty of an offence, and upon conviction, shall be liable to a fine as provided for in the Provincial Offences Act, R.S.O. 1990, c.P. 33, as amended.

10.4 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 a 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, S.O. 2001, c.25, as amended.

10.5 Upon registered 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, S.O. 2001, c.24, as amended.

10.6 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 provision of Section 326 of the Municipal Act, S.O. 2001, c.24, as amended.

10.7 Every person who contravenes this by-law, including a notice to remedy issued under this By-law is guilty of an offence.

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

11.0 VALIDITY AND SEVERABILITY

11.1 If any section, subsections, clause, paragraph or provision or part or parts thereof are declared by a Court of competent jurisdiction to be invalid, illegal, unenforceable, 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 By-law 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.

11.2 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.

11.3 Nothing in this By-law takes precedence over any by-laws, resolutions, plans or agreements of the Township or other legislation.

12.0 GENERAL

12.1 That the following Schedules attached shall form and constitute part of his By-law:

Schedule "A" – Fee Schedule
Schedule "B" – Application Form

12.2 That By-law 2013-30 and all other By-laws previously passed that are inconsistent with the provisions of this By-law are hereby repealed in its entirety.

12.3 That this By-law shall come into force and take effect on the date of passing.

Read a first and second time in open Council this 26 day of May, 2025.

Read a third and final time, passed, signed, and sealed in open Council this 26 day of May, 2025.

Mayor

Clerk

Bylaw 2025-29
Schedule "A" – Fee Schedule

Work Required:	Costs:
Administration Fee	\$100.00
Residential Standard Culvert Entrance (300mm [12 in] in diameter and 8m [26ft] in length)	\$1,100.00 plus Administration Fee
Agricultural or Commercial Special Culvert Entrance (300mm minimum [12 in] in diameter and 16 m [52ft] in length)	\$2,200.00 plus Administration Fee
Culvert Extension (up to 3m)	\$500.00 plus Administration Fee

*Note: Should the Manager of Public Works or their designate as represented by the Township determines the installation of a culvert is not required, a refund for the cost of the culvert installation will be issued excluding the \$100.00 administration fee will be provided.

Bylaw 2025 –29
Schedule “B” – Application Form

Entranceway Permit Application

ENTRANCEWAY APPLICATION:

Please note that a \$100.00 administration fee applies to all entranceway applications. In addition, a standard entranceway installation is \$1,100.00 (26' long X 18" diameter culvert). Additional costs may apply for non-standard culvert dimensions. Special or commercial entranceway installations are all material and labour cost. The price to submit this application is \$1,200.00.

All proposed entranceway locations are subject to inspection and approval by the Road Superintendent prior to installation. The applicant shall provide a sketch with this application and place a stake on the site clearly marking the center of the proposed entranceway. The wooden stake shall be flagged or painted orange/red at the top, and identified by the words "ENTRANCE LOCATION" on the side of the stake facing the road. Absence of a stake may result in delays to project implementation. Scheduling of the entranceway installation is contingent upon departmental work priorities in progress at the time of application.

Do you agree to these terms and conditions? (required)

I agree ☐

Please complete the following fields.

Which of the following best describes the changes you would like to make to your entranceway? *

New entrance ☐ Extension ☐ Repair/replacement ☐

*If new entrance please provide the following:

Permit # _____ Building permit # _____

Entranceway Location

If known, please provide the address of the location you are looking to have culvert work done. If not known, please provide a description of the area.

Street address 1 _____

Street address 2 _____

Road name _____

Town _____

Postal code _____

Lot _____

Please describe the location of the property. For example, 'directly north of 18 Centre Street.' If you are requesting a repair or replacement of an entranceway, just include your civic address.

Please include a sketch of entranceway location:

Are there any notes you would like to add?

Please complete the following fields.

Applicant information

First and last name: _____

Phone number: _____

Email address: _____

* Which of the following best describes you? *

☐ I am the property owner.

☐ I am an authorized agent of the property owner.

Signature: _____

Date: _____

Where the applicant wishes to hire a private contractor to perform the culvert installation, a two thousand dollar (\$2,000) refundable deposit shall be provided to the Township. Such deposit to be refunded once the Manager of Public Works or their designate has approved the final construction of the entrance way. Where the work is found to be non-conforming or substandard in any way, the deposit will be used in whole or in part to ensure full conformity with approved design standards. Any remaining amount in the deposit shall be reimbursed to the applicant.

Scheduling of the entranceway installation is contingent upon departmental work priorities in progress at the time of application. Applications are not deemed complete until payment is received in full.

Please remember to put a wooden stake flagged or painted orange/red at the top, and identified by the words "ENTRANCE LOCATION" on the side of the stake facing the road at the location you would like the entranceway. Absence of a stake may result in delays to project implementation.

CAO's ADMINISTRATIVE UPDATE TO COUNCIL

ADMINISTRATION / ECONOMIC DEVELOPMENT

CIP Survey	The Community Improvement Plan survey closed on May 12 with 120 responses. Two workshops led by NPG Planning and Tim Welch Consulting were held on May 7 to hear from housing and economic development stakeholders. A draft CIP is now in progress. Updates to this project are shared here: www.twpec.ca/new-CIP
Communications Committee	Staff will continue the Township newsletter following the SG high school student's last issue in July. We encourage next year's students to continue this partnership.
Free Tree Day	In partnership with South Nation Conservation, tree seedlings were given to 120 residents on May 8.
EC Connects	EC Connects saw 819 visits from 51 unique users in the month of April. During the launch, the directory had 1170 visits from 242 unique users.
Website	The new website is scheduled to go live on June 5.
Business Support Working Group	The Business Support Working Group, led by UCLG, is seeking responses for the annual business survey. The survey helps us better understand how local businesses are performing, implications of the U.S. trade war, and to identify the types of support needed for future planning.

TREASURY

Tax Sale	One of the tax sales was cancelled as a result of receipt of the redemption amount; the other property is scheduled for tender opening at 3pm on May 28 th .
Paymentus	The master service agreement was signed and sent to Paymentus to offer online payments to residents; they will be in touch with staff to start the implementation process.

FACILITIES/RECREATION

Gallop Canal	Starting to see more overnight camping this spring, some are homeless, working with By-law to solve the issue
Cardinal Pickleball	Paving will take place this week, lights late June, hoping to have ready for mid-August
Johnstown Pool	Project continues, hoping for a mid-June completion
Minor Ball	Season has started, Johnstown, Spencerville and the Seaway Surge using Cardinal 4 nights a week

Johnstown Play Structure	New unit will be installed the week of June 16th
Cardinal Pool	Inspection with Health Unit scheduled for June 4 th
Waterfront Canteen	Scheduled to open the week June 14 th
Day Trips	Registration is open of our two trips this summer
Boat Launch	By-law has issued a few tickets this season
Flowers	Hanging baskets and bridge flowers will go out this week

OPERATIONS – PUBLIC WORKS

CN Crossing Work	Maintenance work at the rail crossing on Marine Station Rd took place May 20 to May 22 and Blair Rd rail crossing work is scheduled for May 27 to 29. Residents will have access to their properties however it's a full road closure at the crossing.
2025 Blue Box Supply Report	Staff submitted our annual report to RPRA (Resource Productivity & Recovery Authority) in advance of May 31 st . We are required to report on the quantity (in kilograms) of paper we produced in the year 2024 that has the potential to enter the blue box stream and pay a corresponding fee based on our contribution. Our quantity was 158 kilograms of paper, and the fee was \$95.00 plus non-rebated HST.
Roadside Mower Attachment	The new unit has arrived at John Deere in Winchester. The tractor will be shuttled to Winchester to ensure proper connection fittings and alignment distances are correct. The unit should be in service by the end of the month.
Ongoing Activities	Perform routine road patrols of TWPEC Roads and Sidewalks network. Ongoing work activities include vehicle and shop maintenance, pothole patch repairs on paved and surface treated surfaces, grader maintenance on gravel road surfaces and roadside brush collection. Sweeping of TWPEC roadway intersections. Completed culvert replacement on Campbell Rd. Assist with the removal of fencing at the Cardinal Tennis Courts.
Half Loads	Half Load restrictions were lifted - May 5/2025
Structural Wall Repairs	The repair at the public works garage in Cardinal began May 5 th and is ongoing.
Spring Leaf and Brush Pick-up	Leaf and Yard Waste Collection in Cardinal, Johnstown, New Wexford, and Spencerville were completed on May 6, May 8, May 20, May 22 – 2025. Scott Rd Waste Transfer site is open to the public on Tuesday May 27/2025 - 0730hrs to 1500hrs for free Yard Waste Drop off.
Granular Resurfacing Program	The Granular Resurfacing Program began and was completed on dead end roadways. Larger roadway surfaces within the program to continue in June 2025.

OPERATIONS – ENVIRONMENTAL SERVICES

Cardinal Wastewater Treatment Plant	GFL removed approximately 400 cubic meters of bio solids. This is consistent with the spring haulage in 2023. Dundee Marine scheduled to complete outfall inspection on May 27. Routine rounds and maintenance completed.
Cardinal Water Plant	GAL Power completed a 5-year preventative maintenance servicing on generator. Placed zebra mussel chlorination online for the season. Dundee Marine scheduled to inspect and clean intake on May 27. Routine rounds and maintenance completed.
Cardinal Distribution System	Hydrant flushing and valve operation on going. Fire hydrant flow testing completed. Routine rounds and sampling completed.
Industrial Park Water System	Routine rounds completed.
Windmill Pumping Station	Received bulk order of Sodium Hypochlorite. Falcon Security serviced alarm communicator. Zebra Mussel chlorination system placed online for season. Dundee scheduled to complete intake inspection on May 27.
Spencerville Wastewater System	Serviced alum dosing pumps. IECBL replaced the north pump starter relay. Routine rounds completed.
Cardinal Sewer and Storm Collection System	GAL Power completed 5-year preventative maintenance servicing on Generator. Falcon Security serviced alarm communicator at Henry Station. Routine rounds completed.

OPERATIONS – MUNICIPAL DRAINS

Dewit Richter	Culvert replacement was completed Goldie Mohr Ltd and post inspection performed by Drainage Superintendent to confirm compliance with original specifications of the drain.
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FIRE DEPARTMENT

Training	NFPA 1001 Firefighter Level I course completed on May 3 with skills and written testing completed under supervision of the Ontario Fire College.
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	Chief and Captain Ayerst attended the OAFCA convention, each attending a different educational component.
	EOFA team practice has started for the firefighter competition taking place on June 14 in Merrickville.
Fleet	Minor exhaust leak on Rescue 5 is outstanding.
	Pumper 1 pressure sensor failed and required cleaning for correct governor operation. A replacement sensor is on order.
	Pumper 4 water tank level sensor was recalibrated by FD staff.
Fire Prevention	Participated in the Connect Youth event at SGDHS in cooperation with Augusta and Prescott. Fire safety education and volunteer opportunities were discussed with the various classes.
	One refreshment vehicle inspection completed.
	Residential inspection completed in Cardinal.
	One fire safety plan was approved.
Facilities	Electrical safety inspections were completed at both fire stations with a couple of minor deficiencies identified.
Other	Several members attended the Mutual Aid meeting in Prescott.
	The department was represented at the EOFA 30-day meeting in Merrickville.
	The annual appreciation dinner took place on May 9 at the Drummond Building with the highest participation in recent years.
	The master fire plan RFP evaluation ended in a tie between Emergency Management Group and Loomex. Loomex was selected based on its lower cost.
	SCBA air cylinder hydro tests are approximately 50% completed.

EMERGENCY MANAGEMENT

Emergency Preparedness Week	Engaged the community using social media during emergency preparedness week May 4-10. The theme this year was "Plan for Every Season" Topics included; 72-hour emergency kit, family emergency plan, communication, flooding, extreme heat, power outages and thunderstorms.
When Every Second Counts	Engaged the community using social media for the "When Every Second Counts" campaign, the first ever province wide campaign to combat 9-1-1 misuse.

Councillors are reminded to please forward or cc sent/received email correspondence that is a municipal record to councilmail@twpec.ca

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

BY-LAW NO. 2025-30

**“A BY-LAW TO ADOPT, CONFIRM AND RATIFY MATTERS DEALT WITH BY
RESOLUTION”**

WHEREAS Section 5(3) of the Municipal Act 2001, SO 2001, Chapter 25, as amended, provides that the powers of a municipality shall be exercised by by-law;

AND WHEREAS in many cases, action which is taken or authorized to be taken by the municipality does not lend itself to the passage of an individual by-law;

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

1. That the actions of the Township of Edwardsburgh Cardinal, at its meeting held on May 26, 2025 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 26 day of May 2025.

Mayor

Interim Clerk