



The Corporation of the Township of Dawn-Euphemia

- A G E N D A -

Tuesday, September 2, 2025 – 6:30 pm

REGULAR MEETING OF COUNCIL

Municipal Office, 4591 Lambton Line

Be advised that Council Meetings are being recorded and live streamed. If you wish to attend via zoom, please contact the Clerk for an invitation. Comments and opinions expressed by individual Council Members, guests and the general public are their own, and do not necessarily represent those of the Dawn-Euphemia Council. The official record of the Council Meeting shall consist solely of the Minutes approved by Council.

1. **CALL TO ORDER**
2. **DISCLOSURE OF PECUNIARY INTEREST**
3. **DELEGATIONS**
4. **ADOPTION OF MINUTES**
 - a) Minutes of Regular Council Meeting of August 18, 2025
5. **BUSINESS ARISING FROM MINUTES**
6. **PLANNING/DRAINAGE/PROPERTY**
 - a) Drain Maintenance Request received August 28, 2025 Re: Dillliott Drain
7. **REPORTS**
 - a) Engagement Letter and Audit Service Plan, dated August 13, 2025, from Auditors MNP
 - b) Report from the Treasurer Re: Tax Outstanding Balance Status
 - c) Report from the Treasurer Re: Drain Maintenance and Capital Report
 - d) Report from the Clerk Re: Draft Rental Reduction Policy
8. **CORRESPONDENCE**

Information Only

 - a) Plumbing Permits – July
 - b) Special Clean Up Days Flyer
9. **OTHER BUSINESS**
 - a) Accounts
10. **BY-LAW**
11. **CLOSED SESSION**
12. **ADJOURNMENT:** **Next Meeting of Council**
Regular Council Meeting– Monday September 15, 2025 @ 6:30 pm

The Corporation of the Township of Dawn-Euphemia

4a

RESOLUTION – REGULAR MEETING

Date: September 2, 2025

Moved by:	Seconded by:	Recorded Vote:	
		Order	Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	J. Meyer

That the Minutes of the Regular Council Meeting of August 18, 2025, be adopted. *Carried.*



The Corporation of the Township of Dawn-Euphemia

- M I N U T E S -

Regular Council Meeting
Monday, August 18, 2025
6:30 pm, Municipal Office, 4591 Lambton Line

Present: Mayor: A. Broad (Via Zoom)
Councillors: A. Gray
P. LeBoeuf
M. McGuire

Absent: J. Meyer

Staff Present: D. Clermont, Administrator-Clerk

Disclosures: None

Note: Councillor McGuire is Chair for this meeting as per Procedural By-Law 2022-31, S.3.4 and S.4.7(h)

2025-116 Councillor Gray – Councillor LeBoeuf

That the minutes of the Regular Council Meeting of July 21, 2025, be adopted. *Carried.*

Minutes – July 21, 2025

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-117 Councillor Gray – Councillor LeBoeuf

That Council acknowledge receipt of the minutes of the Fire Committee of Brooke-Alvinston Minutes of May 1, 2025. *Carried.*

Minutes – May 1, 2025

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-118 Councillor LeBoeuf – Councillor Gray

That the following Drain Maintenance and/or Repair Requests be referred to the Drainage Superintendent with the power to act; (1) The Tulley Drain Maintenance Request received July 17, 2025, submitted by Allan Bergsma; (2) The Thompson Drain Maintenance Request received July 31, 2025, submitted by Malcolm Brown; (3) The Boyle Drain Maintenance Request received August 12, 2025, submitted by Tim Kramer. *Carried.*

Drain Maintenance Request

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-119 Mayor Broad – Councillor LeBoeuf

That Council defer the Report dated Aug 18, 2025, from the Clerk Re: "Draft Rental Reduction Policy" to an upcoming Council Meeting. *Carried.*

Draft Rental Reduction Policy

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-120 Mayor Broad – Councillor Gray

That Council defers the report dated August 18, 2025, Re: Elections Policies 2026, to an upcoming Council Meeting. *Carried.*

Election Policies 2026

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-121 Mayor Broad – Councillor Gray

That the Clerk is authorized to register the following members of Council for the 2025 Councillors Luncheon, hosted by St. Clair Township at the St. Clair Parkway Golf Club, September 3, 2025, at the cost of \$25 each: Councillor McGuire (x2), Councillor Gray (x1), and Mayor Broad (x1) *Carried.*

Councillors Luncheon

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

Other Business

B003-25: The Clerk informed Council of a discrepancy between the survey and the application measurements for Severance File B003-25 – 4045 Edys Mills Line as passed by the Committee of Adjustment on June 16, 2025. The survey reflects the boundaries of a previously separate lot that has since merged back on title. Upon consultation, the Lambton County Planning Department confirmed that Section 4.6(b) of the Zoning By-Law allows for “approximate” lot lines to be shown on an application.

Grand Ole Power Days: Councillor Gray reminded Council of the upcoming Grand Ole Power Days event, taking place on August 22 and 23 at the Dawn-Euphemia Community Centre. Council members were invited to contribute a pie or baked goods for the auction on August 22 and are encouraged to contact Councillor Gray if they wish to participate.

2025-122 Councillor Gray – Mayor Broad

That By-law 2025-15 being a by-law to confirm the Govern the Procedure of Council of the Corporation of the Township of Dawn-Euphemia and all of its Committees, the Call of Meetings and the Conduct of it's Members, and Repeal By-Law 2022-31, is hereby read a first and second time, read a third time and, and finally passed this 18th day of August, 2025. *Carried.*

Procedure Bylaw 2025-15

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

2025-123 Councillor LeBoeuf – Councillor Gray

That this Regular Session of Council be hereby adjourned at the hour of 6:55 pm, to meet again on September 2, 2025 @ 6:30 pm (Regular Meeting), or at the call of the Chair. *Carried.*

Adjournment

Recorded Vote	
Vote	
Y	A. Broad
Y	A. Gray
Y	P. LeBoeuf
Y	M. McGuire
Y	J. Meyer

Mayor

Administrator-Clerk

The Corporation of the Township of Dawn-Euphemia



RESOLUTION – REGULAR MEETING

Date: September 2, 2025

Moved by:	Seconded by:	Recorded Vote:	
		Order	Vote
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<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	J. Meyer

That the following Drain Maintenance and/or Repair Request be referred to the Drainage Superintendent with the power to act;

1. The Dilllott Drain Maintenance Request received August 28, 2025, submitted by Sean Ennett. *Carried.*

For Office Use Only

Drainage Supt. Aug 28/25Council Sept 2/25

Res: _____

Electronic File _____

Notice of Request for Drain Maintenance and/or Repair*Drainage Act, R.S.O. 1990, c. D.17, subs. 79(1)*To: The Clerk of the Corporation of the Township of Dawn-EuphemiaRe: Dilliot Drain

(Name of Drain)

In accordance with section 74 and 79(1) of the *Drainage Act*, take notice that I, as a person affected by the above mentioned drain, request that it be maintained and repaired.

Provide a brief description of how you are affected by the condition of this drain:

☐ Clean Out☐ Tile Repair☒ Culvert Replacement☐ SprayedComments: Culvert Rotting in Driveway at
684 TRAMWAY RD**Property Owners:**

- Your municipal property tax bill will provide the property description and parcel roll number.
- In rural areas, the property description should be in the form of (part) lot and concession and civic address.
- In urban areas, the property description should be in the form of street address and lot and plan number, if available.

Property DescriptionCon 6 Lot 18

Ward or Geographic Township

DAWN Township

Parcel Roll Number

380600602002400

If property is owned in partnership, all partners must be listed. If property is owned by a corporation, list the corporation's name and the name and corporate position of the authorized officer. Only the owner(s) of the property may request drain maintenance and/or repair.

Select Ownership Type

Enter the mailing address and primary contact information:

Last Name

Ennett

First Name

Sean

Middle Initial

P**Mailing Address**

Unit Number

Street/Road Number

Street/Road Name

PO Box

City/Town

Province

Postal Code

Telephone Number

Cell Phone Number (Optional)

Email Address (Optional)

Signature of Landowner: Sean EnnettDate: Aug 26 2025Bylaw 1969-33

To be completed by recipient municipality:

Notice filed this 28 day of August 20 25

Name of Clerk (Last Name, First Name)

Clermont, Donna

Signature of Clerk

Donna Clermont

The Corporation of the Township of Dawn-Euphemia



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<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	_____	J. Meyer

That Council accepts the Engagement Letter dated August 13, 2025 and approves the 2023 Audit Service Plan from MNP; and that the Treasurer be authorized to sign the Engagement Letter on behalf of the Municipality. *Carried.*



August 13, 2025

Marc Seguin
The Corporation of the Township of Dawn-Euphemia
4591 Lambton Line
RR4
Dresden, ON N0P 1M0

Dear Marc Seguin;

This letter will confirm the arrangements discussed with you regarding the services MNP LLP ("we" or "MNP") will render to The Corporation of the Township of Dawn-Euphemia (the "Township") commencing with the fiscal year ending December 31, 2023.

Our responsibilities

We will audit the financial statements of The Corporation of the Township of Dawn-Euphemia for the year ended December 31, 2023.

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

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

Management's responsibilities

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

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

Reporting

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

Fees and expenses

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

MNP LLP

1315 Michigan Ave, Unit G, Sarnia ON, N7S 4M6

T: 519.542.5372 F: 519.542.0718



MNP.ca

Other matters

Based on our firm's client acceptance and continuance procedures, we will make inquiries and require certain information from the Township before final client acceptance is approved. We reserve the right to decline appointment ~~if the results of our client acceptance procedures are not satisfactory.~~

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

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

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

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

It is a pleasure for us to be of service to you. We look forward to many years of association with you and The Corporation of the Township of Dawn-Euphemia.

Sincerely,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**

encls.

RESPONSE:

This letter correctly sets forth the understanding of The Corporation of the Township of Dawn-Euphemia.

Officer Signature

Title

Date

cc: Council

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

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

Our responsibilities, objective and scope

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

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

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

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

Independence

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

Further, we will confirm in writing our independence with respect to the Township.

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

Audit limitations

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

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

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of factors such as the use of judgment, selective testing of data, inherent limitations of controls, and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

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

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

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

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

Appendix B: Management Responsibilities

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

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

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

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

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

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

Appendix C: Illustrative Independent Auditor's Report

To the Members of The Corporation of the Township of Dawn-Euphemia:

Opinion

We have audited the financial statements of The Corporation of the Township of Dawn-Euphemia (the "Township"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and 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 Township as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statement for the year ended December 31, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on March 6, 2025.

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 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 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.

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

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 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 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 financial statements, including the disclosures, and whether the 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 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.

Sarnia, Ontario

Chartered Professional Accountants

Licensed Public Accountants

Appendix D: Fees and Expenses

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

Excluding administrative expenses and applicable taxes, the estimate of fees for the audit services to be provided are [REDACTED] invoices expected to be issued that do not adhere to this schedule, or are in excess of these amounts, will be discussed with you for your approval. Refer to Appendix E for information about the relevant administrative expenses and taxes.

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

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

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

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

Appendix E: Standard Terms and Conditions

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

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

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

8. **Governing Law** - The engagement will be governed and construed in accordance with the laws of the Province of Ontario, and shall be deemed in all respects to be an Ontario contract. The Township and MNP submit to the courts of that jurisdiction with respect to all matters arising under or by virtue of this Agreement.
9. **Working Papers** - MNP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the Township's accounting records. MNP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools and working papers were developed specifically for our purposes and without consideration of any purpose for which the Township might use them, any such tools which may be provided to the Township, will be made available on an "as is" basis only, at our discretion, and should not be distributed to or shared with any third party. Except as indicated in the Code of Professional Conduct or by any legal proceeding, we have no responsibility to share our working papers with you or with any other parties.
10. **Personal Information** - Except to the extent necessary for the performance of the services, the Township shall not provide any personal information, as defined in Canadian federal and provincial privacy legislation, to MNP in connection with this engagement. If personal information is disclosed to or by MNP, or is accessed, collected, used, or disclosed by MNP, the Township consents to the same and represents and warrants that it has or will collect all necessary consents, provide any necessary notices, and do all such other things as are required under applicable law in respect of such personal information. Any collection, use or disclosure of personal information will be subject to MNP's privacy policy (available for review at www.mnp.ca/privacy) and will comply with applicable Canadian federal and provincial laws.
11. **Confidentiality** - To the extent that, in connection with this engagement, MNP comes into possession of any proprietary or confidential information of the Township, MNP will not disclose such information to any third party without the Township's consent, except: (a) when properly acting in the course of providing the Services (including to such of MNP's subcontractors, affiliates and advisors as may have a need to know), (b) as may be required by applicable law, or as may be permitted by applicable professional standards; or (c) to the extent such information: (i) shall have otherwise become publicly available (including, without limitation, any information filed with any governmental agency and available to the public) other than as the result of a disclosure by MNP in breach hereof; (ii) is disclosed by the Township to a third party without substantially the same restrictions as set forth herein; (iii) becomes available to MNP on a non-confidential basis from a source other than the Township whom MNP believes is not prohibited from disclosing such information to MNP by obligation to the Township; (iv) is known by MNP prior to its receipt from the Township without any obligation of confidentiality with respect thereto; or (v) is developed by MNP independently of any disclosures made by the Township to MNP of such information. The Township acknowledges that our client files may be periodically reviewed by provincial or national practice inspectors as required by law, including for reporting-issuers by the Canadian Public Accountability Board, the Public Company Accounting Board, or other regulators, and by other MNP personnel that may be located extra-provincially to ensure we are adhering to professional and MNP standards.

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

12. **Data Analytics** - The Township agrees that MNP may use relevant portions of the Township information disclosed to MNP in the course of the Engagement, which may include Confidential information and Personal information (the "Client Data") for the purpose of performing individualized (using your data only, for your eyes only) and aggregated benchmarking and industry models and reports (using de-identified data from a variety of sources). Aggregated benchmarking and industry reporting services will be performed to provide valuable insights on financial and other trends either (a) within your specific business organization over time, or (b) on an aggregated basis across an entire industry or sector. MNP may use such information to provide services to its clients or for other business purposes. None of the aggregated reporting will contain any information that would allow a third party to identify you. The data will not be re-identified or removed following the aggregation process.
13. **Nature of the Limited Liability Partnership (LLP)** - MNP is a registered limited liability partnership, as permitted by legislation enacted in our governing jurisdiction of the Province of Alberta. This legislation provides that a partner of an LLP is not personally liable for any of the debts, obligations, or liabilities of the LLP or any of the other partners which may arise as a result of any negligent act or omission of another partner of the LLP, or by any employee of the partnership, unless such act or omission is committed by the partner him or herself or by a person under the partner's direct supervision and control. All partners of an LLP remain personally liable for any acts or omissions arising as a result of their own negligence, and for the acts or omissions of those directly under their supervision or control, and shall continue to be subject to unlimited personal liability for all of the other liabilities of the partnership. The legislation does not reduce or limit in any way the liability of the partnership itself, and all of the partnership's assets and insurance coverage remain at risk.
14. **Release and Limitation of Liability** - The Township and MNP agree to the following with respect to MNP's liability to the Township:
 - a. In any action, claim, loss or damage arising out of the engagement, the Township agrees that MNP's liability will be several and not joint and the Township may only claim payment from MNP of MNP's proportionate share of the total liability based on the degree of fault of MNP as finally determined by a court of competent jurisdiction.
 - b. Other than for matters finally determined to have resulted from the gross negligence, fraud or willful misconduct of MNP, whether the claim be in tort, contract, or otherwise:
 - i. MNP shall not be liable to the Township and the Township releases MNP for all claims, damages, costs, charges and expenses (including legal fees and disbursements) incurred or suffered by the Township related to, arising out of, or in any way associated with the engagement to the extent that the aggregate of such amounts is in excess of the total professional fees paid by the Township to MNP in connection with this engagement during the 12 month period commencing from the date of the engagement letter to which these terms and conditions are attached; and,
 - ii. MNP shall not be liable to the Township for any consequential, indirect, lost profit or similar damages, or failure to realize expected savings, relating to MNP's services provided under the engagement letter to which these terms and conditions are attached.

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

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

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

16. **Survival of Terms** - The Township and MNP agree that clauses 14. and 15. will survive termination of the engagement.
17. **Electronic Communications** - Unless the Township prefers we use a particular manner of communication and specifies as much in writing, MNP will use whatever form of communication it deems most efficient in the circumstances. In many instances, this will involve the use of internet e-mail. With respect to internet e-mail, MNP and the Township both acknowledge that neither party has control over the performance, reliability, availability, or security of internet e-mail. Additionally, MNP staff may be required or requested to work from your offices during which visits access to and use of and reliance upon your electronic environment (including but not limited to, your network, Internet, and extranet resources) is necessitated. The Township accepts that MNP shall not be liable for any loss, damage, expense, harm or inconvenience resulting from any loss, delay, interception, corruption, security breach, delivery failure, incompatibility, incompleteness or alteration of any document or transmission arising from the use of e-mail or the transmission of any document outside of MNP's electronic environment.
18. **Third Party Services** - In connection with this engagement, MNP may use certain third parties to provide professional, administrative, and analytical services and other clerical support. As a result, Client Data may transit or be used, stored or accessed in jurisdictions outside your province of residence or outside of Canada, and may be subject to disclosure in accordance with the laws applicable in such jurisdiction, which laws may not provide the same level of protection as Canadian federal and provincial privacy laws. MNP will require such third parties to undertake confidentiality obligations that are equivalent to those contained in this Agreement. For clarity, MNP does not warrant and is not responsible for any third-party product or service obtained independently by the Township notwithstanding any participation or involvement by MNP in the procurement of such services.

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

19. **Praxity** - We are an independent accounting firm allowed to use the name "PRAXITY" in relation to our practice. We are not connected by ownership to any other firm using the name "PRAXITY" and we will be solely responsible for all work carried out by us on your behalf. In deciding to instruct us you acknowledge that we have not represented to you that any other firm using the name "PRAXITY" will in any way be responsible for the work we do.
20. **Solicitation** - The Township agrees that for a period of one year after completion of the services, it shall not, directly or indirectly, for itself or for any third party, solicit the services of, hire, contract for the services of, or otherwise entice away from their partnership, employment or contract of services with MNP or any MNP Person. In the event of a breach of this section by the Township, the Township shall be obliged to pay to MNP liquidated damages in the amount of one hundred fifty (150%) percent of the total compensation the Township or third party offered to pay the individual in their first year of service to such party, or one hundred fifty (150%) percent of total compensation the Township or third party actually paid to the individual in their first year of service to such party, whichever is greater. The Township further understands that any breach by the Township of this provision may result in a threat to our independence which may prevent us from accepting or continuing any engagement to provide assurance services to the Township. "MNP Person" means any and all partners, employees and contractors providing services to MNP, whether for a defined or indefinite period or on a part-time or full-time basis, and with whom the Township had contact during the term of this engagement.



The Corporation of the Township of Dawn-Euphemia

2023 Audit Service Plan

Report to Council

December 31, 2023

Giovanni Spadafora, CPA, LPA, BMOS

T: 226.784.2639

E: giovanni.spadafora@mnp.ca

The MNP logo is located in the bottom left corner of the footer. It consists of the letters 'MNP' in a bold, italicized, sans-serif font, with a horizontal line passing through the middle of the letters.

MNP

Wherever business takes you

[MNP.ca](https://mnp.ca)

Audit Service Plan Overview

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

We confirm to Council that we are independent of the Township. Our letter to Council 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

A summary of required communications with those charged with governance, as outlined by Canadian Auditing Standards (CAS), is included in Appendix A.

The MNP Audit Approach

Audit Materiality

The scope of our audit work is tailored to reflect the relative size of operations of the Township and our assessment of the potential for material misstatements in the Township'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 Township;
- Changes within the organization, management or accounting systems; and
- Concerns expressed by management.


We propose to use \$260,000 as overall materiality for audit planning purposes.

Auditor's Approach to Internal Control

For the December 31, 2023 audit, we are planning to place low reliance on the Township's accounting system. This level of reliance will involve mainly substantive tests of details.

Key Changes and Developments

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

ISSUES AND DEVELOPMENTS		SUMMARY
	NEW REPORTING DEVELOPMENTS	
		• PS 3280 Asset Retirement Obligations (New)
		• PS 3041 Portfolio Investments (New)
		• PS 1201 Financial Statement Presentation (Amendments)

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

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: 1. Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Review accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluate the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets
User charges There is a presumed fraud risk related to revenue recognition	We perform testing on revenues on a sample basis, tracing items to the invoice and to subsequent bank receipt, to ensure revenues have occurred and recorded accurately. Perform journal entry testing to identify any fraudulent or inappropriate journal entries. Inquire with management as to any suspected or actual fraud that occurred during the year. Maintain professional skepticism throughout the audit.

HIGHER RISK AREA	PROPOSED AUDIT RESPONSE
Asset retirement obligations Asset retirement obligations is a new and significant estimate in the audit and is subject to a high degree of estimation uncertainty	We will inquire with management if there are any buildings or other assets which may contain a asset retirement obligation, obtain managements estimate and review all significant assumptions and inputs for reasonability.

Audit Team

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

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

NEW TEAM MEMBERS	CONTACT INFORMATION
Giovanni Spadafora, CA, CPA, LPA, Partner	
Neila Salkic, CPA, Manager	

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
Year-end fieldwork procedures	August/September 2025
Draft year-end financial statements to be discussed with management	October 2025
Presentation of December 31, 2023 Audit Findings Report to Council	October/November 2025
Issuance of Independent Auditor's Report	October/November 2025

Fees and Assumptions

DESCRIPTION	2023 ESTIMATE
Base audit fee as per our fee quote	\$ [REDACTED]

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

Invoices will be rendered as work progresses.

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 B – 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

PS 3280 Asset Retirement Obligations (New)

In August 2018, new PS 3280 Asset Retirement Obligations was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of new PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn.

The main features of this standard are as follows:

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

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

PS 3041 Portfolio Investments (New)

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

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

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

within the scope of PS 3041.

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

PS 1201 Financial Statement Presentation (Amendments)

In April 2021, the Public Sector Accounting Board (PSAB) issued amendments to PS 1201 Financial Statement Presentation.

The narrow-scope amendments clarify the presentation of derivatives, specifically allowing public sector entities to present the remeasurement impact of derivatives separately on the statement of change in net debt. Other minor presentation clarifications have also been included such as allowing a new subtotal for the change in net debt excluding the impact of remeasurement gains and losses on the statement of change in net debt and allowing the inclusion of a footnote on the net debt indicator in the statement of financial position to refer to additional detail provided on the statement of change in net debt.

The amendments are effective in the same period PS 2601 Foreign Currency Translation and PS 3450 Financial Instruments are adopted. PS 2601 and PS 3450 are to be adopted together and are effective for annual financial statements relating to fiscal years beginning on or after April 1, 2022. Early application continues to be permitted.



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

4591 Lambton Line, RR # 4, Dresden, Ontario N0P 1M0
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018
Email: admin@dawneuphemia.on.ca Website: www.dawneuphemia.ca

To: Members of Dawn-Euphemia Township Council
Meeting Date: September 2, 2025
From: Marc Seguin - Treasurer
Subject: Tax Outstanding Balance Status Report

OPEN SESSION REPORT FIN 25-09-02

Background:

Council asked for a status report on rolls in a tax sale position and ones approaching a tax sale position.

Comments:

There are 7 accounts in tax sale totaling \$59,044.28 in outstanding balances.

There are 32 accounts totalling \$116,892.87 that will be in a tax sale position as of January 1, 2026 if the balances are not resolved.

Financial:

NA

Consultations:

NA

Recommendation:

That the Tax Outstanding Balance Status Report dated September 2, 2025, from the Treasurer be accepted as presented.

Township of Dawn-Euphemia
Tax Balances Outstanding between 1 and 2 years old
As of August 29, 2025

Roll #	Balance
1	18,650.70
2	8,494.21
3	8,139.41
4	7,948.77
5	5,729.65
6	5,182.61
7	4,535.15
8	4,244.37
9	4,056.61
10	3,836.00
11	3,567.12
12	3,032.18
13	2,994.64
14	2,944.06
15	2,833.70
16	2,619.91
17	2,496.18
18	2,404.63
19	2,292.54
20	2,190.41
21	2,142.91
22	2,015.50
23	1,821.63
24	1,783.96
25	1,629.65
26	1,523.69
27	1,488.29
28	1,427.88
29	1,280.96
30	1,264.91
31	1,244.13
32	1,076.51

Total 116,892.87

Township of Dawn-Euphemia
Tax Balances Outstanding over 2 years old
As of August 29, 2025

Roll #	Balance
1	17,034.49
2	11,466.05
3	9,688.22
4	7,846.02
5	5,664.58
6	4,120.55
7	3,224.37

Total 59,044.28



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA



4591 Lambton Line, RR # 4, Dresden, Ontario N0P 1M0
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018
Email: admin@dawneuphemia.on.ca Website: www.dawneuphemia.ca

To: Members of Dawn-Euphemia Township Council
Meeting Date: September 2, 2025
From: Marc Seguin - Treasurer
Subject: Drain Maintenance and Capital Report

OPEN SESSION REPORT FIN 25-09-02

Background:

Enclosed is a report on the Drain Maintenance and Capital charges billed in 2025.

Comments:

The Drain Maintenance levies to rate payers billed in 2025 is \$250,173.65

The Drain Capital levies to rate payers billed in 2025 is \$155,363.85

Financial:

NA

Consultations:

NA

Recommendation:

That the Drain Maintenance and Capital Report dated September 2, 2025, from the Treasurer be accepted as presented.

Township of Dawn Euphemia

2024 Drain Maintenance Spending

Drain Code	Drain	Bylaw	Tax Roll	D-E Roads	Others	Grant	Total
Levied in 2024							
A-20	Annett	35-2013	748 79	187 61		374 40	1,310 80
B-30	Boyle	11-1986	1,651 39	239 73	30 27	790 61	2,712 00
B-36	Broad	65-1971	6,587 19		2,458 35	3,293 61	12,339 15
C-1	Townline	70-1973	1,033 49		579 89	505 37	2,118 75
C-6	Canada Company	12-1983	889 70	162 96		444 88	1,497 54
C-12	Carr	9-1963	2,444 93	808 54		1,222 46	4,475 93
C-45	Cooper	10-1972	629 08	1,278 86		295 56	2,203 50
C-62	Currie	55-1974	685 49	332 42		342 74	1,360 65
C-66	Cuthbertson	45-1980	256 66	64 54			321 20
D-06	Daly	08-1936	4,981 00	856 29		2,490 50	8,327 79
D-15	Dawn Anderson East	22-2013	412 30	251 88	441 25	326 00	1,431 43
D-15	Dawn Anderson West	45-1973	397 10	229 81	541 61	348 51	1,517 03
D-18	Dawn Centre	02-2019	4,783 86	121 42	814 58	2,192 12	7,911 98
D-39	Dilliot	33-1969	889 99	357 36		212 05	1,459 40
D-45	Dobie	14-2012	495 99		57 48	248 02	801 49
E-04	WM Eden	32-1963	2,008 89	1,506 67		1,004 44	4,520 00
F-21	1st Conc 1960	5-1960	1,801 17	863 72		898 00	3,562 89
F-39	4th 5th Conc	51-1976	13,111 63	683 65	2,176 81	6,548 81	22,520 90
F-42	4th Conc Blind Line	10-2010	568 24	79 91		284 10	932 25
G-18	Gould	64-1976	9,627 07	969 78	353 10	4,813 55	15,763 50
G-25	Graham	38-1980	680 26	218 32		325 21	1,223 79
H-1	Hague	14-1949	5,605 41	2,148 07		2,802 69	10,556 17
H-15	Harris	42-2012	1,086 56		449 07	554 31	2,089 94
H-20	Hebden	11-1991	2,466 91	785 38	77 63	1,214 38	4,544 30
K05	Kelly	32-1969	444 72	144 83		222 36	811 91
K-20	Kersey	15-1988	3,241 60	350 60	417 62	1,528 60	5,538 42
L-5	Laing	60-1977	15,407 88	830 00		7,703 94	23,941 82
L-40A	Longs Creek A	4-1976	8,692 83	389 29	334 00	4,118 78	13,534 90
L-40B-D	Longs Creek B	53-1983	7,643 47	274 84	282 18	3,769 26	11,969 75
L-50	Lumley	4-1955	4,848 41	1,684 17		2,232 82	8,765 40
M-5	Martin	3-1973	411 93	38 13	47 42		497 48
M-25	McCrae	56-1985	877 59	319 84		423 84	1,621 27
M-50	McGuire	46-1981	631 51	142 21		311 08	1,084 80
M-52	WM McGuire	11-2023	567 91	253 26		283 97	1,105 14
M-60	McKay	40-2018	2,854 61			1,113 50	3,968 11
M-65	McKig #1	08-1993	126 92	469 20		63 46	659 58
M-65	McKig #2	08-1993	213 40	330 19		96 59	640 18
M-65	McKig #3	08-1993	199 51	340 92		99 75	640 18
M-130F	Molly Creek	12-1976	1,247 38	115 38	129 32	623 70	2,115 78
N-20	Newman	40-1988	267 28	32 72			300 00
N-25A	9th Conc	14-1991		475 00			475 00
P-05	Parr	11-1972	889 38	276 20		444 67	1,610 25
P10	Patterson McDonald	38-1973	592 95	88 03		296 48	977 45
P-40	Pyne	29-2020	265 04	124 49		132 53	522 06
S-5	Salmon S-5	52-1975	3,603 15	1,410 58		1,801 58	6,815 31
S-10	Salmon S-10	8-1989	325 67	12 35		162 85	500 87
S-15	Sanderson	11-1977	688 74	279 23		303 28	1,271 25
S-30	Scott	2-1985	88 21	22 48			110 69
S-70B	2nd Conc	59-1984	3,438 37	861 21		1,709 20	6,008 78
S-75	2nd Conc STA 31	5-1981	3,438 59	556 33		1,719 29	5,714 21
S-130	6th Conc	34-1994	1,594 94	363 67		797 46	2,756 07
S-160	Stacey	71-1973	2,009 55		1,294 80	663 65	3,968 00
S-205	Stricker	24-2019	857 92	349 11		428 65	1,635 68
T-15	3rd Conc T15	56-1969	496 33	129 66		247 78	873 77
T-20	3rd Conc T20	77-1977	372 26	148 43		186 13	706 82
T-30	3rd Conc T30	10-1990	2,107 97	778 91		1,054 00	3,940 88
T-60	Hill Thomas	65-1972		281 37			281 37
T-125	25th Sdrd	22-2023	1,281 74		3,751 41	640 86	5,674 01
T-25	1st Conc 1950	10-1951	2,333 15	1,284 37		79 28	3,696 80
T-55	30-31 Sdrd	58-1985	55,328 14	19,633 96	5,556 04	27,947 69	108,465 83
T-145	21 Sideroad	13-1948	1,468 84	329 63		690 64	2,489 11
W-10	Waile	38-1983	5,115 70	1,035 36		2,557 84	8,708 90
W-65	Wilson	18-1960	1,755 72	556 55		809 92	3,122 19
B-120	Bull (North Elgie)	9-1977	9,171 76	2,439 45		4,585 87	16,197 08
C-50	Coombs	5-1986	917 26	319 11		458 63	1,695 00
D-15	Dell	945- 1955	260 69	149 81			410 50
D-25	Downie	15-1970	1,539 10	384 20		766 10	2,689 40
E-05	Eacott	26-1975	12,006 76	428 63		6,003 39	18,438 78
E-10	Edwards	17-1975	2,729 09	314 13		1,269 95	4,313 17
F-20	Fenby Pesha	4-1977	14,225 39	630 64		7,112 69	21,968 72
F-40	Forman	05-1973	971 78	-0.01		485 89	1,457 66
G-05	Gage	04-1976	273 57	74 55	47 21	154 67	550 00
H10	Haggerty	29-2001		700 00			700 00
H-35	Hillman	914-1953	290 03	115 47			405 50
K-10	Keating	1-1960	450 93	238 48		225 47	914 88
M-55	McTaggart	20-1968	2,934 00	405 79		1,404 80	4,744 59
M-100	Moorehouse	7-1965	443 68	224 36		221 83	889 87
O-05	Outhouse	946-1955	314 09	108 74	837 54	412 73	1,673 10
P-15	Paynter	10A-1973	3,206 39	1,337 90		1,603 20	6,147 49
R-20	Ross	10-1968	438 87	114 91		158 35	712 13
T-30	Tully	18-1980	427 85	169 23		213 92	811 00
Total Dawn			199,572 41	46,859 42	19,792 83	96,797 74	363,022 40
Total Euphemia			50,601 24	8,155 39	884 75	25,077 49	84,718 87
Levied in 2024			250,173 65	55,014 81	20,677 58	121,875 23	447,741 27



THE CORPORATION OF THE TOWNSHIP OF DAWN-EUPHEMIA

4591 Lambton Line, RR # 4, Dresden, ON N0P 1M0
Tel: (519) 692-5148 Fax: (519) 692-5511 Public Works Department: (519) 692-5018
Email: admin@dawneuphemia.on.ca Website: www.dawneuphemia.ca

7d

To: Members of Dawn-Euphemia Township Council
Meeting Date: September 2, 2025
From: Donna Clermont, Administrator-Clerk
Subject: **"DRAFT" Rental Reduction Policy**

Open Session Report

Background:

The attached report was deferred from the Regular Meeting of July 21, 2025, and again at the August 18, 2025, meeting pending additional information on other municipal policies to be obtained by the Mayor.

Due to the increased number of rental fee reduction/waive request for fundraisers at the Dawn-Euphemia Community Centre, Council requested that a "Draft" Policy be created for review by Council.

Comments:

This is a first draft only and is a "starting" point for Council to bring their comments forward.

Financial Impact:

N/A

Consultations:

N/A

Strategic Plan Implications:

Recommendation:

That Council accept the Report dated September 2, 2025, from the Clerk Re: "Draft Rental Reduction Policy" ;

And further that the Clerk incorporate the comments brought forward by Council into the Policy for further review by Council.

Attach: "Draft" Rental Reduction Policy



D-E Community Centre Rental Fee Reduction Policy for Local Charitable and Non-Profit Fundraisers

Purpose:

To support and encourage local charitable and non-profit organizations in hosting fundraising events that benefit the Township of Dawn-Euphemia.

Policy Statement:

Local charitable and non-profit organizations may apply to the Township Council for a reduction in rental fees **to a maximum of 50%** for use of the Dawn-Euphemia Community Centre when hosting fundraising events, provided the proceeds remain within the Township or are donated to a recognized charitable organization operating within the Township.

Eligibility Criteria:

1. **Organization Type:**
The applicant must be a registered charitable or non-profit organization based in the Township of Dawn-Euphemia.
 2. **Use of Funds:**
Funds raised must benefit:
 - Initiatives or programs within the Township, or
 - A charitable or non-profit organization that operates primarily within the Township.
 3. **Event Purpose:**
The event must be a fundraiser clearly advertised and intended for charitable or community benefit purposes.
-

Application Process:

1. **Submission:**
A written request must be submitted to the Township Council at least 30 days prior to the event, outlining:
 - The nature and purpose of the event
 - The intended use of funds raised
 - Proof of the organization's charitable or non-profit status
 - Estimated attendance and duration of the event
 2. **Review and Approval:**
Applications will be reviewed by Council on a case-by-case basis. Council reserves the right to approve, modify, or deny any request at its discretion.
-

Conditions:

- Organizations granted a fee reduction may be required to submit a brief post-event report detailing funds raised and their distribution.
 - An Organization is limited to one discounted rental per calendar year.
 - This policy applies only to base rental fees and does not include reductions for security, cleaning, deposits, insurance costs, licensing, equipment, or other associated costs.
-

Waiver of Community Centre Fees

Community Centre rental fees shall be waived for the following events, provided they are open to the public, free of charge, and demonstrably benefit the residents of the Township of Dawn-Euphemia:

1. The Dawn-Euphemia Public School Grade 8 Graduation Ceremony;
2. Community Public Health clinics or similar events (e.g., flu clinics);
3. Township-hosted events and initiatives (e.g., Open Houses, Council-Related Meetings);
4. Events organized by other organizations that align with the Township's objectives and meet the above criteria.

The determination of eligibility for a fee waiver under this clause shall be at the discretion of the Clerk.

Review:

This policy will be reviewed every two years or as deemed necessary by Council.

Effective Date: *****, 2025

D-E COMMUNITY CENTRE – RENTAL FEE REDUCTION APPLICATION FORM

For Local Charitable and Non-Profit Fundraising Events

Section 1: Organization Information

- **Organization Name:** _____
- **Mailing Address:** _____
- **Contact Person:** _____
- **Position/Title:** _____
- **Phone Number:** _____ **Email:** _____
- **Is your organization registered as a:**
 - ☐ Charitable Organization (CRA Registration #): _____
 - ☐ Non-Profit Organization (Incorporation #): _____
- **Is the organization based in the Township of D-E?**
 - ☐ Yes
 - ☐ No

Section 2: Event Information

- **Name of Event:** _____
- **Date(s) of Event:** _____
- **Start and End Times:** _____
- **Expected Attendance:** _____
- **Brief Description of Event:**

- **How will the funds raised be used?**
 - ☐ For programs or initiatives within the Township
 - ☐ Donated to a local organization within the Township
 - ☐ Other: _____

- **Name of Benefiting Organization:** _____
- **Will 100% of net proceeds stay within the Township of D-E?**
☐ Yes
☐ No (please explain): _____

Section 3: Rental Fee Reduction Request

- **Type of Fee Reduction Requested:**
☐ Partial Reduction (please specify amount or percentage): _____
- **Have you previously received a rental discount from the Township this year?**
☐ Yes
☐ No
 If yes, please provide date(s): _____

Section 4: Attachments (Required)

Please attach the following documents:

- ☐ Proof of non-profit or charitable status
- ☐ Event budget or fundraising goal summary
- ☐ Promotional material or event flyer (if available)

Declaration and Signature

I hereby declare that the information provided in this application is accurate and complete. I understand that submission of this application does not guarantee a rental fee reduction and that the final decision rests with the Council for the Township of Dawn-Euphemia.

Signature: _____ **Name (Printed):** _____

Date: _____

Submit completed application to:

The Corporation of the Township of Dawn-Euphemia
 4591 Lambton Line, RR4
 Dresden, ON N0P 1M0
 Ph: 519-692-5148
 Email: admin@dawneuphemia.on.ca

Applications must be submitted at least 30 days prior to the event date.

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The following is a summary of the Plumbing Permits issued for the Township of Dawn-Euphemia to the end of the month of July, 2025:

<u>PERMIT #</u>	<u>DESCRIPTION &/OR LOCATION</u>	<u>OWNER/CONTRACTOR</u>
PP-24-004	Mandaumin Rd, Con 1, S Pt Lot 17	Josh Jennings
PP-25-001	Dawn Valley Rd, Con 1, N Pt Lot 33	Wilson Farm Drainage Inc
PP-25-003	Lambton Line, Con 8, Pt Lot 16	Dave Martens
PP-25-004	Edys Mills Line, Con 12, E Pt Lot 31	North Dawn Farms Ltd
PP-25-006	Dawn Mills Rd, Con 7, Pt Lot 15	Ed Stinson
PP-25-005	Inwood Rd, Con 2, E Pt Lot 28	S & V Lovell Farms Ltd
PP-25-007	Tramway Rd, Con 5, Pt Lot 28	Edward Langstaff
PP-25-008	Cuthbert Rd, Con 2, Pt Lot 31	Mike Stephenson
PP-25-002	Cameron, Con 11 N Pt Lot 34	Christopher Bradley
PP-25-009	Pantry School Rd, Con 9, Pt Lot 24	David Dyck



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2 DAYS!! SPECIAL CLEAN-UP DAYS

EXTENDED HOURS ADDED FOR YOUR CONVENIENCE!

Friday, September 12, 2025

8:00 a.m. to 4:00 p.m.

Saturday, September 13, 2025

9:00 a.m. to 5:00 p.m.

Dawn Landfill Site at 4084 Langbank Line

ACCEPTABLE ITEMS:

Appliances, car parts, furniture, mattresses, tires, e-waste, personal construction materials, other items not normally placed at curbside during regular collection.

****Appliances** such as refrigerators, freezers, air conditioners, dehumidifiers, etc. must be tagged by a certified technician clearly indicating that CFC's have been removed prior to acceptance.

UNACCEPTABLE ITEMS:

Ashes, car batteries, concrete or field stones, dead animals or animal waste, household garbage, liquid or hazardous waste, tree stumps or limbs, construction materials from construction companies.

IMPORTANT NOTICE:

Residents can still drop off tires (rims removed), e-waste, metal/steel as well as large household items. Tipping fees will be charged by County of Lambton for construction or demolition waste materials in a solid form that are comprised of non-hazardous materials.

Hazardous Waste Days

September 20, 2025

October 25, 2025

9 am – 2 pm

Clean Harbors Canada Inc.

4090 Telfer Road

(1 km south of County Road 4

/Petrolia Line)

For more info call:

519-845-0801

or

1-866-324-6912

E-WASTE PROGRAM

What is accepted?

- Amplifiers
- Audio and Video Players
- Musical Instruments
- Cameras
- Cell Phones
- Computers and peripherals
- Copiers
- Digital Cameras
- Fax Machines
- Monitors
- Pagers and PDAs
- Printers
- Radios
- Receivers
- Scanners
- Telephones & Answering Machines
- Tuners
- Turntables
- Televisions
- Video Projectors

**COMPUTER
MONITORS OR TV'S
WITH BROKEN
SCREEN'S WILL NOT
BE ACCEPTED!**

DAWN LANDFILL SITE

HOURS OF OPERATION

8:00 am – 4:00 pm (Tuesdays & Fridays)

9:00 am – 5:00 pm (Saturday)

Access to the site will be restricted 30 minutes prior to site closure

Site is located at the corner of Tramway & Langbank

(1084 Langbank Line)

(Certificate of Approval No. A032502)

The Dawn Landfill is owned and operated by The County of Lambton.

Tipping Fees – Domestic or Commercial Waste

\$50.00 per metric tonne

\$18.00 per cubic yard

Certain items face additional fees to cover extra disposal costs. These include, but are not limited to, the following:

- Passenger car tires (without rim): \$2.50 per tire

The site operator determines tipping fees based on the weight or size of the load delivered for disposal and the current County fee structure.

Methods of Payment

Cash

Cheque

Accepted Items

The site attendant has the right to limit access and items to be disposed of in the landfill.

You must separate waste materials, tires and recyclable waste materials like cans, glass, plastics, and newsprint and place them in the marked bins.

You must tag white goods (refrigerators, air conditioners, etc.) indicating the CFC's have been removed before they are accepted.

We do not accept the following items:

Liquid or hazardous waste

Liquid industrial waste

Field stones or concrete

Tree stumps or limbs

Dead animals or animal waste

Ashes

Passenger car tires with rims

**FOR ADDITIONAL INFORMATION CALL THE COUNTY OF LAMBTON PUBLIC WORKS DEPT.
AT (519) 845-0801**

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VOUCHER # 15 - 2025

2-Sep-25

INVOICES	CHEQUE RUN	CHEQUE #	TOTAL
Admin/P Wks/Fire/Drain/Water/DECC	18-Aug-25		\$ 108,450.74
Admin/P Wks/Fire/Drain/Water/DECC	19-Aug-25		\$ 11,259.34
Grand total of all invoices			<u>\$119,710.08</u>
PAYROLL	PP #17		
Administration	\$ 14,818.49	-	\$ 14,818.49
Public Works	\$ 29,301.95	-	\$ 29,301.95
Council	\$ 3,890.41	-	\$ 3,890.41
Grand total of all Payroll			<u>\$ 48,010.85</u>
VOUCHER # 15 - 2025			<u>GRAND TOTAL \$167,720.93</u>

The Corporation of the Township of Dawn-Euphemia

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RESOLUTION – REGULAR MEETING

Date: September 2, 2025

Moved by:	Seconded by:	Recorded Vote:	
		Order	Vote
<input type="checkbox"/> A. Broad	<input type="checkbox"/> A. Broad	_____	A. Broad
<input type="checkbox"/> A. Gray	<input type="checkbox"/> A. Gray	_____	A. Gray
<input type="checkbox"/> P. LeBoeuf	<input type="checkbox"/> P. LeBoeuf	_____	P. LeBoeuf
<input type="checkbox"/> M. McGuire	<input type="checkbox"/> M. McGuire	_____	M. McGuire
<input type="checkbox"/> J. Meyer	<input type="checkbox"/> J. Meyer	_____	J. Meyer

That this Regular Meeting of Council be hereby adjourned at the hour of _____ pm, to meet again for the Regular Meeting of Council on September 15, 2025, at 6:30 pm or at the call of the Chair. *Carried.*