



# CATFISH CREEK CONSERVATION AUTHORITY ANNUAL GENERAL MEETING

## *Mission Statement*

*"To communicate and deliver resource management services and programs  
in order to achieve social and ecological harmony for the watershed"*

# AGENDA

**Thursday, March 11<sup>th</sup>, 2021, 10:00 a.m.**

Member Participation: Zoom Invite sent by email

Public Participation: <https://www.youtube.com/watch?v=3LVC0ScfT8k>

- 1) Welcome / Call to Order ..... Rick Cerna
- 2) Adoption of Agenda..... Full Authority
- 3) Disclosure of Pecuniary Interest
- 4) Introduction of:
  - a) Members of the Board, Staff, & Special Guests ..... Rick Cerna
- 5) Chairperson's Remarks ..... Rick Cerna
- 6) Adoption of Minutes of:
  - a) Full Authority Meeting # FA 09 /2020 (December 10, 2020) ..... Full Authority
  - b) Personnel / Finance Committee Meeting # PF 01/2021 (January 28, 2021) ..... Full Authority
- 7) Business Arising from the Minutes ..... Full Authority
- 8) 2020 Annual Report ..... Christopher Wilkinson
- 9) Presentation of 2020 Audited Financial Statements..... Jennifer Buchanan, Graham Scott Enns
- 10) Adoption of 2020 Audited Financial Statements ..... Full Authority
- 11) Application for an Exception to s.17 of the Conservation Authorities Act ..... Full Authority
- 12) Election of Officers for 2021 ..... Christopher Wilkinson
  - a) Chairperson
  - b) Chairperson's Address
  - c) Vice-Chairperson
  - d) Vice-Chairperson's Address
- 13) Appointment of Authority's Auditor, Financial Institution and Solicitor ..... Full Authority
- 14) Adoption of Borrowing and Signing Authority for Payroll and Utilities Resolutions. .... Full Authority
- 15) Guest Speaker (Duncan Sinclair, Teacher: Environmental Leadership Program)..... Sally Martyn
- 16) Student Scholarship Award Presentation..... Arthur Oslach
- 17) Conservation Award Presentation..... Paul Buchner
- 18) Other Business..... Full Authority
- 19) Termination ..... Full Authority

**MINUTES OF THE MEETING OF THE  
CATFISH CREEK CONSERVATION AUTHORITY**

**Thursday, December 10<sup>th</sup>, 2020**

**Meeting #09/2020**

The Full Authority Meeting of the Catfish Creek Conservation Authority was held at the Aylmer Legion to accommodate social distancing.

**PRESENT:**

Rick Cerna	Chairperson	Township of Malahide
Mark Tinlin	Vice-Chairperson	City of St. Thomas
Arthur Oslach	Member	Town of Aylmer
Paul Buchner	Member	Township of South-West Oxford

**STAFF:**

Christopher Wilkinson	General Manager / Secretary – Treasurer
Susan Simmons	Financial Services Coordinator
Emily Febrey	Community Outreach Technician
Kelsey Oatman	Program Support Assistant

**OTHERS PRESENT:**

Veronica Reiner	Aylmer Express
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**ABSENT:**

Sally Martyn	Member	Municipality of Central Elgin
Tony Difazio	Resource Planning Coordinator	
Peter Dragunas	Water Management Technician	
Dusty Underhill	Conservation Areas Supervisor	

**WELCOME / CALL TO ORDER:**

Chairperson Cerna welcomed everyone and called the meeting to order at (10:02 a.m.).

**ADOPTION OF AGENDA:**

<u>Motion # 112/2020</u>	P. Buchner	A. Oslach	CARRIED
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THAT, the Agenda for the December 10<sup>th</sup>, Full Authority meeting be adopted as circulated.

**DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF:**

No one had a pecuniary interest to disclose at this time.

**DISCLOSURE OF INTENTION TO AUDIO / VIDEO RECORD MEETING:**

The Chairperson asked for disclosures of intentions to audio or video record the meeting. No one indicated any such intentions at this time.

**ADOPTION OF MINUTES:**

Motion # 113/2020                      A. Oslach                                      P. Buchner                                      CARRIED

THAT, the Minutes of Full Authority Meeting #08/2020 (November 12, 2020), be accepted as circulated.

Motion # 114/2020                      M. Tinlin    A. Oslach                                      CARRIED

THAT, the Minutes of Full Authority Special Meeting #02/2020 (November 26, 2020), be accepted as circulated.

Motion # 115/2020                      P. Buchner    M. Tinlin                                      CARRIED

THAT, the Minutes of Land Management Committee Meeting #02/2020 (November 26, 2020), be accepted as circulated.

**BUSINESS ARISING FROM MINUTES:**

No one reported any outstanding business to discuss from the previous Minutes.

**PUBLIC / SPECIAL DELEGATIONS:** None

**REPORTS:**

Report FA 57/2020 – Monthly Staff Reports, was presented, discussed, and resolved.

Motion # 116/2020                      A. Oslach    P. Buchner                                      CARRIED

THAT, Staff Reports for the Month of November, 2020, be noted and filed.

Report FA 58/2020 – November Summary of Revenue and Expenditures, was presented, discussed, and resolved.

Motion # 117/2020                      M. Tinlin    A. Oslach                                      CARRIED

THAT, Report FA 58/2020, be noted and filed.

Report FA 59/2020 – Accounts Paid, was presented, discussed, and resolved.

Motion # 118/2020                      P. Buchner    M. Tinlin                                      CARRIED

THAT, Accounts Paid totaling \$46,658.62, be approved as presented in Report FA 59/2020.

Report FA 60/2020 – Approved Section 28 Applications, was presented, discussed, and resolved.

Motion # 119/2020                      M. Tinlin    P. Buchner                                      CARRIED

THAT, the Full Authority receive the staff approved Section 28 Regulation Application Report FA 60/2020, as information.

Report FA 61/2020 – Proposed 2021 Meeting Schedule, was presented, discussed, and resolved.

Motion # 120/2020                      A. Oslach                      M. Tinlin                      CARRIED

THAT, the Full Authority approve the 2021 Meeting Date Schedule as outlined in Report FA 61/2020, as amended.

Report FA 62/2020 – Year-End Motions, was presented, discussed, and resolved.

Motion # 121/2020                      P. Buchner                      A. Oslach                      CARRIED

THAT, the Full Authority approve the list of Year-End Motions contained in Report FA 62/2020.

**GENERAL MANAGER / SECRETARY-TREASURER'S REPORT:**

a) Conservation Authorities Act and Bill 229

The General Manager/Secretary-Treasurer provided members with an update regarding the Conservation Authorities Act including the legislative process which resulted in Bill 229 receiving Royal Assent on December 8, 2020 with no public consultation though the Environmental Registry due to the changes being included in a Budget Bill.

He indicated that to date, the letter sent to Municipalities from Chairperson Cerna expressing the Members concerns with Schedule 6 has been endorsed by Central Elgin, Malahide, St. Thomas, and Oxford County.

He also advised the board about the major change in the new Act which is the ability for landowners to by-pass the Conservation Authority and have the Minister force CCCA to issue permits in hazard areas. A second major change adds additional appeal routes which will add time, cost, and complexity to the permit process. The General Manager displayed a graphic showing the previous process (simple and linear) with the new process (complex and loop backs). Most importantly he indicated that these seismic changes introduce questions of liability for CCCA that need to be researched and addressed.

He concluded by indicating the next step will be working with the Province and other partners to develop the new regulations.

**UNFINISHED BUSINESS:**

None

**CHAIRPERSON'S / BOARD MEMBER'S REPORT:**

None

**NOTICE OF MOTIONS / NEW BUSINESS:**

None

**Ms. Reiner entered the Meeting at (10:42 a.m.).**

## **CORRESPONDENCE:**

### **a) Copied:**

- a letter from the Municipality of Central Elgin to the CCCA on November 30<sup>th</sup>, 2020 regarding Bill 229 support.

### **b) Not Copied:**

- Correspondence Registers for November, 2020.

<u>Motion #122/2020</u>	M. Tinlin	P. Buchner	CARRIED
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THAT, the Copied Correspondence and the Correspondence Registers for November, 2020, be noted and filed.

## **CLOSED SESSION:**

<u>Motion # 123/2020</u>	M. Tinlin	A. Oslach	CARRIED
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THAT, the Full Authority adjourn to Closed Session at (11:06 a.m.).

<u>Motion # 124/2020</u>	P. Buchner	A. Oslach	CARRIED
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THAT, the Full Authority rise from Closed Session and report at (11:30 a.m.).

<u>Motion # 125/2020</u>	M. Tinlin	P. Buchner	CARRIED
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THAT, the Minutes of Personnel/Finance Committee Meeting #PF02/2020 (November 26, 2020), be accepted as presented.

<u>Motion # 126/2020</u>	M. Tinlin	A. Oslach	CARRIED
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THAT, the Employee Performance Appraisal completed for the General Manager / Secretary-Treasurer dated July 10<sup>th</sup>, 2020, be approved as discussed.

## **NEXT MEETING / ADJOURNMENT:**

The next meeting of the Catfish Creek Conservation Authority will be the Annual General Meeting held on Thursday, February 18, 2021, commencing at (2:00 p.m.).

<u>Motion # 127/2020</u>	P. Buchner	M. Tinlin	CARRIED
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THAT, the Full Authority be terminated at (11:31 a.m.).

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General Manager / Secretary –Treasurer

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Authority Chairperson

**MINUTES OF THE MEETING OF THE CATFISH CREEK CONSERVATION AUTHORITY  
PERSONNEL / FINANCE COMMITTEE**

**Thursday, January 28<sup>th</sup>, 2021**

**Meeting #PF 01/2021**

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**PRESENT:**

Lori Baldwin-Sands	Committee Chairperson	City of St. Thomas
Rick Cerna	Authority Chairperson	Township of Malahide
Arthur Oslach	Committee Member	Town of Aylmer
Sally Martyn	Committee Member	Municipality of Central Elgin
Paul Buchner	Committee Member	Township of South-West Oxford

**STAFF:**

Christopher Wilkinson	General Manager / Secretary – Treasurer
Susan Simmons	Financial Services Coordinator
Emily Febrey	Community Outreach Technician

**WELCOME / CALL TO ORDER:**

The Committee Chairperson welcomed everyone and called the meeting to order at (10:02 a.m.). The Authority Chairperson welcomed Committee Chairperson Baldwin-Sands, who has replaced Mark Tinlin as representative from the city of St. Thomas, back to the Authority Board and introduced fellow Members. The Committee Chairperson thanked Chairperson Cerna for the introductions.

**ADOPTION OF AGENDA:**

<u>Motion # PF 01/2021</u>	R. Cerna	A. Oslach	CARRIED
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THAT, the Agenda for the January 28, 2021, Personnel / Finance Committee meeting be adopted as amended.

**DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF:**

No one had a pecuniary interest to disclose at this time.

**DISCLOSURE OF INTENTION TO AUDIO / VIDEO RECORD MEETING:**

The Committee Chairperson asked for disclosures of intentions to audio or video record the meeting. The Committee Chairperson mentioned that there would be recording of the meeting.

## **PUBLIC / SPECIAL DELEGATIONS:**

### **a) Jennifer Buchanan, Graham Scott Enns LLP Chartered Professional Accountants**

Ms. Buchanan presented the Audited Financial Statements for the year ending December 31, 2020. She informed the members that the statements presented include adjustments to reflect the Tangible Capital Assets inventory.

Committee Chairperson Baldwin-Sands thanked Ms. Buchanan for taking the time to attend the meeting and giving the opportunity to ask questions regarding the 2020 Financial Statements.

**Ms. Buchanan left the meeting at (10:15 a.m.).**

## **REPORTS:**

Report PF 01/2021 – Draft Financial Statements, was presented, discussed, and resolved.

<u>Motion # PF 02/2021</u>	S. Martyn	P. Buchner	CARRIED
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THAT, the Personnel / Finance Committee acknowledge receipt of the 2020 Draft Financial Statements as presented in Report PF 01/2021.

Report PF 02/2021 – December Summary of Expenditures and Revenue, was presented, discussed, and resolved.

<u>Motion # PF 03/2021</u>	A. Oslach	R. Cerna	CARRIED
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THAT, Report PF 02/2021, as amended, be noted and filed.

Report PF 03/2021 – Appropriations To / From Reserve Accounts, was presented, discussed, and resolved.

<u>Motion # PF 04/2021</u>	S. Martyn	P. Buchner	CARRIED
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THAT, the Personnel / Finance Committee recommend to the Full Authority that the appropriations to and from the various Reserve Accounts outlined in Report PF 03/2021, be approved as amended.

Report PF 04/2021 – Accounts Paid, was presented, discussed, and resolved.

<u>Motion # PF 05/2021</u>	P. Buchner	R. Cerna	CARRIED
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THAT, Accounts Paid totaling \$26,952.20, be approved as presented in Report FA 04/2021.

Report PF 05/2021 – Electricity Usage Analysis, was presented, discussed, and resolved.

<u>Motion # PF 06/2021</u>	R. Cerna	A. Oslach	CARRIED
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THAT, Report PF 05/2021, be received as information at this time.

Report PF 06/2021 – Annual Review of Violence and Harassment Policy, was presented, discussed, and resolved.

<u>Motion # PF 07/2021</u>	P. Buchner	S. Martyn	CARRIED
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THAT, Report PF 06/2021, be received as information.

Report PF 07/2021 – Appointment of Legal Counsel, was presented, discussed, and resolved.

<u>Motion # PF 08/2021</u>	R. Cerna	A. Oslach	CARRIED
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THAT, the Personnel/Finance Committee receive the Report PF 07/2021 as information.

Report PF 08/2021 – Social Media Policy, was presented, discussed, and resolved.

<u>Motion # PF 09/2021</u>	A. Oslach	P. Buchner	CARRIED
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THAT, the Personnel/Finance Committee approve the Social Media Policy attached to Staff Report PF 08/2021.

Report PF 09/2021 – Conservation Award Nominations, was presented, discussed, and resolved.

<u>Motion # PF 10/2021</u>	A. Oslach	S. Martyn	CARRIED
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THAT, the Personnel / Finance Committee select Fred Neukamm as the recipient of the 2020 CCCA Conservation Award.

Report PF 10/2021 – Conservation Scholarship Award, was presented, discussed, and resolved.

<u>Motion # PF 11/2021</u>	S. Martyn	P. Buchner	CARRIED
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THAT, the Personnel / Finance Committee amend the Conservation Scholarship Terms of Reference as outlined in Report PF 10/2021; and further

THAT, the Personnel / Finance Committee select Carley Wilson as the recipient of the 2021 CCCA Conservation Scholarship Award

Report PF 11/2021 – AGM Agenda, was presented, discussed, and resolved.

<u>Motion # PF 12/2021</u>	P. Buchner	R. Cerna	CARRIED
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THAT, the Personnel / Finance Committee approve the Annual General Meeting agenda as amended in Report PF 11/2021.



## **CORRESPONDENCE:**

### **a) Copied:**

- December 10, 2020 - Town of Aylmer to Minister Yurek
- December 11, 2020 - Twp. of Malahide to Premier Doug Ford
- December 14, 2020 - City of St. Thomas to Catfish Creek C.A.
- December 16, 2020 - Oxford County to Minister Phillips
- December 18, 2020 - Conservation Ontario to Minister Yurek
- December 21, 2020 - Minister Hardeman to Catfish Creek C.A.
- January 11, 2021 - Minister Yurek to Catfish Creek C.A.
- January 12, 2021 - Municipality of Central Elgin to C.A.
- January 20, 2021 - City of St. Thomas to Catfish Creek C.A.

### **b) Not Copied**

- Correspondence Register, December 1-31, 2020.

Motion # PF 13/2021

P. Buchner

R. Cerna

CARRIED

THAT, the Copied Correspondence and the Correspondence Register for December, 2020, be noted and filed.

## **UNFINISHED BUSINESS:**

### **a) Peacekeeper Park:**

Member Oslach asked for an update regarding Peacekeeper Park. The General Manager/Secretary-Treasurer mentioned that there has been no communication from the Peacekeeper Park committee. The members agreed that the matter is resolved at the time.

## **NOTICE OF MOTIONS / NEW BUSINESS:**

None

## **NEXT MEETING / TERMINATION:**

Motion # PF 14/2021

S. Martyn

A. Oslach

CARRIED

THAT, the Personnel / Finance Committee meeting be terminated at (10:55 a.m.).

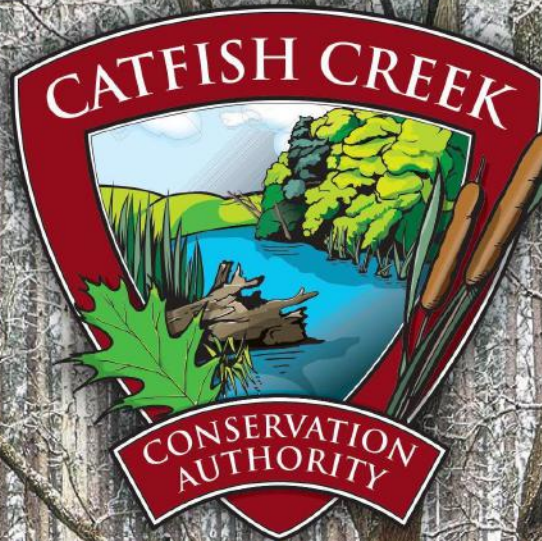
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General Manager / Secretary - Treasurer

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Committee Chairperson





# 2020 Annual Report

Photo: Michael Krahn



## Chairperson's Message

It has been a tough year for the Catfish Creek Conservation Authority (CCCA) with COVID-19, as we lost most of our Maple Syrup festival and special events such as Vanfest, Paws-ively Elgin, and the Fred Eaglesmith Charity Music Festival. Even so, the Authority was able to quickly implement the provincial and health unit guidelines and open its seasonal campground only a few weeks late. It is my understanding from staff that we saw record numbers of both transient campers and day user visitors in 2020, which says to me that people love coming to Springwater more and more all the time.

Thanks to the generous donation from the Bushell Estate, the Authority is working with Steelway Building Systems and plans to build the Evans Sisters Green Stage that will be used for educational programs, weddings, and special events. A very successful fundraiser for the new Visitor Centre will allow a safer check in and out process from the Campground. These capital projects will assist with accommodating the increase in users to the Springwater Conservation Area.

We also lost our ability to host our annual MarshQuest environmental education event at the Yarmouth Natural Heritage Area. Fortunately, thanks to the talented staff and partners they were able to pull together a very successful virtual event that has over 500 views, meaning many people experienced MarshQuest in a safe manner.

We continued our tree planting, wetlands, and erosion control projects to work with landowners and partners to improve the Catfish Creek watershed and continue to work closely with the Township of Malahide to manage ice jams in Port Bruce.

Details of the changes to the Conservation Authorities Act in 2020 will be worked on in 2021 and we hope that our seventy years of collaborative work with the community is not compromised by the changes.

Hopefully next year is as promising, and the public will be able to further benefit from the community programs and services offered by the Catfish Creek Conservation Authority.

Rick Cerna, CCCA Chairperson



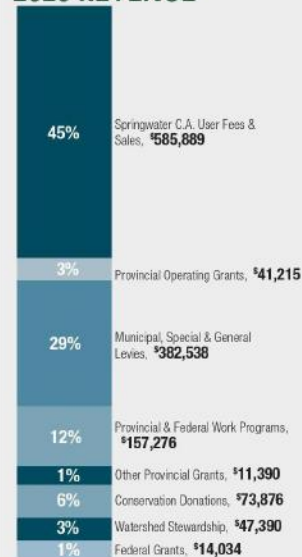
## Corporate Services

The activities of the Catfish Creek Conservation Authority are governed by a Board of Directors comprised of five (5) members appointed by the five (5) member municipalities of the Catfish Creek watershed.

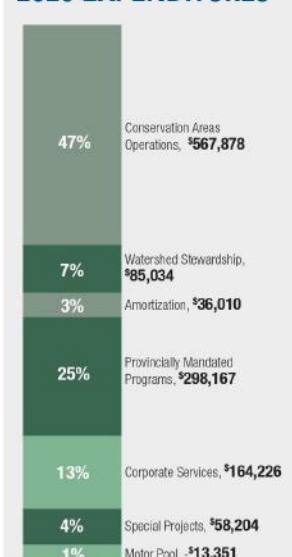
Board Member	Municipality
Rick Cerna (Chairperson)	Township of Malahide
Mark Tinlin (Vice-Chairperson)	City of St. Thomas
Sally Martyn	Municipality of Central Elgin
Arthur Oslach	Town of Aylmer
Paul Buchner	Township of South-West Oxford
Staff Member	Position
Christopher Wilkinson	General Manager/Secretary-Treasurer
Susan Simmons	Financial Services Coordinator
Dusty Underhill	Conservation Areas Supervisor
Tony Difazio	Resource Planning Coordinator
Peter Dragunas	Water Management Technician
Kelsey Oatman	Program Support Assistant
Emily Febrey	Community Outreach Technician
Gerrit Kremers	Field Technician
Austin Verbeek	Field Technician

## 2020 Financial Report

### 2020 REVENUE



### 2020 EXPENDITURES



**Copies of the full 2020 Audited Financial Statements may be obtained by contacting the Authority Administration Centre.**



## Conservation Lands

In 2020, the Catfish Creek Conservation Authority (CCCA) focused its Conservation Lands efforts on new initiatives, supporting the local constituents and increased users in a pandemic, while ensuring our lands are protected and enhanced. All thanks to the generous and financial support from different local, private, government agencies, and our many community partners, the following was undertaken in 2020.

- Began building the new Visitor Centre at the Springwater Conservation Area, thanks to a successful community fundraising campaign this project became a reality.
- Received a donation from the Donna Vera Evans Bushell Estate to create 'The Evans Sisters Stage', an environmentally friendly Green Roof Stage in the Springwater Day Use / Beach Area.
- Successfully opened the Springwater Conservation Area for the 2020 camping season with guidance from Southwestern Public Health Unit regarding COVID-19 protocols. A plan of action was made, and policies and protocols were developed that allowed seasonal and transient camping to occur with some limitations in services.
- Adjusted the Springwater Conservation Area group camping areas to add new individual sites to accommodate more transient campers.
- Received a second donation from the Donna Vera Evans Bushell Estate to be a part of the Art, Trees, and Trails initiative in collaboration with the Elevated Park, Kettle Creek Conservation Authority, and the St. Thomas-Elgin Art Centre. Local landmark paintings with local connections will be installed throughout Springwater Forest.
- Purchased 10 new picnic tables for the Springwater Conservation Area.
- Hosted various job placements through Fanshawe Employment Services, the March of Dimes, Green Jobs, and the Ontario Job Creation Partnership Program.
- Created an interactive website to highlight the stream rehabilitation work that needs to be done in the Archie Coulter Conservation Area, in conjunction with the Environmental Leadership (ELP) class from East Elgin Secondary School.
- Issued multiple research permits for work in our various Conservation Areas to organizations including The University of Guelph, Bird Canada, and the Department of Fisheries and Oceans.
- Completed an updated Springwater Master Plan that will create transparency, as well as guide development and sustainability in Springwater Conservation Area over the next few decades.
- Planted 2,200 American Chestnut Trees in the watershed in coordination with the ELP class, Ron Casier, and the Canadian Chestnut Council.





### 2021 Special Events Calendar



<p>March 13 - 21</p> <p>April 24</p> <p>May 8</p> <p>June 11 - 13</p> <p>July 10</p> <p>July 24</p> <p>August 20 - 22</p> <p>December 4</p>	<p>Maple Syrup Festival</p> <p>* two weekends &amp; March Break</p> <p>Opening Day of Trout Fishing</p> <p>Tim Hortons Kids Trout Derby</p> <p>Van Fest</p> <p>Kid Cops &amp; Canadian Tire Fishing Derby</p> <p>Paws-itively Elgin</p> <p>Fred Eaglesmith Charity Music Festival</p> <p>Christmas Spirit Walk</p>
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*\*These events are subject to Provincial Regulations, please check our website for the most up-to-date information*

**For more information contact our office at 519-773-9037 or visit our website at [www.catfishcreek.ca](http://www.catfishcreek.ca)**



## Stewardship Services

Although Pandemic restrictions made planning and completing construction projects a challenge, demand remained high among watershed landowners wishing to restore natural habitats. Thanks to the commitment from long-term funding partners such as the Elgin Clean Water Program, the Elgin Stewardship Council, and Ducks Unlimited, the CCCA was able to help seven (7) landowners with stewardship initiatives in the watershed. With additional Federal Government funding assistance from the Department of Fisheries and Oceans, the Authority was able to restore 350 metres of degraded stream banks, three (3) acres of wetlands, and six (6) acres of tall grass prairie with a focus on species at risk habitat within the Great Lakes Basin.



## Environmental Planning

Historic high-water levels in the Great Lakes Basin have been the second largest battle that many shoreline residents have had to confront in 2020. Shoreline property owners are enduring successive years of unparalleled erosion rates resulting in the loss of land not seen before. Almost every shoreline resident has had to install new or repair existing shoreline protection measures in an attempt to protect dwellings and land. The Catfish Creek Conservation Authority (CCCA) has been working with landowners to facilitate Conservation Authority (CA) and Provincial approvals to expedite the timely construction of individual measures which may help protect communities along Lake Erie.

The CCCA has also worked with the County of Elgin on approvals to replace the main bridge crossing into Port Bruce and the Township of Malahide with important improvements to the harbour entrance at the confluence of Catfish Creek with Lake Erie.

Consistent with 2020 Legislative Mandates and Watershed Programs, the CCCA undertook the following:

- Issued 28 work permits or authorizations (0 major, 8 minor, and 20 routine) relative to the Conservation Authorities Act or the Drainage Act, each provided well under the proposed 42 calendar day turn around;
- Reviewed and commented on 111 Planning Act applications and Environmental Assessments (service timelines to be determined in 2021 following provincial review of the Planning Act);
- Provided responses to 44 property inquiries (legal, real estate, general information requests), each provided within the 7-day turnaround time required for pre-consultation.

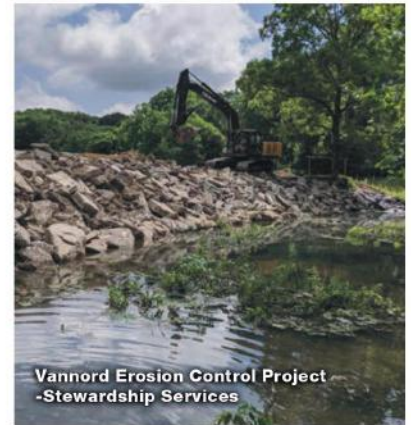
The Staff and Board Members of the CCCA have been working closely with Provincial Ministerial staff and local watershed member municipalities with revisions to the Conservation Authority Act and CA Programs which will be finalized and implemented in the 2022 fiscal year.



**Environmental Planning –  
Port Bruce Bridge Construction**  
Photo The Aylmer Express



**Environmental Planning –  
Harbour Improvements**  
Photo The Aylmer Express



**Vannord Erosion Control Project  
-Stewardship Services**



**Wells Erosion Control Project  
-Stewardship Services**



**Waneeta Beach Erosion –  
Environmental Planning**

## Water Management

The 2020 winter snowfall and temperatures were relatively moderate and in turn generated lower than average ice thickness throughout the Catfish Creek watershed. Two (2) Flood Watch, no Flood Warnings, three (3) Watershed Condition Statements and nine (9) Lake Erie Shoreline Condition Statements were issued during 2020. Recognizing the wide-ranging effectiveness of ice breaking/ice mitigation efforts and municipal emergency preparedness the relatively favourable weather conditions during the freshet runoff allowed for the ability of any creek ice to easily migrate out to Lake Erie which in turn reduced flooding in sensitive areas throughout the watershed.



**Water Management –  
Ice and Flood Management**

It is worthy to note that as requirements for water increase in the Catfish Creek watershed through such variables as population migration, agricultural irrigation, and climate change, severe seasonal water level variability is increasingly widespread within the Catfish Creek and its tributaries. The Catfish Creek Conservation Authority (CCCA) staff work closely to monitor

water levels within the CCCA's administrative boundary to assist in making valued decisions on the appropriate conservation measures and actions for Irrigation Best Management Practices. This supports CCCA to achieve provincially outlined water conservation criteria. In the low water season of 2020 (spring to early fall), the Catfish Creek watershed received lower than average sustainable precipitation. The Catfish Creek and its tributaries were able to marginally maintain seasonal average flows.

Other Water Management activities in 2020 included:

- Continual monitoring of precipitation, streamflow, and watershed physiological conditions for flood forecasting and seasonal low water flows to assist CCCA staff with water management initiatives.
- Collection of surface water and groundwater information through the Provincial Groundwater Monitoring Network.
- Provided technical assistance and support for CCCA water quality and quantity initiatives.
- Yearly review of the CCCA's Flood Warning, Flood Operations and Ice Management Plans, and Low Water Condition Strategies.



**Water Management –  
Ice and Flood Management**



## Environmental Education

This year due to COVID-19 the delivery of the Authority's Environmental Education Programs had to be shifted online. This created challenges, but also created content that can be utilized for years to come.

- Created eight (8) episodes of "Learn with Ranger Em" in a partnership with Rogers TV London and St. Thomas.
- Prior to the lockdown, hosted one (1) class for our mobile education program.
- With the help of the East Elgin Secondary School's Environmental Leadership Program (ELP) filmed an eleven (11) episode series for MarshQuest.
- In collaboration with Kettle Creek Conservation Authority and the ELP class, created an online experience for grade 7's for this year's Carolinian Forest Festival.
- Hosted the first W.I.L.D. Rangers Summer Camp for two weeks in September.
- Hosted the YWCA Newcomer Youth Club virtually to build birdhouses.
- Held a community-wide Art Contest in partnership with the Aylmer Fair that had over 30 participants.

Environmental Education –  
Learn With Ranger Em Logo  
(contributed by Paige Stirling)



Springwater Maple Syrup Program  
Photo The Aylmer Express



Environmental Education – Learn With Ranger Em Filming  
(contributed by Rogers TV)



Springwater Forest Enjoyment  
Photo The Aylmer Express



Springwater Community Activity  
Photo The Aylmer Express



Springwater Community Activity – Art Contest  
with Aylmer Fair



Aylmer & Area Community Foundation  
Cheque Presentation  
Photo The Aylmer Express



Springwater Maple Syrup Program  
Photo The Aylmer Express



# Mission Statement

**"To communicate and deliver resource management services and programs in order to achieve social and ecological harmony for the watershed"**

The **CCCA** is a non-profit organization that needs your financial support and volunteerism to ensure locally driven environmental initiatives continue in the future. All donations are used for programs and projects within the Catfish Creek watershed.

**YES**, I would like to demonstrate my devotion and vision for a healthy environment by donating \$ \_\_\_\_\_ in support of the following initiative(s):

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Protection & Preservation of Conservation Lands | <input type="checkbox"/> Youth Environmental Education | <input type="checkbox"/> Wildlife Habitat     |
| <input type="checkbox"/> Springwater Forest Preservation/Management      | <input type="checkbox"/> Commemorative Forest Program  | <input type="checkbox"/> Wetlands Restoration |

Official tax receipt will be issued for minimum donations of \$20.00. **Commemorative gifts and land donations graciously received.**

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Address: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**Payment in Cash, Visa, Mastercard, or Debit will gladly be accepted at the CCCA Office or please mail a cheque to:  
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**CATFISH CREEK**  
**CONSERVATION AUTHORITY**  
**Financial Statements**  
**December 31, 2020**



# **CATFISH CREEK CONSERVATION AUTHORITY**

## **Financial Statements**

**For The Year Ended December 31, 2020**

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CHARTERED PROFESSIONAL ACCOUNTANTS

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## **INDEPENDENT AUDITORS' REPORT**

To the Members of **Catfish Creek Conservation Authority**:

### **Qualified Opinion**

We have audited the financial statements of **Catfish Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2020, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the **Catfish Creek Conservation Authority's** financial statements present fairly, in all material respects, the financial position of the **Catfish Creek Conservation Authority** as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for public sector entities.

### **Basis for Qualified Opinion**

In common with many charitable organizations, the organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to contributions and donations, revenues over expenditures, and cash flows for the year ending December 31, 2020 and year ending December 31, 2019, current assets as at December 31, 2020 and December 31, 2019, and net assets as at January 1, 2020 and December 31, 2020 for the 2020 year ended, as well as January 1, 2019 and December 31, 2019, for the 2019 year ended. Our audit on the financial statements for the year ended December 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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

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

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

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

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



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## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

St. Thomas, Ontario

January 28, 2021

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Financial Position As At December 31, 2020

---

	2020 <u>\$</u>	2019 <u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash	763,738	350,164
Short term investments (Note 2)	319,945	317,263
Accounts receivable	<u>66,228</u>	<u>73,932</u>
	<u>1,149,911</u>	<u>741,359</u>
 <b>LIABILITIES</b>		
Accounts payable and accrued liabilities	50,541	42,202
Deferred revenues (Note 4)	<u>466,971</u>	<u>121,211</u>
<b>TOTAL LIABILITIES</b>	<u>517,512</u>	<u>163,413</u>
 <b>NET FINANCIAL ASSETS</b>	<u>632,399</u>	<u>577,946</u>
 <b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Pages 20 and 21)	<u>1,690,828</u>	<u>1,627,841</u>
 <b>ACCUMULATED SURPLUS (NOTE 5)</b>	<u>2,323,227</u>	<u>2,205,787</u>

---

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2020

	2020 Budget (Unaudited-Note 8) \$	2020 Actual \$	2019 Actual \$
<b>REVENUES</b>			
Camping and day use - user fees	567,491	<b>585,889</b>	637,261
Municipal levies (Note 6)	383,070	<b>382,538</b>	353,947
Ontario and Federal works programs (Note 12)	32,974	<b>157,276</b>	60,751
Donations and sponsorships	79,316	<b>73,876</b>	69,568
Watershed stewardship - user fees and permits	41,050	<b>43,559</b>	40,529
Ministry of Natural Resource and Forestry grants	41,215	<b>41,215</b>	41,215
Federal grants	13,420	<b>14,034</b>	16,980
Other provincial grants	16,078	<b>11,390</b>	53,288
Interest	-	<b>3,831</b>	10,229
	<u>1,174,614</u>	<u><b>1,313,608</b></u>	<u>1,283,768</u>
<b>EXPENDITURES (NOTE 7)</b>			
Camping and day use (Page 18)	563,671	<b>567,878</b>	564,639
Program expenditures-Mandated Programs (Page 17)	289,506	<b>298,167</b>	277,677
Administrative expenditures (Page 19)	182,461	<b>164,226</b>	172,978
Program expenditures-Watershed Stewardship (Page 17)	93,805	<b>85,034</b>	86,404
Special projects, surveys and studies (Page 18)	58,526	<b>58,204</b>	141,355
Amortization (Page 20 and 21)	36,010	<b>36,010</b>	36,047
Acquisition of small tools and equipment	-	-	480
Motor pool (Page 18)	4,405	<b>(13,351)</b>	(11,024)
	<u>1,228,384</u>	<u><b>1,196,168</b></u>	<u>1,268,556</u>
<b>SURPLUS FOR THE YEAR</b>	<u>(53,770)</u>	<b>117,440</b>	15,212
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<u><b>2,205,787</b></u>	<u>2,190,575</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (NOTE 5)</b>		<u><b>2,323,227</b></u>	<u>2,205,787</u>

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Change in Net Financial Assets For The Year Ended December 31, 2020

---

	2020 Budget (Unaudited-Note 8) \$	2020 Actual \$	2019 Actual \$
<b>ANNUAL SURPLUS (DEFICIT)</b>	(53,770)	<b>117,440</b>	15,212
Amortization of tangible capital assets	36,010	<b>36,010</b>	36,047
Acquisition of tangible capital assets	<u>-</u>	<u>(98,997)</u>	<u>(22,169)</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(17,760)	<b>54,453</b>	29,090
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>577,946</u>	<u>577,946</u>	<u>548,856</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>560,186</u>	<u>632,399</u>	<u>577,946</u>

---

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Cash Flows For The Year Ended December 31, 2020

	2020 <u>\$</u>	2019 <u>\$</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus for the year	117,440	15,212
Items not affecting cash:		
Amortization of tangible capital assets	<u>36,010</u>	<u>36,047</u>
	153,450	51,259
Change in non-cash working capital balances:		
Decease (increase) in accounts receivable	7,704	5,983
Increase (decrease) in accounts payable and accrued liabilities	8,339	6,741
Increase (decrease) in deferred revenues	<u>(3,493)</u>	<u>18,622</u>
	<u>166,000</u>	<u>82,605</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds on sale of investments	317,263	311,008
Purchase of investments	(319,945)	(317,263)
Capital funding received	<u>349,253</u>	<u>-</u>
	<u>346,571</u>	<u>(6,255)</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(98,997)</u>	<u>(22,169)</u>
<b>NET CHANGE IN CASH DURING THE YEAR</b>	413,574	54,181
<b>CASH, BEGINNING OF YEAR</b>	<u>350,164</u>	<u>295,983</u>
<b>CASH, END OF YEAR</b>	<u>763,738</u>	<u>350,164</u>

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### PURPOSE OF THE ORGANIZATION

Catfish Creek Conservation Authority (the "organization") is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, other than gas, oil, coal and minerals, for the watershed within its jurisdiction. This jurisdiction includes areas in the City of St. Thomas, the Municipality of Central Elgin, the Town of Aylmer, the Township of South-West Oxford and the Township of Malahide. The organization is also a registered charity and as such is exempt from income taxes under paragraph 149(1)(f) of the Income Tax Act.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization are prepared by management in accordance with Canadian generally accepted accounting principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of Chartered Professional Accountants - Canada. Significant aspects of the accounting policies adopted by the organization are as follows:

#### Accounting Estimates

The preparation of these financial statements in conformity with Canadian accounting standards for public sector entities requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the 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. There are no significant estimates.

#### Financial Instruments

##### *Measurement of financial instruments*

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for cash, which is measured at fair value. Changes in fair value are recognized in the statement of changes in net financial assets until they are realized, at which time they are recognized in surplus for the year.

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



# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Financial Instruments (continued)

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

#### Revenue Recognition

Revenue is recognized as follows:

- Municipal levy revenue is recognized in full once the Municipalities approve the levied amount.
- Campground rental revenue is recognized when the campsite is used. For seasonal campground rentals the revenue is recognized over the camping season to which it relates.
- Grant revenue and government transfers are recognized authorized or the eligibility criteria has been met.
- Donation and sponsorship revenue is recognized when received, unless for specified purpose.
- Funds received, including capital grants and donations for a specified purpose, are amortized and brought into revenue in which the corresponding expense is incurred.

#### Classification of Expenditures

Expenditures are reported in four main categories, which follow the classifications designated by the Ministry of Natural Resources and Forestry for program grants. By following these guidelines, there will be consistency of reporting by the Conservation Authorities in Ontario. These are further explained as follows:

- General administration expenditures include those associated with head office functions other than technical staff and associated programs.
  - Water and related land management expenditures include program administration, capital works for water related projects along with associated programs such as floodplain regulations, conservation services, dam operation and maintenance.
  - Conservation and recreation land management expenditures include capital works for recreation related projects along with associated programs such as wildlife conservation services.
  - Other operational expenditures include conservation areas, special employment projects, vehicles and equipment operations.
-

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### 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 asset, is amortized on a straight-line basis over its estimated useful life as follows:

Buildings	50 years
Dams	100 years
Bridges, boardwalks and other wood structures	30 years
Water services and wells	50 years
Equipment	30 years
Hydro services	50 years
Vehicles	8 years

Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as deferred revenue and amortized over their useful life of the asset.

#### 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 annual surplus or deficit, provides the Change in Net Financial Assets for the year.

#### Reserves

The organization sets up internal reserves for campground operations, capital replacement, legal and other items in order to ensure funds are available to finance shortfalls. These reserves are replenished from operating surplus as directed by the board of directors.

#### Contaminated Sites

The organization may be exposed to litigation or other costs of remediation due to contaminated properties. A liability for remediation is recognized in the financial statements when an environmental standard exists, contamination exceeds the standard, the organization is directly responsible for the remediation and a reasonable estimate of the liability can be made. As at December 31, 2020 there were no properties that the organization was responsible to remedy and as such no liability has been accrued.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 2. SHORT TERM INVESTMENTS

	2020	2019
	<u>\$</u>	<u>\$</u>
GIC, 0.55%, matures on June 28, 2021	319,945	-
GIC, 0.55%, matures on June 26, 2020	<u>-</u>	<u>317,263</u>
	<u>319,945</u>	<u>317,263</u>

### 3. RESERVES

The organization has established a number of internal reserves in order to ensure that funds are available to support future activities. The following reserves have been established:

#### Operational Reserve

The purpose of the operational reserve is to use any accumulated funds for the payment of expenditures that are not covered by government funding.

#### Capital Acquisition Reserve

This fund has been established to support the acquisition of various tangible capital assets as they become due for replacement.

#### Special Programs Reserve

This fund has been established to support funds designated by donors for special conservation projects to be carried out in the watershed.

#### Land Acquisition Reserve

This fund has been established to support the acquisition of environmentally significant properties that would further the objectives of the organization.

#### Conservation Areas Development Reserve

This fund has been established to support the development of environmentally significant properties that would further the objectives of the organization.

The reserve fund transfers for the year are outlined in the Schedule of Internal Reserves on page 16 of the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 4. DEFERRED REVENUES

	2020	2019
	<u>\$</u>	<u>\$</u>
Camping revenues	101,432	105,628
Grant revenues	16,286	15,583
Capital donation revenues	<u>349,253</u>	<u>-</u>
	<u>466,971</u>	<u>121,211</u>

### 5. ACCUMULATED SURPLUS

The accumulated surplus balance consists of general fund, balances in reserves and investment in tangible capital assets and is made up as follows:

	2020	2019
	<u>\$</u>	<u>\$</u>
General fund	<u>(12,369)</u>	<u>(11,931)</u>
Reserves funds:		
Operational reserve	229,248	188,183
Capital acquisition reserve	98,678	80,927
Special programs reserve	195,447	169,956
Land acquisition reserve	75,757	75,757
Conservation areas development reserve	<u>113,988</u>	<u>75,054</u>
	<u>713,118</u>	<u>589,877</u>
Invested in tangible capital assets	<u>1,622,478</u>	<u>1,627,841</u>
	<u>2,323,227</u>	<u>2,205,787</u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 6. MUNICIPAL LEVIES

The municipalities that participate as members of CCCA and their corresponding financial levies are as follows:

	<b>2020</b>	<b>2019</b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
Township of Malahide	<b>161,339</b>	150,343
Municipality of Central Elgin	<b>95,382</b>	87,640
Town of Aylmer	<b>91,304</b>	84,942
City of St. Thomas	<b>21,177</b>	19,496
Township of South-West Oxford	<b><u>13,336</u></b>	<u>11,526</u>
	<b><u>382,538</u></b>	<u>353,947</u>

The municipal levy for the Township of Malahide noted above includes a special levy of \$29,932 (2019 - \$30,351) related to the ice management program in Port Bruce.

### 7. SUPPLEMENTARY INFORMATION:

	<b>2020</b>	<b>2019</b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>Current fund expenditures by object:</b>		
Amortization	<b>36,010</b>	36,047
Insurance	<b>43,179</b>	34,584
Municipal taxes	<b>8,606</b>	11,757
Other program expenditures	<b>460,433</b>	531,831
Salaries, wages and employee benefits	<b><u>647,940</u></b>	<u>654,337</u>
	<b><u>1,196,168</u></b>	<u>1,268,556</u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

---

### 8. BUDGETED AMOUNTS

The budget figures presented in these financial statements are based upon the 2020 budget approved by the board. Adjustments to budgeted values were required to provide comparative budget values based on the full accrual basis of accounting. The chart below reconciles the approved budget with the budget figures presented in these financial statements. Budget amounts are unaudited.

	Approved Budget \$	Adjustments \$	PSAB Budget \$
<b>REVENUES</b>			
Camping and day use	567,491	-	567,491
Municipal levies	383,070	-	383,070
Federal grants	13,420	-	13,420
Watershed stewardship	79,755	(38,705)	41,050
Ministry of Natural Resource and Forestry Grants	41,215	-	41,215
Other provincial grants	16,078	-	16,078
Donations and sponsorships	79,316	-	79,316
Ontario and Federal works programs	32,974	-	32,974
Reserves	68,635	(68,635)	-
Reserves - special projects	47,093	(47,093)	-
Prior year surplus	<u>1,029</u>	<u>(1,029)</u>	<u>-</u>
	<u>1,330,076</u>	<u>(155,462)</u>	<u>1,174,614</u>
<b>EXPENDITURES</b>			
Camping and day use	563,671	-	563,671
Program expenditures			
- Mandated Programs	289,506	-	289,506
- Watershed Stewardship	93,805	-	93,805
Administration	182,461	-	182,461
Special projects, surveys and studies	157,523	(98,997)	58,526
Motor pool	43,110	(38,705)	4,405
Amortization	<u>-</u>	<u>36,010</u>	<u>36,010</u>
	<u>1,330,076</u>	<u>(101,692)</u>	<u>1,228,384</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<u><u>-</u></u>	<u><u>(53,770)</u></u>	<u><u>(53,770)</u></u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 9. FINANCIAL INSTRUMENT RISK

#### Risks and Concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at the statement of financial position date.

#### Liquidity Risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Management does not feel this risk is significant as no financial liabilities of the organization were in default during the period and the organization was not subject to any covenants during the period.

#### Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risk relates to its accounts receivable. Management does not feel this risk is significant.

It is management's opinion that the entity is not exposed to any significant market, interest rate, foreign currency or price risk.

There were changes in the risk assessments from the previous year.

### 10. DONATED SERVICES

Community members have volunteered their time and talents to the organization. Since these services are not normally purchased and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

### 11. GROUP RRSP

The organization has established a Group RRSP plan for all regular full-time employees. Under the terms of the plan, the organization and the employee are required to make contributions equivalent to 5% of the employee's gross salary. The total cost of this plan for the year was \$18,671 (2019 - \$17,317).

# **CATFISH CREEK CONSERVATION AUTHORITY**

## **Notes to the Financial Statements For The Year Ended December 31, 2020**

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### **12. CANADIAN EMERGENCY WAGE SUBSIDY**

During the year, the organization experienced a reduction in revenue that qualified the organization to recover a portion of its wages under the Canada Emergency Wage Subsidy (CEWS) program. The organization received \$72,631 for the CEWS program. These payments under the CEWS program of have been reported in the statement of operations as Ontario and Federal Works Programs.

### **13. SIGNIFICANT EVENT**

During and subsequent to the year end, the organization was exposed to economic risks associated with the coronavirus pandemic. These risks are beyond the organization's control. The impact of these risks cannot be identified at this time but could impact the organization's operations, future net earnings, cash flows and financial condition. The organization is mitigating the impacts of any potential risks by utilizing all available government programs and modifying its service deliveries.

### **14. COMPARATIVE FIGURES**

Certain comparative figures presented in the financial statements have been reclassified to conform to the presentation adopted in the current year.



# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Internal Reserves For The Year Ended December 31, 2020

	2020 \$	2019 \$
<b><u>Operational Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>188,183</b>	191,683
Transfer from annual surplus	<b>115,670</b>	58,500
Transfer to annual surplus	<b>(74,605)</b>	(62,000)
<b>BALANCE, END OF YEAR</b>	<b><u>229,248</u></b>	<u>188,183</u>
<b><u>Capital Acquisition Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>80,928</b>	60,128
Transfer from annual surplus	<b>17,750</b>	20,800
Transfer to annual surplus	<b>-</b>	-
<b>BALANCE, END OF YEAR</b>	<b><u>98,678</u></b>	<u>80,928</u>
<b><u>Special Programs Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>169,956</b>	157,696
Transfer from annual surplus	<b>35,300</b>	32,404
Transfer to annual surplus	<b>(9,809)</b>	(20,144)
<b>BALANCE, END OF YEAR</b>	<b><u>195,447</u></b>	<u>169,956</u>
<b><u>Land Acquisition Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>75,757</b>	75,757
Transfer from annual surplus	<b>-</b>	-
Transfer to annual surplus	<b>-</b>	-
<b>BALANCE, END OF YEAR</b>	<b><u>75,757</u></b>	<u>75,757</u>
<b><u>Conservation Areas Development Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>75,054</b>	75,164
Transfer from annual surplus	<b>80,000</b>	62,800
Transfer to annual surplus	<b>(41,066)</b>	(62,910)
<b>BALANCE, END OF YEAR</b>	<b><u>113,988</u></b>	<u>75,054</u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2020

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	2020 <u>\$</u>	2019 <u>\$</u>
<b>PROGRAM EXPENDITURES</b>		
<b>Mandated Programs</b>		
Flood forecast and warning	180,668	165,046
Plan input	39,778	39,272
Ice management	34,932	35,352
Flood control structures	21,584	10,585
Technical studies	15,570	9,901
Watershed planning	<u>5,635</u>	<u>17,521</u>
	<u>298,167</u>	<u>277,677</u>
<b>Watershed Stewardship Programs</b>		
Conservation information and education	30,995	27,797
Watershed stewardship	21,905	25,144
Tree planting	16,716	17,728
Water management programs	12,205	9,900
Woodlot management	<u>3,213</u>	<u>5,835</u>
	<u>85,034</u>	<u>86,404</u>
<b>Total Program Expenditures</b>	<u><u>383,201</u></u>	<u><u>364,081</u></u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Other Expenditures For The Year Ended December 31, 2020

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### Camping and Day Use

	2020	2019
	<u>\$</u>	<u>\$</u>
Campground wages	326,394	320,518
Campground expenses	134,297	126,808
Utilities	70,353	69,219
Maple syrup program	<u>36,834</u>	<u>48,094</u>
	<u>567,878</u>	<u>564,639</u>

### Special Projects, Surveys and Studies

	2020	2019
	<u>\$</u>	<u>\$</u>
Other conservation lands	40,006	40,662
Special projects - Springwater Conservation Area	14,420	40,740
Special projects - other	2,618	59,953
Special projects - contract services	<u>1,160</u>	<u>-</u>
	<u>58,204</u>	<u>141,355</u>

### Motor Pool

	2020	2019
	<u>\$</u>	<u>\$</u>
Insurance and licences	7,945	5,993
Maintenance and general repairs	7,675	15,803
Fuel	<u>6,923</u>	<u>13,172</u>
	22,543	34,968
Less: internal charges for usage	<u>(35,894)</u>	<u>(45,992)</u>
	<u>(13,351)</u>	<u>(11,024)</u>

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# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Administrative Expenditures For The Year Ended December 31, 2020

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	2020	2019
	<u>\$</u>	<u>\$</u>
<b>WAGES AND BENEFITS</b>		
Administrative staff salaries	86,368	82,366
Employee benefits	<u>20,831</u>	<u>21,680</u>
	<u>107,199</u>	<u>104,046</u>
<b>GENERAL EXPENSES</b>		
Conservation Ontario Levy	19,797	19,644
Professional fees	9,255	8,650
Insurance and taxes	5,156	7,229
General expenses	3,704	4,721
Bank charges and interest	<u>426</u>	<u>407</u>
	<u>38,338</u>	<u>40,651</u>
<b>RENT AND UTILITY SERVICES</b>		
Telephone	2,125	2,111
Office cleaning and maintenance	401	2,257
Light, heat, power and water	<u>132</u>	<u>4,892</u>
	<u>2,658</u>	<u>9,260</u>
<b>TRAVEL EXPENSES AND ALLOWANCE</b>		
Members allowances and expenses	5,625	7,250
Staff mileage and expenses	<u>293</u>	<u>1,108</u>
	<u>5,918</u>	<u>8,358</u>
<b>EQUIPMENT PURCHASES AND RENTAL</b>		
Equipment purchase and rental	4,659	4,802
Equipment maintenance	<u>2,372</u>	<u>2,619</u>
	<u>7,031</u>	<u>7,421</u>
<b>MATERIAL AND SUPPLIES</b>		
Stationery and office supplies	1,426	3,235
Postage	<u>1,656</u>	<u>7</u>
	<u>3,082</u>	<u>3,242</u>
	<u>164,226</u>	<u>172,978</u>

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**CATFISH CREEK CONSERVATION AUTHORITY**  
**Schedule of Tangible Capital Assets**  
**For The Year Ended December 31, 2020**

ASSET TYPE	Opening Historical Cost Balance (Jan 1/20)	2020 Acquisitions	2020 Disposals	2020 Write-Offs	Ending Historical Cost Balance (Dec 31/20)	Opening Accumulated Amortization Balance (Jan 1/20)	2020 Disposals	2020 Amortization	2020 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/20)	Ending Net Book Value (Dec 31/20)
<b><u>Infrastructure Related</u></b>											
Land	891,436	-	-	-	891,436	-	-	-	-	-	891,436
Buildings	667,515	-	-	-	667,515	287,531	-	12,387	-	299,918	367,597
Dams	216,100	-	-	-	216,100	103,612	-	2,161	-	105,773	110,327
Bridges, boardwalks and other wood structures	129,690	-	-	-	129,690	74,646	-	3,686	-	78,332	51,358
Water services and wells	78,926	-	-	-	78,926	33,260	-	1,579	-	34,839	44,087
Hydro services	<u>44,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,510</u>	<u>5,785</u>	<u>-</u>	<u>890</u>	<u>-</u>	<u>6,675</u>	<u>37,835</u>
	<b><u>2,028,177</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,028,177</u></b>	<b><u>504,834</u></b>	<b><u>-</u></b>	<b><u>20,703</u></b>	<b><u>-</u></b>	<b><u>525,537</u></b>	<b><u>1,502,640</u></b>
<b><u>General Capital</u></b>											
Equipment	105,842	-	-	-	105,842	50,888	-	3,077	-	53,965	51,877
Vehicles	<u>197,974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,974</u>	<u>148,430</u>	<u>-</u>	<u>12,230</u>	<u>-</u>	<u>160,660</u>	<u>37,314</u>
	<b><u>303,816</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>303,816</u></b>	<b><u>199,318</u></b>	<b><u>-</u></b>	<b><u>15,307</u></b>	<b><u>-</u></b>	<b><u>214,625</u></b>	<b><u>89,191</u></b>
Work In Progress	<u>-</u>	<u>98,997</u>	<u>-</u>	<u>-</u>	<u>98,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,997</u>
<b>Total Tangible Capital Assets</b>	<b><u>2,331,993</u></b>	<b><u>98,997</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,430,990</u></b>	<b><u>704,152</u></b>	<b><u>-</u></b>	<b><u>36,010</u></b>	<b><u>-</u></b>	<b><u>740,162</u></b>	<b><u>1,690,828</u></b>

See accompanying notes to the financial statements.

**CATFISH CREEK CONSERVATION AUTHORITY**  
**Schedule of Tangible Capital Assets**  
**For The Year Ended December 31, 2019**

ASSET TYPE	Opening Historical Cost Balance (Jan 1/19)	2019 Acquisitions	2019 Disposals	2019 Write-Offs	Ending Historical Cost Balance (Dec 31/19)	Opening Accumulated Amortization Balance (Jan 1/19)	2019 Disposals	2019 Amortization	2019 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/19)	Ending Net Book Value (Dec 31/19)
<b><u>Infrastructure Related</u></b>											
Land	891,436	-	-	-	891,436	-	-	-	-	-	891,436
Buildings	645,346	22,169	-	-	667,515	275,588	-	11,943	-	287,531	379,984
Dams	216,100	-	-	-	216,100	101,451	-	2,161	-	103,612	112,488
Bridges, boardwalks and other wood structures	129,690	-	-	-	129,690	70,635	-	4,011	-	74,646	55,044
Water services and wells	78,926	-	-	-	78,926	31,681	-	1,579	-	33,260	45,666
Hydro services	<u>44,510</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,510</u>	<u>4,895</u>	<u>-</u>	<u>890</u>	<u>-</u>	<u>5,785</u>	<u>38,725</u>
	<b><u>2,006,008</u></b>	<b><u>22,169</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,028,177</u></b>	<b><u>484,250</u></b>	<b><u>-</u></b>	<b><u>20,584</u></b>	<b><u>-</u></b>	<b><u>504,834</u></b>	<b><u>1,523,343</u></b>
<b><u>General Capital</u></b>											
Equipment	105,842	-	-	-	105,842	47,655	-	3,233	-	50,888	54,954
Vehicles	<u>197,974</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,974</u>	<u>136,200</u>	<u>-</u>	<u>12,230</u>	<u>-</u>	<u>148,430</u>	<u>49,544</u>
	<b><u>303,816</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>303,816</u></b>	<b><u>183,855</u></b>	<b><u>-</u></b>	<b><u>15,463</u></b>	<b><u>-</u></b>	<b><u>199,318</u></b>	<b><u>104,498</u></b>
<b>Total Tangible Capital Assets</b>	<b><u>2,309,824</u></b>	<b><u>22,169</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>2,331,993</u></b>	<b><u>668,105</u></b>	<b><u>-</u></b>	<b><u>36,047</u></b>	<b><u>-</u></b>	<b><u>704,152</u></b>	<b><u>1,627,841</u></b>

See accompanying notes to the financial statements.