



# 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, February 17<sup>th</sup>, 2022, 2:00 p.m.**

**Member and Delegations Participation: Zoom Invite sent via e-mail**

## **Public Participation:**

View meeting on the CCCA YouTube Page at (on YouTube.com, search "Catfish Creek Conservation Authority")  
[https://www.youtube.com/channel/UCINApYJrr0YSNhR\\_iPAa6Ew](https://www.youtube.com/channel/UCINApYJrr0YSNhR_iPAa6Ew) or via the short cut: <https://bit.ly/3gzSWlf>

- 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 08/2021 (December 16, 2021)..... Full Authority
  - b) Personnel / Finance Committee Meeting # PF 01/2022 (January 27, 2022)..... Full Authority
- 7) Business Arising from the Minutes..... Full Authority
- 8) 2021 Annual Report..... Dusty Underhill
- 9) Presentation of 2021 Audited Financial Statements..... Jennifer Buchanan, Graham Scott Enns
- 10) Adoption of 2021 Audited Financial Statements..... Full Authority
- 11) Election of Officers for 2022 . .... Dennis Crevits
  - a) Chairperson
  - b) Chairperson's Address
  - c) Vice-Chairperson
  - d) Vice-Chairperson's Address
- 12) Appointment of Authority's Auditor, Financial Institution and Solicitor..... Full Authority
- 13) Adoption of Borrowing and Signing Authority for Payroll and Utilities Resolutions. .... Full Authority
- 14) Service Awards..... Paul Buchner
- 15) Presentation : 2021 "Year in Review"..... Lori Baldwin-Sands
- 16) Student Scholarship Award Presentation. .... Arthur Oslach
- 17) Conservation Award Presentation. .... Sally Martyn
- 18) Other Business..... Full Authority
- 19) Termination . .... Full Authority

## **LAND ACKNOWLEDGEMENT**

*We would like to take this time to recognize that the land on which we gather is in the traditional territory shared between the Haudenosaunee (ho - din - oh - show - knee) confederacy, the Anishinabe (ah - nih - shih - nah - bai) nations, and the Attiwonderonk Neutrals. First Nations people have longstanding relationships to the land, water and Southwestern Ontario and we are thankful for the opportunity to live, learn and share with mutual respect and appreciation.*

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

**Thursday, December 16, 2021**

**Meeting #08/2021**

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

**PRESENT:**

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

**STAFF:**

Dusty Underhill	Acting General Manager / Secretary-Treasurer
Tony Difazio	Planning Resource Coordinator
Kelsey Oatman	Program Support Assistant
Gerrit Kremers	Field Technician – Lands
Austin Verbeek	Field Technician – Water

**PRESENT:**

Brett Hueston	Aylmer Express, Reporter
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**WELCOME / CALL TO ORDER:**

Chairperson Cerna welcomed everyone and called the meeting to order at (10:16 a.m.). He congratulated the Acting General Manager / Secretary-Treasurer for completing Conservation University and graduating as valedictorian.

**LAND ACKNOWLEDGMENT:**

The CCCA recognized that the land on which we gather is in the traditional territory shared between the Haudenosaunee confederacy, the Anishinabe nations, and the Attiwoonderonk Neutrals.

**ADOPTION OF AGENDA:**

<u>Motion # 114/2021</u>	S. Martyn	L. Baldwin-Sands	CARRIED
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THAT, the Agenda for the December 16<sup>th</sup>, 2021, 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 # 115/2021                      L. Baldwin-Sands                      P. Buchner                      CARRIED

THAT, the Minutes of Full Authority Meeting #07/2021 (November 19, 2021), be accepted as circulated.

Motion # 116/2021                      P. Buchner                      S. Martyn                      CARRIED

THAT, the Minutes of the Land Management Committee Meeting #LM02/2021 (November 25, 2021), be adopted as circulated.

## **BUSINESS ARISING FROM MINUTES:**

Report FA 46/2021 – Springwater Conservation Area 2022 Camping Fees, was re-presented, discussed, and resolved.

Motion # 117/2021                      P. Buchner                      L. Baldwin-Sands                      CARRIED

THAT, overnight camping and seasonal camping fees for the 2022 camping season at the Springwater Conservation Area be increased by 6%.

## **PUBLIC / SPECIAL DELEGATIONS:**

None

## **REPORTS**

Report FA 47/2021 – Monthly Staff Reports, was presented, discussed, and resolved.

Motion # 118/2021                      S. Martyn                      A. Oslach                      CARRIED

THAT, Staff Reports for the month of November, 2021, be noted and filed.

Report FA 48/2021 – November Summary of Revenue and Expenditures, was presented, discussed, and resolved.

Motion # 119/2021                      L. Baldwin-Sands                      P. Buchner                      CARRIED

THAT, Report FA 48/2021, be noted and filed.

Report FA 49/2021 – Accounts Paid, was presented, discussed, and resolved.

Motion # 120/2021                      A. Oslach                      S. Martyn                      CARRIED

THAT, Accounts Paid totaling \$125,767.12, be approved as presented in Report FA 49/2021.

Report FA 50/2021 – Municipal Plan Review, was presented, discussed, and resolved.

<u>Motion # 121/2021</u>	P. Buchner	L. Baldwin-Sands	CARRIED
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THAT, the Full Authority approve the Municipal Plan Review Report for the months of September, October, and November, 2021.

Report FA 51/2021 – Approved Section 28 Regulations Applications, was presented, discussed, and resolved.

<u>Motion # 122/2021</u>	P. Buchner	A. Oslach	CARRIED
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THAT, the Full Authority receive the staff approved Section 28 Regulations Application Report FA 51/2021, as information.

Report FA 52/2021 – 2022 Meeting Dates, was presented, discussed, and resolved.

<u>Motion # 123/2021</u>	A. Oslach	P. Buchner	CARRIED
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THAT, the Full Authority approve the 2022 Meeting Date Schedule as outlined in Report FA 52/2021, as presented.

Report FA 53/2021 – Revised Draft Budget 2022, was presented, discussed, and resolved.

<u>Motion # 124/2021</u>	L. Baldwin-Sands	P. Buchner	CARRIED
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THAT, the Full Authority approve the 2022 Draft Budget as presented in FA 53/2021; and further,

THAT, the Budget and General Levies be circulated to member municipalities for the 30-day notice period in accordance with the Municipal Levy Regulation made under the Conservation Authorities Act.

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

The Acting General Manager/Secretary-Treasurer provided members with the following updates:

a) Springwater Conservation Area – Evans' Sisters Green Roof Stage:

The Acting General Manager / Secretary – Treasurer informed the Board of Directors that the winter erection had been completed. In the Spring the irrigation plumbing, electrical work, and the green roof installation are to be completed. At this time, the project is right on budget.

b) CCCA Transition Plan:

The Acting General Manager / Secretary – Treasurer updated the Board of Directors that the CCCA Transition Plan had been sent out to member municipalities, the Ministry of Environment, Conservation and Parks, and posted on the CCCA website as of December 8, 2021.

c) Clean Technology Employment Grant:

The Acting General Manager / Secretary – Treasurer updated the Board of Directors that he and the Field Technician had attended webinars regarding the Clean Technology Employment grant that the CCCA had received.

d) British Columbia Flood Support:

The Acting General Manager / Secretary – Treasurer informed the Board of Directors that Conservation Ontario was approached by Emergency Management Ontario on behalf of the Province of British Columbia looking for resources related to flood response and monitoring given the recent and multiple atmospheric river events. There was a proposal to send some Conservation Authorities' staff to the province to assist with their flood event. In the end the proposal was no longer necessary.

e) Conservation Authorities Act Review:

The Acting General Manager / Secretary – Treasurer informed the Board of Directors that the Conservation Authorities Working Group continue to meet every couple of weeks to discuss the changes to the *Conservation Authorities Act* changes especially regarding Phase 1. The working group was happy that some key recommendations made by the collective were of common interest in shaping effective policy related to changes to the *Conservation Authorities Act* including an extension of the timelines for completion of MOUs/agreements and the inclusion of passive recreation as a mandatory program and service.

f) Conservation University:

The Acting General Manager / Secretary – Treasurer informed the Board of Directors he had completed the final section of Conservation University and had officially graduated. The course provided great insight and networking opportunities.

g) Source Water Protection:

The Acting General Manager / Secretary – Treasurer updated the Board of Directors that he was Currently working with Martin Keller and Emily Hayman of the Grand River Conservation Authority to update the Catfish Creek Source Water Protection Assessment Report. Authority staff compiled the requested data including water conditions, forest and wetland coverage and ground water quality information to add to the assessment report.

h) Section 28 Proposal:

The Acting General Manager / Secretary – Treasurer informed the Board of Directors that the Conservation Ontario Regulatory Compliance Committee is proposing to issue a Request for Proposals in early 2022 for the creation of Standard Operating Procedures (SOPs). These SOPs will be targeted to Conservation Authority staff designated as a Provincial Offences Officer under the *Conservation Authorities Act* and the *Trespass to Property Act* to assist officers in fulfilling their responsibilities and requirements of their respective Authority.

**UNFINISHED BUSINESS:**

None

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

None

**NOTICE OF MOTIONS / NEW BUSINESS:**

None

**CORRESPONDENCE:**

a) Copied:

- An email from the County of Elgin regarding the Port Bruce Temporary Bridge & Boat Launch Removal

b) Not Copied:

- Correspondence Registers for November, 2021.

<u>Motion # 125/2021</u>	P. Buchner	A. Oslach	CARRIED
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THAT, the Copied Correspondence and the Correspondence Registers for November, 2021, be noted and filed.

**CLOSED SESSION:**

<u>Motion # 126/2021</u>	A. Oslach	L. Baldwin-Sands	CARRIED
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THAT, the Full Authority adjourn to Closed Session at (10:56 a.m.).

<u>Motion # 127/2021</u>	A. Oslach	P. Buchner	CARRIED
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THAT, the Full Authority rise with report at (11:44 p.m.).

<u>Motion # 128/2021</u>	P. Buchner	A. Oslach	CARRIED
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THAT, the Minutes of the Personnel/Finance Committee #PF02/202, be adopted as circulated.

<u>Motion # 129/2021</u>	P. Buchner	L. Baldwin-Sands	CARRIED
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THAT, the Full Authority authorize that Dusty Underhill should receive \$5,000.00 bonus to December 31, 2021 for extra services rendered as Acting General Manager / Secretary – Treasurer.

Motion # 130/2021

P. Buchner

L. Baldwin-Sands

CARRIED

THAT, the Full Authority appoint Dusty Underhill as Acting General Manager / Secretary – Treasurer of the CCCA from January 1, 2022 until changes occur or December 31, 2022 whichever comes first. In addition, a bonus compensation of \$1,000.00 per month be added to his salary on a month-to-month basis.

Motion # 131/2021

L. Baldwin-Sands

S. Martyn

CARRIED

Due to the upcoming independent consultation review concerning job descriptions and wages, that motion PF#19/2021 be deferred until the report is completed.

**NEXT MEETING / TERMINATION:**

The next meeting of the Catfish Creek Conservation Authority will be held on the Annual General Meeting scheduled on Thursday, February 17, 2022, commencing at (2:00 p.m.).

Motion # 131/2021

L. Baldwin-Sands

A. Oslach

CARRIED

THAT, the Full Authority be terminated at (11:46 a.m.).

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Acting 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 27<sup>th</sup>, 2022**

**Meeting #PF 01/2022**

**PRESENT:**

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

**STAFF:**

Dusty Underhill	Acting General Manager / Secretary – Treasurer
Susan Simmons	Financial Services Coordinator

**WELCOME / CALL TO ORDER:**

The Committee Chairperson welcomed everyone and called the meeting to order at (10:00 a.m.).

**ADOPTION OF AGENDA:**

<u>Motion # PF 01/2022</u>	L. Baldwin-Sands	A. Oslach	CARRIED
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THAT, the Agenda for the January 27<sup>th</sup>, 2022, Personnel / Finance Committee 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 Committee Chairperson asked for disclosures of intentions to audio or video record the meeting. No one indicated any such intentions at this time.

**LAND ACKNOWLEDGMENT:**

CCCC recognizes that the land on which we gather is in the traditional territory shared between the Haudenosaunee confederacy, the Anishinabe nations, and the Attiwoonderk Neutrals.

**PUBLIC / SPECIAL DELEGATIONS:**

a) Jennifer Buchanan – Graham Scott Enns LLP Chartered Accountants

Ms. Buchanan presented the Audited Financial Statements for the year ending December 31, 2021. She informed the members that the statements presented include adjustments to reflect the Tangible Capital Assets inventory.

Committee Chairperson Buchner thanked Ms. Buchanan for taking the time to attend the meeting and giving the opportunity to ask questions regarding the 2021 Financial Statements.

## **REPORTS:**

Report PF 01/2022 – Draft Audited Financial Statements, was presented, discussed, and resolved.

<u>Motion # PF 02/2022</u>	A. Oslach	R. Cerna	CARRIED
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THAT, the Personnel / Finance Committee acknowledge receipt of the 2022 Draft Financial Statements as presented in Report PF 01/2022.

### **Ms. Buchanan left the meeting at (10:20 a.m.).**

Report PF 02/2022 – December Summary of Revenue & Expenditures, was presented, discussed, and resolved.

<u>Motion # PF 03/2022</u>	L. Baldwin-Sands	S. Martyn	CARRIED
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THAT, Report PF 02/2022, be noted and filed.

Report PF 03/2022 – Appropriations To / From Reserves, was presented, discussed, and resolved.

<u>Motion # PF 04/2022</u>	R. Cerna	A. Oslach	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 03/2022, be approved as presented.

Report PF 04 / 2022 – Accounts Paid, was presented, discussed, and resolved.

<u>Motion # PF 05/2022</u>	L. Baldwin-Sands	S. Martyn	CARRIED
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THAT, Accounts Paid totaling \$8,168.48, be approved as presented in Report PF 04/2022.

Report PF 04 / 2022 – Electricity Cost / Usage Analysis, was presented, discussed, and resolved.

<u>Motion # PF 06/2022</u>	A. Oslach	R. Cerna	CARRIED
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THAT, Report PF 05/2022, be received as information at this time.

Report PF 06/2022 – Annual Review of Violence and Harassment Policy, was presented, discussed, and resolved.

<u>Motion # PF 07/2022</u>	S. Martyn	A. Oslach	CARRIED
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THAT, Report PF 06/2022, be received as information.

Report PF 07/2022 – Appointment of Legal Counsel, was presented, discussed, and resolved.

Motion # PF 08/2022            L. Baldwin-Sands            R. Cerna            CARRIED

THAT, the Personnel/Finance Committee receive the Report PF 07/2022 as information.

Report PF 08/2022 – Conservation Award Nominations, was presented, discussed, and resolved.

Motion # PF 09/2022            L. Baldwin-Sands            S. Martyn            CARRIED

THAT, the Personnel / Finance Committee select Henry Tenhoor and Henry Kielstra as the recipients of the 2021 CCCA Conservation Award.

Report PF 09/2022 – Conservation Scholarship Award, was presented, discussed, and resolved.

Motion # PF 10/2022            R. Cerna            S. Martyn            CARRIED

THAT, the Personnel / Finance Committee select Ella Cattrysse recipient of the 2022 CCCA Conservation Scholarship Award.

Report PF 10/2022 – AGM Agenda, was presented, discussed, and resolved.

Motion # PF 11/2022            A. Oslach            R. Cerna            CARRIED

THAT, the Personnel / Finance Committee approve the Annual General Meeting Agenda as amended in Report PF 10/2022.

Report PF 11/2022 – CCCA Administrative By-Law Update, was presented, discussed, and resolved.

Motion # PF 12/2022            R. Cerna            A. Oslach            CARRIED

THAT, the Catfish Creek Conservation Authority Best Management Practices and Administrative By- Law approved by the Full Authority in Motion #SM01/2020 are hereby revoked; and further,

THAT, the new Administrative By-Law for the Catfish Creek Conservation Authority attached to Report PF 11/2022, be adopted as presented.

Report PF 12/2022 – CA Act Inventory of Programs & Services, was presented, discussed, and resolved.

Motion # PF 13/2022            S. Martyn            A. Oslach            CARRIED

THAT, the Catfish Creek Conservation Authority circulate the Inventory of Programs and Services Guide for your information be approved as presented; and further,

THAT, the Inventory of Programs and Services be circulated to Member Municipalities for a 14-day review period; and further,

THAT, after the 14-day period, the CCCA will provide a copy of the Inventory of Programs and Services to the Ministry of the Environment, Conservation and Parks (MECP), and will post it on the Authorities website by February 28, 2022.

Report PF 13/2022 – Letter of Support – CPRA Green Jobs Initiative, was presented, discussed, and resolved.

Committee Chairperson Buchner suggested that the CCCA also send the Letter to the County of Oxford Member of Parliament, David MacKenzie. Staff agreed and will prepare the letter after the conclusion of the meeting.

Motion # PF 14/2022                      R. Cerna                                      S. Martyn                                      CARRIED

THAT, the Personnel / Finance Committee send a letter in support of the Canadian Parks and Recreation Green Jobs initiative as presented in report PF 13/2022.

Report PF 14/2022 – Staff Reports, was presented, discussed, and resolved.

Motion # PF 15/2022                      A. Oslach                                      S. Martyn                                      CARRIED

That, Staff Reports for the month of December, 2021, be noted and filed.

**CORRESPONDENCE:**

a) Copied:

- None

b) Not Copied:

- Correspondence Register, December 1-31, 2021.

Motion # PF 16/2022                      L. Baldwin-Sands                                      R. Cerna                                      CARRIED

THAT, the Copied Correspondence and the Correspondence Register for December, 2021, be noted and filed.

**UNFINISHED BUSINESS:**

None

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

None

**NOTICE OF MOTIONS / NEW BUSINESS:**

None

**NEXT MEETING / TERMINATION:**

The next meeting of the Personnel / Finance Committee will take place November 24<sup>th</sup>, 2022 commencing at (11:00 a.m.).

Motion # PF 16/2022                      L. Baldwin-Sands                      A. Oslach                      CARRIED

THAT, the Personnel / Finance Committee meeting be terminated at (11:07 a.m.).

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Acting General Manager / Secretary – Treasurer

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Committee Chairperson



Autumn Bark  
John S. Davis  
1970-1971

# 2021 Annual Report



## Chairperson's Message

I cannot say enough how honoured I am to be the Chairperson to a collaborative, fiscally responsible not-for-profit organization such as the Catfish Creek Conservation Authority (CCCA). I have acted as the Chairperson for several years now and have been witness to many changes in the Conservation Authority world. From funding cuts to newly mandated regulations, the CCCA stays progressive and is continually moving forward fulfilling its obligations to deliver mandated programs and services on behalf of our member municipalities since 1950.

It was inevitably another tough year for operation. The Authority Board and Staff took a general approach to the challenges presented by COVID-19 with a premise on putting health and safety first as we move forward to fulfill our mandates under modified operating requirements and the stressors that are associated with today's economic conditions.

Springwater Campground was able to open on time this year by adapting to the measures put into place by the Southwestern Public Health Unit. Due to the global pandemic and provincial restraints, all major attractions such as the Maple Syrup Festival, Vanfest, Paws-tively Elgin, and the Fred Eaglesmith Charity picnic were cancelled for yet another year. The Carolinian Forest Festival, Envirothon and Marsh Quest environmental education programs were offered virtually, to be utilized as environmental education classroom outreach tools to inspire and motivate the youth of tomorrow. Passive day use numbers saw more than 7,500 visitors, relatively more than average, as the community found solace in the outdoors during these trying times.

The brand-new Audrey's Place Pavilion was constructed in the Springwater Conservation Area funded from a donation by Mr. Ken McEwen, a local watershed resident. The Evans' Sister's stage broke ground in September 2021 and will be completed in the Spring of 2022. The Art Trees and Trails Initiative, delivered in conjunction with the St. Thomas-Elgin Public Art Centre, was completed in September of 2021. The outdated Springwater Conservation Area Gatehouse/Store was replaced in the spring of 2021 with an updated, more centrally located Visitor Centre with upgraded entrance lanes and electronic gates. A successful fundraising campaign for this project was well-received by local residents and the CCCA is humbled by the generous show of support. The Evans' Sister Stage will support a Green Roof which can help

sequester carbon and assist in the combat of today's major climatic crisis. These are a just few examples of new amenities our local watershed residents and guests from afar can utilize. It is collaborative adventures like this that can attest for the love and admiration our local watershed residents have for the Catfish Creek Conservation Authority.

Conservation Authorities have been mandated to continually address the Management of Natural Hazards, the Conservation and Management of Lands owned and operated by the Authority, and Other Programs and Services under municipal agreements, or that the Authority may determine to be Advisable on their behalf. While additional programs have been added to the mandated list of programs and services offered by Conservation Authorities, the basis of the mandate has not changed. What has changed with the introduction of these revised regulations under the Conservation Authorities Act are the complexities on how we deliver the programs to meet our watershed resident's expectations.

Finishing the 2021 term as Chairperson for the CCCA, I encountered a year filled with challenges and a multitude of successful activities established by our very small but very well complemented staff and volunteers. A longtime volunteer with the CCCA, Victor Herrington, was awarded one of 20 June Callwood Awards for 2021 which recognizes people and groups who have made outstanding contributions as volunteers in their communities. It is my pleasure, on behalf of the Catfish Creek Board of Directors to congratulate this team of staff and volunteers for another great year of progress.

To conclude my speech, I would like to extend my sincere thanks to all the partners and supporters who make our work possible, and in particular I'd like to acknowledge the commitment of our member municipalities who provide and support the work of the Catfish Creek Conservation Authority throughout the year.

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
Lori Baldwin-Sands	City of St. Thomas
(Vice-Chairperson)	
Sally Martyn	Municipality of Central Elgin
Arthur Oslech	Town of Aylmer
Paul Buchner	Township of South-West Oxford

Staff Member	Position
Dusty Underhill	Acting General Manager/Secretary-Treasurer (started September 2021) Conservation Areas Supervisor
Susan Simmons	Financial Services Coordinator
Kelsey Calman	Program Support Assistant
Tony Difazio	Resource Planning Coordinator
Peter Dragunas	Water Management Technician
Gerit Kremers	Field Technician - Lands
Austin Verbeek	Field Technician - Water
Emily Febrey	Community Outreach Technician (until August 2021)
Christopher Wilkinson	General Manager/Secretary-Treasurer (until September 2021)

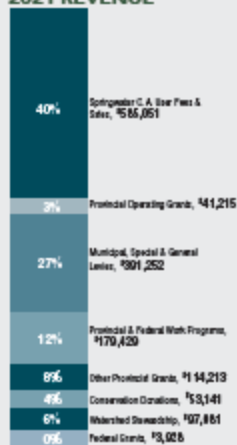
And our many seasonal staff and summer students

## In Memoriam

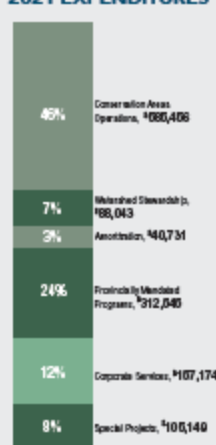
On June 20th, the CCCA was deeply saddened to learn of the sudden passing of one of its former Board Members, Mark Tiffin. Mark was the representative for the City of St. Thomas on the CCCA Board of Directors from 2014 until the beginning of 2021 when he stepped down. His great sense of humour and professionalism will always be remembered.

## 2021 Financial Report

### 2021 REVENUE



### 2021 EXPENDITURES



**Copies of the full 2021 Audited Financial Statements may be obtained by contacting the Authority Administration Centre.**

## Conservation Lands

In 2021, the Catfish Creek Conservation Authority (CCCA) focused its conservation lands efforts on the enhancement of the Springwater Conservation Area with new buildings and attractions. We could not have taken on these projects without generous donations from local supporters. To cap off the year, we were humbled that the Springwater Conservation Area was voted the 94.1 MyFM "Favourite Campground".

Throughout the watershed, improving ecological health, curating an appreciation for nature, and ensuring our lands are protected and enhanced is always at the forefront of our activities. Thanks to the generous and financial support from different local and private organizations, government agencies, and our many community partners, the following was undertaken in 2021.

- The completion of the new Visitor Center and gated entrance at the Springwater Conservation Area. This was made possible thanks to the generous support of the community through a local fundraising campaign.
- The construction of the new "The Evans' Sisters Stage" in the Springwater Day Use Area is slated for completion in the spring and will include an environmentally friendly Live Roof. Thanks to the Donna Vera Evans Bushell Estate for their donation that made this possible.
- The completion of the "Audrey's Place Pavilion" located near the Springwater Maple Syrup Festival Area. This project was funded through a generous donation from Ken McEwen as he wished to honor the legacy of his family, who regularly enjoyed all that Springwater Conservation Area has to offer.
- In partnership with the Kettle Creek Conservation Authority and the St. Thomas Elevated Park, the "Arts, Trees, and Trails" project was

undertaken. The CCCA's deliverable was the installation of five (5) paintings with local connections from the St. Thomas-Elgin Art Centre permanent collection throughout the Springwater Forest. This was made possible through the donation received from the Donna Vera Evans Bushell Estate.

- The removal of all tree collars at Yamouli Natural Heritage Area (YNHA) with the East Elgin Secondary School Environmental Leadership Program (ELP). The collars were put in place when the trees were planted in 2016. The trees have since grown to a suitable height and diameters that allows the collars to be removed without making them vulnerable to browse species (i.e. deer).
- Partnered with the East Elgin Secondary School Environmental Leadership Program to plant native trees and shrubs along the re-stabilized banks of Catfish Creek through Archie Coulter Conservation Area (ACCA) through funding from the Ministry of Environment, Conservation and Parks' "Great Lakes Local Action Fund".
- Completed various job placements through Canada Summer Jobs, Green Jobs, and the Ontario Job Creation Program, and began an internship with Career Launcher.
- Began the construction of a new parking lot located on the east section of the ACCA to provide a safe parking area for the growing number of visitors that visit.
- Entered into an agreement with MacKay Pay to offer contactless payment options to our clients, and installed parking signs at the three (3) main Conservation Areas (Springwater Conservation Area, ACCA, and YNHA) to allow visitors to pay their trail fees or day passes using their payment card(s).



Springwater Campground -  
Audrey's Place Pavilion Opening  
Photo: The Aynard Group



Springwater Campground  
- New Sites Unveiled



Springwater Visitor Centre  
Construction



Evans' Sister Stage Erection



## 2022 Special Events Calendar



Springwater Conservation Area traditionally hosts numerous special events throughout the operating season. Due to COVID-19, we were forced to cancel events during the last two seasons. Pending Provincial Regulations, we anticipate all events to resume this season.

All events will be posted on the CCCA website as well as our social media pages.

Phone: (519) 773-9037

Website: [www.catfishcreek.ca](http://www.catfishcreek.ca)

Facebook: [Springwater Conservation Area & Catfish Creek Conservation Authority](#)

Instagram/Twitter: [@catfishcreekca](#)



Springwater Campground - New Gates and  
Seasonal Staff Leah Moore, Mya Talan,  
& Alex White  
Photo: The Aynard Group



Springwater Community  
Activity - UnSmoke Clean Up



Bank Stabilization - Environmental  
Leadership Program Students -  
Archie Coulter Conservation Area  
Photo: The Aynard Group

## Stewardship Services

Over the course of the year Catfish Creek Conservation Authority (CCCA) undertook environmental stewardship projects on nine (9) different private landowner properties. There were twelve (12) different projects undertaken consisting of wetland habitat, tall grass prairie habitat and erosion control. Nine (9) of the twelve (12) stewardship projects have been completed as of the end of December 2021, with the remaining 3 projects still to be completed. The CCCA worked with Elgin Stewardship Council, Ducks Unlimited, ALUS Elgin, and the Elgin Clean Water Program on majority of these projects.

CCCA also completed streambank restoration work at Archie Coulter Conservation Area (ACCA). This project consisted of regrading and re-vegetating highly problematic erosion sites along Catfish Creek throughout the ACCA. CCCA partnered with East Elgin Secondary Environmental Leadership Program (ELP) to locate the various sites and assisted in the re-vegetating efforts. A variety of different native trees and shrubs were planted along the creek during this project.



## Environmental Planning

In 2021, the Province continued to approve amendments to the Conservation Authorities Act, the main piece of legislation that guides a coalition of 36 Conservation Authorities (CA's) within jurisdictional watersheds in Ontario. As CA's pivot to the new Provincial Mandated Programs administrative framework, we also continued to define roles and responsibilities with member Municipalities to meet the needs of watershed residents as a local, environmental resource management agency.

One of The Catfish Creek Conservation Authority (CCCA's) core mandates continues to be the delivery of programs and services to protect public safety and property damage in proximity to Natural Hazards such as flooding, erosion, shorelines and wetlands. The CCCA can draw upon 70 plus years of experience to help the public and Municipalities mitigate the effects of an ever-changing global climate on our day-to-day lives.

In 2022, It is anticipated the Province of Ontario will introduce Phase 2 of the Regulatory amendments to the Conservation Authorities Act. This may include changes to Section 28 which allow CA's to direct development away from hazardous lands or undertakings that may aggravate natural processes. Specifically, in 2021 CCCA staff reviewed and provided information on the following:

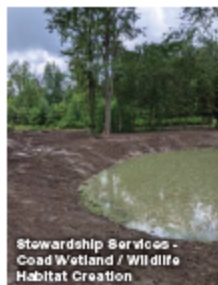
- Assisted Municipalities with the review of over 70 Planning Act applications such as Severances, Minor Variance & Zone Change Applications, Plans of Condominium/Subdivisions and Official Plan Amendments.
- Provided input on over 75 inquiries from landowners, consultants, real estate agents.
- Issued 35 Permits, authorizations or letters of opinion on Section 28 applications.



Stewardship Services -  
Ferguson Erosion Control Project



Stewardship Services -  
Vannord Erosion Control Project



Stewardship Services -  
Coak Wetland / Wildlife Habitat Creation

## Water Quality Monitoring

Several program partnerships with the Ministry of Environment, Conservation and Parks depend on water quality data collected by CCCA. The Provincial Water Quality Monitoring Program (PWQMN), and the Provincial Groundwater Monitoring Network (PGMN) support CCCA and our partners to monitor the changing watershed conditions and facilitate data-led management of our water resources. 2021 sampling saw a delayed start, however CCCA collected surface water from four (4) PWQMN sites, and measured groundwater levels at two (2) PGMN wells.



Water Quality - Field Sampling

## Water Management

Fresh water has always been a natural resource crucial to the environmental and economic well-being of the Catfish Creek Watershed. Water supports many familiar livelihoods such as agriculture activities, industrial development, and recreation to mention a few. Historically, periods of extreme weather patterns were infrequent, and excessive water levels were unique. However, as demand for water increases and climate changes occur, severe water level fluctuations are becoming more common and are replacing lower historical normals with more frequent, elevated and intense surface water volume patterns through more recurring storms with unprecedented intensities.



Water Management -  
Ice and Flood Management

The Catfish Creek Conservation Authority (CCCA) is aiming to help mitigate the unsettled climate change variables through various science based environmental and biodiversity rehabilitation programs/projects coupled with a more comprehensive understanding of an improve local environmental biodiversity.

The CCCA understands the significance of watershed management and conservation strategies to enhance air and water quality and protect areas within the watershed susceptible to erosion. Reforestation efforts saw 10 acres of

seedlings planted in 2021. The Authority in association with our member municipalities, landowners and special interest groups coordinate to provide direction for the enhancement of interior forest habitat and the extension of natural heritage corridors throughout the Catfish Creek Watershed.

The planned recovery of our local watershed biodiversity is intended to help moderate the impact of the aforementioned increased storm events. Through our reforestation and land reclamation programs the increased forest and associated ground cover will assist with increased water level induced erosion impacts from increased storm intensities/frequencies, lessen the number of flood related Watershed Condition Statements identifying flood related concerns issued by the Conservation Authority.

In 2021 the CCCA has issued thirteen (13) Watershed Condition Statements based on government agency concerns and local knowledge of environmental and physical conditions of the Catfish Creek watershed.



Water Management -  
Ice and Flood Management  
Photo: The Ayrer Group

# Environmental Education

Again, 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.

- With the help of the East Elgin Secondary School's Environmental Leadership Program (ELP) the second virtual Marsh Quest was filmed.
- Provided an Internship placement for an Educational Assistant from Fanshawe College's Early Childhood Leadership Program.
- Hosted the W.I.L.D. Rangers Summer Camp for two (2) weeks in August.
- Acquired the W.I.L.D. Rangers logo, designed by Paige Stirling.
- Acquired many new and exciting props for outdoor and indoor educational programs, thanks to grants from TD Friends of the Environment Fund and the Aylmer & Area Community Foundation.
- Updated all education material & programming to match the current Provincial curriculum.
- Assisted in the Western Lake Erie Student Summit with other Southwestern Conservation Authorities.



Springwater Forest Enjoyment  
Photos The Aylmer Express



Environmental Education  
-W.I.L.D. Rangers Logo  
(designed by Paige Stirling)



Conservation Scholarship Recipient -  
Carley Wilson



Long Time Volunteer Victor Harrington with the  
June Caldwell Outstanding Achievement Award  
for Volunteerism



Environmental Education - W.I.L.D.  
Rangers Day Camp



Bank Stabilization - Environmental Leadership Program Students



Conservation Award Recipient -  
Fred Neukamm (right)

# 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:  
**CATFISH CREEK CONSERVATION AUTHORITY, 8079 Springwater Rd., R.R.#5, Aylmer, ON N5H 2R4**



## 2021 Partners/Donors/Volunteers

*(please notify our office of any errors or omissions)*



ALUS Elgin  
Armstrong, Naomi  
Aylmer Area Community  
Foundation  
Aylmer Express  
Aylmer Lioness Club  
Aylmer Tire  
Baillargeon, Mariette  
Bode, Paul & Margo  
Boersema, Debbie  
Campbell, Bill  
Canada Helps.Org  
Canada Parks & Recreation  
Association  
Canada Summer Jobs  
Career Launcher  
Carrie, Greg  
Casier, Ron & Pauline  
City of St. Thomas  
Clark, Todd & Denise  
Conservation Ontario  
County of Elgin  
Dale, Abbie  
Dale, Peter & Janis  
Daniel, Judy  
Darlington, Annie (VanFest  
Crew)  
Donna Evans Bushell -  
Estate  
Ducks Unlimited

Dunn, Colton  
East Elgin Concrete  
Forming  
EES-Environmental  
Leadership Program  
Elgin Clean Water Program  
Elgin Stewardship Council  
Environment and Climate  
Change Canada  
Essex Region C.A.  
Evans, Kieron  
Falco Construction  
Febrey, Linda & Jim  
Ferguson, Marie  
Ferguson, Sarah  
Fick, Don & Rosina  
Fisheries and Oceans  
Canada  
Forests Ontario  
Goetzmeier Hunting  
Group  
Gould, Beth  
Grand River C.A.  
Great Lakes Local Action  
Fund  
Griesbach, Robert  
Gubbels, Matt & Marie  
Hamilton Ward Caters  
Hare, Jennifer & John  
Henderson, Debra

Herrington, Victor  
Hulst, Jim  
Irwin, Stacie  
K&K Locksmith's  
Kampos, Vclav  
Kelly, Shaun  
Kerr, Wayne  
Kettle Creek C.A.  
Kielstra, Henry & Ena  
Kitta, Dean  
Klassen, Melody  
Koolen Electric  
Krahn, Michael  
Kresta, Emily  
Kyle, Susan  
Laemers' Excavating  
Lampman, Mary Jane  
Lang's Contracting  
Lattanzio, Frank  
London Quality Dairy  
Long Point Region C.A.  
Lukays-Vinnai, Loretta  
Martyn, Sally  
McConnell, Elizabeth &  
William  
McEwen, Ken  
McKenney, Tom  
McLachlin, Ian & Anne  
McLeod, Gary & Wallace,  
Ruth

McPherson, Dave & Mary  
Lynn  
McQuigan, Tim & Mary  
Miernicki, Tracy  
Ministry of Environment  
Conservation & Parks  
Ministry of Labour, Training  
& Skills Development  
Municipality of Central  
Elgin  
Nature Smart Climate  
Solutions Fund  
Navarro, Scott  
Nesbitt, Sandra  
Neufeld, Lori  
Ontario Police College-  
Path of Honour  
Pelsoczi, Frank  
Pineau, Mark & Michelle  
Pringle, Jan  
Project Learning Tree  
Raddatz, Rebecca  
Railway City Tourism  
(Relish! Local)  
Rice, Jason & Family  
Rimnyak, Karin  
Roth, Brian & Davidson,  
Heather  
Russell, Gavin  
Simmons, Mark

Smale, Kim & DJ  
Sommers, Geoffrey  
Southwest Ontario Tourism  
Corp.  
St. Thomas Field  
Naturalists  
Stirling, Paige  
Studer's Ice  
Taylor, Betty & John  
TD Friends of the  
Environment Foundation  
Tenhoor, Henry  
Thames Valley District  
School Board  
Town of Aylmer  
Township of Malahide  
Township of South-West  
Oxford  
Trojek, Bernadette  
Vinnai, Jesse  
Wagler Mini Barns  
Walker, Sharlene  
Weisler, Jaime & Kathryn  
Wharram, Heather &  
Cobus, Brian  
White, Amy  
Wildeman, Alan  
Zap's Tree Service  
Zimmer, Patricia

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**CATFISH CREEK CONSERVATION AUTHORITY**

8079 Springwater Rd., R.R.#5, Aylmer, ON N5H 2R4

PHONE: 519-773-9037 EMAIL: admin@catfishcreek.ca WEBSITE: www.catfishcreek.ca





**CATFISH CREEK**  
**CONSERVATION AUTHORITY**  
**Financial Statements**  
**December 31, 2021**

# **CATFISH CREEK CONSERVATION AUTHORITY**

## **Financial Statements**

**For The Year Ended December 31, 2021**

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CHARTERED PROFESSIONAL ACCOUNTANTS

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25 John Street South, Aylmer, ON N5H 2C1

[www.grahamscottenns.com](http://www.grahamscottenns.com)

## **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, 2021, 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, 2021, 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, 2021 and year ending December 31, 2020, current assets as at December 31, 2021 and December 31, 2020, and net assets as at January 1, 2021 and December 31, 2021 for the 2021 year ended, as well as January 1, 2020 and December 31, 2020, for the 2020 year ended. Our audit on the financial statements for the year ended December 31, 2020 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.



**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 27, 2022**

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Financial Position As At December 31, 2021

---

	2021 \$	2020 \$
<b>FINANCIAL ASSETS</b>		
Cash	693,036	763,738
Short term investments (Note 2)	321,031	319,945
Accounts receivable	<u>55,458</u>	<u>66,228</u>
	<u>1,069,525</u>	<u>1,149,911</u>
 <b>LIABILITIES</b>		
Accounts payable and accrued liabilities	81,378	50,541
Deferred revenues (Note 4)	<u>504,149</u>	<u>466,971</u>
<b>TOTAL LIABILITIES</b>	<u>585,527</u>	<u>517,512</u>
 <b>NET FINANCIAL ASSETS</b>	<u>483,998</u>	<u>632,399</u>
 <b>NON-FINANCIAL ASSETS</b>		
Prepays	21,528	-
Tangible capital assets (Pages 20 and 21)	<u>1,993,913</u>	<u>1,690,828</u>
	<u>2,015,441</u>	<u>1,690,828</u>
 <b>ACCUMULATED SURPLUS (NOTE 5)</b>	<u>2,499,439</u>	<u>2,323,227</u>

---

See accompanying notes to the financial statements.



# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2021

	2021 Budget (Unaudited-Note 8) \$	2021 Actual \$	2020 Actual \$
<b>REVENUES</b>			
Camping and day use - user fees	591,916	<b>585,051</b>	585,889
Municipal levies (Note 6)	390,906	<b>391,252</b>	382,538
Ontario and Federal works programs (Note 12)	50,378	<b>179,429</b>	157,276
Other provincial grants	16,685	<b>114,213</b>	11,390
Watershed stewardship - user fees and permits	57,597	<b>95,994</b>	43,559
Donations and sponsorships	53,775	<b>53,141</b>	73,876
Ministry of Natural Resource and Forestry grants	41,215	<b>41,215</b>	41,215
Federal grants	18,035	<b>3,928</b>	14,034
Interest	<u>-</u>	<u><b>1,087</b></u>	<u>3,831</u>
	<u>1,220,507</u>	<u><b>1,465,310</b></u>	<u>1,313,608</u>
<b>EXPENDITURES (NOTE 7)</b>			
Camping and day use (Page 18)	617,319	<b>587,796</b>	567,878
Program expenditures-Mandated Programs (Page 17)	319,033	<b>312,545</b>	298,167
Administrative expenditures (Page 19)	141,195	<b>157,174</b>	164,226
Program expenditures-Watershed			
Stewardship (Page 17)	95,211	<b>88,043</b>	85,034
Special projects, surveys and studies (Page 18)	81,313	<b>105,149</b>	58,204
Amortization (Page 20 and 21)	40,731	<b>40,731</b>	36,010
Motor pool (Page 18)	<u>4,405</u>	<u><b>(2,340)</b></u>	<u>(13,351)</u>
	<u>1,299,207</u>	<u><b>1,289,098</b></u>	<u>1,196,168</u>
<b>SURPLUS FOR THE YEAR</b>	<u><u>(78,700)</u></u>	<b>176,212</b>	117,440
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<u><b>2,323,227</b></u>	<u>2,205,787</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (NOTE 5)</b>		<u><b>2,499,439</b></u>	<u>2,323,227</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, 2021

---

	2021 Budget (Unaudited-Note 8) <u>\$</u>	2021 Actual <u>\$</u>	2020 Actual <u>\$</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	(78,700)	<b>176,212</b>	117,440
Amortization of tangible capital assets	40,731	<b>40,731</b>	36,010
Acquisition of tangible capital assets	-	<b>(343,816)</b>	(98,997)
Gain on sale of tangible capital assets	-	<b>(4,000)</b>	-
Proceeds on sale of tangible capital assets	-	<b>4,000</b>	-
Acquisition of prepaids	<u>-</u>	<u><b>(21,528)</b></u>	<u>-</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(37,969)	<b>(148,401)</b>	54,453
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>632,399</u>	<u><b>632,399</b></u>	<u>577,946</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u><u>594,430</u></u>	<u><u><b>483,998</b></u></u>	<u><u>632,399</u></u>

---

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Cash Flows For The Year Ended December 31, 2021

---

	2021 <u>\$</u>	2020 <u>\$</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus for the year	176,212	117,440
Items not affecting cash:		
Amortization of tangible capital assets	40,730	36,010
Gain on disposal of tangible capital assets	(4,000)	-
Amortization of deferred capital contributions	<u>(25,753)</u>	<u>-</u>
	187,189	153,450
Change in non-cash working capital balances:		
Accounts receivable	10,769	7,704
Accounts payable and accrued liabilities	30,837	8,339
Deferred revenues	12,932	(3,493)
Prepays	<u>(21,528)</u>	<u>-</u>
	<u>220,199</u>	<u>166,000</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds on sale of investments	319,945	317,263
Purchase of investments	(321,031)	(319,945)
Capital funding received	<u>50,000</u>	<u>349,253</u>
	<u>48,914</u>	<u>346,571</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(343,815)	(98,997)
Proceeds on disposal of tangible capital assets	<u>4,000</u>	<u>-</u>
	<u>(339,815)</u>	<u>(98,997)</u>
<b>NET CHANGE IN CASH DURING THE YEAR</b>	(70,702)	413,574
<b>CASH, BEGINNING OF YEAR</b>	<u>763,738</u>	<u>350,164</u>
<b>CASH, END OF YEAR</b>	<u>693,036</u>	<u>763,738</u>

---

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2021

---

### 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, 2021

---

### 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, 2021

---

### 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, 2021 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, 2021

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### 2. SHORT TERM INVESTMENTS

	2021	2020
	<u>\$</u>	<u>\$</u>
GIC, 0.35%, matures on June 30, 2022	321,031	-
GIC, 0.55%, matures on June 28, 2021	<u>-</u>	<u>319,945</u>
	<u>321,031</u>	<u>319,945</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, 2021

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### 4. DEFERRED REVENUES

	2021	2020
	<u>\$</u>	<u>\$</u>
Camping deposits	115,847	101,432
Grant	14,802	16,286
Capital donations	<u>373,500</u>	<u>349,253</u>
	<u>504,149</u>	<u>466,971</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:

	2021	2020
	<u>\$</u>	<u>\$</u>
General fund	<u>(4,294)</u>	<u>(12,369)</u>
Reserves funds:		
Operational reserve	291,289	229,248
Capital acquisition reserve	117,970	98,678
Special programs reserve	225,823	195,447
Land acquisition reserve	85,757	75,757
Conservation areas development reserve	<u>74,874</u>	<u>113,988</u>
	<u>795,713</u>	<u>713,118</u>
Invested in tangible capital assets	<u>1,708,020</u>	<u>1,622,478</u>
	<u>2,499,439</u>	<u>2,323,227</u>



# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2021

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### 6. MUNICIPAL LEVIES

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

	<b>2021</b>	<b>2020</b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
Township of Malahide	<b>165,559</b>	163,309
Municipality of Central Elgin	<b>96,553</b>	93,804
Town of Aylmer	<b>94,017</b>	91,304
City of St. Thomas	<b>21,379</b>	20,767
Township of South-West Oxford	<b><u>13,744</u></b>	<b><u>13,354</u></b>
	<b><u>391,252</u></b>	<b><u>382,538</u></b>

The municipal levy for the Township of Malahide noted above includes a special levy of \$28,315 (2020 - \$29,932) related to the ice management program in Port Bruce.

### 7. SUPPLEMENTARY INFORMATION:

	<b>2021</b>	<b>2020</b>
	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>Current fund expenditures by object:</b>		
Amortization	<b>40,732</b>	36,010
Insurance	<b>51,838</b>	43,179
Municipal taxes	<b>8,772</b>	8,606
Other program expenditures	<b>417,868</b>	401,488
Salaries, wages and employee benefits	<b><u>769,888</u></b>	<b><u>706,885</u></b>
	<b><u>1,289,098</u></b>	<b><u>1,196,168</u></b>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2021

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### 8. BUDGETED AMOUNTS

The budget figures presented in these financial statements are based upon the 2021 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	591,916	-	591,916
Municipal levies	390,906	-	390,906
Ontario and Federal works programs	50,378	-	50,378
Donations and sponsorships	378,028	(324,253)	53,775
Watershed stewardship - user fees and permits	57,597	-	57,597
Ministry of Natural Resource and Forestry Grants	41,215	-	41,215
Federal grants	18,035	-	18,035
Other provincial grants	16,685	-	16,685
Reserves	128,122	(128,122)	-
Prior year surplus	<u>594</u>	<u>(594)</u>	<u>-</u>
	<u>1,673,476</u>	<u>(452,969)</u>	<u>1,220,507</u>
<b>EXPENDITURES</b>			
Camping and day use	617,319	-	617,319
Program expenditures			
- Mandated Programs	319,033	-	319,033
- Watershed Stewardship	95,211	-	95,211
Administration	141,195	-	141,195
Special projects, surveys and studies	462,313	(381,000)	81,313
Motor pool	38,405	(34,000)	4,405
Amortization	<u>-</u>	<u>40,731</u>	<u>40,731</u>
	<u>1,673,476</u>	<u>(374,269)</u>	<u>1,299,207</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<u><u>-</u></u>	<u><u>(78,700)</u></u>	<u><u>(78,700)</u></u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2021

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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 approximately \$21,900 (2020 - \$18,600).

# **CATFISH CREEK CONSERVATION AUTHORITY**

## **Notes to the Financial Statements For The Year Ended December 31, 2021**

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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 \$98,442 (2020 - \$72,631) for the CEWS program. These payments under the CEWS program 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, 2021

	2021 \$	2020 \$
<b><u>Operational Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>229,248</b>	188,183
Transfer from annual surplus	<b>70,000</b>	115,670
Transfer to annual surplus	<u>(7,959)</u>	<u>(74,605)</u>
<b>BALANCE, END OF YEAR</b>	<b><u>291,289</u></b>	<b><u>229,248</u></b>
<b><u>Capital Acquisition Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>98,678</b>	80,928
Transfer from annual surplus	<b>50,000</b>	17,750
Transfer to annual surplus	<u>(30,708)</u>	<u>-</u>
<b>BALANCE, END OF YEAR</b>	<b><u>117,970</u></b>	<b><u>98,678</u></b>
<b><u>Special Programs Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>195,447</b>	169,956
Transfer from annual surplus	<b>43,763</b>	35,300
Transfer to annual surplus	<u>(13,387)</u>	<u>(9,809)</u>
<b>BALANCE, END OF YEAR</b>	<b><u>225,823</u></b>	<b><u>195,447</u></b>
<b><u>Land Acquisition Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>75,757</b>	75,757
Transfer from annual surplus	<b>10,000</b>	-
Transfer to annual surplus	<u>-</u>	<u>-</u>
<b>BALANCE, END OF YEAR</b>	<b><u>85,757</u></b>	<b><u>75,757</u></b>
<b><u>Conservation Areas Development Reserve</u></b>		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>113,988</b>	75,054
Transfer from annual surplus	<b>50,000</b>	80,000
Transfer to annual surplus	<u>(89,114)</u>	<u>(41,066)</u>
<b>BALANCE, END OF YEAR</b>	<b><u>74,874</u></b>	<b><u>113,988</u></b>

# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2021

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	2021 <u>\$</u>	2020 <u>\$</u>
<b>PROGRAM EXPENDITURES</b>		
<b>Mandated Programs</b>		
Flood forecast and warning	199,973	180,668
Plan input	46,246	39,778
Ice management	30,815	34,932
Technical studies	16,172	15,570
Flood control structures	14,100	21,584
Watershed planning	<u>5,239</u>	<u>5,635</u>
	<u>312,545</u>	<u>298,167</u>
<b>Watershed Stewardship Programs</b>		
Conservation information and education	43,054	30,995
Watershed stewardship	19,359	21,905
Tree planting	18,181	16,716
Water management programs	6,255	12,205
Woodlot management	<u>1,194</u>	<u>3,213</u>
	<u>88,043</u>	<u>85,034</u>
<b>Total Program Expenditures</b>	<u><u>400,588</u></u>	<u><u>383,201</u></u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Other Expenditures For The Year Ended December 31, 2021

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### Camping and Day Use

	2021	2020
	<u>\$</u>	<u>\$</u>
Campground wages	357,257	326,394
Campground expenses	145,291	134,297
Utilities	73,493	70,353
Maple syrup program	<u>11,755</u>	<u>36,834</u>
	<u>587,796</u>	<u>567,878</u>

### Special Projects, Surveys and Studies

	2021	2020
	<u>\$</u>	<u>\$</u>
Other conservation lands	78,850	40,006
Special projects - other	16,360	2,618
Special projects - Springwater Conservation Area	9,619	14,420
Special projects - contract services	<u>320</u>	<u>1,160</u>
	<u>105,149</u>	<u>58,204</u>

### Motor Pool

	2021	2020
	<u>\$</u>	<u>\$</u>
Insurance and licences	12,534	7,945
Fuel	10,368	6,923
Maintenance and general repairs	<u>6,803</u>	<u>7,675</u>
	29,705	22,543
Less: internal charges for usage	<u>(32,045)</u>	<u>(35,894)</u>
	<u>(2,340)</u>	<u>(13,351)</u>

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# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Administrative Expenditures For The Year Ended December 31, 2021

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	2021	2020
	<u>\$</u>	<u>\$</u>
<b>WAGES AND BENEFITS</b>		
Administrative staff salaries	70,553	86,368
Employee benefits	<u>15,053</u>	<u>20,831</u>
	<u>85,606</u>	<u>107,199</u>
<b>GENERAL EXPENSES</b>		
Professional fees	26,685	9,255
Conservation Ontario Levy	19,400	19,797
Insurance and taxes	5,731	5,156
General expenses	2,008	3,704
Bank charges and interest	<u>1,160</u>	<u>426</u>
	<u>54,984</u>	<u>38,338</u>
<b>RENT AND UTILITY SERVICES</b>		
Telephone	2,152	2,125
Light, heat, power and water	132	132
Office cleaning and maintenance	<u>44</u>	<u>401</u>
	<u>2,328</u>	<u>2,658</u>
<b>TRAVEL EXPENSES AND ALLOWANCE</b>		
Members allowances and expenses	5,892	5,625
Staff mileage and expenses	<u>951</u>	<u>293</u>
	<u>6,843</u>	<u>5,918</u>
<b>EQUIPMENT PURCHASES AND RENTAL</b>		
Equipment purchase and rental	3,436	4,659
Equipment maintenance	<u>2,203</u>	<u>2,372</u>
	<u>5,639</u>	<u>7,031</u>
<b>MATERIAL AND SUPPLIES</b>		
Stationery and office supplies	1,731	1,426
Postage	<u>43</u>	<u>1,656</u>
	<u>1,774</u>	<u>3,082</u>
	<u>157,174</u>	<u>164,226</u>

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# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Tangible Capital Assets For The Year Ended December 31, 2021

ASSET TYPE	Cost Opening	Acquisitions	Disposals	Cost Ending	Accumulated Amortization Opening	Disposals	Amortization	Accumulated Amortization Ending	Net Book Value
<b><u>Infrastructure Related</u></b>									
Land	891,436	-	-	891,436	-	-	-	-	891,436
Buildings	667,515	188,966	-	856,481	299,918	-	15,261	315,179	541,302
Dams	216,100	-	-	216,100	105,773	-	2,161	107,934	108,166
Bridges, boardwalks and other wood structures	129,690	-	-	129,690	78,332	-	3,098	81,430	48,260
Water services and wells	78,926	-	-	78,926	34,839	-	1,579	36,418	42,508
Hydro services	<u>44,510</u>	<u>-</u>	<u>-</u>	<u>44,510</u>	<u>6,675</u>	<u>-</u>	<u>890</u>	<u>7,565</u>	<u>36,945</u>
	<b><u>2,028,177</u></b>	<b><u>188,966</u></b>	<b><u>-</u></b>	<b><u>2,217,143</u></b>	<b><u>525,537</u></b>	<b><u>-</u></b>	<b><u>22,989</u></b>	<b><u>548,526</u></b>	<b><u>1,668,617</u></b>
<b><u>General Capital</u></b>									
Equipment	105,842	-	-	105,842	53,965	-	2,921	56,886	48,956
Vehicles	<u>197,974</u>	<u>41,454</u>	<u>24,557</u>	<u>214,871</u>	<u>160,660</u>	<u>24,557</u>	<u>14,821</u>	<u>150,924</u>	<u>63,947</u>
	<b><u>303,816</u></b>	<b><u>41,454</u></b>	<b><u>24,557</u></b>	<b><u>320,713</u></b>	<b><u>214,625</u></b>	<b><u>24,557</u></b>	<b><u>17,742</u></b>	<b><u>207,810</u></b>	<b><u>112,903</u></b>
Work In Progress	<u>98,997</u>	<u>168,295</u>	<u>54,899</u>	<u>212,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>212,393</u>
<b>Total Tangible Capital Assets</b>	<b><u>2,430,990</u></b>	<b><u>398,715</u></b>	<b><u>79,456</u></b>	<b><u>2,750,249</u></b>	<b><u>740,162</u></b>	<b><u>24,557</u></b>	<b><u>40,731</u></b>	<b><u>756,336</u></b>	<b><u>1,993,913</u></b>

See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Schedule of Tangible Capital Assets For The Year Ended December 31, 2020

ASSET TYPE	Cost Opening	Acquisitions	Disposals	Cost Ending	Accumulated Amortization Opening	Disposals	Amortization	Accumulated Amortization Ending	Net Book Value
<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>44,510</u>	<u>5,785</u>	<u>-</u>	<u>890</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>2,028,177</u></b>	<b><u>504,834</u></b>	<b><u>-</u></b>	<b><u>20,703</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>197,974</u>	<u>148,430</u>	<u>-</u>	<u>12,230</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>303,816</u></b>	<b><u>199,318</u></b>	<b><u>-</u></b>	<b><u>15,307</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>98,997</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>2,430,990</u></b>	<b><u>704,152</u></b>	<b><u>-</u></b>	<b><u>36,010</u></b>	<b><u>740,162</u></b>	<b><u>1,690,828</u></b>

See accompanying notes to the financial statements.

## **APPOINTMENT OF AUTHORITY'S AUDITOR, FINANCIAL INSTITUTION AND SOLICITOR**

THAT, the Full Authority appoint the firm Graham Scott Enns LLP Chartered Professional Accountants as the Authority's auditor until the next Annual General Meeting in February 2022; and further,

THAT, the Full Authority appoint the Canadian Imperial Bank of Commerce, Aylmer Branch as the Authority's financial institution until the next Annual General Meeting in February 2022; and further,

THAT, the Full Authority appoint Steve Gibson, Elgin County Solicitor as the Authority's solicitor to deal with matters of litigation until the next Annual General Meeting in February 2022; and further,

THAT, the Full Authority appoint Kim Bowsher of Bowsher + Bowsher as the authority's solicitor to deal with matters of real estate until the next Annual General Meeting in February 2022.

## **ADOPTION OF BORROWING AND SIGNING AUTHORITY FOR PAYROLL AND UTILITIES**

THAT, the Catfish Creek Conservation Authority be authorized to borrow, on an interim basis, a sum or sums not exceeding in the aggregate \$200,000 from the Authority's bank at the said bank's minimum lending rate established from time to time, until the Authority has received payment of levies from member municipalities; and further,

THAT, the Chair or Vice-Chair together with the General Manager / Secretary-Treasurer of the Authority are hereby authorized to execute for and on behalf of the Authority, a promissory note or notes for the sum to be borrowed pursuant to this Resolution and to affix thereto the corporate seal of the Authority; and further,

THAT, Susan Simmons, Financial Services Coordinator, be assigned with signing authority for payroll items and utility accounts.