

# CATFISH CREEK CONSERVATION AUTHORITY

Client Year-End Package

December 31, 2023





**GRAHAM SCOTT ENNS** LLP  
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**CATFISH CREEK CONSERVATION AUTHORITY**

**Financial Statements**

**December 31, 2023**

# CATFISH CREEK CONSERVATION AUTHORITY

## Financial Statements

For The Year Ended December 31, 2023

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## **MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING**

The accompanying financial statements are the responsibility of the management of Catfish Creek Conservation Authority and have been prepared in accordance with Canadian public sector accounting standards.


These financial statements include:

- Independent Auditors' Report
- Statement of Financial Position
- Statement of Operations and Accumulated Surplus
- Statement of Changes in Net Financial Assets
- Statement of Remeasurement Gains and Losses
- Statement of Cash Flows
- Notes to the Financial Statements
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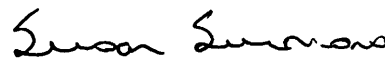
The General Manager/Secretary-Treasurer and Finance Services Coordinator are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the financial statements before they are submitted to the board for approval.

The integrity and reliability of Catfish Creek Conservation Authority reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The financial statements have been audited on behalf of the board of Catfish Creek Conservation Authority by Graham Scott Enns LLP in accordance with Canadian public sector accounting standards.



Mr. Dustin Underhill  
General Manager/Secretary-Treasurer



Ms. Susan Simmons  
Finance Services Coordinator

St. Thomas, Ontario  
January 25, 2024



## **INDEPENDENT AUDITORS' REPORT**

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

### **Opinion**

We have audited the financial statements of **Catfish Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2023, and the statement of operations and accumulated surplus, statement of changes in net financial assets, statement of remeasurement gains and losses, statement of cash flows, and schedule of program expenditures for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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.

### **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.



**INDEPENDENT AUDITORS' REPORT (CONTINUED)**

**Auditors' Responsibilities for the Audit of the Financial Statements (Continued)**

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 25, 2024**

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Financial Position As At December 31, 2023

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	2023	2022
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		(Note 1)
Cash	704,702	679,511
Short term investments (Note 4)	341,905	328,239
Accounts receivable	<u>2,687</u>	<u>38,669</u>
	<u>1,049,294</u>	<u>1,046,419</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	43,712	35,357
Deferred revenues (Note 6)	<u>205,326</u>	<u>155,748</u>
<b>TOTAL LIABILITIES</b>	<u>249,038</u>	<u>191,105</u>
<b>NET FINANCIAL ASSETS</b>	<u>800,256</u>	<u>855,314</u>
<b>NON-FINANCIAL ASSETS</b>		
Prepays	17,759	389
Tangible capital assets (Pages 20 and 21)	<u>3,084,185</u>	<u>2,896,309</u>
<b>TOTAL NON-FINANCIAL ASSETS</b>	<u>3,101,944</u>	<u>2,896,698</u>
<b>TOTAL NET ASSETS</b>	<u>3,902,200</u>	<u>3,752,012</u>
 <b>NET ASSETS IS COMPRISED OF THE FOLLOWING:</b>		
<b>ACCUMULATED SURPLUS (NOTE 8)</b>	3,902,200	3,752,012
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES)</b>	<u>-</u>	<u>-</u>
	<u>3,902,200</u>	<u>3,752,012</u>

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See accompanying notes to the financial statements.



# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2023

	2023 Budget (Note 10) <u>\$</u>	2023 Actual  <u>\$</u>	2022 Actual (Note 1) <u>\$</u>
<b>REVENUES</b>			
Camping and day use - user fees	741,900	<b>767,286</b>	673,696
Municipal levies (Note 5)	405,940	<b>406,290</b>	399,022
Federal grants	131,403	<b>230,504</b>	241,672
Donations and sponsorships	36,300	<b>55,950</b>	866,878
Watershed stewardship - user fees and permits	40,278	<b>44,168</b>	53,259
Interest and other	8,500	<b>51,486</b>	17,215
Ministry of Natural Resource and Forestry grants	41,215	<b>41,215</b>	41,215
Other provincial grants	47,699	<b>18,571</b>	24,797
Ontario and Federal works programs	<u>20,000</u>	<u><b>11,869</b></u>	<u>55,816</u>
	<u>1,473,235</u>	<u><b>1,627,339</b></u>	<u>2,373,570</u>
<b>EXPENDITURES (NOTE 9)</b>			
Program expenditures - Mandated programs (Page 19)	524,677	<b>496,574</b>	366,620
Corporate services	145,525	<b>118,733</b>	324,996
Program expenditures - Other programs (Page 19)	847,336	<b>816,153</b>	758,076
Amortization (Page 20 and 21)	<u>45,691</u>	<u><b>45,691</b></u>	<u>44,805</u>
	<u>1,563,229</u>	<u><b>1,477,151</b></u>	<u>1,494,497</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	(89,994)	<b>150,188</b>	879,073
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	3,752,012	<b>3,752,012</b>	2,499,439
<b>ADOPTION OF NEW ACCOUNTING POLICIES AND STANDARDS (NOTE 1)</b>	<u>-</u>	<u>-</u>	<u>373,500</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (NOTE 8)</b>	<u>3,662,018</u>	<u><b>3,902,200</b></u>	<u>3,752,012</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, 2023

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	2023 Budget (Note 10) <u>\$</u>	<b>2023 Actual</b> <u>\$</u>	2022 Actual (Note 1) <u>\$</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	(89,994)	<b>150,188</b>	879,073
Amortization of tangible capital assets	45,691	<b>45,691</b>	44,805
Acquisition of tangible capital assets	-	<b>(233,567)</b>	(947,201)
Use of prepaids	<u>-</u>	<u><b>(17,370)</b></u>	<u>21,139</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(44,303)	<b>(55,058)</b>	(2,184)
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>855,314</u>	<u><b>855,314</b></u>	<u>857,498</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u><u>811,011</u></u>	<u><u><b>800,256</b></u></u>	<u><u>855,314</u></u>

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See accompanying notes to the financial statements.

**CATFISH CREEK CONSERVATION AUTHORITY**

**Statement of Remeasurement Gains and Losses  
For The Year Ended December 31, 2023**

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	<b>2023</b>	2022
	<u>\$</u>	(Note 1) <u>\$</u>
<b>ACCUMULATED REMEASUREMENT GAINS, BEGINNING OF YEAR</b>	-	-
Change in accumulated remeasurement gains	<u>-</u>	<u>-</u>
<b>ACCUMULATED REMEASUREMENT GAINS, END OF YEAR</b>	<u>-</u>	<u>-</u>

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See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Statement of Cash Flows For The Year Ended December 31, 2023

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	2023	2022
	<u>\$</u>	(Note 1) <u>\$</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Annual surplus	150,188	879,073
Items not affecting cash:		
Amortization of tangible capital assets	45,691	44,804
Contribution of tangible capital assets	<u>-</u>	<u>(750,000)</u>
	195,879	173,877
Change in non-cash working capital balances:		
Accounts receivable	35,982	16,790
Accounts payable and accrued liabilities	8,355	(46,021)
Deferred revenues	49,578	25,099
Prepays	<u>(17,370)</u>	<u>21,139</u>
	<u>272,424</u>	<u>190,884</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	<u>(13,666)</u>	<u>(7,208)</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(233,567)</u>	<u>(197,201)</u>
<b>NET CHANGE IN CASH DURING THE YEAR</b>	25,191	(13,525)
<b>CASH, BEGINNING OF YEAR</b>	<u>679,511</u>	<u>693,036</u>
<b>CASH, END OF YEAR</b>	<u><u>704,702</u></u>	<u><u>679,511</u></u>

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See accompanying notes to the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 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. CHANGE IN ACCOUNTING POLICIES

On January 1, 2023 the organization adopted accounting policies to conform to new standards issued under Canadian public sector accounting standards. The organization adopted the following standards which had the following impact:

- PS 1201 - Financial Statement Presentation - resulting in presentation of a new statement of remeasurement gains and losses. This change has been applied retrospectively.
- PS 3280 - Asset Retirement Obligations - require reporting of any asset retirement obligations as tangible capital assets and their liabilities and associated policies. It is managements opinion that no asset retirement obligations exist as at December 31, 2023. This change has been applied retrospectively.
- PS 3450 - Financial Instruments - reporting new disclosures regarding financial instrument risks and the restatement of the opening accumulated surplus related to deferred capital contributions. This change has been applied as deferred capital contributions no longer meet the definition of a financial obligation and are now reflected in net surplus when received and amortized over the life of the asset. This change has been applied retrospectively. The result of this change in the 2022 comparative figures was the removal of the deferred capital contributions of \$434,300, an increase in Federal grants of \$63,119, a decrease in other income related to the amortization of capital contributions of \$2,319, for an overall increase annual surplus for the year of \$60,800. The elimination of the deferred capital contributions and in increase in annual surplus resulted in a retroactive restatement to the opening surplus of \$373,500 and an increase in net financial assets of \$434,400.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization are prepared by management in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the organization are as follows:

#### Use of Estimates

The preparation of these financial statements in conformity with Canadian public sector accounting standards 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. These significant accounting estimates include the following items:

- Useful lives of tangible capital assets

#### Financial Instruments

The organization's financial instruments are measured as follows:

- i. Cash and guaranteed investment certificates at fair value;
- ii. Portfolio investments at fair value (if any);
- iii. Accounts receivable at amortized cost;
- iv. Accounts payable and accrued liabilities at amortized cost.

The fair value is determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

For financial instruments measured using amortized cost the transaction costs and any other fees are expensed as incurred.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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

#### 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 is recognized when the corresponding expenditure is incurred.
- Donation revenue is recognized when received.

#### Classification of Expenditures

Expenditures are reported in mandated programs, other programs, and corporate services, 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:

- Corporate services include those associated with head office functions other than technical staff and associated programs.
- Mandated program expenditures include program administration, water related projects along with associated programs such as flood forecasting, floodplain regulations, conservation services and enforcement, dam operation and maintenance.
- Other program expenditures include conservation and recreation land management, vehicle and equipment operations and related projects.

#### Asset Retirement Obligations

The organization may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the organization would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2023 there were no tangible capital assets that organization has controlled, constructed, owned or used that would have a legal obligation of remediation.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 2. 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 included in surplus in year of acquisition.

#### 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, 2023 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, 2023

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### 3. 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 balance sheet date. There were no changes in the risk assessments from the previous year.

#### Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk. It is management's opinion that the organization is not exposed to any currency or other price risk.

#### i] Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its short-term investments (guaranteed investment certificates). As the interest rates are fixed the organization doesn't believe that interest rate risk is a significant risk.

#### Liquidity Risk

Liquidity risk is the risk that a 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. The organization doesn't believe that liquidity risk is a significant risk 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 risks relate to its accounts receivable and taxes receivable. The organization manages this risk by monitoring active receivable balances.

### 4. SHORT TERM INVESTMENTS

	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
GIC, 4.00%, matures on June 30, 2024 (Level 1)	<b>341,905</b>	-
GIC, 4.10%, matures on June 30, 2023 (Level 1)	<u>-</u>	<u>328,239</u>
	<b><u>341,905</u></b>	<b><u>328,239</u></b>

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# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 5. MUNICIPAL LEVIES

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

	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
Township of Malahide	<b>149,594</b>	160,163
Municipality of Central Elgin	<b>112,451</b>	103,488
Town of Aylmer	<b>105,066</b>	98,197
City of St. Thomas	<b>25,146</b>	22,962
Township of South-West Oxford	<u><b>14,033</b></u>	<u>14,212</u>
	<u><b>406,290</b></u>	<u>399,022</u>

### 6. DEFERRED REVENUES

	<b>2023</b>	2022
	<u>\$</u>	<u>\$</u>
Camping deposits	<b>149,843</b>	147,026
Grants	<b>8,722</b>	8,722
Capital funding	<u><b>46,761</b></u>	<u>-</u>
	<u><b>205,326</b></u>	<u>155,748</u>

### 7. PENSION PLANS

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 \$23,857 (2022 - \$18,671).

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 8. 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:

	2023	2022
	<u>\$</u>	<u>\$</u>
General fund	<u>(51,078)</u>	<u>(57,719)</u>
Reserves funds:		
Operational reserve	262,026	269,616
Capital acquisition reserve	96,970	109,070
Special programs reserve	212,791	251,130
Land acquisition reserve	85,757	85,757
Conservation areas development reserve	<u>211,549</u>	<u>197,849</u>
	<u>869,093</u>	<u>913,422</u>
Invested in tangible capital assets	<u>3,084,185</u>	<u>2,896,309</u>
	<u>3,902,200</u>	<u>3,752,012</u>

### 9. SUPPLEMENTARY INFORMATION:

	2023	2022
	<u>\$</u>	<u>\$</u>
<b>Current fund expenditures by object:</b>		
Amortization	45,692	44,805
Insurance	47,257	52,844
Grants and stewardship	9,250	84,428
Other program expenditures	483,774	441,045
Salaries, wages and employee benefits	<u>891,178</u>	<u>871,375</u>
	<u>1,477,151</u>	<u>1,494,497</u>

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# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 10. BUDGETED AMOUNTS

The budget figures presented in these financial statements are based upon the 2023 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 <u>\$</u>	Adjustments <u>\$</u>	PSAB Budget <u>\$</u>
<b>REVENUES</b>			
Camping and day use	741,900	-	741,900
Municipal levies	405,940	-	405,940
Ontario and Federal works programs	20,000	-	20,000
Donations and sponsorships	36,300	-	36,300
Watershed stewardship - user fees and permits	40,278	-	40,278
Ministry of Natural Resource and Forestry Grants	41,215	-	41,215
Federal grants	131,403	-	131,403
Other provincial grants	47,699	-	47,699
Reserves	186,828	(186,828)	-
Interest	<u>8,500</u>	<u>-</u>	<u>8,500</u>
	<u>1,660,063</u>	<u>(186,828)</u>	<u>1,473,235</u>
<b>EXPENDITURES</b>			
Program expenditures			
- Mandated Programs	524,677	-	524,677
- Other	989,861	(142,525)	847,336
Corporate services	145,525	-	145,525
Amortization	<u>-</u>	<u>45,691</u>	<u>45,691</u>
	<u>1,660,063</u>	<u>(96,834)</u>	<u>1,563,229</u>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<u><u>-</u></u>	<u><u>(89,994)</u></u>	<u><u>(89,994)</u></u>

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 11. DONATED ASSETS AND 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. During the prior year, the organization received a non-cash donation of \$750,000 for land. This donation is included in the statement of operations in Donation revenue.

### 12. 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 of the financial statements.

# CATFISH CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2023

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### 13. 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 Program Expenditures For The Year Ended December 31, 2023

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	Budget (Note 10) <u>\$</u>	Actual <u>\$</u>	Actual (Note 1) <u>\$</u>
<b>Mandated Programs</b>			
Flood forecast and warning	298,348	<b>265,204</b>	197,523
Conservation and management of lands	91,079	<b>105,962</b>	52,079
Administrating and enforcing the act	45,803	<b>40,137</b>	42,161
Ice management	24,224	<b>23,907</b>	18,350
Infrastructure - Dam	24,922	<b>23,197</b>	20,478
Water quality	12,487	<b>16,440</b>	13,835
Drought and low water response	16,990	<b>15,002</b>	13,069
Account reviews and plan review	4,878	<b>4,098</b>	7,099
Source protection	<u>5,947</u>	<u><b>2,627</b></u>	<u>2,026</u>
	<u>524,678</u>	<u><b>496,574</b></u>	<u>366,620</u>
<b>Other Programs</b>			
Springwater conservation area and maple syrup	797,969	<b>761,479</b>	578,554
Watershed stewardship	35,597	<b>25,050</b>	133,105
Conservation information and education	7,720	<b>12,033</b>	11,292
Vehicle	4,550	<b>10,799</b>	8,921
Special projects	1,500	<b>6,792</b>	10,579
Development projects	<u>-</u>	<u>-</u>	<u>15,625</u>
	<u>847,336</u>	<u><b>816,153</b></u>	<u>758,076</u>
<b>Total Program Expenditures</b>	<u>1,372,014</u>	<u><b>1,312,727</b></u>	<u>1,124,696</u>

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**CATFISH CREEK CONSERVATION AUTHORITY**

**Schedule of Tangible Capital Assets  
For The Year Ended December 31, 2023**

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	1,641,436	-	-	1,641,436	-	-	-	-	1,641,436
Buildings	866,964	493,856	-	1,360,820	331,180	-	18,959	350,139	1,010,681
Dams	216,100	-	-	216,100	110,097	-	2,161	112,258	103,842
Bridges, boardwalks and other wood structures	129,690	-	-	129,690	84,526	-	2,835	87,361	42,329
Water services and wells	78,926	-	-	78,926	37,991	-	1,479	39,470	39,456
Hydro services	64,510	-	-	64,510	8,657	-	1,290	9,947	54,563
	<b><u>2,997,626</u></b>	<b><u>493,856</u></b>	<b><u>-</u></b>	<b><u>3,491,482</u></b>	<b><u>572,451</u></b>	<b><u>-</u></b>	<b><u>26,724</u></b>	<b><u>599,175</u></b>	<b><u>2,892,307</u></b>
<b><u>General Capital</u></b>									
Equipment	138,478	33,159	-	171,637	60,352	-	4,173	64,525	107,112
Vehicles	214,871	46,427	44,121	217,177	168,338	44,121	14,794	139,011	78,166
	<b><u>353,349</u></b>	<b><u>79,586</u></b>	<b><u>44,121</u></b>	<b><u>388,814</u></b>	<b><u>228,690</u></b>	<b><u>44,121</u></b>	<b><u>18,967</u></b>	<b><u>203,536</u></b>	<b><u>185,278</u></b>
Work In Progress	346,475	6,600	346,475	6,600	-	-	-	-	6,600
<b>Total Tangible Capital Assets</b>	<b><u>3,697,450</u></b>	<b><u>580,042</u></b>	<b><u>390,596</u></b>	<b><u>3,886,896</u></b>	<b><u>801,141</u></b>	<b><u>44,121</u></b>	<b><u>45,691</u></b>	<b><u>802,711</u></b>	<b><u>3,084,185</u></b>

See accompanying notes to the financial statements.



**CATFISH CREEK CONSERVATION AUTHORITY**

**Schedule of Tangible Capital Assets  
For The Year Ended December 31, 2022**

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	750,000	-	1,641,436	-	-	-	-	1,641,436
Buildings	856,481	10,483	-	866,964	315,179	-	16,001	331,180	535,784
Dams	216,100	-	-	216,100	107,936	-	2,161	110,097	106,003
Bridges, boardwalks and other wood structures	129,690	-	-	129,690	81,428	-	3,098	84,526	45,164
Water services and wells	78,926	-	-	78,926	36,413	-	1,578	37,991	40,935
Hydro services	44,510	20,000	-	64,510	7,567	-	1,090	8,657	55,853
	<b><u>2,217,143</u></b>	<b><u>780,483</u></b>	<b><u>-</u></b>	<b><u>2,997,626</u></b>	<b><u>548,523</u></b>	<b><u>-</u></b>	<b><u>23,928</u></b>	<b><u>572,451</u></b>	<b><u>2,425,175</u></b>
<b><u>General Capital</u></b>									
Equipment	105,842	32,636	-	138,478	56,887	-	3,465	60,352	78,126
Vehicles	214,871	-	-	214,871	150,926	-	17,412	168,338	46,533
	<b><u>320,713</u></b>	<b><u>32,636</u></b>	<b><u>-</u></b>	<b><u>353,349</u></b>	<b><u>207,813</u></b>	<b><u>-</u></b>	<b><u>20,877</u></b>	<b><u>228,690</u></b>	<b><u>124,659</u></b>
Work In Progress	212,393	134,082	-	346,475	-	-	-	-	346,475
<b>Total Tangible Capital Assets</b>	<b><u>2,750,249</u></b>	<b><u>947,201</u></b>	<b><u>-</u></b>	<b><u>3,697,450</u></b>	<b><u>756,336</u></b>	<b><u>-</u></b>	<b><u>44,805</u></b>	<b><u>801,141</u></b>	<b><u>2,896,309</u></b>

See accompanying notes to the financial statements.



**GRAHAM SCOTT ENNS** LLP  
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November 30, 2023

Catfish Creek Conservation Authority  
8079 Springwater Road  
RR # 5  
Aylmer, Ontario, N5H 2R4

Dear Board of Directors:

***The Objective and Scope of the Audit***

You have requested that we audit the financial statements of Catfish Creek Conservation Authority, which comprise the statement of financial position as at December 31, 2023, and the statements of operations, net assets, remeasurement gains and losses, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

**The Responsibilities of the Auditor**

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. 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 entity'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 entity to cease to continue as a going concern.
- e. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

### **The Responsibilities of Management**

Our audit will be conducted on the basis that management and those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards
- b. For the design and implementation of 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.
- c. To provide us with timely:
  - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
  - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of noncompliance with legislative or regulatory requirements;
  - iii. Additional information that we may request from management for the purpose of the audit; and
  - iv. Unrestricted access to persons within Catfish Creek Conservation Authority from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

## **Form and Content of Audit Opinion**

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained below.

### **INDEPENDENT AUDITORS' REPORT**

To the Members of Catfish Creek Conservation Authority:

#### **Opinion**

We have audited the financial statements of Catfish Creek Conservation Authority, which comprise the statement of financial position as at December 31, 2023, and the statement of operations and accumulated surplus, statement of changes in financial assets, statement of remeasurement gains and losses, 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, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *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 opinion.

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

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

In preparing the financial statements, management is responsible for assessing the 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.

#### **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.

## INDEPENDENT AUDITORS' REPORT (CONTINUED)

### **Auditors' Responsibilities for the Audit of the Financial Statements (Continued)**

As part of an audit in accordance with Canadian 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

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

### ***Confidentiality***

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

### ***Communications***

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our use of electronic communications, please notify us in writing.

We offer you the opportunity to communicate by a secure online portal, however if you choose to communicate by email you understand that transmitting information poses the risks noted above. You should not agree to communicate with the firm via email without understanding and accepting these risks.

### ***Use of Information***

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

### ***Use and Distribution of our Report***

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Catfish Creek Conservation Authority and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Catfish Creek Conservation Authority.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Catfish Creek Conservation Authority) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

### ***Reproduction of Auditor's Report***

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

### ***Ownership***

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

### ***File Inspections***

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm's standards. File reviewers are required to maintain confidentiality of client information.

### ***Accounting Advice***

Except as outlined in this letter, the audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

### ***Other Services***

In addition to the audit services referred to above, we will, as allowed by the Code of Professional Conduct/Code of Ethics, prepare your federal and provincial income tax returns and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

### ***Governing Legislation***

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

### ***Dispute Resolution***

You agree that:

- a. Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b. You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

### ***Indemnity***

Catfish Creek Conservation Authority hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm, and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- a. The breach by Catfish Creek Conservation Authority, or its directors, officers, agents, or employees, of any of the covenants made by Catfish Creek Conservation Authority herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- b. A misrepresentation by a member of your management or board of directors.

### ***Time Frames***

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by Catfish Creek Conservation Authority of its obligations.



### ***Fees at Regular Billing Rates***

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Fees will be rendered as work progresses and are payable on presentation.

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.0% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

### ***Costs of Responding to Government or Legal Processes***

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

### ***Termination***

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all of our out-of-pocket costs through to the date of termination.

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

**Conclusion**

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your organization.

Sincerely,

**GRAHAM SCOTT ENNS** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS



Jennifer Buchanan, CPA, CA  
Partner

Acknowledged and agreed on behalf of Catfish Creek Conservation Authority by:



---

Board of Directors

Catfish Creek Conservation Authority



**GRAHAM SCOTT ENNS** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

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

November 30, 2023

Catfish Creek Conservation Authority  
8079 Springwater Road  
RR # 5  
Aylmer, Ontario, N5H 2R4

Dear Board of Directors:

**Re: Audit Planning**

We are writing this letter in connection with our audit of the consolidated financial statements for the period ending December 31, 2023.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. In this letter we will:

- a) Address our responsibilities as independent auditors and provide information about the planned scope and timing of our audit.
- b) Request a response to some audit questions and any additional information you may have that could be relevant to our audit.

**Adoption of New Public Sector Accounting Standards**

On April 1, 2022 the organization was required to adopt new Public Sector Accounting Standards, which would be effective December 31, 2023 year ends, and include the following:

- PS 1201 - Financial Statement Presentation
- PS 3280 - Asset Retirement Obligations
- PS 3450 - Financial Instruments

**Current Developments in the Profession**

Over the past number of years there have been developments in the area of financial reporting, corporate governance and auditing. The upcoming changes over the next few fiscal years for financial reporting as it relates to public sector accounting standards are described below.

**PS 1202 – Financial Statement Presentation**

This standard will apply for fiscal years beginning on or after April 1, 2026, which would be the year end December 31, 2027. This standard may impact the presentation on the financial statements with more distinction between financial assets and financial liabilities.

## **PS 3400 – Revenue**

This standard will apply for fiscal years beginning on or after April 1, 2023, which would be the year end December 31, 2024. This standard will impact the timing of the revenue reported by the organization. Examination and audit of the types of revenue will determine the impact of this standard.

We as auditors are not responsible for ensuring that the organization is prepared for the introduction of these standards and these standards will only be considered in so far as it affects our audit responsibilities under Canadian Auditing Standards. Management and those charged with governance are responsible for analyzing the impact on the organization, developing plans to mitigate the effects, and the preparation of the financial statements under these new or updated Canadian public sector accounting standards.

## **Auditor Responsibilities**

As stated in the engagement letter dated November 30, 2023, our responsibility as auditors of your organization is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the organization in accordance with Canadian public sector accounting standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- a) Assessing the risk that the financial statements may contain misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole; and
- b) Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

As part of our audit, we will obtain a sufficient understanding of the business and the internal control structure of Catfish Creek Conservation Authority to plan the audit. This will include management's assessment of:

- a) The risk that the financial statements may be materially misstated as a result of fraud and error; and,
- b) The internal controls put in place by management to address such risks.

## **Planned Scope and Timing of Our Audit**

In developing our audit plan, we worked with management to understand the nature of the entity Catfish Creek Conservation Authority and to identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error. Our audit plan has been designed to focus on the identified areas of risk.

## **Materiality**

Overall materiality will be used to:

- a) plan and perform the audit; and,
- b) evaluate the effects of identified and uncorrected misstatements on the audit procedures performed as well as on the consolidated financial statements.

The materiality amount will be reassessed at period end to ensure it remains appropriate.

### Internal Control

To help identify and assess the risks of material misstatement in the consolidated financial statements, we obtain an understanding of internal control relevant to the audit. This understanding is used in the design of appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control. Should we identify any significant deficiencies in the internal control and accounting systems, we will communicate them to you in our audit findings letter.

### Significant Risks

In planning our audit, we identify significant financial reporting risks that, by their nature, require special audit consideration. The significant risks we have identified and our proposed audit response is outlined below:

Significant Risks	Proposed Audit Response
Revenue recognition and completeness	Analytical procedures Substantive testing of revenues, including the consistent application of accounting policies Review of cut-off procedures
Management override	Inquiries of management Review of journal entries Review of related-party transactions

If there are specific areas that warrant our particular attention during the audit or where you would like us to undertake some additional procedures, please let us know.

### Uncorrected Misstatements

Where we identify uncorrected misstatements during our audit, we will communicate them to management and request that they be corrected. If not corrected by management, we will then request that you correct them. If not corrected by you, we will also communicate the effect that they may have individually, or in aggregate, on our audit opinion.

### Audit Findings

At the conclusion of our audit, we will prepare an audit findings letter to assist you with your review of the consolidated financial statements. This letter will include our views and comments on matters such as:

- a) significant matters, if any, arising from the audit that were discussed with management;
- b) significant difficulties, if any, encountered during the audit;
- c) qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- d) uncorrected misstatements; and
- e) any other audit matters of governance interest.

## Audit Questions and Requests

### Fraud

To help us in identifying and responding to the risks of fraud within the entity, we would appreciate your responses to the following questions:

- a) What oversight, if any, do you provide over management's processes for identifying and responding to fraud risks? Management's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
- b) Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the consolidated financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

### Other Matters

Would you please bring to our attention any significant matters or financial reporting risks, of which you are aware, that may not have been specifically addressed in our proposed audit plan. This could include such matters as future plans, contingencies (including any liability for contaminated sites), events, decisions, non-compliance with laws and regulations, potential litigation, specific transactions (such as with related parties or outside of the normal course of business) and any additional sources of audit evidence that might be available.

We recognize your significant role in the oversight of the audit and would welcome any observations on our audit plan.

This letter was prepared for the sole use of those charged with governance of Catfish Creek Conservation Authority to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

### **GRAHAM SCOTT ENNS LLP**

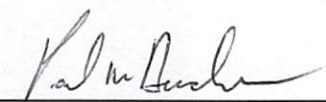
*Chartered Professional Accountants*



Jennifer Buchanan, CPA, CA

Partner

Per: Catfish Creek Conservation Authority

Signed: 

Date: JAN 25 / 2024

Print Name: PAUL M. BUCHNER

**Catfish Creek Conservation Authority**  
8079 Springwater Road  
RR # 5  
Aylmer, Ontario  
N5H 2R4

January 25, 2024

Graham Scott Enns LLP  
25 John Street S.  
Aylmer, Ontario  
N5H 2C1

Dear Madame:

This representation letter is provided in connection with your audit of the financial statements of Catfish Creek Conservation Authority for the year ended December 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

**1. Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 30, 2023 for:

- a) Preparing and fairly presenting the financial statements in accordance with Canadian public sector accounting standards;
- b) Providing you all relevant information, such as:
  - i) Accounting records, supporting data and other relevant documentation,
  - ii) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
  - iii) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
- c) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- d) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non-Compliance**

We have disclosed to you:

a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:

i) Management;

ii) Employees who have significant roles in internal control; or

iii) Others where the fraud could have a material effect on the financial statements;

b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;

c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;

d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and

e) The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We confirm that there were no related-party relationships or transactions that occurred during the period.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian public sector accounting standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

## **5. Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards requires adjustment or disclosure have been adjusted or disclosed.

## **6. Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.



## 7. Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records. A list of these adjustments is attached to this letter.

## 8. Other Representations

### i) Accounting Policies

All significant accounting policies are disclosed in the financial statements and are consistent with the prior period and incorporate the adoption of the new accounting standards adopted in the period.

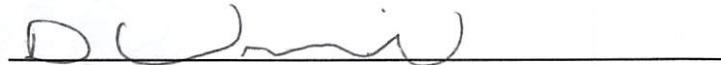
### ii) Future Plans

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

### iii) Asset Retirement Obligations

We have reviewed our tangible capital assets and have evaluated the impact of any asset retirement obligations associated with these tangible capital assets, if any, and we have adequately disclosed this information in the financial statements.

Yours truly,



Dustin Underhill, General Manager/Secretary-Treasurer



Susan Simmons, Finance Services Coordinator



**GRAHAM SCOTT ENNS** LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

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

January 25, 2024

Catfish Creek Conservation Authority  
8079 Springwater Road  
RR # 5  
Aylmer, Ontario, N5H 2R4

Dear Board of Directors:

**Re: Audit Findings**

This letter has been prepared to assist you with your review of the financial statements of Catfish Creek Conservation Authority for the year ending December 31, 2023. We look forward to meeting with you and discussing the matters outlined below.

**Significant Matters Arising**

***Changes to Audit Plan***

There were no changes to the audit plan (as previously presented to you).

***Other Matters***

We have not identified any other significant matters that we wish to bring to your attention at this time.

**Significant Difficulties Encountered**

There were no significant difficulties encountered during our audit.

**Comments on Accounting Practices**

***Accounting Policies***

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies other than the adoption of the new public sector accounting standards as noted in the audit planning letter and outlined in Note 1 to the financial statements.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

### **Significant Accounting Estimates**

The following significant estimates/judgments are contained in the financial statements:

- Carrying value and useful life of capital assets

Based on audit work performed, we are satisfied with the estimates made by management.

### **Significant Financial Statement Disclosures**

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

### **Uncorrected Misstatements**

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected with the exception of those attached to this letter.

We would like to discuss these uncorrected misstatements and the implications of not correcting them in relation to both the current and future financial statements. Our request is for all the uncorrected misstatements to be corrected.

### **Significant Deficiencies in Internal Control**

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

### **Written Representations**

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian public sector accounting standards.

### **Other Audit Matters of Governance Interest**

We did not identify any related party relationships or transactions that were previously undisclosed to us.

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them

with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Catfish Creek Conservation Authority to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

**GRAHAM SCOTT ENNS LLP**  
*Chartered Professional Accountants*



Jennifer Buchanan, CPA, CA

Partner

**Acknowledgement of Board of Directors:**

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: Catfish Creek Conservation Authority

Signed: Paul W. Buchner

Date: JANUARY 25 / 2024

Print Name: PAUL W. BUCHNER

**Catfish Creek Conservation Authority**

Year End: December 31, 2023

Schedule of unadjusted errors

Refno	Description	Assets	Liabilities	Equity	Income	Expenses	Annotation
Unrecorded - factual							
SUE 1	Adjust wages	<u>(16,716.07)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,716.07</u>	
		<u>(16,716.07)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,716.07</u>	
	Understated/(Overstated)	<u><u>(16,716.07)</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>16,716.07</u></u>	

The recording of this adjusting journal entry in the year end records would not impact the financial statement users decision making.



# Catfish Creek Conservation Authority

Year End: December 31, 2023

Leadsheet of all accounts

Prepared by	Reviewed by	Reviewed by
CID 1-18-2024	SJT 1-19-2024	JNB 1-22-2024

LS. 1

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
10100 Bank - CIBC General Account	686,822.97	16,716.07	0.00	703,539.04	678,705.97	4
11000 Petty Cash	1,062.50	0.00	0.00	1,062.50	705.19	51
11500 Springwater CA Floats	100.00	0.00	0.00	100.00	100.00	0
<b>A Cash</b>	<b>687,985.47</b>	<b>16,716.07</b>	<b>0.00</b>	<b>704,701.54</b>	<b>679,511.16</b>	<b>4</b>
10600 GIC	341,904.90	0.00	0.00	341,904.90	328,238.75	4
<b>B Temporary investments</b>	<b>341,904.90</b>	<b>0.00</b>	<b>0.00</b>	<b>341,904.90</b>	<b>328,238.75</b>	<b>4</b>
14000 Accounts Receivable	2,692.10	0.00	0.00	2,692.10	38,675.44	(93)
<b>C Accts. rec., trade &amp; other</b>	<b>2,692.10</b>	<b>0.00</b>	<b>0.00</b>	<b>2,692.10</b>	<b>38,675.44</b>	<b>(93)</b>
1500 Prepaid insurance	17,759.00	0.00	0.00	17,759.00	0.00	0
21100 Accrued Expenses (Pre-Paid)	0.00	0.00	0.00	0.00	388.93	(100)
<b>L Prepaid expenses &amp; other current :</b>	<b>17,759.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,759.00</b>	<b>388.93</b>	<b>4466</b>
18000 TCA - Land	1,641,435.29	0.00	0.00	1,641,435.29	1,641,435.29	0
18050 TCA - Buildings	1,360,820.54	0.00	0.00	1,360,820.54	866,964.09	57
18060 TCA - Accum Amort - Buildings	(350,139.66)	0.00	0.00	(350,139.66)	(331,180.22)	6
18100 TCA - Equipment	171,638.11	0.00	0.00	171,638.11	138,478.81	24
18110 TCA - Accum Amort - Equipment	(64,524.74)	0.00	0.00	(64,524.74)	(60,351.44)	7
18150 TCA - Vehicles	217,176.82	0.00	0.00	217,176.82	214,870.71	1
18160 TCA - Accum Amort - Vehicles	(139,011.56)	0.00	0.00	(139,011.56)	(168,338.15)	(17)
18200 TCA - Bridges/Boardwalks	129,690.01	0.00	0.00	129,690.01	129,690.01	0
18210 TCA - Accum Amort - Bridges/Boa	(87,360.84)	0.00	0.00	(87,360.84)	(84,526.08)	3
18250 TCA - Dam	216,100.71	0.00	0.00	216,100.71	216,100.71	0
18260 TCA - Accum Amort - Dam	(112,258.02)	0.00	0.00	(112,258.02)	(110,097.01)	2
18300 TCA - Water Services	78,925.77	0.00	0.00	78,925.77	78,925.77	0
18310 TCA - Accum Amort - Water Serv	(39,470.21)	0.00	0.00	(39,470.21)	(37,991.69)	4
18350 TCS - Hydro Services	64,509.82	0.00	0.00	64,509.82	64,509.82	0
18360 TCA - Accum Amort - Hydro Serv	(9,947.06)	0.00	0.00	(9,947.06)	(8,656.86)	15
<b>U Capital assets</b>	<b>3,077,584.98</b>	<b>0.00</b>	<b>0.00</b>	<b>3,077,584.98</b>	<b>2,549,833.76</b>	<b>21</b>
18370 Asset Under Construction	6,599.83	0.00	0.00	6,599.83	346,475.76	(98)
<b>U. 1</b>	<b>6,599.83</b>	<b>0.00</b>	<b>0.00</b>	<b>6,599.83</b>	<b>346,475.76</b>	<b>(98)</b>
21000 Accrued Audit Fees	(2,500.00)	0.00	0.00	(2,500.00)	(2,500.00)	0
21500 Accrued Hydro Expenses	(1,400.00)	0.00	0.00	(1,400.00)	(1,400.00)	0
22000 Accounts Payable	(39,811.85)	0.00	0.00	(39,811.85)	(31,456.94)	27
<b>CC Accounts payable &amp; acc. liab.</b>	<b>(43,711.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>(43,711.85)</b>	<b>(35,356.94)</b>	<b>24</b>
25000 Prepaid Seasonal Camping	(125,116.37)	0.00	0.00	(125,116.37)	(124,488.30)	1
25050 Prepaid Site Cleaning Deposit	(10,375.00)	0.00	0.00	(10,375.00)	(8,775.00)	18
25060 Prepaid Group Camping Deposit	(400.00)	0.00	0.00	(400.00)	(300.00)	33
25250 Prepaid Winter Storage	(14,451.34)	0.00	0.00	(14,451.34)	(13,462.38)	7
25500 Prepaid/Refundable Deposits	500.00	0.00	0.00	500.00	0.00	0

# Catfish Creek Conservation Authority

Year End: December 31, 2023

Leadsheet of all accounts

Prepared by	Reviewed by	Reviewed by
CID 1-18-2024	SJT 1-19-2024	JNB 1-22-2024

LS. 1-1

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
<b>HH Deferred revenue other</b>	<b>(149,842.71)</b>	<b>0.00</b>	<b>0.00</b>	<b>(149,842.71)</b>	<b>(147,025.68)</b>	<b>2</b>
25400 Prepaid Revenue: Long Term Proj	(8,722.30)	0.00	0.00	(8,722.30)	(8,722.30)	0
<b>HH. 1 Deferred revenue - long term p</b>	<b>(8,722.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>(8,722.30)</b>	<b>(8,722.30)</b>	<b>0</b>
26561 Deferred Revenue - Accessibility I	(46,761.18)	0.00	0.00	(46,761.18)	0.00	0
<b>HH. 2</b>	<b>(46,761.18)</b>	<b>0.00</b>	<b>0.00</b>	<b>(46,761.18)</b>	<b>0.00</b>	<b>0</b>
37500 Prior Period Adjustment	12,953.75	47,324.46	0.00	60,278.21	12,953.75	365
49550 Revenue From Previous Year Surp	44,758.73	(47,324.46)	0.00	(2,565.73)	(8,666.73)	(70)
NETINC Total Net Income (Loss) - All Fur	10,076.88	(16,716.07)	0.00	(6,639.19)	53,425.46	(112)
<b>TT Reserve fund surplus</b>	<b>67,789.36</b>	<b>(16,716.07)</b>	<b>0.00</b>	<b>51,073.29</b>	<b>57,712.48</b>	<b>(12)</b>
35500 Investment in Capital Assets	(3,084,184.81)	0.00	0.00	(3,084,184.81)	(2,896,309.48)	6
<b>TT. 5 Investment in capital assets</b>	<b>(3,084,184.81)</b>	<b>0.00</b>	<b>0.00</b>	<b>(3,084,184.81)</b>	<b>(2,896,309.48)</b>	<b>6</b>
35550 Capital Asset Purchases	0.30	0.00	0.00	0.30	0.30	0
<b>TT. 6 Equity</b>	<b>0.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>	<b>0</b>
31500 Reserve - Working Capital	(262,025.81)	0.00	0.00	(262,025.81)	(269,615.89)	(3)
32500 Reserve - C.A. Development	(211,549.18)	0.00	0.00	(211,549.18)	(197,849.18)	7
34000 Reserve - Land Acquisition	(85,757.35)	0.00	0.00	(85,757.35)	(85,757.35)	0
34500 Reserve - Capital Acquisition	(96,970.17)	0.00	0.00	(96,970.17)	(109,070.17)	(11)
<b>UU Reserves</b>	<b>(656,302.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>(656,302.51)</b>	<b>(662,292.59)</b>	<b>(1)</b>
31650 Reserve - Community Forest	(3,451.49)	0.00	0.00	(3,451.49)	(3,451.49)	0
31750 Reserve - Bradley Creek	(5,785.53)	0.00	0.00	(5,785.53)	(5,785.53)	0
32250 Reserve - SPW Forest	(99,749.06)	0.00	0.00	(99,749.06)	(123,426.79)	(19)
32300 Reserve - ACCA	(22,335.00)	0.00	0.00	(22,335.00)	(32,335.00)	(31)
32350 Reserve - Johnson Tract	(3,088.50)	0.00	0.00	(3,088.50)	(3,088.50)	0
34070 Reserve - Environmental Educatio	(14,660.36)	0.00	0.00	(14,660.36)	(18,478.46)	(21)
34150 Reserve - ELP	(2,109.54)	0.00	0.00	(2,109.54)	(1,742.72)	21
34250 Reserve - YNHA	(20,779.83)	0.00	0.00	(20,779.83)	(25,779.83)	(19)
34300 Reserve - Path of Honour	(24,662.98)	0.00	0.00	(24,662.98)	(20,872.98)	18
34550 Reserve - Special Projects Suppor	(7,858.29)	0.00	0.00	(7,858.29)	(7,858.29)	0
34560 Reserve - Art Trail	(8,310.00)	0.00	0.00	(8,310.00)	(8,310.00)	0
<b>UU. 1</b>	<b>(212,790.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>(212,790.58)</b>	<b>(251,129.59)</b>	<b>(15)</b>
40100 Grants - Operating	(41,215.00)	0.00	0.00	(41,215.00)	(41,215.00)	0
<b>20 Grants</b>	<b>(41,215.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(41,215.00)</b>	<b>(41,215.00)</b>	<b>0</b>
40500 Grants - Other Provincial	(18,570.88)	0.00	0.00	(18,570.88)	(24,796.70)	(25)
<b>20. 1</b>	<b>(18,570.88)</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,570.88)</b>	<b>(24,796.70)</b>	<b>(25)</b>
40600 Grants - Federal	(230,503.83)	0.00	0.00	(230,503.83)	(241,672.08)	(5)

# Catfish Creek Conservation Authority

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
<b>20. 2</b>	<b>(230,503.83)</b>	<b>0.00</b>	<b>0.00</b>	<b>(230,503.83)</b>	<b>(241,672.08)</b>	<b>(5)</b>
41000 Levies	(406,289.79)	0.00	0.00	(406,289.79)	(372,421.82)	9
41200 Special Benefitting Levies	0.00	0.00	0.00	0.00	(26,600.09)	(100)
<b>21 Levies</b>	<b>(406,289.79)</b>	<b>0.00</b>	<b>0.00</b>	<b>(406,289.79)</b>	<b>(399,021.91)</b>	<b>2</b>
42250 Grants - CSJ ( Federal)	(10,024.00)	0.00	0.00	(10,024.00)	(28,520.00)	(65)
42500 Grants - Internships	(1,845.00)	0.00	0.00	(1,845.00)	(24,796.31)	(93)
42550 Grants - Youth Employment Fund	0.00	0.00	0.00	0.00	(2,500.00)	(100)
<b>22 Ont &amp; Fed work programs</b>	<b>(11,869.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,869.00)</b>	<b>(55,816.31)</b>	<b>(79)</b>
43250 Donations	(55,949.84)	0.00	0.00	(55,949.84)	(866,878.18)	(94)
<b>23 Donations and sponsorships</b>	<b>(55,949.84)</b>	<b>0.00</b>	<b>0.00</b>	<b>(55,949.84)</b>	<b>(866,878.18)</b>	<b>(94)</b>
43260 Special Events Sponsorships	(500.00)	0.00	0.00	(500.00)	0.00	0
43500 Camping Fees	(130,186.51)	0.00	0.00	(130,186.51)	(115,336.25)	13
43550 Reservation Fee	(8,655.33)	0.00	0.00	(8,655.33)	(8,174.46)	6
43600 Seasonal Camping Fees	(408,612.94)	0.00	0.00	(408,612.94)	(386,870.46)	6
43610 External Refrigerator	(900.00)	0.00	0.00	(900.00)	(1,160.00)	(22)
43620 Trailer/Deck Relocations	(80.00)	0.00	0.00	(80.00)	(150.00)	(47)
43630 Seasonal Surcharges	(1,393.53)	0.00	0.00	(1,393.53)	(1,378.00)	1
43640 Golf Cart Permits	(880.00)	0.00	0.00	(880.00)	(591.37)	49
43650 Season Passes	(2,967.65)	0.00	0.00	(2,967.65)	(9,837.18)	(70)
43660 Seasonal Entry Cards	(8,310.00)	0.00	0.00	(8,310.00)	0.00	0
43700 Day Passes	(28,073.94)	0.00	0.00	(28,073.94)	(26,715.19)	5
43750 Sewage Pumping Revenue	(22,839.20)	0.00	0.00	(22,839.20)	(22,545.45)	1
43900 Canoe/Boat Rentals	(2,586.37)	0.00	0.00	(2,586.37)	(2,756.82)	(6)
43950 Laundry	(1,050.00)	0.00	0.00	(1,050.00)	(1,022.00)	3
43970 Miscellaneous Camping Revenue	42.91	0.00	0.00	42.91	(863.76)	(105)
43980 Camp Admin Fees	(1,980.00)	0.00	0.00	(1,980.00)	(4,075.00)	(51)
44000 Store Sales	(14,640.48)	0.00	0.00	(14,640.48)	(15,836.26)	(8)
44050 Wood Sales (Store)	(22,965.47)	0.00	0.00	(22,965.47)	(26,865.91)	(15)
44500 Concession Booth Rentals	0.00	0.00	0.00	0.00	(400.00)	(100)
45250 Pavilion Rentals	(4,889.36)	0.00	0.00	(4,889.36)	(5,043.75)	(3)
45300 Other Facility Rentals	(2,995.58)	0.00	0.00	(2,995.58)	(2,207.53)	36
45500 Schoolhouse Rental	(5,393.79)	0.00	0.00	(5,393.79)	(4,415.89)	22
45600 Winter Storage	(27,825.22)	0.00	0.00	(27,825.22)	(27,665.94)	1
45700 Trout Program Revenue	(2,530.97)	0.00	0.00	(2,530.97)	0.00	0
45750 Special Events Revenue	(5,434.97)	0.00	0.00	(5,434.97)	(2,550.00)	113
46500 Maple Syrup Revenue	(61,637.42)	0.00	0.00	(61,637.42)	(7,234.70)	752
<b>24 User fees and sales</b>	<b>(767,285.82)</b>	<b>0.00</b>	<b>0.00</b>	<b>(767,285.82)</b>	<b>(673,695.92)</b>	<b>14</b>
47500 Tree Planting	(4,190.32)	0.00	0.00	(4,190.32)	(3,100.18)	35
<b>26</b>	<b>(4,190.32)</b>	<b>0.00</b>	<b>0.00</b>	<b>(4,190.32)</b>	<b>(3,100.18)</b>	<b>35</b>



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CID 1-18-2024	SJT 1-19-2024	JNB 1-22-2024

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
49400 Transfer of tangible capital	187,875.33	0.00	0.00	187,875.33	0.00	0
49500 Income Appropriation From Resen	(148,067.81)	0.00	0.00	(148,067.81)	560,339.19	(126)
51230 Appropriation to Reserves	103,738.72	0.00	0.00	103,738.72	372,158.40	(72)
<b>29</b>	<b>143,546.24</b>	<b>0.00</b>	<b>0.00</b>	<b>143,546.24</b>	<b>932,497.59</b>	<b>(85)</b>
47000 Legal Inquiries/Permits	(7,752.26)	0.00	0.00	(7,752.26)	(7,584.09)	2
47800 Sale of Logs from SPW Forest	(339.00)	0.00	0.00	(339.00)	0.00	0
48300 Watershed Stewardship	(7,000.00)	0.00	0.00	(7,000.00)	(20,000.00)	(65)
48400 Administration Fees	(1,700.00)	0.00	0.00	(1,700.00)	(4,019.00)	(58)
48500 Other Receipts - Misc.	(1,503.11)	0.00	0.00	(1,503.11)	0.00	0
48800 Contract Services Revenue	(214.36)	0.00	0.00	(214.36)	(490.54)	(56)
49000 Environmental Education	(8,395.00)	0.00	0.00	(8,395.00)	(5,180.00)	62
<b>25 Other revenue</b>	<b>(26,903.73)</b>	<b>0.00</b>	<b>0.00</b>	<b>(26,903.73)</b>	<b>(37,273.63)</b>	<b>(28)</b>
48600 Revenue from Other C.A.s	(12,755.00)	0.00	0.00	(12,755.00)	(12,567.00)	1
48700 Equestrian Permits	(318.59)	0.00	0.00	(318.59)	(318.59)	0
<b>25.1 Revenue from other conservati</b>	<b>(13,073.59)</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,073.59)</b>	<b>(12,885.59)</b>	<b>1</b>
46750 Bank Interest Revenue	(45,985.93)	0.00	0.00	(45,985.93)	(17,215.15)	167
49720 Vehicle & Equip Trade-In Allowanc	(5,500.00)	0.00	0.00	(5,500.00)	0.00	0
<b>25.3</b>	<b>(51,485.93)</b>	<b>0.00</b>	<b>0.00</b>	<b>(51,485.93)</b>	<b>(17,215.15)</b>	<b>199</b>
50100 Corporate Services wages	37,635.26	(1,028.16)	0.00	36,607.10	236,275.41	(85)
50101 Corporate Services benefits	10,286.88	0.00	0.00	10,286.88	17,745.97	(42)
<b>40 Wages and benefits</b>	<b>47,922.14</b>	<b>(1,028.16)</b>	<b>0.00</b>	<b>46,893.98</b>	<b>254,021.38</b>	<b>(82)</b>
50105 Members' Allowances & Expenses	5,146.28	0.00	0.00	5,146.28	5,640.54	(9)
50106 Staff Mileage	268.09	0.00	0.00	268.09	154.39	74
<b>40.1 Travel expenses and allowance</b>	<b>5,414.37</b>	<b>0.00</b>	<b>0.00</b>	<b>5,414.37</b>	<b>5,794.93</b>	<b>(7)</b>
50110 Office Equipment Purchase	409.57	0.00	0.00	409.57	2,555.69	(84)
50111 Office Equipment Rental/Lease	3,167.27	0.00	0.00	3,167.27	3,149.26	1
50112 Office Equipment Maintenance	3,227.60	0.00	0.00	3,227.60	3,400.02	(5)
50113 Rental of Authority Vehicle & Equi	358.13	0.00	0.00	358.13	246.86	45
51007 Contract Services	(10.37)	0.00	0.00	(10.37)	0.00	0
<b>40.2 Equipment purchases and rent</b>	<b>7,152.20</b>	<b>0.00</b>	<b>0.00</b>	<b>7,152.20</b>	<b>9,351.83</b>	<b>(24)</b>
50120 Uniforms	0.00	0.00	0.00	0.00	330.50	(100)
50121 Postage & Courier	1,383.55	0.00	0.00	1,383.55	500.00	177
50122 Stationery & Office Supplies	3,582.16	0.00	0.00	3,582.16	2,739.69	31
50160 GIS services	0.00	0.00	0.00	0.00	32.77	(100)
50161 ESRI annual enterprise license	741.08	0.00	0.00	741.08	787.25	(6)
<b>40.3 Materials and supplies</b>	<b>5,706.79</b>	<b>0.00</b>	<b>0.00</b>	<b>5,706.79</b>	<b>4,390.21</b>	<b>30</b>
50350 Flood infrastructure: wages	14,827.43	(423.64)	0.00	14,403.79	9,348.41	54

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
50351 Flood infrastructure: benefits	3,868.39	0.00	0.00	3,868.39	1,812.45	113
50355 Routine\Minor Maint (structures)	4,870.87	0.00	0.00	4,870.87	9,264.24	(47)
50356 Preventative Maint. (Structures)	0.00	0.00	0.00	0.00	25.50	(100)
50358 Operation of FC Structures	54.29	0.00	0.00	54.29	27.16	100
<b>41. 1 Flood control stuctures</b>	<b>23,620.98</b>	<b>(423.64)</b>	<b>0.00</b>	<b>23,197.34</b>	<b>20,477.76</b>	<b>13</b>
50200 Flood forecasting: wages	168,410.36	(4,228.30)	0.00	164,182.06	131,681.04	25
50201 Flood forecasting: benefits	42,355.02	0.00	0.00	42,355.02	30,742.72	38
50205 Flood forecasting: data collection	4,140.98	0.00	0.00	4,140.98	3,951.42	5
50206 Flood forecasting: supplies	28,678.14	0.00	0.00	28,678.14	1,345.35	2032
50207 Flood forecasting: mobile phone	1,588.24	0.00	0.00	1,588.24	1,116.95	42
50208 Flood forecasting: ops centre	11,324.24	0.00	0.00	11,324.24	12,367.36	(8)
50209 Flood forecasting: insurance	10,215.08	0.00	0.00	10,215.08	12,198.63	(16)
50210 Flood forecasting: phone\fax	2,719.74	0.00	0.00	2,719.74	3,419.80	(20)
50211 Flood forecasting: veh\equip renta	0.00	0.00	0.00	0.00	700.16	(100)
<b>41. 2 Flood forecasting and warning</b>	<b>269,431.80</b>	<b>(4,228.30)</b>	<b>0.00</b>	<b>265,203.50</b>	<b>197,523.43</b>	<b>34</b>
50300 Ice Management Wages	19,394.90	(509.54)	0.00	18,885.36	14,233.32	33
50301 Ice Management Benefits	4,840.04	0.00	0.00	4,840.04	3,203.96	51
50305 Ice Management Expenses	0.00	0.00	0.00	0.00	210.80	(100)
50306 Ice management: veh\equip rental	181.46	0.00	0.00	181.46	702.01	(74)
<b>41. 3 Ice management</b>	<b>24,416.40</b>	<b>(509.54)</b>	<b>0.00</b>	<b>23,906.86</b>	<b>18,350.09</b>	<b>30</b>
50800 Plan Input: Wages	29,470.37	(842.36)	0.00	28,628.01	27,861.37	3
50801 Plan Input Benefits	5,099.14	0.00	0.00	5,099.14	7,631.05	(33)
50803 Plan Input Supplies	6,133.08	0.00	0.00	6,133.08	6,027.15	2
50804 Plan input: vehicle\equip rental	276.96	0.00	0.00	276.96	641.39	(57)
<b>41. 4 Plan input</b>	<b>40,979.55</b>	<b>(842.36)</b>	<b>0.00</b>	<b>40,137.19</b>	<b>42,160.96</b>	<b>(5)</b>
50600 Act Review: wages	3,624.42	(99.20)	0.00	3,525.22	5,793.36	(39)
50601 Act Review: benefits	573.21	0.00	0.00	573.21	1,305.70	(56)
<b>41. 8</b>	<b>4,197.63</b>	<b>(99.20)</b>	<b>0.00</b>	<b>4,098.43</b>	<b>7,099.06</b>	<b>(42)</b>
50900 CA lands: wages	47,827.07	(1,338.60)	0.00	46,488.47	30,392.04	53
50901 CA lands: benefits	11,976.02	0.00	0.00	11,976.02	6,416.65	87
50905 Other C.A. Lands Expenses	36,936.74	0.00	0.00	36,936.74	3,319.29	1013
50910 Springwater Forest Trails Expense	4,457.27	0.00	0.00	4,457.27	5,068.30	(12)
50930 Other CAs Special Projects	1,088.15	0.00	0.00	1,088.15	3,561.60	(69)
50940 Taxes on Local Areas	155.88	0.00	0.00	155.88	151.76	3
50941 Taxes on CAs	1,096.51	0.00	0.00	1,096.51	56.77	1831
50942 Taxes on Agreement Forests	1,132.32	0.00	0.00	1,132.32	980.20	16
50950 Insurance (CA-3)	2,630.93	0.00	0.00	2,630.93	2,132.62	23
<b>41. 9</b>	<b>107,300.89</b>	<b>(1,338.60)</b>	<b>0.00</b>	<b>105,962.29</b>	<b>52,079.23</b>	<b>103</b>
50970 Water Quality Monitoring: wages	8,625.36	(260.10)	0.00	8,365.26	10,687.98	(22)

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
50971 Water Quality Monitoring: benefits	2,127.48	0.00	0.00	2,127.48	1,868.81	14
50972 Water Quality Monitoring Supplies	5,947.03	0.00	0.00	5,947.03	1,094.00	444
50975 Water Quality Monitoring: vehicles	0.00	0.00	0.00	0.00	183.90	(100)
<b>41.10</b>	<b>16,699.87</b>	<b>(260.10)</b>	<b>0.00</b>	<b>16,439.77</b>	<b>13,834.69</b>	<b>19</b>
50980 Source Protection: wages	1,480.42	(128.12)	0.00	1,352.30	354.56	281
50981 Source Protection: benefits	1,094.63	0.00	0.00	1,094.63	1,591.70	(31)
50985 Source Protection Authority meetir	180.00	0.00	0.00	180.00	80.00	125
<b>41.11</b>	<b>2,755.05</b>	<b>(128.12)</b>	<b>0.00</b>	<b>2,626.93</b>	<b>2,026.26</b>	<b>30</b>
50250 Drought\Low Water Response: wa	12,237.72	(351.25)	0.00	11,886.47	10,687.98	11
50251 Drought\Low Water Response: bei	3,115.51	0.00	0.00	3,115.51	2,381.23	31
<b>41.12</b>	<b>15,353.23</b>	<b>(351.25)</b>	<b>0.00</b>	<b>15,001.98</b>	<b>13,069.21</b>	<b>15</b>
50990 Watershed Stewardship: wages	6,250.91	(160.62)	0.00	6,090.29	7,471.15	(18)
50991 Watershed Stewardship: benefits	1,540.89	0.00	0.00	1,540.89	1,672.50	(8)
50996 Operating expenses	173.82	0.00	0.00	173.82	218.96	(21)
50997 Telephone\Fax\Internet	343.38	0.00	0.00	343.38	360.55	(5)
51000 Vehicle & equipment charges	339.03	0.00	0.00	339.03	1,585.67	(79)
51001 Nursery Stock: private landowners	6,125.57	0.00	0.00	6,125.57	14,294.30	(57)
51003 Nursery Stock: municipal lands	675.40	0.00	0.00	675.40	663.72	2
51005 Woodlot Management expenses	123.83	0.00	0.00	123.83	125.00	(1)
51009 Private Landowner Grants	9,250.00	0.00	0.00	9,250.00	84,427.79	(89)
51010 Community Forest	245.00	0.00	0.00	245.00	0.00	0
51011 Vehicle & equipment charges	0.00	0.00	0.00	0.00	426.10	(100)
51013 Watershed Stewardship	143.26	0.00	0.00	143.26	21,528.04	(99)
51015 Contract Services Expenses	0.00	0.00	0.00	0.00	330.86	(100)
<b>42.3 Erosion Control</b>	<b>25,211.09</b>	<b>(160.62)</b>	<b>0.00</b>	<b>25,050.47</b>	<b>133,104.64</b>	<b>(81)</b>
51020 Education: wages	4,284.00	(1,323.00)	0.00	2,961.00	0.00	0
51021 Education: benefits	415.00	0.00	0.00	415.00	0.00	0
51025 Education: supplies	954.62	0.00	0.00	954.62	200.79	375
51030 Education: ELP	7,701.88	0.00	0.00	7,701.88	11,090.95	(31)
<b>42.6 Conservation information &amp; ed</b>	<b>13,355.50</b>	<b>(1,323.00)</b>	<b>0.00</b>	<b>12,032.50</b>	<b>11,291.74</b>	<b>7</b>
51045 Springwater C.A. Development	0.00	0.00	0.00	0.00	15,625.32	(100)
<b>43.1 Capital projects - Springwater</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,625.32</b>	<b>(100)</b>
51040 Special Projects	6,791.91	0.00	0.00	6,791.91	10,579.04	(36)
<b>43.3 Special projects - other</b>	<b>6,791.91</b>	<b>0.00</b>	<b>0.00</b>	<b>6,791.91</b>	<b>10,579.04</b>	<b>(36)</b>
51070 SPW Wages: Permanent	212,304.00	(6,023.18)	0.00	206,280.82	123,084.29	68
51071 SPW Benefits: Permanent	53,509.30	0.00	0.00	53,509.30	26,876.97	99
51072 SPW Wages: Seasonal	152,771.79	0.00	0.00	152,771.79	142,181.57	7
51073 SPW Benefits: Seasonal	15,391.71	0.00	0.00	15,391.71	16,376.38	(6)

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Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
<b>44. 1 Camping - wages and benefits</b>	<b>433,976.80</b>	<b>(6,023.18)</b>	<b>0.00</b>	<b>427,953.62</b>	<b>308,519.21</b>	<b>39</b>
51074 SPW Supplies - software	1,171.96	0.00	0.00	1,171.96	0.00	0
51075 SPW Supplies - sanitary supplies	7,169.83	0.00	0.00	7,169.83	6,072.69	18
51076 SPW Supplies - computer/radio eq	662.15	0.00	0.00	662.15	1,524.90	(57)
51077 SPW Supplies - printing	698.00	0.00	0.00	698.00	848.50	(18)
51078 SPW Supplies - uniforms	3,302.73	0.00	0.00	3,302.73	2,357.71	40
51079 SPW Supplies - miscellaneous	21,932.08	0.00	0.00	21,932.08	17,673.05	24
51090 SPW Maintenance - infrastructure	13,090.11	0.00	0.00	13,090.11	24,214.36	(46)
51091 SPW Maintenance - computer sup	2,666.36	0.00	0.00	2,666.36	2,724.76	(2)
51092 SPW Maintenance - office equip re	0.00	0.00	0.00	0.00	114.75	(100)
51093 SPW Maintenance - garbage colle	7,802.84	0.00	0.00	7,802.84	25,744.53	(70)
51094 SPW Maintenance - hazard tree re	1,820.00	0.00	0.00	1,820.00	6,125.00	(70)
51095 SPW Maintenance - liquid waste re	6,300.00	0.00	0.00	6,300.00	4,005.00	57
51096 SPW Maintenance - water system	3,242.29	0.00	0.00	3,242.29	2,039.68	59
51100 SPW Vehicle & Equipment Rentals	26,715.86	0.00	0.00	26,715.86	23,100.82	16
51102 SPW Firewood Processing	475.44	0.00	0.00	475.44	337.90	41
51105 SPW Advertising	1,924.25	0.00	0.00	1,924.25	3,005.90	(36)
51110 SPW Store Product for Resale	10,551.85	0.00	0.00	10,551.85	11,688.61	(10)
51115 SPW Firewood Purchased	20,375.00	0.00	0.00	20,375.00	18,655.00	9
51120 SPW Staff Training	934.06	0.00	0.00	934.06	1,065.00	(12)
51123 SPW Reservation System	545.00	0.00	0.00	545.00	545.00	0
51125 SPW Card Processing fees	35,365.50	0.00	0.00	35,365.50	29,895.81	18
51129 SPW Mobile Pay App Fees	95.90	0.00	0.00	95.90	29.75	222
51130 SPW Miscellaneous	486.25	0.00	0.00	486.25	279.65	74
51140 SPW Schoolhouse Maintenance	0.00	0.00	0.00	0.00	307.84	(100)
51150 SPW Trout Program Expenses	2,044.00	0.00	0.00	2,044.00	0.00	0
51160 SPW Special Events Expenses	1,200.45	0.00	0.00	1,200.45	415.46	189
<b>44. 2 Campground expenses</b>	<b>170,571.91</b>	<b>0.00</b>	<b>0.00</b>	<b>170,571.91</b>	<b>182,771.67</b>	<b>(7)</b>
51165 SPW Utilities: Taxes	7,699.01	0.00	0.00	7,699.01	7,577.61	2
51170 SPW Utilities: Insurance	11,005.84	0.00	0.00	11,005.84	14,415.46	(24)
51171 SPW Utilities: Telephone	2,958.95	0.00	0.00	2,958.95	2,708.19	9
51172 SPW Utilities: Hydro	45,122.40	0.00	0.00	45,122.40	46,681.14	(3)
51173 SPW Utilities: Heat	1,305.66	0.00	0.00	1,305.66	919.37	42
51174 SPW Utilities: Day-Use Hydro	2,934.37	0.00	0.00	2,934.37	2,334.80	26
51175 SPW Utilities: Day-Use Taxes	126.69	0.00	0.00	126.69	437.41	(71)
51176 SPW Utilities: Day-Use Insurance	7,781.09	0.00	0.00	7,781.09	6,329.18	23
51177 SPW Schoolhouse Heat & Hydro	4,160.81	0.00	0.00	4,160.81	2,601.87	60
<b>44. 3 Day-use expense</b>	<b>83,094.82</b>	<b>0.00</b>	<b>0.00</b>	<b>83,094.82</b>	<b>84,005.03</b>	<b>(1)</b>
51193 Vehicle Fuel	10,570.78	0.00	0.00	10,570.78	11,771.93	(10)
51194 Equipment Fuel	3,628.99	0.00	0.00	3,628.99	5,520.53	(34)
<b>45. 1 Motor pool - fuel</b>	<b>14,199.77</b>	<b>0.00</b>	<b>0.00</b>	<b>14,199.77</b>	<b>17,292.46</b>	<b>(18)</b>

# Catfish Creek Conservation Authority

Year End: December 31, 2023

Leadsheet of all accounts

Prepared by	Reviewed by	Reviewed by
CID 1-18-2024	SJT 1-19-2024	JNB 1-22-2024

LS. 1-7

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
51192 Small Tools	959.84	0.00	0.00	959.84	1,111.31	(14)
51200 Vehicle Maintenance	4,238.89	0.00	0.00	4,238.89	3,454.45	23
51201 Equipment Maintenance	10,797.65	0.00	0.00	10,797.65	9,056.01	19
<b>45.2 Motor pool - maintenance and r</b>	<b>15,996.38</b>	<b>0.00</b>	<b>0.00</b>	<b>15,996.38</b>	<b>13,621.77</b>	<b>17</b>
51210 Vehicle Licenses	265.25	0.00	0.00	265.25	392.25	(32)
51211 Vehicle Insurance	9,472.00	0.00	0.00	9,472.00	7,801.00	21
51213 Equipment Insurance	1,640.35	0.00	0.00	1,640.35	1,272.41	29
<b>45.3 Motor pool - insurance and lice</b>	<b>11,377.60</b>	<b>0.00</b>	<b>0.00</b>	<b>11,377.60</b>	<b>9,465.66</b>	<b>20</b>
49600 Vehicle Rental Recoveries - Admin	(186.23)	0.00	0.00	(186.23)	(273.61)	(32)
49650 Vehicle Rental Recoveries - Other	(15,270.62)	0.00	0.00	(15,270.62)	(14,536.05)	5
49700 Equipment Rental Recoveries - Ad	0.00	0.00	0.00	0.00	(65.63)	(100)
49750 Equipment Rental Recoveries - Otl	(15,317.60)	0.00	0.00	(15,317.60)	(16,583.13)	(8)
<b>45.4 Motor pool - internal charges f</b>	<b>(30,774.45)</b>	<b>0.00</b>	<b>0.00</b>	<b>(30,774.45)</b>	<b>(31,458.42)</b>	<b>(2)</b>
51050 Maple Syrup Program: wages	27,273.38	0.00	0.00	27,273.38	1,507.50	1709
51051 Maple Syrup Program: benefits	5,283.48	0.00	0.00	5,283.48	188.78	2699
51052 Maple Syrup Expenses	17,914.99	0.00	0.00	17,914.99	109.83	16212
51053 MS Advertising	3,556.75	0.00	0.00	3,556.75	0.00	0
51055 MS building & equipment repairs	119.18	0.00	0.00	119.18	0.00	0
51056 MS vehicle and equipment rentals	782.02	0.00	0.00	782.02	1,451.81	(46)
51057 MS purchase of resaleable supplie	21,028.73	0.00	0.00	21,028.73	0.00	0
51060 MS special attractions	3,900.00	0.00	0.00	3,900.00	0.00	0
<b>46.1 Maple syrup expenses</b>	<b>79,858.53</b>	<b>0.00</b>	<b>0.00</b>	<b>79,858.53</b>	<b>3,257.92</b>	<b>2351</b>
50124 General Printing	555.79	0.00	0.00	555.79	91.57	507
50129 Internet & Website Service	337.14	0.00	0.00	337.14	350.35	(4)
50141 Legal Fees	6,367.49	0.00	0.00	6,367.49	1,755.00	263
50142 General Expenses	3,066.93	0.00	0.00	3,066.93	2,288.05	34
50143 Insurance	4,511.27	0.00	0.00	4,511.27	8,694.42	(48)
50144 Bank Charges	1,298.55	0.00	0.00	1,298.55	1,246.00	4
50145 Audit Fees	9,667.20	0.00	0.00	9,667.20	9,412.80	3
50146 Conservation Ontario Levy	19,186.00	0.00	0.00	19,186.00	19,367.00	(1)
50151 Communications: phone	1,588.21	0.00	0.00	1,588.21	962.37	65
50152 Communications: meetings	2,523.58	0.00	0.00	2,523.58	1,959.72	29
50153 Communications: annual report	2,165.45	0.00	0.00	2,165.45	2,192.93	(1)
50154 Communications: supplies	244.42	0.00	0.00	244.42	472.21	(48)
50155 Communications: advertising/prom	160.00	0.00	0.00	160.00	47.00	240
<b>47.1 General expenses</b>	<b>51,672.03</b>	<b>0.00</b>	<b>0.00</b>	<b>51,672.03</b>	<b>48,839.42</b>	<b>6</b>
50130 Telephone	1,701.11	0.00	0.00	1,701.11	2,139.18	(20)
50131 Heat & Hydro	192.83	0.00	0.00	192.83	184.71	4
50132 Office Cleaning & Maintenance	0.00	0.00	0.00	0.00	274.75	(100)
<b>47.2 Rent and utilities</b>	<b>1,893.94</b>	<b>0.00</b>	<b>0.00</b>	<b>1,893.94</b>	<b>2,598.64</b>	<b>(27)</b>

**Catfish Creek Conservation Authority**

Year End: December 31, 2023

Leadsheet of all accounts

LS. 1-8

Prepared by	Reviewed by	Reviewed by
CID 1-18-2024	SJT 1-19-2024	JNB 1-22-2024

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg
51255 Amortization	45,691.64	0.00	0.00	45,691.64	44,805.38	2
48	45,691.64	0.00	0.00	45,691.64	44,805.38	2
	<u>10,076.88</u>	<u>(16,716.07)</u>	<u>0.00</u>	<u>(6,639.19)</u>	<u>53,425.46</u>	<u>(112)</u>

**Catfish Creek Conservation Authority**

Year End: December 31, 2023

Adjusting Journal entries

Date: 1-1-2023 To 12-31-2023

Prepared by	Reviewed by	Reviewed by
SJT 1-22-2024	JNB 1-22-2024	

6.4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	12-31-2023	Bank - CIBC General Account	10100	C112		16,716.07			
1	12-31-2023	Corporate Services wages	50100	C112			1,028.16		
1	12-31-2023	Flood forecasting: wages	50200	C112			4,228.30		
1	12-31-2023	Drought/Low Water Response: wages	50250	C112			351.25		
1	12-31-2023	Ice Management Wages	50300	C112			509.54		
1	12-31-2023	Flood infrastructure: wages	50350	C112			423.64		
1	12-31-2023	Act Review: wages	50600	C112			99.20		
1	12-31-2023	Plan Input: Wages	50800	C112			842.36		
1	12-31-2023	CA lands: wages	50900	C112			1,338.60		
1	12-31-2023	Water Quality Monitoring: wages	50970	C112			260.10		
1	12-31-2023	Source Protection: wages	50980	C112			128.12		
1	12-31-2023	Watershed Stewardship: wages	50990	C112			160.62		
1	12-31-2023	Education: wages	51020	C112			1,323.00		
1	12-31-2023	SPW Wages: Permanent	51070	C112			6,023.18		
		report payroll from bank end of Dec							Factual
2	12-31-2023	Prior Period Adjustment	37500			47,324.46			
2	12-31-2023	Revenue From Previous Year Surplus	49550				47,324.46		
		Reallocate PY Deficit							Factual
						64,040.53	64,040.53		
Net Income (Loss)			6,639.19						

I approve the recording of the adjusting journal entries in the year end financial records.

D. [Signature] Jan 125, 2024  
 Signature Date

## Registered Charity Information Return

### Section A: Identification

• To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**Note:** Even if a charity is inactive, an information return must be filed to maintain its registered status.

**Complete the following:**

1. Charity name:

Catfish Creek Conservation Authority

2. Return for fiscal period ending:

Year Month Day  
2023-12-31

3. BN/registration number:

106879240RR0001

4. Web address (if applicable):

www.catfishcreek.ca

**A1** Was the charity in a subordinate position to a head body? ..... **1510**  Yes  No

If yes, give the name and BN/registration number of the organization.

Name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
------	---

**A2** Has the charity wound-up, dissolved, or terminated operations? ..... **1570**  Yes  No

**A3** Is the charity designated as a public foundation or private foundation? ..... **1600**  Yes  No

If yes, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to [canada.ca/charities-list](https://canada.ca/charities-list) and refer to the charity's detail page.

### Section B: Directors/trustees and like officials

**B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.

**For charities subject to the Ontario Corporations Act.**

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit [ontario.ca/businessregistry](https://ontario.ca/businessregistry).

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to [canada.ca/charities-giving](https://canada.ca/charities-giving), select "Operating a registered charity," then "Making a change to your organization" and see "Change director."



Protected B when completed

BN/registration number 106879240RR0001 Fiscal period end 2023-12-31

**Section C: Programs and general information**

**C1** Was the charity active during the fiscal period? ..... **1800**  Yes  No

If no, explain why in the "Ongoing programs" space below at C2.

**C2** Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- (1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- (2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours.

**Do not** include the names of employees or volunteers.

**Do not** describe fundraising activities in this space.

**Do not attach additional sheets of paper or annual reports.**

Ongoing programs	The organization is established under the Conservation Authorities Act of Ontario to manage watershed resources and related conservation projects in partnership with surrounding municipalities and the province of Ontario.
New programs	

Protected B when completed

BN/registration number 106879240RR0001 Fiscal period end 2023-12-31

**Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.**

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees? ..... **2000**  Yes  No  
**Important:** If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada? ..... **2100**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 2, Activities outside Canada.

**C5** Public policy dialogue and development activities  
This question has been removed.

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- |   |   |  |
|---|---|--|
| <b>2500</b> <input checked="" type="checkbox"/> Advertisements/print/radio/TV commercials | <b>2570</b> <input type="checkbox"/> Sales  | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations            |
| <b>2510</b> <input type="checkbox"/> Auctions   | <b>2575</b> <input type="checkbox"/> Internet   | <b>2630</b> <input checked="" type="checkbox"/> Tournament/sporting events |
| <b>2530</b> <input checked="" type="checkbox"/> Collection plate/boxes                    | <b>2580</b> <input type="checkbox"/> Mail campaigns                                       | <b>2640</b> <input type="checkbox"/> Cause-related marketing               |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation                            | <b>2590</b> <input checked="" type="checkbox"/> Planned-giving programs                   | <b>2650</b> <input type="checkbox"/> Other                                 |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries                                      | <b>2600</b> <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | <b>2660</b> Specify: _____   |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts                   | <b>2610</b> <input type="checkbox"/> Targeted contacts                                    |  |

**C7** Did the charity pay external fundraisers? ..... **2700**  Yes  No  
**If yes**, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. .... **5450** \$ \_\_\_\_\_

(b) Enter the amounts paid to and/or retained by the fundraisers. .... **5460** \$ \_\_\_\_\_

(c) Select the method of payment to the fundraiser:

- |  |   |  |
|--|---|--|
| <b>2730</b> <input type="checkbox"/> Commissions | <b>2750</b> <input type="checkbox"/> Finder's fee         | <b>2770</b> <input type="checkbox"/> Honoraria |
| <b>2740</b> <input type="checkbox"/> Bonuses     | <b>2760</b> <input type="checkbox"/> Set fee for services | <b>2780</b> <input type="checkbox"/> Other     |
| <b>2790</b> Specify: _____                       |   |  |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800**  Yes  No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? ..... **3200**  Yes  No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 3, Compensation.

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: ..... **3900**  Yes  No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

**Important:** If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

**C11** Did the charity receive any non-cash gifts for which it issued tax receipts? ..... **4000**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 5, Non-cash gifts.

**C12** Did the charity acquire a non-qualifying security? ..... **5800**  Yes  No

**C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) ..... **5810**  Yes  No

**C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820**  Yes  No

**C15** Did the charity have direct partnership holdings at any time during the fiscal period? ..... **5830**  Yes  No

Protected B when completed

BN/registration number 106879240RR0001 Fiscal period end 2023-12-31

**Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.**

**C16** Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? **5840**  Yes  No  
If **yes**, you **must** complete lines 5841, 5842 and 5843.

Did the charity make grants to any grantees totalling more than \$5,000 in the fiscal period? **5841**  Yes  No  
If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).

Enter the number of grantees that received grants totalling \$5,000 or less in the fiscal period **5842** \_\_\_\_\_

Enter the total amount paid to grantees that received grants totalling \$5,000 or less in the fiscal period **5843** \$ \_\_\_\_\_

**C17** In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

- (a) exceed \$100,000, if the charity is designated as a charitable organization; or
  - (b) exceed \$25,000, if the charity is designated as a public or private foundation? **5850**  Yes  No
- If **yes**, you **must** complete Schedule 8 – Disbursement quota

**C18** Did the charity hold any donor advised funds (DAF) during the fiscal period? **5860**  Yes  No  
If **yes**, provide the following:

(a) Total number of accounts held at the end of the fiscal period **5861** \_\_\_\_\_

(b) Total value of all accounts held at the end of the fiscal period **5862** \$ \_\_\_\_\_

(c) Total value of donations to DAF accounts received during the fiscal period **5863** \$ \_\_\_\_\_

(d) Total value of qualifying disbursements from DAFs during the fiscal period **5864** \$ \_\_\_\_\_

Protected B when completed

BN/registration number 106879240RR0001 Fiscal period end 2023-12-31

**Section D: Financial information**

Fill out either Section D or Schedule 6, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

**D1** Was the financial information reported below prepared on an accrual or cash basis? **4020**  Accrual  Cash

**D2 Summary of financial position:**  
Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050**  Yes  No

**Total assets (including land and buildings)** **4200** \$

**Total liabilities** **4350** \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400**  Yes  No

**D3 Revenue:**

Did the charity issue tax receipts for gifts? **4490**  Yes  No

**If yes**, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$

Total amount received from other registered charities **4510** \$

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$

Did the charity receive any revenue from any level of government in Canada? **4565**  Yes  No

**If yes**, total amount received **4570** \$

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$

Total **non** tax-receipted revenue from fundraising **4630** \$

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$

Other revenue not already included in the amounts above **4650** \$

**Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** **4700** \$

**D4 Expenditures:**

Professional and consulting fees **4860** \$

Travel and vehicle expenses **4810** \$

All other expenditures not already included in the amounts above (excluding qualifying disbursements) **4920** \$

**Total expenditures (excluding qualifying disbursements) (add lines 4860, 4810, and 4920)** **4950** \$

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$

(b) Total expenditures on management and administration **5010** \$

Total amount of grants made to all non-qualified donees (grantees) **5045** \$

Total amount of gifts made to all qualified donees **5050** \$

**Total expenditures (add lines 4950, 5045, and 5050)** **5100** \$

Protected B when completed

BN/registration number 106879240RR0001 Fiscal period end 2023-12-31

**Section E: Certification**

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Simmons, Susan		Signature
Position in charity Finance Co-ordinator	Date	Phone number (519) 773-9037

**Section F: Confidential data**

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	8079 Springwater Road	8079 Springwater Road
City	Aylmer	Aylmer
Province or territory and postal code	ON N5H 2R4	ON N5H 2R4

**F2** Name and address of individual who completed this return.

Name	
Company name (if applicable) Graham Scott Enns LLP	
Complete street address 450 Sunset Drive	
City, province or territory, and postal code St Thomas ON N5R5V1	
Phone number (519) 633-0700	Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Privacy statement**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

**Checklist**

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)
- Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (if applicable)

If financial statements are not included, the charity's **registration may be revoked.**

Protected B when completed

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**Foundations** **Schedule 1**

- 1** Did the foundation acquire control of a corporation? . . . . . **100**  Yes  No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? . . . . . **110**  Yes  No
- 3** (a) What was the total value of all restricted funds held at the end of the fiscal period? . . . . . **111** \$ \_\_\_\_\_  
 (b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? . . . . . **112** \$ \_\_\_\_\_

**For private foundations only:**

- 4** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? . . . . . **120**  Yes  No
- 5** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? . . . **130**  Yes  No

If **yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

**Activities outside Canada** **Schedule 2**

**Important:** If you complete this section, you **must** answer **yes** to question C4.

For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving) and see **Guidance CG-002, Canadian registered charities carrying on activities outside Canada.**

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements . . . **200** \$ \_\_\_\_\_
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding qualifying disbursements)? . . . . . **210**  Yes  No

If **yes**, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

**Important:** If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.

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- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? . . . . . **220**  Yes  No  
 If **yes**, what was the total amount the charity spent under this arrangement? . . . . . **230** \$ \_\_\_\_\_
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? . . . . . **240**  Yes  No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? . . . . . **250**  Yes  No
- 7** Did the charity export goods as part of its charitable activities? . . . . . **260**  Yes  No

If **yes**, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

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**Country codes**

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

**Use the following codes for countries not listed above:**

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

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**Compensation** **Schedule 3**

**Important:** If you complete this section, you **must** answer **yes** to question C9.

**1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

<b>305</b> <input type="text" value="2"/> \$1 – \$39,999	<b>310</b> <input type="text" value="5"/> \$40,000 – \$79,999	<b>315</b> <input type="text" value="3"/> \$80,000 – \$119,999
<b>320</b> <input type="text"/> \$120,000 – \$159,999	<b>325</b> <input type="text"/> \$160,000 – \$199,999	<b>330</b> <input type="text"/> \$200,000 – \$249,999
<b>335</b> <input type="text"/> \$250,000 – \$299,999	<b>340</b> <input type="text"/> \$300,000 – \$349,999	<b>345</b> <input type="text"/> \$350,000 and over

**2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

**3** Total expenditure on all compensation in the fiscal period. **390** \$

**Confidential data** **Schedule 4**

**Important:** If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

**1. Information about external fundraisers**

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

**2. Information about donors not resident in Canada**

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Non-cash gifts** **Schedule 5**

**Important:** If you complete this section, you **must** answer **yes** to question C11.

**1** Select all types of non-cash gifts received for which a tax receipt was issued:

<b>500</b> <input type="checkbox"/> Artwork/wine/jewellery	<b>525</b> <input type="checkbox"/> Ecological properties	<b>550</b> <input type="checkbox"/> Publicly traded securities/commodities/mutual funds
<b>505</b> <input type="checkbox"/> Building materials	<b>530</b> <input type="checkbox"/> Life insurance policies	<b>555</b> <input type="checkbox"/> Books
<b>510</b> <input type="checkbox"/> Clothing/furniture/food	<b>535</b> <input type="checkbox"/> Medical equipment/supplies	<b>560</b> <input type="checkbox"/> Other
<b>515</b> <input type="checkbox"/> Vehicles	<b>540</b> <input type="checkbox"/> Privately-held securities	<b>565</b> Specify: _____
<b>520</b> <input type="checkbox"/> Cultural properties	<b>545</b> <input type="checkbox"/> Machinery/equipment/computers/software	

**2** Enter the total amount of tax-receipted non-cash gifts **580** \$



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**Detailed financial information**

**Schedule 6**

Fill out this schedule if **any** of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? **4020**  Accrual  Cash

**Statement of financial position**

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

<b>Assets:</b>	<b>Liabilities:</b>
Cash, bank accounts, and short-term investments <span style="float: right;"><b>4100</b> \$ 1,046,607</span>	Accounts payable and accrued liabilities <span style="float: right;"><b>4300</b> \$ 43,712</span>
Cash and bank accounts <span style="float: right;"><b>4101</b> \$ 704,702</span>	Deferred revenue <span style="float: right;"><b>4310</b> \$ 205,326</span>
Short-term investments <span style="float: right;"><b>4102</b> \$ 341,905</span>	Amounts owing to non-arm's length persons <span style="float: right;"><b>4320</b> \$</span>
Amounts receivable from non-arm's length persons <span style="float: right;"><b>4110</b> \$</span>	Other liabilities <span style="float: right;"><b>4330</b> \$</span>
Amounts receivable from all others <span style="float: right;"><b>4120</b> \$ 2,687</span>	<b>Total liabilities (add lines 4300 to 4330)</b> <span style="float: right;"><b>4350</b> \$ 249,038</span>
Investments in non-arm's length persons <span style="float: right;"><b>4130</b> \$</span>	
Long-term investments <span style="float: right;"><b>4140</b> \$</span>	
Inventories <span style="float: right;"><b>4150</b> \$</span>	
Land and buildings in Canada <span style="float: right;"><b>4155</b> \$ 3,002,256</span>	<b>Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities</b> <span style="float: right;"><b>4250</b> \$</span>
Used for charitable programs or administration <span style="float: right;"><b>4157</b> \$ 3,002,256</span>	
Used for other purposes <span style="float: right;"><b>4158</b> \$</span>	
Other capital assets in Canada <span style="float: right;"><b>4160</b> \$ 884,640</span>	
Capital assets outside Canada <span style="float: right;"><b>4165</b> \$</span>	
Accumulated amortization of capital assets <span style="float: right;"><b>4166</b> \$ -802,711</span>	
Other assets <span style="float: right;"><b>4170</b> \$ 17,759</span>	
Impact investments <span style="float: right;"><b>4190</b> \$</span>	
<b>Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170)</b> <span style="float: right;"><b>4200</b> \$ 4,151,238</span>	

**Statement of operations**

<b>Revenue:</b>	
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts <span style="float: right;"><b>4500</b> \$ 22,156</span>	
Total eligible amount of tax-receipted tuition fees <span style="float: right;"><b>5610</b> \$</span>	
Total amount received from other registered charities <span style="float: right;"><b>4510</b> \$</span>	
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity (excluding amounts at lines 4575 and 4630) <span style="float: right;"><b>4530</b> \$ 33,794</span>	
Total revenue received from federal government <span style="float: right;"><b>4540</b> \$ 242,373</span>	
Total revenue received from provincial/territorial governments <span style="float: right;"><b>4550</b> \$ 59,786</span>	
Total revenue received from municipal/regional governments <span style="float: right;"><b>4560</b> \$ 406,290</span>	
Total tax-receipted revenue from all sources outside of Canada (government and non-government) <span style="float: right;"><b>4571</b> \$</span>	
Total <b>non</b> tax-receipted revenue from all sources outside Canada (government and non-government) <span style="float: right;"><b>4575</b> \$</span>	
Total interest and investment income from impact investments <span style="float: right;"><b>4576</b> \$</span>	
Total interest and investment income from persons not at arm's length <span style="float: right;"><b>4577</b> \$</span>	
Total interest and investment income received or earned <span style="float: right;"><b>4580</b> \$ 51,486</span>	
<b>Gross proceeds</b> from disposition of assets <span style="float: right;"><b>4590</b> \$</span>	
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets) <span style="float: right;"><b>4600</b> \$</span>	
Gross income received from rental of land and/or buildings <span style="float: right;"><b>4610</b> \$ 767,286</span>	
Total <b>non</b> tax-receipted revenues received for memberships, dues and association fees <span style="float: right;"><b>4620</b> \$</span>	
Total <b>non</b> tax-receipted revenue from fundraising <span style="float: right;"><b>4630</b> \$</span>	
Total revenue from sale of goods and services (except to any level of government in Canada) <span style="float: right;"><b>4640</b> \$ 44,168</span>	
Other revenue not already included in the amounts above <span style="float: right;"><b>4650</b> \$</span>	
Specify type(s) of revenue included in the amount reported at 4650 <span style="float: right;"><b>4655</b></span>	
<b>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)</b> <span style="float: right;"><b>4700</b> \$ 1,627,339</span>	

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**Expenditures:**

Advertising and promotion	4800	\$	
Travel and vehicle expenses	4810	\$	
Interest and bank charges	4820	\$	
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	
Occupancy costs	4850	\$	
Professional and consulting fees	4860	\$	
Education and training for staff and volunteers	4870	\$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	891,178
Fair market value of all donated goods used in charity's own activities	4890	\$	
Purchased supplies and assets	4891	\$	540,282
Amortization of capitalized assets	4900	\$	45,691
Research grants and scholarships as part of charity's own activities	4910	\$	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	
Specify type(s) of expenditures included in the amount reported at 4920	4930		
<b>Total expenditures before qualifying disbursements (add lines 4800 to 4920)</b>	<b>4950</b>	\$	<b>1,477,151</b>

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	1,358,418
(b) Total expenditures on management and administration	5010	\$	118,733
(c) Total expenditures on fundraising	5020	\$	
(d) Total other expenditures included in line 4950	5040	\$	
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
<b>Total expenditures (add lines 4950, 5045 and 5050)</b>	<b>5100</b>	\$	<b>1,477,151</b>

**Other financial information**

**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds 5500 \$
- Enter the amount disbursed for the fiscal period for the specified purpose 5510 \$

**Permission to reduce disbursement quota:**

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period 5750 \$

**Property not used in charitable activities:**

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period 5900 \$
- The 24 months before the **end** of the fiscal period 5910 \$

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NE/numéro d'enregistrement 106879240RR0001 Fin de l'exercice fiscal 2023-12-31

**Disbursement quota**

**Schedule 8**

**Important:** If you complete this section, you **must** answer yes to question **C17**.

For more information, go to [Canada.ca/charities-disbursement-quota](https://Canada.ca/charities-disbursement-quota).

**Step 1. Calculating the disbursement quota requirement for the current fiscal period**

Average value of property not used in charitable activities or administration (line 5900 from your return)	<b>805</b>	\$
If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from <b>all returns</b> to date covered by the permission to accumulate property period)	<b>810</b>	\$
Line 805 minus line 810 (if negative, enter 0)	<b>815</b>	\$

**If line 815 is \$1,000,000 or less**

Multiply line 815 by 3.5% **820** \$

**If line 815 is over \$1,000,000**

Line 815 minus \$1,000,000	<b>825</b>	\$
Line 825 multiplied by 5%	<b>830</b>	\$
Line 830 plus \$35,000	<b>835</b>	\$

Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period	<b>840</b>	\$
Total expenditures on charitable activities (line 5000 of your return)	<b>845</b>	\$
Total amount of grants made to non-qualified donees (line 5045 of your return)	<b>850</b>	\$
Total amount of gifts made to qualified donees (line 5050 of your return)	<b>855</b>	\$
Add lines 845 to line 855	<b>860</b>	\$
Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period	<b>865</b>	\$

**If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.**

**Step 2. Estimating the disbursement quota requirement for the next fiscal period**

Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return)	<b>870</b>	\$
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**If line 870 is \$1,000,000 or less**

Multiply line 870 by 3.5% **875** \$

**If line 870 is over \$1,000,000**

Line 870 minus \$1,000,000	<b>880</b>	\$
Line 880 multiplied by 5%	<b>885</b>	\$
Line 885 plus \$35,000	<b>890</b>	\$

**The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.**

### Directors/Trustees and Like Officials Worksheet

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You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

<b>Total number of directors/trustees and like officials:</b>	<b>Charity name:</b>	<b>Business number:</b>	<b>Return for fiscal period ending (YYYY/MM/DD):</b>
5	Catfish Creek Conservation Authority	106879240RR0001	2023-12-31

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving), select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information				Confidential data			
Last name: Buchner	First name: Paul	Initial:		Residential address – Street number and name: 312326 Dereham Line			
Term ▶ Start date (Y/M/D): 2019-01-01	End date (Y/M/D):			City: Tillsonburg		Prov/Terr: ON	Postal code: N5G 4G8
Position: Chair	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Phone number (519) 877-2741		Date of birth (Y/M/D): 1955-04-09	
Last name: Oslach	First name: Arthur	Initial:		Residential address – Street number and name: 138 Sydenham E			
Term ▶ Start date (Y/M/D): 2013-01-01	End date (Y/M/D):			City: Aylmer		Prov/Terr: ON	Postal code: N5H 1L5
Position: Vice-Chairperson	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Phone number (519) 773-5221		Date of birth (Y/M/D): 1941-02-12	
Last name: Lewis	First name: Scott	Initial:		Residential address – Street number and name: 53376 Nova Scotia Line			
Term ▶ Start date (Y/M/D): 2022-12-15	End date (Y/M/D):			City: Aylmer		Prov/Terr: ON	Postal code: N5H 2R2
Position: Member	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Phone number (519) 765-3836		Date of birth (Y/M/D): 1971-10-06	
Last name: Halpin	First name: Morgaine	Initial:		Residential address – Street number and name: 46791 Roberts Line			
Term ▶ Start date (Y/M/D): 2022-12-01	End date (Y/M/D):			City: Sparta		Prov/Terr: ON	Postal code: N0L 2H0
Position: Vice-Chair	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Phone number (519) 691-5034		Date of birth (Y/M/D): 1989-08-14	
Last name: Clarke	First name: Gary	Initial:		Residential address – Street number and name: 25 Aldborough Avenue			
Term ▶ Start date (Y/M/D): 2022-12-01	End date (Y/M/D):			City: St. Thomas		Prov/Terr: ON	Postal code: N5R 4G8
Position: Member	At arm's length with other Directors? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			Phone number (519) 633-7195		Date of birth (Y/M/D): 1954-04-01	

Approval code: 13001