

**ITEMS OF INFORMATION**  
**COUNCIL AGENDA – April 19, 2023**

<b>Communications</b>	<b>Page</b>
1. Haldimand County Provincial Offences Act Ticket Issuance Statistics	1
2. Resolution from the Township of Mulmur Re: Bill 5 - Stopping Harassment and Abuse by Local Leaders Act, 2022	3
3. Correspondence from the Long Point Region Conservation Authority Re: 2022 Annual Report and Financial Statements	4

## Haldimand County Provincial Offences Act Ticket Issuance Statistics

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
JANUARY	279	217	149	151	209	104	157	142	93
FEBRUARY	201	205	184	186	330	81	169	74	197
MARCH	273	248	364	213	283	84	229	173	77
APRIL	566	211	181	295	370	81	371	400	
MAY	422	202	197	337	262	270	372	266	
JUNE	398	197	214	271	238	140	160	135	
JULY	567	171	146	345	349	216	269	203	
AUGUST	336	272	203	303	325	122	131	162	
SEPTEMBER	238	173	117	184	298	190	163	155	
OCTOBER	242	258	143	212	236	154	139	212	
NOVEMBER	302	153	164	248	108	113	122	139	
DECEMBER	200	102	127	276	71	160	69	132	
<b>Total</b>	<b>4024</b>	<b>2409</b>	<b>2189</b>	<b>3021</b>	<b>3079</b>	<b>1715</b>	<b>2351</b>	<b>2193</b>	<b>367</b>

The above figures reflect tickets issued in Haldimand County from all sources including Haldimand County By-law Enforcement, the O.P.P., and various provincial ministries. They do not include Part II (Parking) issued offences.

## Comprehensive POA Stats - 2023

Legislation / By-law Reference	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>Summary of Charges Laid by OPP</b>												
Highway Traffic Act (Part I - ticket)	69	121	60									
Highway Traffic Act (Part III - information)	16	19	11									
Parking By-laws (Part II)	By-law 307/02											
	By-law 302/02 (snow)											
	By-law 1534-15 Parks											
Discharge Firearms	By-law 41-74											
	By-law 38-74											
	By-law 11-79											
Noise	By-law 1435/14											
Open Air Fires	By-law 1662/16											
EMCPA	7.0.11(2)(a)											
Late Filed Part 1 Tickets	these #'s not included in total											
<b>Total of all Charges Laid</b>	<b>85</b>	<b>140</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
											<b>OPP Total: 296</b>	
<b>Summary of Charges Laid by County Staff</b>												
Discharge Firearms	By-law 41-74											
	By-law 38-74											
	By-law 11-79											
Noise	By-law 1435/14											
Property Standards	By-law 730/06			2								
Ontario Building Code Act, 1992	Section 8(1) No Permit											
	Section 12(2) Fail to Comply to Order											
Open Air Fires	1662/16											
Planning Act	562(67)(1)	1										
Haldimand-Norfolk Tree By-law	By-law 15-00											
Fire Protection	By-law 28(1)											
Parking By-laws (Part II)	By-law 307/02	18		104								
	By-law 302/02 (snow)	1		5								
Parks	By-law 1534/15			3								
Site Alteration By-law	By-law 1664/16											
<b>Total of all Charges Laid</b>	<b>20</b>	<b>0</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
											<b>Staff Total: 134</b>	
<b>Summary of Charges Laid by Other Enforcement Agencies</b>												
Ministry of Natural Resources and Forestry												
Welland & District Society for the Prevention of Cruelty to Animals (SPCA)	1		4									
Ministry of Finance	6											
Ministry of Revenue												
Ministry of Transportation												
Ministry of Environment		57										
Ministry of Labour												
Ministry of Housing												
Ministry of Agriculture, Food & Rural Affairs												
Ontario College of Trades												
Health Protection Act												
<b>Total of all Charges Laid</b>	<b>7</b>	<b>57</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
											<b>Other Enforcement Agency Total: 68</b>	
<p><b>*Note: Total Charges (Excluding Parking) reflects what is recorded and reported regularly to Council (through the Council Information Package) and PSB for year-by-year historical trends. The historical trends spreadsheet does not capture parking tickets.</b></p>											<b>*Total Charges (Excluding Parking) 367</b>	
											OPP Issued Parking Charges 0	
											Staff Issued Parking Charges 131	
											<b>Total Parking Charges Issued 131</b>	
											<b>Total of All 2022 Charges 498</b>	



758070 2<sup>nd</sup> Line E  
Mulmur, Ontario  
L9V 0G8

Local **(705) 466-3341**  
Toll Free from 519 only **(866) 472-0417**  
Fax **(705) 466-2922**

April 6, 2023

### **Bill 5—Stopping Harassment and Abuse by Local Leaders Act, 2022**

---

At the meeting held on April 5, 2023, Council of the Township of Mulmur passed the following resolution in support of Bill 5 – Stopping Harassment and Abuse by Local Leaders Act, 2022

#### **Moved by Cunningham and Seconded by Clark**

WHEREAS Bill 5—Stopping Harassment and Abuse by Local Leaders Act, 2022 was introduced in the Ontario Legislature by MPP Stephen Blais through a Private Member’s Bill on August 10, 2022;

AND WHEREAS the Township of Mulmur and Council are committed to demonstrating good governance and greater accountability to its Code of Conduct and workplace policies;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Corporation of the Township of Mulmur endorses Bill 5—Stopping Harassment and Abuse by Local Leaders Act, 2022 which would require the Code of Conduct for municipal Councillors and members of local boards to include a requirement to comply with workplace violence and harassment policies and permit municipalities to direct the Integrity Commissioner to apply to the court to vacate a member’s seat if the Commissioner’s Inquiry determines that the member has contravened this requirement;

AND THAT the Council of the Corporation of the Township of Mulmur expresses its support for Bill 5 by directing the Clerk to send this motion to the Premier of Ontario; the Ontario Minister of Municipal Affairs and Housing; the Association of Municipalities of Ontario (AMO); the local Members of Parliament (MP’s); the local Members of Provincial Parliament (MPP’s); and all Ontario Municipalities.

**CARRIED.**

Sincerely,

*Roseann Knechtel*

Roseann Knechtel, Deputy Clerk/Planning Coordinator



## Long Point Region Conservation Authority

Long Point Region Conservation Authority  
4 Elm Street, Tillsonburg, Ontario N4G 4Y7

Phone: 519-842-4242  
Fax: 519-842-7123  
Toll free: 1-888-231-5408  
[www.lprca.on.ca](http://www.lprca.on.ca)

April 11, 2023

Craig Manley, CAO  
Haldimand County  
53 Thorburn St. S,  
Cayuga ON N0A 1E0  
Email: [cmanley@haldimandcounty.on.ca](mailto:cmanley@haldimandcounty.on.ca)

Attention: Mr. Manley

Dear Members of Council, Residents, and Ratepayers,

I am pleased to report that the Long Point Region Conservation Authority had a successful year in 2022. The Annual Report highlights the annual activities of the Authority for the year 2022.

The Authority issued 278 planning permits, consulted on 160 municipal applications, and participated in 56 pre-consultations. We completed four erosion control project designs and one clean water project completed, established 2,290 acres of crop cover on landowners' properties and planted 72,285 trees throughout the watershed,

Repairs were conducted on the Deer Creek and Norwich Dams and the Flood Forecasting & Warning Program issued 13 flood messages through nine flood events in partnership with our municipal emergency management teams.

Attached you will find a copy of our 2022 Annual Report highlighting the programs, services, and accomplishments the Authority achieved in 2022.

Financially, the Authority ended 2022 in a positive financial position. The 2022 LPRCA financial statements audited by MNP LLP of London are attached.

On behalf of the Long Point Region Conservation Authority Board of Directors, I would like to thank you for your continued support of the Authority.

Yours truly,

*Judy Maxwell*

Judy Maxwell, CPA, CGA  
General Manager/Secretary-Treasurer

CC. Evelyn Eichenbaum, Municipal Clerk

Attachment 1: 2022 Annual Report  
Attachment 2: 2022 LPRCA financial statements

Hard copy sent by mail



Long Point Region  
Conservation Authority  
**Annual Report**  
**2022**





Gage Tract

## Contents

3	Message from the Chair
3	Message from the General Manager
4	In Memoriam
<b>5</b>	<b>The Authority</b>
5	Facts & Figures
<b>6</b>	<b>Protecting Life &amp; Property</b>
6	Flood Forecasting
7	Planning & Regulations
7	Norwich & Deer Creek Dam Repairs
<b>8</b>	<b>Enhancing Watershed Health</b>
8	Stewardship
9	Invasive Species Control
10	Forest Management
<b>12</b>	<b>Connecting People to Nature</b>
12	Conservation Education Centre Revitalization
13	Conservation Areas & Land Holdings
14	Children's Fishing Derbies
14	Leighton & Betty Brown Conservation Scholarship
15	Memorial Forest Dedication Service
16	Long Point Region Conservation Stewardship Award
17	2022 Financial Highlights
18	Fond Farewells
18	2022 LPRCA Staff
19	2022 Board of Directors
19	Lee Brown Marsh Management Committee
19	Backus Museum Committee

*Cover image: Backus Children's Fishing Derby at Backus Heritage Conservation Area.*

## Message from the Chair

As was the case with the past several years, 2022 was a year of adaptation and change for Long Point Region Conservation Authority. While the province makes amendments to the *Conservation Authorities Act* and other guiding legislation, the Authority will continue to work with our member municipalities to navigate the new reality with a continued focus on delivering exceptional services and experiences.

In looking back, I would like to thank the Authority staff for their continued commitment to excellence. As challenges presented themselves, you rose to the occasion. The Authority's ongoing success is thanks to your efforts.

Likewise, I would like to thank my fellow members of the Board of Directors who have taken the time to represent their municipalities and serve all residents of the Long Point Region watershed.

Long Point Region Conservation Authority enters 2023 ready to continue expanding upon the 75 years of vital conservation work done by Authorities in the area since 1948. Similarly, the efforts we undertake now will serve as the basis for countless future years of protecting the place we call home.

### **John Scholten**

Chair, LPRCA Board of Directors

## Message from the General Manager

2022 was a year of adjusting to the new post-pandemic world and changing regulatory environment overseeing Conservation Authorities. The Board and staff committed substantial time and effort transitioning to this new world, with a focus on optimizing the outcomes for all stakeholders.

Over the last year, important repairs were completed at the Deer Creek and Norwich dams. The watershed benefitted from 72,385 trees and 2,290 acres of cover crops planted, as well as the design of four erosion control projects and the implementation of a clean water project. Forestry staff conducted invasive spray programs on 468 acres of our forest tracts and planning staff worked on over 600 files, processing 278 permits.

Two projects commenced at the Conservation Education Centre at Backus Heritage Conservation Area: the main entrance and washrooms were retrofitted to be fully accessible and the classroom and gallery are being revitalized, updating a space that initially opened in 1991.

Overall, 2022 was an extremely successful year and I would like to thank staff for their continued commitment and efforts supporting the Authority's mandate and the Long Point Region watershed. The staff and I thank the Board of Directors for their support in 2022 and look forward to continued collaboration in 2023.

### **Judy Maxwell**

General Manager, LPRCA



## In Memoriam

Long Point Region Conservation Authority mourns the passing of two former members of the Authority's Board of Directors.

Samuel "Sam" Ivan Lamb passed in February 2022. Sam represented the Town of Tillsonburg on the Authority's Board, serving from January 25, 1995 through November 30, 2010. During his time on the Board Sam participated in numerous committees and sub-committees.

Leroy Bartlett passed in December 2022. Leroy represented Haldimand County and served on the Authority's Board of Directors from January 2007 through November 2018.

Both Sam and Leroy were dedicated community members and valued directors during their times with the Authority. They will be missed.



*Sam Lamb (left) and Leroy Bartlett (right) pose for a group photo of the Long Point Region Conservation Authority Board of Directors. November 2010.*



*Long Point Region Memorial Forest,  
Backus Heritage Conservation Area*

# The Authority

Long Point Region Conservation Authority (LPRCA) is one of 36 Conservation Authorities in Ontario. Our area of responsibility, the Long Point Region watershed, covers 2,782 square kilometres and is home to approximately 98,000 people. We're empowered through provincial legislation—primarily the *Conservation Authorities Act*—to manage the watershed's natural resources in partnership with our

member municipalities and the Province of Ontario to protect people and property from natural hazards such as flooding and erosion.

We have eight member municipalities: the Municipality of Bayham, the County of Brant, Haldimand County, the Township of Malahide, Norfolk County, the Township of Norwich, the Township of South West Oxford and the Town of Tillsonburg.

## Facts & Figures

Long Point Region Conservation Authority:

has jurisdiction over the **6** major sub-watersheds that form the Long Point Region watershed and drain into Lake Erie;

regulates **~200km** of Lake Erie shoreline and **3,700+ km** of streams and tributaries within the watershed;

owns and manages **11,000+ acres** of property;

protects and preserves **vital biodiversity** in the watershed;

operates **5** campgrounds with **600+** total campsites;

provides **public greenspace** for outdoor recreation;

processes **250+** development permit applications per year;

monitors flooding conditions **24/7/365**; and

runs environmental and heritage **education programs.**

# Protecting Life & Property

## Flood Forecasting

A key mandate for Conservation Authorities across Ontario is monitoring for possible flooding conditions and alerting municipalities and the public accordingly. LPRCA’s flood forecasting and warning team work on rotation to ensure that conditions are monitored 24/7/365. When flooding conditions present themselves, LPRCA issues notices to effected municipalities and the public.

In 2022, LPRCA issued 16 flood-related messages, including event updates and status terminations, to the public. The number of flood events prompting changes to the flood status indicator was up slightly from 2021.

	2022	2021
<b>Conditions Statements</b>	6	6
<b>Flood Watches</b>	4	2
<b>Flood Warnings</b>	3	3

The low water response team monitored groundwater levels but no advisories were issued in 2022.

New in 2022, LPRCA launched an email subscription service, where those interested can sign up to receive flood notices issued by the Authority’s directly in their email inbox.

Back in May of 2019, high static water levels in Lake Erie led LPRCA to issue a Standing Flood Watch for the Lake Erie shoreline within the Authority’s jurisdiction. This Flood Watch was later adjusted to a standing Shoreline Condition Statement in October 2019. Though the severity of the standing statement fluctuated, it persisted for multiple years as water supplies in the Great Lakes were above average and the static water levels in Lake Erie set numerous records. It was not until November 2022, that Lake Erie’s water level declined to a level where the standing shoreline statement was terminated.



*Vienna, February 2022.*

## Planning & Regulations

Empowered by the *Planning Act*, the *Conservation Authorities Act* and *Ontario Regulation 178/06*, Conservation Authorities such as LPRCA are responsible for regulating development in floodplains and hazardous areas in order to prevent the loss of life and property due to hazards such as flooding and erosion. To do so, staff work with local municipalities to review and provide technical advice on *Planning Act* applications and permission from LPRCA is required for development activities within hazardous areas in the Long Point Region watershed.

Continuously pursuing organizational excellence, LPRCA's new permit application approval process substantially reduced application turnaround times in 2022. The average turnaround time was 4.2 days for minor applications and 4.9 days for major applications, compared to 10.7 days for minor applications and 21.3 days for major applications in 2021. Planning and Regulations staff reviewed and approved 278 permits for development under Section 28 of the *Conservation Authorities Act* in 2022.

	2022	2021
<b>Permit Applications Reviewed</b>	278	272
<b>Municipal Applications Reviewed</b>	160	165
<b>Pre-consultation Meetings</b>	56	49

## Norwich & Deer Creek Dam Repairs

The Norwich Dam, originally constructed in the late 1960s, underwent a Dam Safety Review by D.M. Willis Associates Limited in 2020. In 2022, repairs were made to the upstream west embankment, including a rip rap revetment to address severe erosion occurring to that bank.

The Deer Creek Dam was originally constructed in 1969 by Big Creek Region Conservation Authority for the purposes of water storage and recreation. In 2014, Riggs Engineering was hired to perform a close-up visual inspection of the Deer Creek dam. Recommendations relating to its structural condition, operational capability and public safety were given. In 2022, extensive repairs were made to the deteriorated concrete along the wing walls, sheet pile forms were installed along the existing wing walls and washed river rock was used to stabilize the wing walls.



*Deer Creek Dam, August 2022.*

# Enhancing Watershed Health

## Stewardship

Long Point Region Conservation Authority protects, preserves and enhances the Long Point Region watershed through a wide variety of land stewardship programs. From tree planting to cover crop incentives, LPRCA works closely with watershed landowners to encourage and facilitate forward-thinking land use that benefits both the landowner and the watershed as a whole.

In 2022, LPRCA planted 72,385 trees across the Authority's various planting programs: the Forest Ontario funded 50 Million Tree Program, Ontario Power



*LPRCA staff planting seedlings.*



*An afforestation (tree planting) project site.*



*Before/after the installation of a Water and Sediment Control Basin (WASCoB) erosion control project*

Generation's Forest Corridor Program, the Private Land Tree Planting Program and the municipal Trees for Roads Program.

Continuing the success of an incentive program originally launched in 2020, LPRCA was able to use Environment and Climate Change Canada's Integrated Conservation Action Planning Program funding to partner with agricultural landowners throughout the watershed and establish 2,290 acres of cover crops. Cover crops, particularly when planted in diverse varieties, help build soil structure, provide erosion control and can build yield potential for agricultural land.

To further combat erosion, LPRCA staff also designed and implemented erosion control projects, like water and sediment control basins, for four landowners in 2022. A Clean Water Project supported by a municipally-funded clean water program was also completed.

## Invasive Species Control

In 2022, Ontario Power Generation's Regional Biodiversity Program supplied \$50,000 in funding to support invasive species control in the Long Point Region watershed. This funding facilitated the assessment of 1,093 acres and treatment of 355 acres of wetland. Invasive species such as *Phragmites Australis*, Common Buckthorn, European Black Alder and others were targeted in the treatment process.



*Phragmites Australis control efforts at Dereham Wetlands Conservation Area*



After



*Cover crops on agricultural land.*

## Forest Management

Long Point Region Conservation Authority has over 10,000 acres of forest holdings that are managed to enhance the biodiversity and health of the watershed and provide critical green space. LPRCA is committed to sustainable forest management practices and recognizes social, economic and ecological values as important components of all forestry activities. In line with the Authority's *Forest Management Plan 2020-2039*, LPRCA marked, tendered and facilitated the harvest of 215 acres of forested property in 2022.

LPRCA joined Norfolk County, the Long Point Basin Land Trust and the St. Williams Conservation Reserve Community Council in 2020 to form the Forest & Treed Swamps Working Group, working together to secure funding from Environment and Climate Change Canada for Management and Improvement of Upland Habitat in Ontario's Priority Place Long Point Walsingham Forest. In 2021, LPRCA forestry

staff surveyed 548 acres across 18 forest tracts. In 2022, 14 of the surveyed tracts (a total of 468 acres) were treated for invasive species, limiting their spread throughout the watershed and restoring native vegetation. The remaining four properties will be treated in the spring of 2023, with further funding facilitating the identification of additional properties requiring treatment and re-treatment of original locations to ensure the invasive species are under control.

Knowledge sharing as leaders in sustainable forest management, LPRCA's forestry staff hosted a Forest Stewardship Council® (FSC®) working group tour in September 2022. Attendees got to visit several LPRCA-owned properties throughout the watershed to see in-progress research projects (partnerships with Bird Studies Canada and McMaster University), an active timber harvest and ongoing cucumber tree protection and management.



## Water Quality Monitoring

Water quality can tell us a lot about the environmental health of a region and long-term consistent analysis of water quality is a great way to monitor, recognize and understand the changes that happen to the spaces around us. Long Point Region Conservation Authority participates in several water quality monitoring programs to collect, share and benefit from the valuable data that is collected.

In partnership with Ontario's Ministry of the Environment, Conservation and Parks (MECP), LPRCA collects water samples for the Provincial Surface Water Quality Monitoring Network (PWQMN). Staff collect samples at 10 sites throughout the watershed, eight times per year to send to MECP's lab.

The Provincial Ground Water Monitoring Network (PGMN) is also in partnership with MECP. For this program, LPRCA continuously monitors ground water levels at 11 locations in the watershed, testing the water quality once a year. This data is used for the Low Water Response program, when groundwater levels drop below specific thresholds.

To complement the data from the Water Monitoring Networks, LPRCA also performs benthic invertebrate sampling at 12 locations throughout the watershed and monitors stream temperatures on 17 watercourses. Benthic sampling and temperature monitoring are key ways to keep an eye on ecosystem health.



*Water sampling for the PWQMN.*





*Backhouse Grist Mill, Backus Heritage Conservation Area.*

# Connecting People to Nature

## Conservation Education Centre Revitalization

A year of work has brought the Education Centre Revitalization project much closer to completion. Project milestones in 2022 include:

- Updating the multi-purpose classroom space with new lighting fixtures, flooring, tables, chairs and a fresh coat of paint;
- Replacing the flooring in the lower section of the gallery; and
- Reworking the front entrance to be barrier-free and accessible with a new exterior entrance ramp, new entrance doors and a fully accessible washroom.

Next steps for the project are updating the educational display content throughout the Centre to better showcase the story of conservation throughout the Long Point Region watershed. We can't wait to welcome everyone back to the newly revitalized Education Centre in 2023!



## Conservation Areas & Land Holdings

2022 brought a substantial increase in seasonal camping, with 441 seasonal sites booked across LPRCA's five campgrounds, compared to 398 in 2021. Nightly camping was also active, with 2,368 reservations made through the online booking system and an additional 444 reservations placed through other means.

Another 2022 success worth celebrating was the return of on-site education programs at Backus Heritage Conservation Area in the fall. Over 1,000 students visited Backus as 44 classes from schools within the watershed were welcomed for fun hands-on outdoor and heritage education.

A range of upgrades were completed across the campgrounds and conservation areas throughout the year. Highlights include:

- Creation of a non-electrical small trailer/tent section at Waterford North Conservation Area, with 12 new sites;
- Replacement of the Backhouse Historic Site's Community Hall roof;
- Septic system repairs and the renovation of the North-side washroom at Haldimand Conservation Area; and
- Enhancement of the water filling and dumping station at Backus Heritage Conservation Area.



*Backus Heritage Conservation Area.*



*Deer Creek Conservation Area.*



*Deer Creek Conservation Area.*



## Children’s Fishing Derbies

Popular community events, LPRCA’s Backus and Deer Creek children’s fishing derbies were greatly missed when they could not be held in 2020 and 2021. Thankfully, conditions permitted them to return from hiatus to great success in 2022. The Backus Children’s Fishing Derby was held on July 9 with 137 children fishing from the shore of the mill pond. The 25th Annual Deer Creek Children’s Fishing Derby had 133 youth reeling in both fish and prizes on August 13.



## Leighton & Betty Brown Conservation Scholarship

The Lee Brown Marsh Management Committee presented watershed high school graduates Fred Wernaart and Ali Flinsenberg with \$1,000 Leighton & Betty Brown Conservation Scholarships in August 2022. Fred and Ali were selected as recipients due to their keen interest in and contributions to conservation and environmental sustainability in the Long Point Region. The scholarships support the young conservationists in their pursuit of post-secondary environmental education.



*Fred Wernaart shakes the hand of Lee Brown Marsh Management Committee Chair Tom Haskett. (Ali was unable to attend.)*



## Memorial Forest Dedication Service

After two years of recorded services released as videos due to the inability to hold in-person events, 2022 saw a crowd return to the forest at the entrance of Backus Heritage Conservation Area for the annual Memorial Forest Dedication Service in September. Over 135 people attended the 2022 service and were moved by Pastor Ted Smith's heartfelt words and Brenda Atkinson's beautiful music.

For more than 30 years the Long Point Region Memorial Forest has been a comforting place for family and friends to reflect on fond memories of those who have passed. The trees planted there serve as a living and growing memorial that persists for generations. Donating towards planting trees in the Memorial Forest is a unique way to celebrate the life of a loved one with a symbol of strength, shelter and durability.

Thank you to everyone who makes the Memorial Forest possible.



*Pastor Ted Smith at the 2022 Memorial Forest Dedication Service.*

## Long Point Region Conservation Stewardship Award

Long Point Region Conservation Authority is proud to present the annual Long Point Region Conservation Stewardship Award to Mary Gartshore.

Mary was nominated for and selected as the recipient of the Stewardship Award because of her lifelong passion for conservation and environmental stewardship. A member of numerous local environmental organizations, such as the Norfolk Field Naturalists, the Long Point Bird Observatory and the Long

Point Basin Land Trust, Mary is active and engaged in her community. In 1995 and 1996, she was a provincial appointee on LPRCA's Board of Directors.

Mary has played a role in the restoration of hundreds of hectares of marginal agricultural lands using local native seeds and plants; protecting, preserving and enhancing the biodiversity of the Long Point Region watershed. Her nominators also emphasized how frequently Mary goes above and beyond to mentor other conservationists.

A true champion of the environment, Mary is well deserving of the Long Point Region Conservation Stewardship Award.



*Backus Heritage Conservation Area*

# 2022 Financial Highlights

## 2022 Revenue

Municipal Levy – Operating	\$	1,724,259	30%
Municipal Levy – Capital	\$	381,700	6%
Provincial Funding	\$	35,229	1%
User Fees	\$	3,135,241	54%
Forestry	\$	512,506	9%
Gain on Sale of Assets	\$	13,339	0%
<b>Total</b>	<b>\$</b>	<b>5,802,274</b>	<b>100%</b>

## 2022 Expenditures

Planning & Watershed Services	\$	770,456	17%
Backus Heritage Conservation Area	\$	191,304	4%
Maintenance Operations Services	\$	723,313	16%
Forestry Services	\$	408,206	9%
Conservation Parks	\$	1,308,732	28%
Corporate Services	\$	1,199,132	26%
<b>Total</b>	<b>\$</b>	<b>4,601,143</b>	<b>100%</b>

## Use of 2022 Operating Levy

Corporate Services	\$	622,056	36%
Planning & Watershed Services	\$	493,252	29%
Backus Heritage Site	\$	94,968	5%
Maintenance Operations Services	\$	513,983	30%
<b>Total</b>	<b>\$</b>	<b>1,724,259</b>	<b>100%</b>

## Share of 2022 Operating Levy

Haldimand County	\$	24,5330	14%
Norfolk County	\$	901,067	52%
Oxford County	\$	368,308	21%
Brant County	\$	119,089	7%
Municipality of Bayham	\$	77,927	5%
Township of Malahide	\$	12,538	1%
<b>Total</b>	<b>\$</b>	<b>1,724,259</b>	<b>100%</b>



## Fond Farewells

Two long-term members of the LPRCA team retired in 2022. Ginny VanLowe retired from her Accounting Clerk role in June, after more than 35 years with the Authority. Bonnie Bravener retired from her position as Resource Technician

in September, after 31 years with the Authority. Staff gathered in June and September respectively to thank Ginny and Bonnie and say our bittersweet goodbyes; they shall be missed, but we wish them both the best in the exciting new chapters they have begun.

## 2022 LPRCA Staff

<b>Judy Maxwell</b>	General Manager/Secretary-Treasurer
<b>Aaron LeDuc</b>	Manager of Corporate Services
<b>Ben Hodi</b>	Manager of Watershed Services
<b>Leigh-Anne Mauthe</b>	Interim Manager of Watershed Services
<b>Lorrie Minshall</b>	Project Manager, Watershed Services

<b>Brady Baker</b>	Development Technician	<b>Dana McLachlan</b>	Executive Assistant
<b>Helen Bartens</b>	Curator	<b>Barry Norman</b>	Workshop Operations Labourer
<b>Kim Brown</b>	Marsh Manager	<b>David Proracki</b>	Water Resources Analyst
<b>Jeff Calliauw</b>	Carpenter	<b>Chris Reinhart</b>	Forestry Technician
<b>Alex Cassidy</b>	Lands & Waters Technician	<b>Darell Rohrer</b>	Workshop Operations Labourer
<b>Zachary Cox</b>	Marketing Coordinator	<b>Frank Schram</b>	Workshop Supervisor
<b>Bob Dewdney</b>	Marsh Operations Labourer	<b>Jeffery Smithson</b>	Workshop Operations Labourer
<b>Paul Gagnon</b>	Lands & Waters Supervisor	<b>Andrew Spearin</b>	Heritage Programmer
<b>Brandon Good</b>	Superintendent of Conservation Areas	<b>Nicole Sullivan</b>	HR Associate/Receptionist
<b>Isabel Johnson</b>	Resource Planner	<b>Debbie Thain</b>	Supervisor of Forestry
<b>Amanda Kaye</b>	Accounting Clerk	<b>Sarah Willson</b>	Project Support
<b>Aisling Laverty</b>	Resource Planner		
<b>Matthew Marchioni</b>	Outdoor Educator		

**As well as our many seasonal staff and summer students.**

# 2022 Board of Directors

## Chair

**John Scholten** Township of Norwich

## Vice Chair

**Michael Columbus** Norfolk County

## Directors

**Dave Beres** Town of Tillsonburg

**Robert Chambers** County of Brant

**Kristal Chopp** Norfolk County

**Ken Hewitt** Haldimand County

**Tom Masschaele** Norfolk County

**Stewart Patterson** Haldimand County

**Ian Rabbitts** Norfolk County

**Peter Ypma** Township of South West Oxford

**Valerie Donnell** Municipality of Bayham &  
Township of Malahide

# Lee Brown Marsh Management Committee

**Tom Haskett**, Chair

**Larry Chanda**

**Michael Columbus**

**Lou Kociuk**

**John Scholten**

# Backus Museum Committee

**Betty Chanyi**, Chair

**Dave Beres**

**Michael Columbus**

**Dene Elligson**

**Tom Masschaele**

**John Scholten**

**Heather Smith**

**Julie Stone**

**Madaline Wilson**



*Lee Brown Waterfowl Management Area.*





# Long Point Region Conservation Authority



Member of the  
Conservation Ontario Network

4 Elm Street, Tillsonburg, ON N4G 0C4  
519-842-4242 | 1-888-231-5408  
conservation@lprca.on.ca  
www.lprca.on.ca



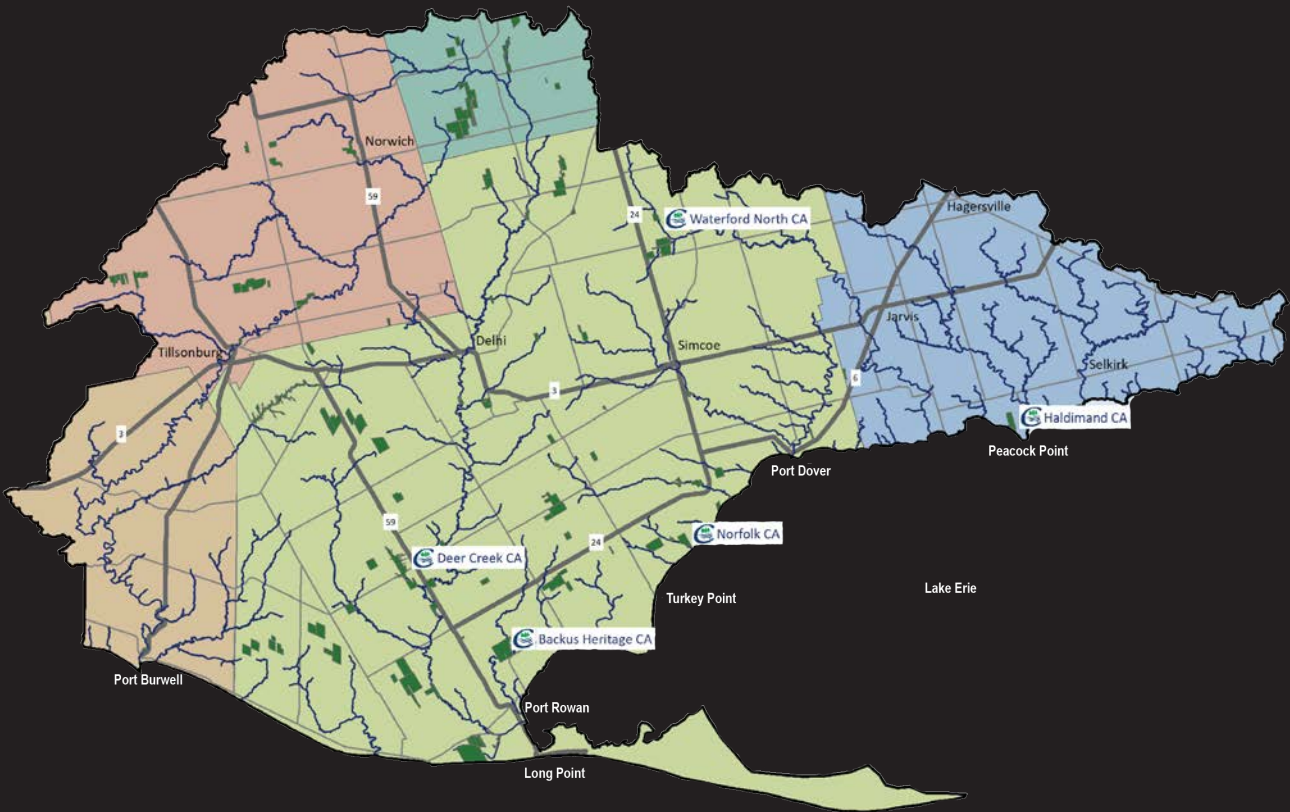
@lpr\_ca



@LongPointConservation



@longpointca



## Thank you to our municipal partners

Municipality of Bayham / County of Brant / Haldimand County  
Township of Malahide / Norfolk County / Township of Norwich  
Township of South West Oxford / Town of Tillsonburg

# **LONG POINT REGION CONSERVATION AUTHORITY**

**Financial Statements  
December 31, 2022**

# LONG POINT REGION CONSERVATION AUTHORITY

## INDEX TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

	Page(s)
Management Report	1
Independent Auditor's Report	2 – 3
Statement of Financial Position	4
Statement of Operations and Change in Accumulated Surplus	5
Statement of Changes in Net Financial Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 – 16
Schedule 1 – Schedule of Deferred Revenue	17
Schedule 2 – Schedule of Tangible Capital Assets	18
Schedule 3 – Schedule of Internally Restricted Reserves	19
Schedule 4 – Schedule of Externally Restricted Reserves	20
Schedule 5 – Schedule of Segmented Reporting	21 – 22

## MANAGEMENT REPORT


### Management's Responsibility for the Financial Statements


The accompanying financial statements are the responsibility of the management of Long Point Region Conservation Authority and have been prepared by management in accordance with Canadian public sector accounting standards. Management is also responsible for the notes to the financial statements, schedules and the integrity and objectivity of these financial statements. The preparation of financial statements involves the use of estimates based on management's judgment to which management has determined such amounts on a reasonable basis in order to ensure that the financial statements and any other supplementary information presented are consistent with that in the financial statements.

The Authority is also responsible to maintain a system of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable, available on a timely basis, and accurate, and that the transactions are properly authorized and that the Authority's assets are properly accounted for and adequately safeguarded.

The Board of Directors are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board reviews internal financial statements on a quarterly basis with management, as well as with the external auditors to satisfy itself that each party is properly discharging its responsibilities with respect to internal controls and financial reporting. The external auditors MNP LLP have full and free access to financial information and the Board of Directors prior to the approval of the financial statements.

The financial statements have been examined by MNP LLP, the external auditors of the Authority. The responsibility of the external auditors is to conduct an independent examination in accordance with Canadian generally accepted auditing standards, and to express their opinion on whether the financial statements are fairly presented in all material respects in accordance with Canadian public sector accounting standards.

  
\_\_\_\_\_  
John Scholten  
Chairman of the Board

  
\_\_\_\_\_  
Judy Maxwell, CPA, CGA  
General Manager, Secretary/Treasurer

Tillsonburg, Canada  
**March 3, 2023**

## Independent Auditor's Report

---

To the Board of Directors of Long Point Region Conservation Authority:

### Opinion

We have audited the financial statements of Long Point Region Conservation Authority (the "Authority"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2022, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority 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 Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

London, Ontario

March 3, 2023

*MNP LLP*

Chartered Professional Accountants

Licensed Public Accountants


# LONG POINT REGION CONSERVATION AUTHORITY

## STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial Assets</b>		
Cash (note 3)	\$ 4,234,795	\$ 3,647,951
Investments (note 4)	7,203,254	6,822,426
Accounts receivable	202,609	307,655
Accrued receivable	74,737	20,286
Other assets	119,063	106,542
	11,834,458	10,904,860
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	216,917	431,200
Deferred revenue (schedule 1)	764,761	606,589
	981,678	1,037,789
<b>Net financial assets</b>	10,852,780	9,867,071
<b>Non-Financial Assets</b>		
Tangible capital assets (schedule 2)	7,938,694	7,723,272
	<b>\$ 18,791,474</b>	<b>\$ 17,590,343</b>
Commitment (note 6)		
Contingent liabilities (note 8)		
<b>Accumulated Surplus</b>		
Accumulated surplus - internally restricted (schedule 3)	4,873,220	3,890,271
Accumulated surplus - externally restricted (schedule 4)	5,979,560	5,976,800
Accumulated surplus - tangible capital assets	7,938,694	7,723,272
	<b>\$ 18,791,474</b>	<b>\$ 17,590,343</b>

**On behalf of the Board of Directors:**

  
 \_\_\_\_\_  
 John Scholten  
 Chair, Board of Directors

  
 \_\_\_\_\_  
 Michael Columbus  
 Chair, Audit and Finance Committee

# LONG POINT REGION CONSERVATION AUTHORITY

## STATEMENT OF OPERATIONS AND CHANGE IN ACCUMULATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>Budget 2022 (note 5)</b>	<b>Actual 2022</b>	<b>Actual 2021</b>
<b>Revenues</b>			
Municipal levies:			
General	\$1,724,259	\$1,724,259	\$1,686,943
Special	381,700	381,700	564,623
Government grants:			
Provincial	35,229	35,229	35,229
Corporate services (note 7)	67,750	203,719	195,089
Planning and watershed services	218,948	596,905	407,995
Forestry services	473,869	512,506	511,791
Backus Heritage conservation area	155,256	210,656	42,670
Conservation parks	1,792,902	1,924,723	1,713,689
Donations	-	-	-
Maintenance operations services	330,405	199,238	154,836
ALUS Elgin Partnership (note 12)	-	-	262,262
Gain on disposal of tangible capital assets	-	13,339	1,219
<b>Total Revenues</b>	<b>5,180,318</b>	<b>5,802,274</b>	<b>5,576,346</b>
<b>Expenditures</b>			
Corporate services	1,210,757	1,199,132	1,251,404
Planning and watershed services	747,429	770,456	782,335
Forestry services	399,453	408,942	430,125
Backus Heritage conservation area	250,224	192,759	157,722
Conservation parks	1,345,310	1,306,541	1,127,267
Maintenance operations services	844,388	723,313	600,259
ALUS Elgin Partnership (note 12)	-	-	262,262
<b>Total expenditures</b>	<b>4,797,561</b>	<b>4,601,143</b>	<b>4,611,374</b>
<b>Annual Surplus</b>	<b>\$382,757</b>	<b>\$1,201,131</b>	<b>\$964,972</b>
<b>Accumulated surplus, beginning of the year</b>	<b>17,590,343</b>	<b>17,590,343</b>	<b>16,625,371</b>
<b>Accumulated surplus, end of the year</b>	<b>\$17,973,100</b>	<b>\$18,791,474</b>	<b>\$17,590,343</b>



## LONG POINT REGION CONSERVATION AUTHORITY

### STATEMENT OF CHANGES IN NET FINANCIAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022

	<b>Budget <u>2022</u> (note 5)</b>	<b>Actual <u>2022</u></b>	<b>Actual <u>2021</u></b>
Annual Surplus	\$382,757	\$1,201,131	\$964,972
Acquisition of tangible capital assets	(511,250)	(495,024)	(503,878)
Gain on disposal of tangible capital assets	-	(13,339)	(1,219)
Proceeds on disposal of tangible capital assets	-	42,749	18,627
Amortization of tangible capital assets	-	250,192	239,431
<b>Change in net financial assets</b>	<b>(128,493)</b>	<b>985,709</b>	<b>717,933</b>
<b>Net financial assets, beginning of year</b>	<b>9,867,071</b>	<b>9,867,071</b>	<b>9,149,138</b>
<b>Net financial assets, end of year</b>	<b><u>\$9,738,578</u></b>	<b><u>\$10,852,780</u></b>	<b><u>\$9,867,071</u></b>

# LONG POINT REGION CONSERVATION AUTHORITY

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Cash Flows from Operating Activities</b>		
Operating activities:		
Annual Surplus	\$1,201,131	\$964,972
Items not affecting cash:		
Amortization of tangible capital assets	250,192	239,431
Gain on disposal of tangible capital assets	(13,339)	(1,219)
	1,437,984	1,203,184
Change in non-cash working capital:		
Accounts receivable	105,047	726,789
Accrued receivable	(54,451)	80,282
Other receivables	(12,521)	(53,166)
Accounts payable and accrued liabilities	(214,284)	222,545
Deferred revenue	158,172	(109,075)
	1,419,947	2,070,559
<b>Investing activities:</b>		
Acquisition of tangible capital assets	(495,024)	(503,878)
Change in investments	(380,828)	(1,052,312)
	18,627	18,627
	(833,103)	(1,537,563)
<b>Change in cash</b>	586,844	532,996
<b>Cash, beginning of year</b>	3,647,951	3,114,955
<b>Cash, end of year</b>	<b>\$4,234,795</b>	<b>\$3,647,951</b>

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 1. Purpose of the Organization

Long Point Region Conservation Authority (the “Authority”) is a special purpose environmental body established under the Conservation Authorities Act of Ontario and works with member municipalities, other stakeholders, and undertakes programming to protect, restore and manage the natural resources and features in the Long Point Region Watershed.

### 2. Significant Accounting Policies

The financial statements of Long Point Region Conservation Authority are the representation of management, prepared in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The policies that are considered to be particularly significant are as follows:

#### [a] Revenue Recognition

The Authority follows the deferral method of accounting for contributions and government transfers. Restricted contributions and government transfers are deferred and are recognized as revenues in the year in which the related expenses are incurred or services performed. Unrestricted contributions and government transfers are recognized as revenues in the period in which events giving rise to the revenue occur, provided that the transactions are authorized, any eligibility criteria have been met, and a reasonable estimate can be made of the amount to be received.

General grants and levies are recognized in the period they pertain to.

Corporate services, Planning and watershed services, Forestry services, Conservation parks and Maintenance operations services are recognized as the related expenses are incurred and the services are provided.

Interest and investment income is recognized on the accrual basis as it is earned.

#### [b] Accrual Accounting

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

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 2. Significant Accounting Policies (continued from previous page)

#### [c] Internal Transactions

All inter-departmental revenues and expenditures have been eliminated for these financial statements.

#### [d] Investments

All of the investments are carried at amortized cost using the effective interest rate method. The Board of Directors has the intention to hold investments until maturity.

#### [e] Reserve Fund Balances

Internally restricted reserves are those with restrictions imposed by the Board of Directors in order to ensure funds are available for financial relief in the event of a significant loss of revenues or other financial emergency for which there is no other source of funding available. Internally restricted funds are as follows:

- (i) The Education Centre Maintenance Fund for the maintenance of the Backus Conservation Education Centre.
- (ii) The OPG Forest Corridor Fund for the long-term monitoring of forest areas.
- (iii) The Memorial Woodlot fund for the donations to the Memorial Woodlot Fund and cost to Memorial Woodlot Fund at Backus.
- (iv) The Lee Brown Waterfowl M.A. Capital Replacement Fund for the capital replacements of Lee Brown Waterfowl M.A.
- (v) The Capital Levy fund for capital additions, replacements or improvements within the authority.
- (vi) The Dam Fund is for maintenance and capital upgrades to the Authority owned flood control structures.
- (vii) The Administration Office Fund is for the future acquisition of office space that meets the organization's needs.
- (viii) The Strategic Investments in Operation/Capital Fund is for investment in operations and capital alignment with the organization's strategic plan.

Externally restricted reserves are those with restriction imposed by individuals external to the Board of Directors. Externally restricted funds are as follows:

- (i) Revenues and expenditures related to the Backus Heritage Village are recorded in the Backus Heritage Village Trust Fund.
- (ii) Revenues and expenditures related to the Leighton and Betty Brown scholarships are recorded in the Leighton and Betty Brown Scholarship Fund.
- (iii) Disposition of Lands Reserve shall use the funds for dam studies and repairs, flood hazard mapping and flood forecasting tools.

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 2. Significant Accounting Policies (continued from previous page)

#### [f] Tangible Capital Assets

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

<b>Asset</b>	<b>Useful Life - Years</b>
Land improvements	20 years
Buildings and building improvements	20 - 50 years
Machinery & equipment	20 years
Furniture and fixtures	10 years
Computers	5 years
Motor vehicles	10 years
Infrastructure	10 - 50 years

Amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Contributed tangible capital assets are recorded into revenues at their fair market values on the date of a donation.

#### [g] Donations

Unrestricted donations are recorded as revenue in the year they are received. Externally restricted donations are deferred and recognized as revenue in the year in which the related expenses are recognized. Donated materials and services are recorded as revenue and expenditure when the fair market value of the materials and services donated is verifiable, only to the extent the Authority has issued a charitable donation receipt for those materials and services.

#### [h] Use of Estimates

The preparation of the financial statements of the Authority, in conformity with Canadian public sector accounting standards, requires management to make estimates that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities, at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from these estimates.

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 2. Significant Accounting Policies (continued from previous page)

#### [i] Contaminated Sites

Contaminated sites are the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or living organism that exceed an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- (i) an environmental standard exists;
- (ii) contamination exceeds the environmental standard;
- (iii) the Authority is directly responsible or accepts responsibility for the liability;
- (iv) future economic benefits will be given up; and
- (v) a reasonable estimate of the liability can be made.

#### [j] Deferred Revenue

The Authority receives contributions principally from public sector bodies pursuant to legislation, regulations or agreements that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or service is performed.

#### [k] Financial instruments

- (i) Measurement of financial instruments

The Authority initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Authority subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable and accrued receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and long term liabilities.

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 2. Significant Accounting Policies (continued from previous page)

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the Statement of Operations and Changes in Accumulated Surplus. The write-down reflects the difference between the carrying amount and the higher of:

- a) the present value of the cash flows expected to be generated by the asset or group of assets;
- b) the amount that could be realized by selling the assets or group of assets;
- c) the net realizable value of any collateral held to secure repayment of the assets of group of assets.

When the event occurring after the impairment confirms that a reversal is necessary, the reversal is recognized in the Statement of Operations and Accumulated Surplus up to the amount of the previously recognized impairment.

### 3. Cash

Cash consists of cash on hand and all bank account deposits. The cash balance is comprised of the following:

	2022	2021
General	\$4,084,554	\$3,505,296
Externally restricted:		
Backus Heritage Village	49,028	81,590
Leighton and Betty Brown Scholarship	101,213	61,065
	<b>\$4,234,795</b>	<b>\$3,647,951</b>

General cash includes a bank account earning interest at 4.65% (2021 – 0.65%).

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 4. Investments

The Authority holds short-term guaranteed investment certificates, money market funds and cash within their investments. The investment balance is comprised of:

	2022	2021
Government and corporate bonds, maturing at various dates between 2023 and 2035, yields varying between 1.4% and 5.0%	\$3,700,000	\$3,670,000
Guaranteed investment certificates maturing at various dates in 2023, yielding between 3.75% and 4.50%	400,000	53,362
Principal protected notes - fixed income note, yields varying between 0% and 7.5%	2,000,000	2,000,000
Principal protected notes – fixed income note, yields varying between 0% and index return multiplied by the participation rate	1,000,000	1,000,000
Money market funds, no specified maturity or yield	7,221	7,257
Cash	67,072	35,880
	<u>7,174,293</u>	<u>6,766,499</u>
Plus: accrued interest	19,247	18,346
Plus: unamortized purchase premium	9,714	37,581
	<u>28,961</u>	<u>55,927</u>
	<b><u>\$7,203,254</u></b>	<b><u>\$6,822,426</u></b>

### 5. Budget Figures

The unaudited budget data presented in these financial statements are based upon the 2022 operating and capital budgets approved by the Board of Directors on January 5, 2022.



# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 6. Commitment

The Authority rents a premise under a long-term operating lease that expires October 2023, with three further 5 year optional renewal periods, with a final term ending October, 2038. The operating lease payments are as follows:

2023	110,868
2024	113,086
2025	115,347
2026	117,654
2027	120,007
Thereafter	1,457,965
	2,034,927

### 7. Investment Income

Included in corporate services revenue is interest income on investments of \$142,770 (2021 - \$53,515).

### 8. Contingent Liabilities

From time to time, the Authority is subject to claims and other lawsuits that arise in the course of ordinary business, in which damages have been sought. These matters may give rise to future liabilities for which the Authority maintains insurance coverage to mitigate such risks. The outcome of these actions is not determinable, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 9. Pension Agreements

The Authority makes contributions to the Ontario Municipal Employees Retirement System (“OMERS”) plan, which is a multi-employer plan, on behalf of full-time and qualifying part-time employees. The plan is a defined benefit pension plan, which specifies the amount of the retirement benefit to be received by employees based on the length of service, pension formula and employee earnings. Employees and employers contribute equally to the plan. In 2022, the Authority’s contribution to OMERS was \$152,467 (2021 – \$147,770).

The latest available report for the OMERS plan was December 31, 2021. At that time the plan reported a \$3.1 billion actuarial deficit (2020 - \$3.2 billion deficit), based on actuarial liabilities of \$120.8 billion (2020 - \$111.1 billion) and actuarial assets of \$117.7 billion (2020 - \$108.6 billion). Ongoing adequacy of the current contribution rates will need to be monitored and may lead to increased future funding requirements.

As OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are a joint responsibility of all eligible organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension actuarial surplus or deficit.

### 10. Segmented information

The Authority provides a range of services. Distinguishable functional segments have been separately disclosed in the segmented information schedule. The nature of those segments and the activities they encompass are as follows:

#### ***Corporate services***

Corporate services is comprised of Governance and general administration. These areas include the Board of Directors, Office of the General Manager, Administration, Accounting and Finance, Communications, Information Services and Human Resources.

#### ***Planning and Watershed***

Planning and watershed provides services related to property development, technical reviews, operation of flood control structures, flood forecasting and warning, restoration programming, source water protection and water quality monitoring.

#### ***Forestry services***

Forestry is comprised of Stewardship services and Forestry. Stewardship provides tree planting, restoration and establishment programs. Forestry sustainably manages the Authority’s forest tracts resources.

#### ***Backus Heritage conservation area***

Backus Heritage Conservation Area provides conservation education programming, heritage programming and recreational activities and is home to the Backhouse National Historic Site.

# LONG POINT REGION CONSERVATION AUTHORITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

### 10. Segmented information (continued from previous page)

#### ***Conservation parks***

Conservation parks provides recreational and camping activities at: Deer Creek Conservation Area, Backus Conservation Area, Haldimand Conservation Area, Norfolk Conservation Area and Waterford North Conservation Area.

#### ***Maintenance operations services***

Maintenance Operations Services provides property, plant and equipment maintenance services and includes the Lee Brown Marsh.

#### ***ALUS Elgin Program***

Alternative Land Uses Services (ALUS) Elgin Partnership provides ecosystem services on agricultural lands in Elgin County.

### 11. Financial instruments and risks

Unless otherwise noted, it is management's opinion that the Authority is not exposed to significant risks. There have been no changes in the Authority's risk exposures from the prior year.

#### *Credit risk*

The Authority is exposed to credit risk through its cash and accounts receivable. The Authority reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The majority of the Authority's receivables are from government entities. The Authority mitigates its exposure to credit loss by placing its cash with major financial institutions.

#### *Liquidity risk*

Liquidity risk is the risk that the Authority will not be able to meet its obligations as they become due. The Authority manages this risk by establishing budgets and funding plans to fund its expenses.

### 12. ALUS Elgin Partnership

The ALUS Elgin program transferred operations to Lower Thames Valley Conservation Authority effective December 17, 2021.

### 13. Comparative Figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year annual surplus.

# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 1 –SCHEDULE OF DEFERRED REVENUE FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
Balance, beginning of year	\$606,589	\$715,664
Externally restricted contributions	512,080	489,571
Interest earned, restricted	168,986	148,194
Contributions used in operations	(522,894)	(515,675)
ALUS deferred revenue transferred out	-	(231,165)
<b>Balance, end of year</b>	<b>\$764,761</b>	<b>\$606,589</b>

# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 2 –SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022

		For the year ended December 31, 2022									
		Accumulated Amortization									
		2022									
	Cost	Opening Balance	Additions	Disposals	Balance End of Year	Accumulated Amortization Beginning of Year	Reversals Amortization	Accumulated Amortization End of Year	Net Carrying Amount End of Year		
Land		\$ 4,605,258	\$ -	\$ -	\$ 4,605,258	\$ -	\$ -	\$ -	\$ -	\$ 4,605,258	
Land improvements		95,604	-	-	95,604	13,486	-	4,780	18,266	77,338	
Buildings		2,189,545	172,769	-	2,362,314	1,157,940	-	44,953	1,202,893	1,159,422	
Machinery and equipment		686,262	23,169	47,940	661,491	249,058	30,509	29,308	247,857	413,634	
Furniture and fixtures		8,595	-	-	8,595	2,284	-	860	3,143	5,452	
Computers		189,229	12,692	-	201,922	175,515	-	7,647	183,162	18,760	
Motor vehicles		611,377	-	56,837	554,540	343,996	44,859	49,583	348,719	205,821	
Infrastructure		2,024,007	286,394	-	2,310,400	744,329	-	113,061	857,390	1,453,010	
<b>Total</b>		<b>\$ 10,409,877</b>	<b>\$ 495,024</b>	<b>\$ 104,778</b>	<b>\$ 10,800,124</b>	<b>\$ 2,686,605</b>	<b>\$ 75,369</b>	<b>\$ 250,192</b>	<b>\$ 2,861,430</b>	<b>\$ 7,938,694</b>	

		For the year ended December 31, 2021									
		Accumulated Amortization									
		2021									
	Cost	Opening Balance	Additions	Disposals	Balance End of Year	Accumulated Amortization Beginning of Year	Reversals Amortization	Accumulated Amortization End of Year	Net Carrying Amount End of Year		
Land		\$ 4,605,237	\$ 21	\$ -	\$ 4,605,258	\$ -	\$ -	\$ -	\$ -	\$ 4,605,258	
Land improvements		76,385	19,219	-	95,604	8,706	-	4,780	13,486	82,118	
Buildings		2,189,545	-	-	2,189,545	1,113,873	-	44,066	1,157,940	1,031,605	
Machinery and equipment		466,461	219,801	-	686,262	217,937	-	31,121	249,058	437,204	
Furniture and fixtures		8,595	-	-	8,595	1,424	-	860	2,284	6,311	
Computers		245,946	3,736	60,453	189,229	225,945	57,165	6,735	175,514	13,715	
Motor vehicles		576,789	76,962	42,374	611,377	317,355	28,253	54,894	343,995	267,383	
Infrastructure		1,839,868	184,138	-	2,024,007	647,353	-	96,976	744,329	1,279,678	
<b>Total</b>		<b>\$ 10,008,826</b>	<b>\$ 503,878</b>	<b>\$ 102,827</b>	<b>\$ 10,409,877</b>	<b>\$ 2,532,594</b>	<b>\$ 85,418</b>	<b>\$ 239,431</b>	<b>\$ 2,686,605</b>	<b>\$ 7,723,272</b>	

# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 3 –SCHEDULE OF INTERNALLY RESTRICTED RESERVES FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, beginning of year	Transfer from operations	Transfer to operations	Balance, end of year
Education Centre	\$ 50,880	\$ -	\$ -	\$ 50,880
OPG Forest Corridor	36,757	-	-	36,757
Memorial Woodlot	17,900	1,512	-	19,412
Lee Brown Waterfowl Capital	18,713	853	-	19,566
Dam Reserve	50,000	-	-	50,000
Administration Office	569,567	-	-	569,567
Strategic Investments in operations/capital	210,938	-	-	210,938
Capital Levy	610,721	658,800	495,024	774,497
Unrestricted Reserve	2,324,795	1,269,430	452,622	3,141,603
	<b>\$ 3,890,271</b>	<b>\$ 1,930,595</b>	<b>\$ 947,646</b>	<b>\$4,873,220</b>

# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 4 –SCHEDULE OF EXTERNALLY RESTRICTED RESERVES FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, beginning of year	Transfer from operations	Transfer to operations	Balance, end of year
Backus Heritage Village	\$ 72,001	\$ 1,833	\$ -	\$ 73,834
Leighton & Betty Brown Scholarship	122,259	2,927	2,000	123,186
Backus Woods	4,872,500	-	-	4,872,500
Disposition of Lands Reserve	910,040	-	-	910,040
	<b>\$ 5,976,800</b>	<b>\$ 4,760</b>	<b>\$2,000</b>	<b>\$ 5,979,560</b>

# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 5 – SCHEDULE OF SEGMENTED REPORTING FOR THE YEAR ENDED DECEMBER 31, 2022

2022 Schedule of Segmented Reporting

	Corporate services	Planning and watershed services	Forestry services	Backus Heritage conservation area	Conservation parks	Maintenance operations services	ALUS Elgin Partnership	2022 Total
<b>Revenue:</b>								
Levies	\$622,056	\$493,252	-	\$94,968	-	\$895,683	-	\$2,105,959
Grants	-	35,229	-	-	-	-	-	35,229
Fees	203,719	596,905	-	210,656	1,924,723	199,238	-	3,135,241
Forestry	-	-	512,506	-	-	-	-	512,506
Donations	-	-	-	-	-	-	-	-
Gain on disposal of tangible capital assets	13,339	-	-	-	-	-	-	13,339
<b>Total revenue</b>	<b>839,114</b>	<b>1,125,386</b>	<b>512,506</b>	<b>305,624</b>	<b>1,924,723</b>	<b>1,094,921</b>	<b>-</b>	<b>5,802,274</b>
<b>Expenditures:</b>								
Compensation	739,626	587,021	238,824	121,167	720,230	315,955	-	2,722,823
Administration	102,781	9,187	745	20,657	205,311	127,468	-	466,149
Professional/contracted services	205,438	56,713	75,223	4,555	150,690	47,865	-	540,484
Materials and Supplies	21,695	69,113	94,150	3,877	102,117	28,648	-	319,600
Amortization	9,364	39,030	-	39,902	78,930	82,966	-	250,192
Repairs and maintenance	120,228	9,392	-	2,601	47,981	35,633	-	215,835
Motor pool	-	-	-	-	1,282	84,778	-	86,060
<b>Total expenditures</b>	<b>1,199,132</b>	<b>770,456</b>	<b>408,942</b>	<b>192,759</b>	<b>1,306,541</b>	<b>723,313</b>	<b>-</b>	<b>4,601,143</b>
<b>Surplus</b>	<b>(\$360,018)</b>	<b>\$354,930</b>	<b>\$103,564</b>	<b>\$112,865</b>	<b>\$618,182</b>	<b>\$371,608</b>	<b>-</b>	<b>\$1,201,131</b>



# LONG POINT REGION CONSERVATION AUTHORITY

## SCHEDULE 5 –SCHEDULE OF SEGMENTED REPORTING (continued) FOR THE YEAR ENDED DECEMBER 31, 2022

2021 Schedule of Segmented Reporting

	Corporate services	Planning and watershed services	Forestry services	Backus Heritage conservation area	Conservation parks	Maintenance operations services	ALUS Elgin Partnership	2021 Total
<b>Revenue:</b>								
Levies	\$742,095	\$512,547	-	\$92,146	-	\$904,778	-	\$2,251,566
Grants	-	35,229	-	-	-	-	-	35,229
Fees	195,089	407,995	-	42,670	1,713,689	154,836	262,262	2,776,541
Forestry	-	-	511,791	-	-	-	-	511,791
Donations	-	-	-	-	-	-	-	-
Gain on disposal of tangible capital assets	1,219	-	-	-	-	-	-	1,219
<b>Total revenue</b>	<b>938,403</b>	<b>955,771</b>	<b>511,791</b>	<b>134,816</b>	<b>1,713,689</b>	<b>1,059,614</b>	<b>262,262</b>	<b>5,576,346</b>
<b>Expenditures:</b>								
Compensation	640,015	611,101	192,975	85,159	636,303	350,358	59,653	2,575,564
Administration	249,306	11,024	842	13,854	172,016	15,180	104,611	566,833
Professional/contracted services	216,212	94,517	167,949	3,877	140,938	23,399	75,102	721,994
Materials and Supplies	16,651	20,357	68,359	2,994	69,532	31,006	22,594	231,493
Amortization	8,452	38,937	-	39,696	63,750	88,596	-	239,431
Repairs and maintenance	120,768	6,399	-	12,142	43,238	26,544	-	209,091
Motor pool	-	-	-	-	1,490	65,176	302	66,968
<b>Total expenditures</b>	<b>1,251,404</b>	<b>782,335</b>	<b>430,125</b>	<b>157,722</b>	<b>1,127,267</b>	<b>600,259</b>	<b>262,262</b>	<b>4,611,374</b>
<b>Surplus</b>	<b>(\$313,001)</b>	<b>\$173,436</b>	<b>\$81,666</b>	<b>(\$22,906)</b>	<b>\$586,422</b>	<b>\$459,355</b>	<b>-</b>	<b>\$964,972</b>