



Agenda: Board of Directors Meeting

April 14, 2025

1:00 p.m.

Hybrid meeting via Zoom and MVCA Office Boardroom

[Roll Call](#)

[Declarations of Interest \(written\)](#)

[Adoption of Agenda](#)

[Welcome Ceremony & Land Acknowledgement](#)

[Main Business](#)

1. Approval of Minutes: Board of Directors Meeting Minutes, March 10, 2025, Page 3
2. Receipt of Draft Minutes (for information):
 - a. Finance and Administration Advisory Committee Meeting, April 4, 2025, Page 16
 - b. Executive Committee Meeting, October 25, 2025, Page 20
3. Employee Presentation: 2024 Planning Act Reviews, Diane Reid
4. Watershed Outlook, Verbal, Jennifer North

Reports Rising from the Finance and Administration Advisory Committee

5. Auditors Report, Baker Tilly REO, Page 21
6. Financial Statements, Baker Tilly REO, Page 34
7. Financial Update – YTD December 31, 2024, Audited, Report 3484/25, Stacy Millard, Page 63
5. Election of Officers, Report 3485/25, Sally McIntyre, Page 67
6. 2025 Regulations Committee and Other Appointments, Report 3486/25, Sally McIntyre, Page 8

10. 2025 Conservation Ontario Appointments, Report 3487/25, Sally McIntyre, Page 74
11. Appointment of 2025 Auditor, Report 3488/25, Stacy Millard, Page 75
12. GM Update, Report 3489/25, Sally McIntyre, Page 76
 - a. 2024 Annual Report, Page 81

In Camera

13. Retirement Gift Policy, Verbal, Sally McIntyre
14. 2025 Workplan & Needs Assessment, Report 3490/25, Sally McIntyre, Page 110
15. Corporate Strategic Plan, Report 3491/25, Sally McIntyre, Page 125

Adjournment



Minutes: Board of Directors Meeting

March 10, 2025, 1 p.m. – 3 p.m.

Hybrid Meeting Via Zoom and at MVCA Office

Roll Call

Members Present

- Paul Kehoe, Chair
- Jeff Atkinson, Vice Chair
- Allan Hubley (Virtual)
- Bev Holmes (Virtual)
- Cindy Kelsey
- Clarke Kelly (Virtual)
- Dena Comley
- Glen Gower
- Helen Yanch
- Janet Mason
- Jeannie Kelso
- Mary Lou Souter
- Roy Huetl
- Steven Lewis
- Taylor Popkie
- Wayne Baker

Members Absent

- Cathy Curry
- Richard Kidd

Staff

- Sally McIntyre, General Manager
- Stacy Millard, Treasurer
- Scott Lawryk, Property Manager
- Alex Broadbent, Manager of IC&T
- Kelly Stiles, Biologist
- Jennifer North, Water Resources Technician
- Kelly Hollington, Recording Secretary

Guests

- Lorne Heslop

P. Kehoe called the meeting to order at 1:00 p.m.

Declarations of Interest

Members were asked to declare any conflicts of interest. No declarations were received.

Agenda Review

There were no amendments or discussion on the agenda.

BOD25/03/10 - 1

MOVED BY: H. Yanch

SECONDED BY: R. Huetl

Resolved, that the agenda for the March 10, 2025 Board of Directors Meeting be adopted as presented.

“CARRIED”

Main Business

1. Approval of Minutes: Board of Directors Meeting, February 10, 2025

There were no amendments or discussion on the minutes.

BOD25/03/10 - 2

MOVED BY: T. Popkie

SECONDED BY: J. Atkinson

Resolved, that the minutes of the Board of Directors Meeting held on February 10, 2025 be received and approved as printed.

“CARRIED”

2. Receipt of Finance and Administration Advisory Committee Meeting Minutes.

There was no discussion on the minutes.

3. Staff Presentation – Changes to the Boardroom Audio/Visual System, Alex Broadbent

A. Broadbent provided a presentation regarding updates to the MVCA Boardroom audio/visual system to improve the user experience during virtual meetings.

J. Kelso commented that improvements are needed in the room sound-lift.

M. Souter asked about the cost of improvements. A. Broadbent responded that the total after tax was ~\$57,000.

4. Watershed Conditions, Report 3480/25, Jennifer North.

J. North provided a watershed conditions update. Conditions are normal for this time of year. She highlighted the current operating objective of ensuring storage capacity in Crotch Lake for the spring freshet. She noted that the watershed could be at risk of a higher than normal spring peak on the Mississippi depending on weather conditions during March and April.

S. Lewis asked about ground frost conditions. J. North responded that due to a dry Fall, she expects there to be lots of ground penetration from the water run-off.

5. GM Update, Report 3481/25, Sally McIntyre.

S. McIntyre provided the GM Update. She highlighted:

- Board Elections – Elections for Chair and Vice Chair of the Board and Sub-committees will be held at MVCA's Annual General Meeting on April 14, 2025.
- Lanark Dam Safety Measures – MVCA is currently developing a detailed workplan to address safety deficiencies. MVCA anticipates initiating the design phase in later March.
- Flood Contingency Plans – An updated version of MVCA's Flood Contingency Plan was distributed to the Board and municipal staff.
- Financial Audit – Staff are working on the draft financial statements to table at the Finance and Administration Advisory Committee meeting in early April to come forward to the Board at the AGM.

B. Holmes asked if MVCA is taking any temporary measures to address safety concerns around the Lanark Dam. S. McIntyre explained that the deficiencies are due to changing regulations. J. Cunderlik added that deficiencies have been noted and prioritized accordingly. These concerns will be addressed during the design stage of the dam improvements. Public safety components will be ready for construction this summer.

R. Huetl asked if MVCA is still in communication with the Kashwakamak Lake Association in regards to the Kashwakamak Lake Dam replacement. S. McIntyre explained that the Kashwakamak Lake association received notification of the submission of the Environmental Assessment (EA). She noted that MVCA intends to continue to engage with the lake association on key milestones.

W. Baker asked for details regarding compliance to updated regulations as they relate to design codes and dam safety standards. S. McIntyre explained that the Canadian Dam

Association sets recommended industry standards. J. Cunderlik explained that design codes are updated at both the Provincial level through *the Lakes and Rivers Improvement Act* and at the Federal level by the Canadian Dam association.

W. Baker asked if all of MVCA's dam structures require upgrades. S. McIntyre explained that dam inspections are held annually and dam safety reviews (comprehensive examinations of dam structures) occur on a rotating basis. The results from these inspections and comprehensive reviews are used to prioritize works and are set out within the 10-Year capital plan.

Rising from the Finance & Administration Advisory Committee

6. MVCA 2025 Investment Policy & 2025 Strategy, Report 3475/25 (Amended), Stacy Millard.

S. Millard provided the proposed 2025 Investment Policy and 2025 Strategy. She reviewed MVCA's current state of investments. She reviewed policy highlights including annual board approval of the investment mix and strategy along coinciding with updating the 10-year Capital Plan. She reviewed the portfolio mix recommended by the broker ONE Investment. She provided a summary of ONE Investment's returns on portfolio options. She reviewed the 2025 Strategy, which differs from what is in the staff report, as follows:

- 50% in Canadian Government Bonds ~\$1,525,000;
- 25% in High Interest Savings Account (HISA) ~\$762,500;
- 20% in Canadian Corporate Bonds ~\$610, 000; and
- 5% in Canadian Equity Bonds ~\$152,500.

P. Kehoe commented that there have been amendments to the recommendation from the Finance and Administration Advisory Committee and asked whether the item should go back to the Finance and Administration Advisory Committee before being approved by the Board of Directors. S. McIntyre explained that, due to time limitations, the amended recommendation was brought to the Board. She asked if P. Kehoe wants to defer the item so it can go back to the Finance and Administration Advisory Committee and to the Board for approval in April. P. Kehoe asked for feedback from J. Mason, Chair of the Finance and Administration Advisory Committee.

J. Mason asked for clarification on what a Canadian Equity Bond is. S. Millard explained that those are the names of the portfolios as provided by One Investment. She will clarify with One Investment and provide an answer for J. Mason.

J. Mason commented that it is up to the Board if the item should be deferred and reviewed again by the Finance and Administration Advisory Committee. P. Kehoe asked if any members would like to make a motion that the item go back to the Finance and Administration Advisory Committee for review before being tabled with the Board.

BOD25/03/10 - 3

MOVED BY: M. Souter

SECONDED BY: J. Kelso

Resolved, That the 2025 Investment Strategy go to the Finance and Administration Advisory Committee for review before coming to the Board of Directors.

6 In Favour

10 Opposed

2 Absent

“DEFEATED”

BOD25/03/10 - 4

MOVED BY: T. Popkie

SECONDED BY: M. Souter

Resolved, That the Board of Directors approve:

- 1. The Investment Policy attached to this report.**
- 2. The 2025 Investment Strategy set out in this report.**
- 3. Transfer of investments to ONE Investment as set out in this report during fiscal years 2025-2026.**

As amended by the staff presentation.

“CARRIED”

P. Kehoe expressed his view that, ideally, these items would go back to the Finance and Administration Advisory Committee prior to Board approval.

7. Palmerston Beach Property Transfer, Report 3476/25, Scott Lawryk.

S. Lawryk provided an updated on the Palmerston Beach property transfer. He highlighted that title issues have been resolved and MVCA is in the position to transfer the property to the township of North Frontenac. He noted that a letter has been

submitted to the Minister of Natural Resources to inform them of the intended transfer of the property. It is recommended to request that the Township contribute 50% toward the legal fees incurred.

P. Kehoe stated that MVCA is looking for ~\$4,250 from North Frontenac. He asked if R. Huetl had any comments. R. Huetl stated that he has a meeting with the Chief Administrative Officer (CAO) from North Frontenac on Thursday to discuss the Palmerston Beach Property Transfer.

BOD25/03/10 - 5

MOVED BY: R. Huetl

SECONDED BY: H. Yanch

Resolved, That the Board of Directors direct the General Manager to petition the Township of North Frontenac to contribute 50% towards the legal fees incurred by MVCA to provide clear title of the Palmerston Beach property for the Township.

“CARRIED”

8. K&P Trail Transfer Agreements, Report 3477/25 (Amended), Scott Lawryk.

S. Lawryk provided an update regarding the K&P Trail transfer agreements with the Counties of Lanark, Frontenac and Renfrew. He reviewed the timeline of the trail’s management and current efforts to transfer ownership. He reviewed the agreement of purchase and sale (APS) and lease agreements and the related outstanding concerns. He highlighted the concerns relating to the potential termination of either the lease or APS. He reviewed a map that illustrates the land title issues along the trail, noting that approximately 70% of the trail has title issues.

S. Lewis asked what happens to the property after the lease agreement ends. S. Lawryk responded that this requires more research. He noted that a 10-year lease requires approval from the Minister of Natural Resources and that a renewal process will need to be determined.

S. Lewis commented that MVCA should transfer ownership of the trail as soon as possible to reduce liability as it relates to trail use. He expressed concerns regarding the timeline of the transfer. P. Kehoe commented that the end goal is to transfer ownership of the trail so that it can be best utilized and controlled.

S. McIntyre commented that the counties are looking to develop a trail loop system in Eastern Ontario. By signing a lease agreement and ultimately taking over ownership of the trail the Counties will be able to raise the trail to an acceptable standard.

S. Lewis asked if landowners in the area object to the transfer. S. McIntyre responded that to date, none of the landowners have objected. She noted that the County of Lanark commissioned legal council to do a title search. She clarified that it is clear that MVCA owns the K&P trail, but the title documents and surveys have issues and require updating.

BOD25/03/10 - 6

MOVED BY: J. Kelso

SECONDED BY: D. Comley

Resolved, That the Board of Directors authorize the General Manager and Board Chair to finalize and execute agreements with the counties of Lanark, Renfrew, and Frontenac for the lease and acquisition of the K&P Trail as set out in this report.

“CARRIED”

9. Tenant Agreements, Report 3478/25, Scott Lawryk.

S. Lawryk reviewed different partner organizations that are tenants of MVCA and the associated agreements in place. He noted that agreements with tenants at the Mill of Kintail site require updating and formalizing. He highlighted the importance of cost-recovery for expenses related to tenants. He noted that tenant organizations are an important part of community relations with MVCA and are mostly volunteer driven. A sharp rise in cost could impact their ability to deliver services. He asked the Board for feedback.

J. Mason described a recommendation from the Finance and Administration Committee discussion of having individual discussions with each of the organizations to gain an understanding of what they're able to provide with the goal of cost recovery of expenses incurred by that organization in their use of the facility.

J. Kelso added that tenants carrying insurance was another recommendation raised at the Finance and Administration Advisory Committee meeting. S. McIntyre commented that MVCA requires rentals to carry their own insurance and MVCA has insurance for the whole site. S. Lawryk added that agreements with the Men's Shed and the Fred

Lossing Observatory include the tenants carrying their own insurance. He highlighted that insurance needs to be addressed in the updates of tenant agreements.

J. Kelso commented that another item discussed at the Finance and Administration Advisory Committee meeting was the recovery of expenses related to staff time.

P. Kehoe summarized that the Board of Directors is directing staff to have individual meetings with the tenant organizations to gain an understanding of their ability to provide cost-recovery for expenses.

10. Financial Update – 2024 Q4, Report 3479/25 (Amended), Stacy Millard.

S. Millard explained that questions during the Finance and Administration Advisory Committee meeting led to an update of the reporting layout to separate Categories 1,2 and 3 capital reserves and their associated drawdowns and contributions. She reviewed the unaudited summaries for each category.

S. Millard stated that changes to the budget were due to various factors including: results of timesheet actuals and the reallocation of staff time; staff on short-term disability; staff severances; and grant funding and project delays. She noted a variance in Category 3 Capital budget associated with the update of windows at the Gatehouse being in 2024 instead of 2023 as planned. She reviewed reserve projections and target balances as set out in the *MVCA Reserve Policy*.

She noted that the Finance and Administration Advisory Committee removed the recommendation and did not approve or deny reallocation of Category 2 Operating Reserve surplus of \$100,000 to another reserve. She stated that the staff recommendation remains, as reallocation to the Category 3 Operating Reserve would help to provide staffing/programming in the case of grant uncertainty. She noted that the municipal program and service agreements allow for up to 14% of the operating levy to be allocated to Category 2 and 3, and the total allocation in 2024 was only 10.2%.

S. McIntyre explained that the Finance and Administration Advisory Committee was not comfortable making the recommendation to allocate the Category 2 surplus to Category 3. A decision must be made regarding allocation of the surplus. She asked the Board for recommendations, noting the Board can allocate the funds as they see fit, to any Category.

J. Mason explained that the Finance and Administration Advisory Committee discussed allocating the funds to Category 1 reserves to address the primary mandate of MVCA.

She noted that members felt some of the surplus could be allocated to Category 3, not the entire amount. She highlighted the importance of supporting water control infrastructure improvements.

P. Kehoe expressed that Category 3 programs are non-essential while Category 1 and 2 programs are essential. Category 3 funding requests can be brought to the Board for approval when needed. He noted the importance of supporting water control infrastructure.

J. Kelso commented that Category 3 programs are not priority and recommended supporting Capital projects that benefit all of the member municipalities.

H. Yanch commented that Category 3 programs are needed and expressed support in allocating funds to its reserve.

M. Souter expressed support in allocating the bulk of funds to Category 1 or 2. She highlighted the importance of supporting the expansion of Category 3 programs that are aiming to be fully cost-recoverable and self-sufficient. She noted that new programs carry more risk than the more established programs and require help. Category 3 programs are valued by the communities that they serve, bringing in tourism and encouraging goals set in MVCA's long-term planning. She suggested 80% of the surplus be allocated to Category 1 or 2 reserves and 20% be allocated to Category 3 reserves.

J. Atkinson commented that while Category 3 programs are non-essential, they are services that are MVCA is contracted to provide on behalf of the member municipalities over the next five years. He noted that he is comfortable with funds being allocated to support Category 3 programs. He suggested a 50-50 split of the surplus.

R. Huetl noted that he is comfortable with a 50-50 split of the surplus funds.

J. Mason asked for clarification if Category 3 programs are on the levy for 2025. S. McIntyre confirmed. She expressed support in the 80-20 split of surplus funds. She highlighted the importance of supporting the water control structures.

S. McIntyre explained that staff work within the budget envelope as set by the Board. In MVCA's agreements with the member municipalities, up to 14% can be allocated to Category 2 and 3 programs and services. Category 1 is prioritized when planning the annual budget which is why less than the 14% permitted was allocated to those other categories.

S. Millard added that 7% was charged as part of the 2025 Budget, and 10% in 2024, for Category 2 and 3. S. McIntyre explained that the funds are surplus after having already prioritized Category 1 programs when setting the budget. Staff are recommending funds be allocated to support Category 3 programs because they are more vulnerable due to swings in grant funding.

W. Baker asked if planned upgrades for water control structures are under-funded. S. McIntyre explained that in MVCA's *Reserve Policy*, all asset categories have a target reserve balance. A portion of the Capital levy goes towards planned annual works as well as to building reserves. The Board has approved a schedule of annual Capital Levy increases that provide for delivery of the 10-year Capital Plan. She noted that not all projects are paid in full but are debt financed and amortized over many years. MVCA's existing reserve policies do not provide for setting aside funds for longer-term capital investments.

P. Kehoe commented that MVCA did not receive WECl funding for 2024, the funds from two planned projects (Widow Lake Dam and Lanark Dam) were combined to complete one, the Widow Lake Dam project. He noted with extra funds, both projects could have been completed.

S. McIntyre explained that the recommendation by the Board was to re-apply for WECl funding to complete the project. WECl funding would cover 50% of the fees. She noted that there were reserve funds available to complete the Lanark Dam study.

S. Lewis suggested the Board motion to split the surplus funds 80% to Water Control Structure reserves and 20% to Category 3 reserves.

B. Holmes expressed support in the surplus funds being allocated to Operating reserves.

No motion was formally tabled regarding the allocation of the Category 2 surplus; and Recommendation 3 applies to all year-end surpluses regardless of category.

BOD25/03/10 - 7

MOVED BY: J. Mason

SECONDED BY: J. Kelso

Resolved, That the Board of Directors approve:

- 1. Drawdown of the Category 3 Operating Reserve by \$21,007 to cover a shortfall in daily parking pass revenues.**

~~2. Allocation of the Category 2 Operating Surplus of \$100,000 in accordance with Option 2 of this report.~~

3. Allocation of any remaining year-end surplus after audit adjustments to the Water Control Structure Reserve.

10 In Favour

6 Opposed

2 Absent

“CARRIED”

11. Advisory Committee Appointments, Report 3482/25, Sally McIntyre.

S. McIntyre explained that both the Mill of Kintail Museum Advisory Committee and Mississippi River Watershed Plan Public Advisory Committee have had resignations. She presented the applicants: Jill Moxley for the Mill of Kintail Museum Advisory Committee and Paul Frigon to the Mississippi River Watershed Plan Public Advisory Committee. She asked the Board to also re-confirm appointments of all existing members of the Public Advisory Committees.

BOD25/03/10 – 8

MOVED BY: J. Atkinson

SECONDED BY: M. Souter

Resolved, That the Board of Directors approve the appointment of members of the public to the Mill of Kintail Museum Advisory Committee and to the Mississippi River Watershed Plan Implementation Public Advisory Committee as set out in this report.

12. Corporate Strategic Plan Update, Report 3483/25, Sally McIntyre.

S. McIntyre provided the final results of the staff survey on the Corporate Strategic Plan update. She highlighted staff interest in community building to demonstrate MVCA's value and to build trust within the community. Staff want to maintain an engaging and involved workforce and to continue working on improving internal communications. Specific objectives that were highlighted by staff included working on erosion hazard mapping and enhanced stewardship community engagement, specifically as it relates to invasive species.

Management level staff highlighted objectives such as improving corporate identity and the community relations including the indigenous and agricultural communities. She noted that MVCA distributes an Indigenous newsletter and plans to launch an Agricultural newsletter in coming weeks to provide information on projects MVCA is doing.

A survey will be distributed to the Board in coming weeks to obtain feedback.

J. Mason highlighted the importance of participation from all members of the Board to gain an understanding of how MVCA can best deliver services to the municipalities.

13. Staff Presentation – Changes in Wetland Management in Ontario, Kelly Stiles.

K. Stiles provided a presentation regarding updates to wetland management regulations in Ontario since Bill-23 in 2022. She reviewed the roles of the Province, Municipality and Conservation Authority and the associated regulatory documents. She summarized the Provincial *Policy Planning Statement (PPS)*, 2024 as it relates to wetland management.

She summarized the *Ontario Wetland Evaluation System (OWES)*, the methodology for wetland identification, delineation, and evaluation. She highlighted changes to the OWES due to the Bill 23 update.

She reviewed the definition of wetland as described in the *Conservation Authorities Act*. She described activities that require Conservation Authority permit approval. She highlighted that the Conservation Authority review focus is on potential impacts to hydrologic functions. She reviewed situations where MVCA may issue permits in wetlands. She reviewed MVCA's offsetting policies and that offsetting the impacts of works in wetlands is the least preferred option. Slides are posted at: mvc.on.ca/meetings/.

J. Kelso asked if a wetland must have an intake and an outlet. K. Stiles responded that wetlands must have hydraulic connection. By definition, it must be connected to surface water. Ground water cannot be studied or regulated under current parameters.

J. Kelso asked if a body of water that is not connected is replenished from ground water. K. Stiles responded that there could be a groundwater connection but it can also come from rain water, overland flows or snow melt. She noted that it is difficult to trace and map groundwater.

B. Holmes asked if MVCA has received any offsetting requests and if they were successful. K. Stiles confirmed that we have and explained that MVCA is currently in negotiations and that plans have yet to be finalized. Applications for offsetting are typically for large subdivisions. She highlighted the focus on net gain in environmental quality of those sites.

Adjournment

BOD25/03/10 - 9

MOVED BY: R. Huetl

SECONDED BY: H. Yanch

Resolved, That the Board of Directors meeting be adjourned.

“CARRIED”

The meeting adjourned at 3:06 p.m.

K. Hollington, Recording Secretary

Minutes: Finance and Administration Advisory Committee Meeting

Friday, April 4, 2025

11:00 a.m.

Hybrid Meeting via Zoom and MVCA Office Boardroom

Roll Call

Members Present

- Janet Mason, Chair
- Allan Hubley (Virtual)
- Jeannie Kelso
- Jeff Atkinson
- Mary Lou Souter
- Paul Kehoe
- Richard Kidd

Members Absent

- Roy Huetl, Vice Chair
- Cathy Curry

Staff

- Sally McIntyre, General Manager
- Juraj Cunderlik, Director of Engineering
- Stacy Millard, Treasurer
- Elizabeth Clifflen Gallant, Finance Assistant
- Alex Broadbent, Manager of IC&T
- Kelly Hollington, Recording Secretary

Guests

- Donna Rotar, Baker Tilly REO
- Adrianna Martin, Baker Tilly REO

J. Mason called the meeting to order at 10:59 a.m.

Declarations of Interest

Members were asked to declare any conflicts of interest and informed that they may declare a conflict at any time during the session. No declarations were received.

Agenda Review

There were no additions or discussions relating to the agenda.

FAAC25/04/04 - 1

MOVED BY: J. Kelso

SECONDED BY: J. Atkinson

Resolved, that the agenda for the April 4, 2025 Finance and Administration Advisory Committee Meeting be adopted as presented.

“CARRIED”

MAIN BUSINESS

1. Approval of Minutes: Finance and Administration Advisory Committee Meeting, March 3, 2025

There were no additions or discussions relating to the minutes.

FAAC25/04/04 - 2

MOVED BY: M. Souter

SECONDED BY: R. Kidd

Resolved, that the minutes of the Finance and Administration Advisory Committee Meeting held on March 3, 2025 be received and approved as printed.

“CARRIED”

2. Financial Statements, Baker Tilly REO.

D. Rotar of Baker Tilly REO presented the Financial Statements and auditor’s report. She provided an overview of the audit process including risk assessment. She reviewed the statement of financial position, statement of operations and accumulated surplus, statement of changes in net financial debt, statement of cash flows, and unadjusted misstatements. D. Rotar highlighted that there is not enough evidence to verify if the Asset Retirement Obligation (ARO) amount is correct. S. Millard noted that it is in the 2025 budget to undertake a hazardous materials analysis of MVCA’s assets to get an accurate ARO.

R. Kidd asked for an explanation of accumulated surplus. D. Rotar responded that accumulated surplus reflects the net economic resources available to an organization, is the accumulation of net income or equity. S. McIntyre added that it is the net value of all corporate assets if the organization was to be dissolved.

R. Kidd asked if MVCA is hiring a consultant for the hazardous materials analysis. S. McIntyre confirmed.

J. Mason asked if asbestos remediation is the only concern. S. McIntyre responded that other concerns include but are not limited to: lead paint, lead pipes and mercury in lightbulbs.

J. Mason asked why the Financial Statements do not balance. D. Rotar explained that public sector entities have different requirements than corporations, and are required to consider net financial debt and accumulated surplus.

The Committee discussed how to table Baker Tilly's reports at the Board of Directors' Annual General Meeting. It was agreed that printed copies of relevant Financial Statement charts would be provided to members in the room; that the auditor's report would be tabled first; and that the recommendations regarding the Financial Statements and the Auditor's report would be combined.

FAAC25/04/04 - 3

MOVED BY: M. Souter

SECONDED BY: P. Kehoe

Resolved, That the Finance and Administration Advisory Committee receive and recommend that the Board of Directors approve the 2024 Audited Financial Statements; and direct that they be posted and distributed in accordance with Section 38 of the Conservation Authorities Act.

"CARRIED"

3. Auditor's Report, Baker Tilly REO

Presented with item #2.

FAAC25/04/04 - 4

MOVED BY: J. Atkinson

SECONDED BY: J. Kelso

Resolved, That the Finance and Administration Advisory Committee recommend that the Board of Directors receive and authorize signing of the Auditor's Report.

"CARRIED"

4. Financial Update – YTD December 31, 2024, Audited, Report 3484/25, Stacy Millard.

S. Millard presented the financial update post-audit and highlighted two changes related to: City of Ottawa Floodplain Mapping contract revenue set up as in 2024 as a receivable and an unexpected WSIB rebate. She noted that the items identified in the auditor's unadjusted misstatements, Eco Trekr and the Osprey Tower were items that were paid by the Mississippi Valley Conservation Foundation in previous years but should have been MVCA assets. She noted that the Kashwakamak Lake Dam project is listed as in-progress and will commence being amortized upon its completion. She reviewed the updated reserves.

J. Mason asked, when tabled with the Board of Directors, if a column could be added to show the adjustments that have been made to the operating and capital budget since being audited. S. Millard confirmed.

M. Souter expressed her appreciation for the format and frequency of the Financial Update reports. S. Millard commented that the Financial Update will be presented quarterly to review updates and predictions.

ADJOURNMENT

J. Mason noted that elections would occur at the upcoming AGM and asked committee members to consider the role of Chair or Vice-Chair of the Board. She confirmed her own willingness to remain in the position of Chair of the Finance and Administration Advisory Committee if the Committee wished, but stated there is a need of an elected representative to take over the position in the future.

FAAC25/04/04 - 5

MOVED BY: P. Kehoe

SECONDED BY: M. Souter

Resolved, That the Finance and Administration Advisory Committee meeting be adjourned.

"CARRIED"

The meeting adjourned at 11:45 a.m.

K. Hollington, Recording Secretary



Minutes: Executive Committee

October 25, 2024

Via Zoom

Members Present:

- P. Kehoe, Chair
- J. Atkinson, Vice Chair
- J. Mason, Chair Finance & Administration Committee
- B. Holmes, Chair Policy & Planning Committee

Others Present:

- Kellie Howe, Cornerstones Management Solutions Ltd.

P. Kehoe called the meeting to order.

BUSINESS:

1. Market Review of Management Position Pay

The meeting immediately moved in-camera for a presentation by and discussions with Kellie Howe. Following various discussions, the Committee adopted the following resolution:

That the Executive Committee recommend the Board of Directors update the Management Salary Scales as set out in the Cornerstone report; and the 2024/2025 compensation for the General Manager.

ADJOURNMENT

The meeting was adjourned.

March 27, 2025

Mississippi Valley Conservation Authority
10970 Highway 7
Carleton Place Ontario K7C 3P1

Attention: Members of the Board of Directors

Re: Audit of the Financial Statements of Mississippi Valley Conservation Authority

We have been engaged to express an audit opinion on the financial statements of Mississippi Valley Conservation Authority ("the Authority") for the year ended December 31, 2024. We have substantially completed our audit and are pleased to report on the following items.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Board of Directors. This report should be read in conjunction with the draft financial statements and our report thereon.

Auditor Independence

CAS requires communications with audit committees, or other appropriate parties responsible for governance, at least annually, regarding all relationships between the Authority and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

For Canadian listed entities, our Code of Professional Conduct requires us to conduct a review of our relationships with the Authority, its affiliates and management and the services we render to identify threats to independence and potential conflicts of interest, consider the impacts and, where such threats cannot be reduced to an acceptable level by procedures, withdraw from or decline the engagement.

Accordingly, ongoing communication with management and the Board of Directors is essential to avoid situations where independence may be impaired. For reporting issuers below the market capitalization and book value of asset thresholds of \$10 million CDN, the independence prohibitions and restrictions on the work we can undertake are less stringent. However, once an Authority reaches the threshold, the heightened requirements continue to apply for a further two fiscal years, regardless of whether the Authority falls below the threshold in the intervening periods.

Through our planning process, we identify any potential independence threats and communicate any concerns we identify. The Authority, management, and the Board of Directors have a proactive role in this process, and are responsible for understanding the independence requirements applicable to the Authority and its auditor. You must also bring to our attention any changes in the threshold status of the Authority, any concerns you may have, or any knowledge of situations or relationships between the Authority, management, personnel (acting in an oversight or financial reporting role) and our Firm, its partners/principals and audit team personnel that may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

In accordance with our professional requirements, we advise you that we are not aware of any relationships between the company and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby confirm that our audit engagement team, our Firm, and the other Baker Tilly Canada offices are independent with respect to the company within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario.

Partner and Engagement Team Rotation

Under the independence provisions of Rule 204 (as referenced above), the Firm must address familiarity threats resulting from long-term association of the lead partner and key engagement team personnel through mandatory and systematic rotation of partners and quality control review personnel for listed entity audits.

The mandatory rotation requirements do not apply to entities that are below and stay below the \$10 million threshold noted above. The application of the rule is complex and requires involved record keeping of hours worked and functions undertaken by engagement team members.

Lead partners (and, with some differences, other Firm partners) associated with a listed entity for a total of seven years must rotate off and turn over engagement responsibility to another partner or professional for a further five years. This rule is similar to US and international standard requirements. The Board of Directors and management should be aware of this requirement and be prepared for auditor transition when and as required.

Assignment of Engagement Partner and Key Audit Personnel

The Firm is responsible for assigning an engagement practitioner as lead partner responsible for the Authority's audit and other engagements. Such individual and his/her roles are to be identified to the Board of Directors. The key individuals involved in the audit are:

Donna Rotar, CPA, CA - Audit Partner

Benjamin Mann, CPA, CA - Audit Partner - Engagement Quality Reviewer

Our Responsibilities as Auditor

As stated in the engagement letter, our responsibility as auditor of the Authority 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 Authority 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:

- | Assessing the risk that the financial statements may contain material misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole;
- | Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- | Assessing the accounting principles used, and their application;
- | Assessing the significant estimates made by management;
- | Concluding 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; and
- | Evaluating 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.

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

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

The engagement team must undertake a documented planning process prior to commencement of the audit to identify concerns, address independence considerations, assess the engagement team requirements, and plan the audit work and timing.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Authority's financial statements.

Board of Directors Responsibilities

The Board of Directors's role is to act in an objective, independent capacity as a liaison between the auditor, management, and the Board of Directors to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

The Board of Directors's responsibilities include:

- | Being available to assist and provide direction in the audit planning process when and where appropriate;
- | Meeting with the auditors as necessary and prior to release and approval of financial statements to review audit, disclosure, and compliance issues;
- | Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditors their findings;
- | Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or the Independent Auditors' Report;

- l Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- l Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow, and systems of internal controls;
- l Reviewing the draft financial statements prepared by management, including the presentation, disclosures, and supporting notes and schedules, for accuracy, completeness, and appropriateness, and approve the same to be passed to directors for approval.

Audit Approach

Outlined below are certain aspects of our audit approach which are intended to help you in discharging your oversight responsibilities. Our general approach to the audit of Mississippi Valley Conservation Authority is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

Independent Auditors' Report

We expect that our Independent Auditors' Report will be modified as follows:

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. The Authority is obligated to identify all legal obligations associated with retirement of its assets to ensure completeness of the asset retirement obligations recorded, and estimate the future costs of remediation for these obligations to determine the value. The Authority has not provided sufficient appropriate audit evidence regarding the completeness and the valuation of the amounts recorded and the disclosures required in respect of this liability.

We were consequently unable to determine whether the amounts in questions should have been adjusted with respect to the accumulated deficit as at December 31, 2023; tangible capital assets and the asset retirement obligations as at December 31, 2023 and December 31, 2024 (2024 - \$61,933, 2023 - \$61,933) and the related expenses (2024 - \$4,383.63, 2023 - \$14,104) for the years then ended; and the related disclosures in notes 10 and 15.

Our Independent Auditors' Report will be dated no earlier than the date on which we have obtained sufficient appropriate audit evidence on which to base our audit opinion on the financial statements, including evidence that all the statements and disclosures that comprise the financial statements have been prepared and the Board has approved the financial statements.

Illegal Acts, Fraud, Intentional Misstatements, and Errors

Our auditing procedures, including tests of your accounting records, were limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Authority's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the financial statements is material. However, should we become aware that an illegal or possible illegal act or an act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to the Board of Directors.

It is management's responsibility to detect and prevent illegal actions. If such acts are discovered or the Board of Directors members become aware of circumstances under which the Authority may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of assets or misrepresentation of financial information.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, directors and their immediate family members and companies with which these individuals have an economic interest.

All related party transactions that were identified during the audit have been represented by management to have been disclosed in the notes to financial statements, recorded in accordance with Canadian public sector accounting standards, and have been reviewed with you.

Management has advised that no other related party transactions have occurred that have not been disclosed to us. The Board of Directors is required to advise us if they are aware of or suspect any other related party transactions have occurred which have not been disclosed in the financial statements.

Significant Accounting Principles and Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting principles and policies are disclosed in the notes to the financial statements.

The accounting policies adopted may be acceptable policies under Canadian public sector accounting standards; however, alternative policies may also be acceptable under Canadian public sector accounting standards. The Authority and the Board of Directors have a responsibility to not adopt extreme or inappropriate interpretations of Canadian public sector accounting standards that may have inappropriate or misleading results. Alternative policies, if adopted, may produce significant changes in the reported results of the operations, financial position and disclosures of the Authority.

The Board of Directors has a responsibility to review the accounting policies adopted by the Authority, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of the Board of Directors believe that the adoption or change in accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and us.

There were no new accounting policies adopted or changes to the application of accounting policies of the Authority during the year.

Accounting Estimates

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- ┆ Calculation of accounting estimates;
- ┆ Analysing of key factors such as underlying management assumptions;
- ┆ Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;

- ┆ Estimates sensitivity to variation and deviation from historical patterns;
- ┆ Estimates consistency with the entity's business plans; and
- ┆ Other audit evidence.

Risk-based

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.

Key Audit Matters

There are no key audit matters to be communicated in the auditor's report.

Materiality

Materiality is used throughout the audit and in particular when:

- (a) Identifying and assessing risk of material misstatement;
- (b) Determining the nature, timing and extent of further audit procedures; and
- (c) Evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming an opinion on the auditors' report.

Materiality is defined as:

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

We used an overall materiality of \$95,000 and a performance materiality of \$80,750.

Audit Procedures

The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

In response to our risk assessment and based on our understanding of internal controls, we adopted a substantive approach for the audit.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

There are no internal control matters that we wish to bring to your attention.

Significant Matters Discussed with Management

There were no significant matters arising from the audit discussed with management.

Significant Misstatements

In the course of our audit, we have not found any material misstatements or unadjusted items that, in aggregate, exceed materiality thresholds established for the audit, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

Uncorrected Misstatements

In the course of our audit, we have aggregated uncorrected financial statement misstatements which are summarized in the accompanying schedule. Management has deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. To date, management has not agreed to correct these misstatements. Under CAS, we are required to request that the Board of Directors approve the correction of these misstatements.

Significant Unusual Transactions

We are not aware of any significant transactions entered into by the Authority that you should be informed about.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Authority's financial statements or auditors' report. Disagreements may arise over:

- | Selection or application of accounting principles;
- | Assumptions and related judgements for accounting estimates;
- | Financial statement disclosures;
- | Scope of the audit; or
- | Wording of the auditors' report.

In the course of our audit, we did not have any significant disagreements with management, nor were we under any significant time pressures or poor working conditions. We are not aware of any cause for concern as to management's attitude, competence or credibility with respect to matters affecting the financial statements.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board of Directors.

Management Letter

We will be submitting to management a letter on internal controls and any other matters that we feel should be brought to the attention of management. We are attaching draft points for your perusal.

Annual Report and Other Filings

Once the financial statements have been approved by the Board, we will be in a position to sign our audit report subject to our review of the Annual Report including MD & A (and Annual Information Form ["AIF"] and earnings press release, if applicable), and are satisfied that the financial results presented are consistent with the approved financial statements and other reporting requirements.

In Closing

We wish to express our appreciation for the co-operation we received during the audit from the Authority's management.

Should any member of the Board of Directors wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the Board of Directors sign their acknowledgement in the spaces provided below.

Yours truly,

BAKER TILLY REO LLP

Chartered Professional Accountants

Donna Rotar, CPA, CA
Partner
Phone: 613-253-5839

Acknowledgement of Board of Directors:

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

Mississippi Valley Conservation Authority

_____	_____	_____
Print Name	Signature	Date signed
_____	_____	_____
Print Name	Signature	Date signed

Mississippi Valley Conservation Authority
Schedule of Likely Aggregate Misstatements
December 31, 2024

H25 - 1

Preparer	Reviewer	Partner
ACM 3-11-2025	PC 3-19-2025	DMR 3-22-2025
-	-	-

Overall Materiality Specific Materiality

Preliminary overall:	<u>\$95,000</u>
Preliminary performance:	<u>\$80,750</u>
Dollar threshold for clearly trivial errors	<u>\$4,750</u>

Select from available options below:
Link to materiality guideline (P75)

		Proposed Adjustments Dr (Cr)								
		Statement of Income			Balance Sheet					
Description of Misstatement	File Ref.	Identified Misstatements	Likely Misstatements	Assets	Liabilities	Share Capital	Opening Equity	Type	Corrected?	Rev
U1 To record accrued interest.	<u>NN.1</u>	10,868	10,868	-	(10,868)	-	-	R	N	
To record prior year accrued interest	<u>NN.1</u>	(11,383)	(11,383)	-	-	-	11,383	CY	N	
Osprey platform built in 2023 but was not recorded until 2024.	<u>U.6</u>	-	-	16,795	-	-	(16,795)	CY	N	
EkoTrek app purchased in 2023 but not recorded until 2024	<u>U.8</u>	-	-	23,500	-	-	(23,500)	CY	N	

Mississippi Valley Conservation Authority
Schedule of Likely Aggregate Misstatements
December 31, 2024

H25 - 2

Preparer	Reviewer	Partner
ACM 3-11-2025	PC 3-19-2025	DMR 3-22-2025
-	-	-

a) Totals	(515)	40,295	(10,868)	-	(28,912)
b) Misstatements corrected by management	-	-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)	(515)	40,295	(10,868)	-	(28,912)
d) Effect of unadjusted misstatements from previous year's reversing errors	-	-	-	-	-
e) Aggregate likely misstatements (c + d)	(515)	40,295	(10,868)	-	(28,912)
f) Final overall <u>materiality</u>	95,000	95,000	95,000	95,000	95,000
g) Amount remaining for further possible misstatement (f - e)	94,485	54,705	84,132	95,000	66,088
h) Total of reversing errors (to be carried forward to next year)	10,868	-	(10,868)	-	-

TD

Evaluation of Misstatements

	Initials	Date	Comments
1. Update overall and performance materiality for any revisions required during the audit <u>P75</u>	ACM	3-11-25	No revisions required throughout the course of the audit
2. Consider specific materiality, where applicable, in evaluation of misstatements.	ACM	3-11-25	Specific materiality not considered necessary in any areas

Mississippi Valley Conservation Authority
Schedule of Likely Aggregate Misstatements
December 31, 2024

H25 - 3

Preparer	Reviewer	Partner
ACM 3-11-2025	PC 3-19-2025	DMR 3-22-2025
-	-	-

- | | | | |
|--|-----|---------|---|
| 3. Ask management to correct all identified misstatements and summarize management's reasoning as to why any misstatements have not been corrected. | ACM | 3-11-25 | PDW Stacy in person 03/05/2025 they do not wish to correct immaterial prior period adjustments as budgets were set based on prior period financials and do not wish to accrue interest payable on the loans as it is an in and an out each year but would create additional work for them.
Interest accrual will offset to a nominal amount year over year. No issues noted.
Capital additions missed in PY are now correctly recorded in the FS in 2024, not material and adjustment to PY would not be material |
| 4. Describe any patterns in the misstatements that might indicate possible management bias or possible fraud. | ACM | 3-11-25 | Both misstatement due to error and considered one off issues. No patterns indicating management bias or fraud |
| 5. Where individual material misstatements that have not been corrected exist, explain why the offset by other misstatements are appropriate. | ACM | 3-11-25 | No offsetting misstatements, other than year over year interest accrual, which is appropriate |
| 6. Describe the effect of any classification misstatements on areas such as debt or other contractual covenants, individual line items or subtotals, and key ratios. | ACM | 3-11-25 | No classification misstatements noted. |
| 7. Describe any additional work required when uncorrected misstatements are close to exceeding materiality. | ACM | 3-11-25 | N/A, misstatements are not close to exceeding materiality. |

Conclusion: The financial statements are not materially misstated.

March 27, 2025

Mississippi Valley Conservation Authority
10970 Highway 7
Carleton Place Ontario K7C 3P1

Dear Stacy Millard:

During the course of our audit of Mississippi Valley Conservation Authority for the year ended December 31, 2024, we identified matters that may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to management. Accordingly, an audit would not usually identify all such matters.

Payroll Controls

Payroll - Segregation of Duties

During the course of our audit we noted that approval and processing of payroll is all handled by the treasurer.

Implications

A lack of segregation of duties in performing the payroll function increases the susceptibility of payroll to material misstatements, either due to errors or fraud.

Recommendations

It is recommended that the general manager review a report from Payworks, denoting the rate of pay, hours worked any other adjustments being made to an employee's pay and sign-off indicating her approval of the payroll. This can be done after payroll is run, as long as it is in a timely manner and any issues noted are corrected immediately. Alternatively, another employee could process payroll and the treasurer could perform the approval and sign-off function.

Transactions with MVCF

Assets purchased by Mississippi Valley Conservation Foundation

During the course of our audit we noted that assets purchased by the MVCF on behalf of the Authority in 2023 were not recorded until 2024.

Implications

The implication of this is that the assets were not recorded in the books in the correct period, the related revenue was not recorded and amortization was not taken.

Recommendations

It is recommended that management develop a process to ensure that all assets purchased by the Foundation are recorded in the records of the Authority each fiscal year.

Asset Retirement Obligation

Expert Analysis was not obtained

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets, specifically related to asbestos. This is a complex estimate and management made this estimate without the use of an expert.

Implications

As we could not rely on the work of an expert when performing our audit, we were unable to obtain sufficient appropriate audit evidence related to this estimate. As a result, our audit opinion is qualified with respect to this matter.

Recommendations

We recommend hiring an expert to evaluate all tangible capital assets owned by the Authority for any asbestos, including providing an estimate of costs to remediate.

Conclusion

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We trust you will implement our recommendations; however, should you require further clarification or information, please contact the undersigned.

Yours truly,

BAKER TILLY REO LLP

Chartered Professional Accountants

Donna Rotar, CPA, CA
Partner
Phone: 613-253-5839

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Financial Statements
Year Ended December 31, 2024

Draft

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Index to Financial Statements
Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Mississippi Valley Conservation Authority have been prepared in accordance with Canadian public sector accounting standards (PSAS). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Mississippi Valley Conservation Authority's 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 Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Finance & Administration (F&A) Committee. The F&A Committee is appointed by the Board and meets periodically with management and the Boards' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the F&A Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the Board, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the Board by Baker Tilly REO LLP, in accordance with Canadian generally accepted auditing standards.

Sally McIntyre, General Manager

Stacy Millard, Treasurer

Carleton Place, Ontario
April 14, 2025

INDEPENDENT AUDITOR'S REPORT

To the Board of Mississippi Valley Conservation Authority

Qualified Opinion

We have audited the financial statements of Mississippi Valley Conservation Authority (the Authority), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net financial debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Qualified Opinion

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. The Authority is obligated to identify all legal obligations associated with retirement of its assets to ensure completeness of the asset retirement obligations recorded, and estimate the future costs of remediation for these obligations to determine the value. The Authority has not provided sufficient appropriate audit evidence regarding the completeness and the valuation of the amounts recorded and the disclosures required in respect of this liability.

We were consequently unable to determine whether the amounts in question should have been adjusted with respect to the accumulated deficit as at December 31, 2023; tangible capital assets and the asset retirement obligations as at December 31, 2023 and December 31, 2024 (2023 - \$61,933, 2024 - \$61,933) and the related expenses (2023 - \$14,104, 2024 - \$4,383.63) for the years then ended; and the related disclosures in notes 10 and 15.

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 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 audit opinion.

(continues)

Independent Auditor's Report to the Board of Mississippi Valley Conservation Authority (*continued*)

Other Matter

The financial statements for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 8, 2024.

Key Audit Matters

Except for the matter described in the Basis for Qualified Opinion section, we have determined that there are no other key audit matters to communicate in our report.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 PSAS, 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.

(continues)

Independent Auditor's Report to the Board of Mississippi Valley Conservation Authority (*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 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.

Carleton Place, Ontario
April 14, 2025

Chartered Professional Accountants, Licensed Public Accountants

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Statement of Financial Position
December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash	\$ 286,374	\$ 964,957
Investments (Note 4)	3,035,933	2,620,945
Accounts receivable (Notes 5, 16)	421,887	590,261
	<u>3,744,194</u>	<u>4,176,163</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	306,069	563,806
Deferred revenue (Note 7)	108,761	120,875
Current portion of long term debt (Note 8)	183,074	175,530
Long-term debt (Note 8)	3,794,463	3,977,401
Retirement benefit liability (Note 9)	141,864	146,346
Asset retirement obligation (Note 15)	61,933	61,933
	<u>4,596,164</u>	<u>5,045,891</u>
NET FINANCIAL DEBT	<u>(851,970)</u>	<u>(869,728)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	36,282	36,450
Intangible assets (Note 11)	125,437	117,697
Tangible capital assets (Note 10)	7,861,542	7,754,038
Tangible capital assets under construction (Note 10)	306,756	138,972
Intangible assets in development (Note 11)	23,500	-
	<u>8,353,517</u>	<u>8,047,157</u>
ACCUMULATED SURPLUS (Note 12)	<u>\$ 7,501,547</u>	<u>\$ 7,177,426</u>

ON BEHALF OF THE BOARD

Director

Director

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2024

	Budget 2024 <i>Note 13</i>	Actual 2024	Actual 2023
REVENUE			
Municipal levy - category 1	\$ 2,817,071	\$ 2,817,072	\$ 2,962,451
Municipal levy - category 2	178,536	178,537	-
Municipal levy - category 3	144,590	144,590	-
Municipal levy - special	68,000	68,000	71,500
Other revenue <i>(Schedule 1) (Note 16)</i>	1,007,241	1,074,193	1,427,315
Government grant - Ministry of Natural Resources Section 39	128,436	128,436	128,436
Government grant - provincial (CMOG)	13,445	13,445	13,445
Conservation area - fees, sales and rentals	101,000	88,843	96,148
Supplementary programs - student grants	30,235	-	26,774
Donations	27,000	56,761	36,500
	4,515,554	4,569,877	4,762,569
EXPENSES			
Corporate services <i>(Schedule 2)</i>	1,129,772	1,322,204	1,026,315
Watershed management <i>(Schedule 2)</i>	1,850,453	1,275,742	2,079,650
Flood and erosion control <i>(Schedule 2)</i>	482,130	880,679	487,905
Conservation areas <i>(Schedule 2)</i>	370,469	347,979	543,831
Category 2 programs <i>(Schedule 2)</i>	296,536	150,061	104,131
Category 3 programs <i>(Schedule 2)</i>	412,980	482,290	331,370
	4,542,340	4,458,955	4,573,202
SURPLUS BEFORE CAPITAL ACTIVITIES	(26,786)	110,922	189,367
CAPITAL ACTIVITIES			
Municipal levy - capital	691,745	691,745	634,628
Amortization	-	(351,370)	(334,654)
Interest on long-term debt	-	(127,176)	(141,488)
	691,745	213,199	158,486
ANNUAL SURPLUS	664,959	324,121	347,853
ACCUMULATED SURPLUS - BEGINNING OF YEAR	7,343,549	7,177,426	6,829,573
ACCUMULATED SURPLUS - END OF YEAR <i>(Note 12)</i>	\$ 8,008,508	\$ 7,501,547	\$ 7,177,426

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Statement of Changes in Net Financial Debt
Year Ended December 31, 2024

	Budget 2024	Actual 2024	Actual 2023
ANNUAL SURPLUS	\$ 664,959	\$ 324,121	\$ 347,853
Acquisition of tangible capital assets	(1,444,475)	(441,176)	(591,426)
Increase in intangible assets in development	-	(23,500)	-
Increase in tangible capital assets under construction	-	(167,784)	(138,972)
Acquisition of intangible capital assets	-	(25,439)	(21,609)
Amortization of tangible capital assets	-	351,370	334,654
Change in prepaid expenses	-	166	(1,281)
	(1,444,475)	(306,363)	(418,634)
DECREASE (INCREASE) IN NET FINANCIAL DEBT	(779,516)	17,758	(70,781)
NET FINANCIAL DEBT - BEGINNING OF YEAR	(1,353,722)	(869,728)	(798,947)
NET FINANCIAL DEBT - END OF YEAR	\$ (2,133,238)	\$ (851,970)	\$ (869,728)

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY

Statement of Cash Flows Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Annual surplus	\$ 324,121	\$ 347,853
Items not affecting cash:		
Amortization	351,370	334,654
Retirement benefit liability	(4,482)	(9,469)
Asset retirement obligation	-	61,933
	<u>671,009</u>	<u>734,971</u>
Changes in non-cash working capital:		
Accounts receivable	168,374	51,975
Accounts payable and accrued liabilities	(257,742)	193,572
Deferred revenue - other	(12,114)	(253,514)
Prepaid expenses	171	(1,285)
	<u>(101,311)</u>	<u>(9,252)</u>
	<u>569,698</u>	<u>725,719</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(441,176)	(591,426)
Purchase of intangible assets	(25,439)	(21,609)
Tangible capital assets under construction	(167,784)	(138,972)
Intangible assets in development	(23,500)	-
	<u>(657,899)</u>	<u>(752,007)</u>
FINANCING ACTIVITIES		
Repayment of long-term debt	(175,394)	(243,850)
	<u>(175,394)</u>	<u>(243,850)</u>
INVESTING ACTIVITIES		
Purchase of short-term investments	(280,981)	(1,500,000)
Interest earned and re-invested	(134,007)	(101,778)
	<u>(414,988)</u>	<u>(1,601,778)</u>
DECREASE IN CASH FLOW	<u>(678,583)</u>	<u>(1,871,916)</u>
CASH - BEGINNING OF YEAR	<u>964,957</u>	<u>2,836,873</u>
CASH - END OF YEAR	<u>\$ 286,374</u>	<u>\$ 964,957</u>

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY

Other Revenue (Schedule 1)

Year Ended December 31, 2024

	Budget 2024	Actual 2024	Actual 2023
GRANTS			
City of Ottawa floodplain mapping	110,500	136,991	67,592
ECCC	60,000	59,520	299,688
ALUS Lanark	72,000	53,596	56,962
Danbe Foundation	-	50,000	-
DMAF	40,000	40,536	50,752
Ottawa Rural Clean Water Project	13,025	19,919	19,086
County of Lanark Forestry Program	7,000	16,878	15,252
Mississippi Mills - Mill of Kintail	12,221	13,081	5,693
Provincial - FHIMP - Clyde River	5,000	9,178	66,183
Education review	5,000	5,000	-
Capital Revenue:Capital Grants	110,000	54,956	199,725
Grants - other	-	-	8,100
RBC Funding	15,000	-	-
Wetland Protection Fund	15,000	-	-
Hazard Identification Mapping ³	30,000	-	-
Poole Creek	3,000	-	-
	497,746	459,655	789,033
Planning and regulation fees	280,000	337,510	332,466
Interest	130,000	178,540	173,287
Ontario Power Generation	44,000	35,799	38,243
Camps income	25,200	32,335	-
MNRF dam operations	11,795	11,795	8,000
Rental income	7,000	9,986	3,641
Fees for services	11,500	6,602	23,725
Bell Canada - K&P Easement	-	1,971	1,933
Interagency coordination - LiDAR	-	-	37,372
Septic Programs	-	-	19,615
	509,495	614,538	638,282
Grand Total	\$ 1,007,241	\$ 1,074,193	\$ 1,427,315

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY

Expenses (Schedule 2)

Year Ended December 31, 2024

	Budget 2024 <i>Note 13</i>	Actual 2024	Actual 2023
Corporate services			
Administration	\$ 704,048	\$ 876,403	\$ 733,029
Communications	63,779	42,803	76,263
Head office	176,342	219,913	68,152
Information management	193,829	180,413	166,261
Vehicle and equipment	(8,226)	2,672	(17,390)
	<u>\$ 1,129,772</u>	<u>\$ 1,322,204</u>	<u>\$ 1,026,315</u>
Watershed management			
Hazard mapping	\$ -	\$ 202,952	\$ -
Monitoring - Category 1	49,094	67,587	6,667
Plan review	1,003,375	952,953	959,372
Septic inspection program	-	-	80,410
Technical studies and watershed planning	797,984	52,250	1,033,201
	<u>\$ 1,850,453</u>	<u>\$ 1,275,742</u>	<u>\$ 2,079,650</u>
Flood and erosion control			
Dam operations	\$ 257,359	\$ 162,630	\$ 171,453
Flood forecasting and warning	224,771	718,049	316,452
	<u>\$ 482,130</u>	<u>\$ 880,679</u>	<u>\$ 487,905</u>
Conservation areas			
Conservation areas	\$ 298,613	\$ 332,007	\$ 543,831
Technical studies - conservation	71,856	15,972	-
	<u>\$ 370,469</u>	<u>\$ 347,979</u>	<u>\$ 543,831</u>

(continues)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Expenses (continued) (Schedule 2)
Year Ended December 31, 2024

	Budget 2024 <i>Note 13</i>	Actual 2024	Actual 2023
Category 2 programs			
Monitoring	\$ 168,313	\$ 108,187	\$ 104,131
Watershed plan	128,223	41,874	-
	<u>\$ 296,536</u>	<u>\$ 150,061</u>	<u>\$ 104,131</u>
Category 3 programs			
Education programs	\$ 61,170	\$ 68,368	\$ -
Stewardship programs	159,521	233,493	199,833
Visitor services	192,289	180,429	131,537
	<u>\$ 412,980</u>	<u>\$ 482,290</u>	<u>\$ 331,370</u>

The accompanying notes are an integral part of these financial statements

MISSISSIPPI VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements Year Ended December 31, 2024

1. PURPOSE OF THE AUTHORITY

Mississippi Valley Conservation Authority (the "Authority") is established under the Conservation Authorities Act of Ontario. It acts as the agent for water and land conservation and management for its member municipalities. The Authority is a registered charity which is exempt from income tax and may issue tax receipts to donors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards (PSAS).

Investments

Investments are recorded at cost plus accrued interest. If the market value of investments becomes lower than cost and the decline in value is considered to be other than temporary, the investments are written down to market value.

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.

Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development and betterment of the asset, less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Land improvements	10 - 30 years	straight-line method
Water control structures	20 - 50 years	straight-line method
Buildings	40 years	straight-line method
Leasehold improvements	lease term	straight-line method
Equipment	10 years	straight-line method
Furniture and fixtures	10 years	straight-line method
Vehicles	5 years	straight-line method
Computer equipment	5 years	straight-line method

The Authority regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets under construction are not amortized until the asset is available for productive use, at which time the costs are transferred to the appropriate asset category.

(continues)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)
Intangible assets

Intangible assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, development or betterment of the asset. The cost, less residual value, of the intangible assets are amortized over their estimated useful at the following rates and methods:

Watershed modeling and hazard mapping	10 years straight-line method
---------------------------------------	-------------------------------

Intangible assets in development are not placed into use until the asset is available for productive use, at which time the costs are transferred to the appropriate category.

Impairment

The Authority tests for impairment whenever events or changes in circumstances indicate that a tangible capital asset no longer contributes to the Authority's ability to provide services or the value of the future economic benefits associated with the tangible capital asset is less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the Statement of Operations and Accumulated Surplus.

Future removal and site restoration costs

An asset retirement obligation ("ARO") at fair value is recognized when, as at the financial reporting date, all of the following criteria are met:

1. There is a legal obligation to incur retirement costs in relation to a tangible capital asset and other contract obligations;
2. The past transactions or events giving rise to the liability have occurred;
3. It is expected that future economic benefits will be given up; and
4. A reasonable estimate of the amount can be made.

Actual remediation costs incurred are charged against the ARO to the extent of the liability recorded.

Differences between the actual remediation costs incurred and the associated liabilities are recognized in the Statement of Operations and Accumulated Surplus at the time of remediation.

The asset retirement obligation is based on management's best estimate of the expenditures to settle the obligation. A liability has been recognized based on estimated future expenses on retirement of the tangible capital assets. The assumptions used on initial recognition are those as of the date the legal obligation was incurred. Assumptions used in the subsequent calculations are revised yearly.

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MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)
Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Pensions and employee future benefits

The Authority accounts for its participation in the Ontario Municipal Employees Benefit Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

The Authority accounts for its participation in the Group RRSP plan held by Canada Life as an annual program expenditure. This plan was set up for full-time employees prior to OMERS.

Employee benefits include vacation entitlement which are accrued as entitlements as they are earned in accordance with the Authority's policy.

The Authority provides Post-Retirement Benefits in the form of employer paid group insurance premiums commencing on retirement at age 60 and payable until the attainment of age 65. The annual cost of the benefit obligation is charged as a program expenditure.

Deferred revenue

The Authority receives restricted contributions under the authority of Federal and Provincial legislation and Authority by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Authority has received pursuant to legislation, regulation or agreement 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 services are performed or related expenses incurred.

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MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Municipal levies are recognized in the financial statements as revenues in the period in which they are levied.

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

The Authority defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

Interest earned on guaranteed investment certificates is recognized as earned.

Donations are recognized as they are received.

Contributed services

The operations of the organization depend on the contribution of time by volunteers. The fair value of services cannot be reasonably determined and are therefore not reflected in these financial statements.

Reserves

Reserves for future expenditures and contingencies are established as required at the discretion of the Board members of the Authority. Increases or decreases in these reserves are made by appropriations to or from operations.

Corporate services program revenue and expenditures

Internal charges are made to allocate common overhead expenses, payroll burden and vehicle charges to all program areas. Actual expenditures are applied to these recovery revenues at year end which results in a net surplus or expenditure each year. These net amounts are included in Corporate Services.

Statement of Remeasurement Gains and Losses

A Statement of Remeasurement Gains and Losses has not been provided as there are no significant unrealized gains or losses at December 31, 2024 or 2023.

(continues)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)
Financial instruments

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. The Authority has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments are measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

The Standards require an organization to classify fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;

Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

Measurement uncertainty

The preparation of 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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Areas where estimations are used include accrued liabilities, deferred revenue, useful life of tangible capital assets, retirement benefit liabilities, and asset retirement obligations. Actual results could differ from these estimates.

MISSISSIPPI VALLEY CONSERVATION AUTHORITY**Notes to Financial Statements****Year Ended December 31, 2024**

3. FINANCIAL INSTRUMENTS

The Authority is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Authority's risk exposure and concentration as of December 31, 2024.

Credit risk

Credit risk arises from the potential that a counterparty will fail to perform its obligations. The Authority is exposed to credit risk from customers. In order to reduce its credit risk, the Authority reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. As of December 31, 2024, the balance of the allowance for doubtful accounts is \$NIL. The Authority has a significant number of customers which minimizes concentration of credit risk. There have been no significant changes to the credit risk exposure from 2023.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Authority is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long term debt, obligations under capital leases, contributions to the pension plan, and accounts payable.

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 rate risk, interest rate risk and other price risk. The Authority is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Authority manages exposure through its normal operating and financing activities. The Authority is exposed to interest rate risk primarily through its investments in guaranteed investment certificates which are disclosed in note 4. If the Authority were to enter into a loan to fund future development, there is potential interest rate risk associated with this. There has been no change to the interest rate risk exposure from 2023.

Unless otherwise noted, it is management's opinion that the Authority is not exposed to significant other price risks arising from these financial instruments.

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

4. INVESTMENTS

Guaranteed Investment Certificates held by Scotiabank measured at cost plus accrued interest.

	2024	2023
Matured March 26, 2024 and earned interest at rate of 5.37% per annum	\$ -	\$ 533,406
Matured June 6, 2024 and earned interest at rate of 4.9% per annum	-	514,029
Matured September 17, 2024 and earned interest at rate of 5.0% per annum	-	1,039,726
Matures January 27, 2025 and earns interest at rate of 5.64% per annum	563,972	533,784
Matures February 27, 2025 and earns interest at a rate of 3.51% per annum	401,269	-
Matures March 6, 2025 and earns interest at a rate of 2.67% per annum	500,951	-
Matures March 27, 2025 and earns interest at a rate of 3.1% per annum	1,010,562	-
Matures March 27, 2025 and earns interest at a rate of 3.1% per annum	559,179	-
	<u>\$ 3,035,933</u>	<u>\$ 2,620,945</u>

5. ACCOUNTS RECEIVABLE

	2024	2023
Government and trade receivables	\$ 310,203	\$ 390,941
Harmonized sales tax rebate	103,577	139,310
Mississippi Valley Conservation Foundation	8,107	60,010
	<u>\$ 421,887</u>	<u>\$ 590,261</u>

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Accounts payable & accruals	\$ 76,227	\$ 399,497
Wages and benefits	229,842	164,309
	<u>\$ 306,069</u>	<u>\$ 563,806</u>

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

7. DEFERRED REVENUE

	<u>2024</u>	<u>2023</u>
Beginning balance	\$ 120,875	\$ 374,389
Add: amount received related to the following year	<u>23,574</u>	<u>9,642</u>
	144,449	384,031
Less: amount recognized as revenue in the year	<u>(35,688)</u>	<u>(263,156)</u>
Ending balance	<u>\$ 108,761</u>	<u>\$ 120,875</u>
<u>Deferred revenue consists of:</u>		
City of Ottawa - Upper Poole Creek Study	\$ 3,147	\$ 3,147
Developer deposits	52,500	63,170
Eastern Region Safety Committee	3,146	3,146
Enbridge - Roy Brown Park	5,000	5,000
MVC Foundation	19,644	25,771
Ontario Power Generation	2,500	2,500
RBC Foundation	15,000	15,000
Weddings - Future Bookings	900	3,141
Visitor services passes	<u>6,924</u>	<u>-</u>
	<u>\$ 108,761</u>	<u>\$ 120,875</u>

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

8. LONG TERM DEBT

	<u>2024</u>	<u>2023</u>
The Corporation of the Town of Carleton Place loan bearing interest at 3.4% per annum, repayable in semi-annual blended payments of \$138,502. The loan matures June 2040 and is secured by property at 10970 Highway 7, Carleton Place, ON which has a carrying value of \$4,108,525.	\$ 3,317,264	\$ 3,477,430
The City of Ottawa loan bearing interest at 3% per annum, repayable in monthly blended payments of \$2,951. The loan matures April 2052. The purpose of the loan was to assist with financing of development and construction of water erosion control infrastructure at the Shabomeka Lake Dam.	660,273	675,501
	3,977,537	4,152,931
Current portion of long term debt	(183,074)	(175,530)
	\$ 3,794,463	\$ 3,977,401
Principal repayment terms are approximately:		
2025	\$ 183,074	
2026	187,643	
2027	194,014	
2028	200,601	
2029	207,412	
Thereafter	3,004,793	
	\$ 3,977,537	

Interest paid during the year amounted to \$127,176 (2023 - \$141,488)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

9. RETIREMENT BENEFIT LIABILITY

The Authority sponsors a plan for retiree life and health benefits. Retirees are eligible for benefits from age 60 to age 65 after 25 years of service. Total benefit payments for retirees during the year were \$5,179 (2023 - \$14,454). The plan is unfunded and requires no contribution from employees.

Actuarial valuations for accounting purposes are performed triennially using the projected benefit method prorated on services. The most recent actuarial report was prepared at December 31, 2022.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, medical inflation rates, and employee turnover and mortality. The assumptions used reflect the Authority's best estimates. The expected inflation rate is 2.5%. The discount rate used to determine the accrued benefit obligation is 4.65%.

The total expenses related to retirement benefits include the following components:

	<u>2024</u>	<u>2023</u>
Current service cost	\$ 5,634	\$ 5,384
Interest cost	4,070	4,186
Amortization of actuarial gains	<u>(4,244)</u>	<u>(4,588)</u>
	<u>\$ 5,460</u>	<u>\$ 4,982</u>

The total expense related to retirement benefits is included in the statement of operations as a component of Corporate services - administration.

Unamortized (gain) loss related to retirement benefits:

	<u>2024</u>	<u>2023</u>
Unamortized (gain) loss at the beginning of the year	\$ (56,666)	\$ (61,254)
Less: amortization of loss	4,244	4,588
Accrued benefit obligation	\$ 89,442	\$ 89,680
Unamortized gains	<u>52,422</u>	<u>56,666</u>
Accrued benefit liability	<u>\$ 141,864</u>	<u>\$ 146,346</u>

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

10. TANGIBLE CAPITAL ASSETS

<u>Cost</u>	2023 Balance	Additions	Disposals	2024 Balance
Land	\$ 903,066	\$ -	\$ -	\$ 903,066
Land Improvements	155,047	33,458	-	188,505
Water Control Structures	4,355,029	38,193	-	4,393,222
Buildings	6,277,550	78,110	-	6,355,660
Asset Retirement Obligation	61,933	-	-	61,933
Leasehold Improvements	454,418	40,561	-	494,979
Equipment	510,106	88,788	-	598,894
Furniture & Fixtures	273,170	-	-	273,170
Vehicles	339,604	110,999	-	450,603
Computer Hardware	192,681	51,068	-	243,749
	<u>\$ 13,522,604</u>	<u>\$ 441,177</u>	<u>\$ -</u>	<u>\$ 13,963,781</u>

<u>Accumulated Amortization</u>	2023 Balance	Amortization	Accumulated Amortization on Disposals	2024 Balance
Land	\$ -	\$ -	\$ -	\$ -
Land Improvements	96,524	4,985	-	101,509
Water Control Structures	2,126,978	76,942	-	2,203,920
Buildings	1,975,349	156,579	-	2,131,928
Asset Retirement Obligation	14,104	4,384	-	18,488
Leasehold Improvements	437,395	3,829	-	441,224
Equipment	380,493	32,454	-	412,947
Furniture & Fixtures	273,170	-	-	273,170
Vehicles	297,190	33,276	-	330,466
Computer Hardware	167,358	21,229	-	188,587
	<u>\$ 5,768,561</u>	<u>\$ 333,678</u>	<u>\$ -</u>	<u>\$ 6,102,239</u>

(continues)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

10. TANGIBLE CAPITAL ASSETS (continued)

<u>Net book value</u>	<u>2024</u>	<u>2023</u>
Land	\$ 903,066	\$ 903,066
Land Improvements	86,996	58,518
Water Control Structures	2,189,302	2,228,051
Buildings	4,223,732	4,302,201
Asset Retirement Obligation	43,445	47,829
Leasehold Improvements	53,755	17,023
Equipment	185,947	129,613
Vehicles	120,137	42,414
Computer Hardware	55,162	25,323
	<u>\$ 7,861,542</u>	<u>\$ 7,754,038</u>

Tangible capital assets under construction includes expenditures to date for construction of replacement dam on Kashwakamak Lake. As of December 31, 2024 this totaled \$306,756 (2023 - \$138,972)

11. INTANGIBLE ASSETS

	<u>2024</u>	<u>2023</u>
Watershed modeling and hazard mapping	\$ 176,989	\$ 151,550
Accumulated Amortization	(51,552)	(33,853)
Net book value	<u>\$ 125,437</u>	<u>\$ 117,697</u>

Intangible assets in development includes expenditures to date on developing an app for use by visitors to the conservation areas. As of December 31, 2024 this totaled \$23,500 (2023 - \$NIL)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

12. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2024	2023
Tangible capital assets	\$ 7,818,099	\$ 7,706,209
Assets under construction	306,756	138,972
Less: long-term debt	(3,977,537)	(4,152,931)
Invested in tangible capital assets	4,147,318	3,692,250
Intangible assets	125,437	117,697
Intangibles in development	23,500	-
Invested in intangible assets	148,937	117,697
Unrestricted reserves		
Category 1 operating	905,307	1,022,526
Category 2 operating	89,000	89,000
Category 3 operating	91,047	125,760
	1,085,354	1,237,286
Restricted reserves		
Building	534,701	534,701
Conservation areas	185,700	185,700
Information technology	65,956	80,185
Category 3 capital	-	39,000
Sick pay	73,843	73,843
Vehicles	253,537	263,537
Water control structures	592,804	514,391
Priority projects	413,397	438,836
	2,119,938	2,130,193
Total accumulated surplus	\$ 7,501,547	\$ 7,177,426

Tangible capital assets are less the net book value of the building asset retirement obligation of \$43,455 (2023 - \$47,829)

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

13. BUDGET

The budget data presented in these financial statements is based upon the 2024 operating and capital budgets approved by the Board on February 12, 2024.

The budget amounts were not prepared on a basis consistent with that used to report actual results (Canadian Public Sector Accounting Standards). The budget included capital and reserve transfer items as program revenue and expenses but some of the actual revenue and expenses have not been included in the Statement of Operations and Accumulated Surplus.

The following analysis is provided to assist readers in understanding these differences:

	Budget	Actual
Annual surplus per Statement of Operations and Accumulated Surplus	\$ 664,959	\$ 324,121
Acquisition of tangible capital assets	(1,444,475)	(441,177)
Acquisition of intangible capital assets	-	(25,439)
Expenditures on tangible capital assets under construction	-	(167,784)
Expenditures on intangible assets in development	-	(23,500)
Amortization of assets	-	351,370
Debt repayment	(344,922)	(302,570)
Debt financing	715,000	-
Transfers from unrestricted operating reserves	196,786	160,899
Transfers from restricted reserves	212,652	124,080
	<u>\$ -</u>	<u>\$ -</u>

MISSISSIPPI VALLEY CONSERVATION AUTHORITY
Notes to Financial Statements
Year Ended December 31, 2024

14. EXPENSES BY OBJECT

A breakdown of expenses by object is as follows:

	2024	2023
Salaries and benefits	\$ 3,505,861	\$ 3,212,418
Materials and supplies	125,875	152,132
Amortization	351,370	334,654
Purchased services	247,113	330,070
Insurance, heat and utilities	208,752	207,099
Direct project expenses	175,391	439,111
Travel and vehicle	59,615	94,609
Computer supplies and IT support	91,444	96,121
Property taxes	13,016	12,648
Interest on long-term debt	127,176	141,488
Other expenses	31,889	28,996
	\$ 4,937,502	\$ 5,049,346

15. ASSET RETIREMENT LIABILITY

The Authority's asset retirement obligations relate to the legally required removal or remediation of asbestos-containing materials in certain buildings. The obligation is determined based on the estimated undiscounted cash flows that will be required in the future to remove or remediate the asbestos containing material in accordance with current legislation. There was no change in the estimated obligation during the year.

16. RELATED PARTIES

Mississippi Valley Conservation Foundation ("Foundation") raises funds and provides volunteer support for the conservation and education programs of the Authority. The Foundation is a charitable public foundation and may issue tax receipts to donors. The Foundation is exempt from income taxes under paragraph 149(1)(f) of the Income Tax Act as a registered charity. The Foundation is subject to significant influence by the Authority due to Board membership and administrative support. During the year the Foundation provided \$48,277 (2023 - \$15,000) to the Authority to support the Authority's programs. As at December 31, 2024 \$8,107 (2023 - \$60,010) due from the Foundation was included in accounts receivable.

MISSISSIPPI VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements Year Ended December 31, 2024

17. CONTINGENT LIABILITY

The nature of Authority activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2024, management believes that the Authority has valid defences and appropriate insurance coverage's in place. In the event any claims are successful, the amount is not determinable, therefore, no amount has been accrued in the financial statements of any potential liability.

18. ECONOMIC DEPENDENCE

The Authority is dependent on municipal levies for a significant portion of its revenue. As the Authority's main source of income is derived from these levies, its ability to continue viable operations is dependent upon the renewal of those levies on an annual basis.

19. PENSION BENEFITS

The Authority makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all eligible members of its staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

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

The latest available report for the OMERS plan was December 31, 2024. At that time the plan reported a \$2.9 billion actuarial deficit (2023 - \$4.2 billion), based on actuarial liabilities of \$140.8 billion (2023 - \$134.6 billion) and actuarial assets of \$137.9 billion (2023 - \$130.4 billion). Ongoing adequacy of the current contribution rates will need to be monitored and may lead to increased future funding requirements.

In 2024, the Authority's contribution to OMERS was \$198,035 (2023 - \$191,970).

20. COMPARATIVE FIGURES

Some of the comparative figures prepared by another accountant have been reclassified to conform to the current year's presentation.



Financial Update – YTD December 31, 2024, Audited

TO: The Chair and Members of the Mississippi Valley Conservation Authority
Board of Directors

FROM: Stacy Millard, Treasurer

REPORT: 3484/25 v2, March 31, 2025

FOR INFORMATION

As amended per Finance Administration Advisory Committee.

The purpose of this report is to present year-to-date financial data as of December 31, 2024 incorporating final audited numbers and board direction regarding reserves into our internal version of reports.

Operating

Key operating statement updates arising from the audit were: unrecognized revenue for City of Ottawa Floodplain Mapping projects of \$99,243; and, a rebate of \$45,859 from WSIB. The City has now set up the purchase order to allow invoicing. The WSIB rebate was declared by WSIB on March 3, 2025, but was for 2023 and, as such, was incorporated into the 2024 financials. These updates reduced the use of reserve funds. Refer to Table 1 for details.

Capital

Updates arising from the audit included the transfer of assets paid by MVC Foundation to MVCA and their addition to the asset inventory, specifically: the Osprey Tower installed at Carp River Conservation Area, and the purchase of the Eco-trekr phone app. There were no significant financial impacts from these re-allocations as they were recognized with offsetting contributions paid by MVCF. There was also an adjustment to move ongoing work on Kashwakamak Lake Dam to *Work in Progress* until the new dam is fully in use. This does not affect internal financial reporting but does affect when amortization of this investment begins. As the audited financial statements calculate the annual surplus using amortization and interest expense as opposed to the full cost

of asset purchase there is a difference between internal and external reporting. Refer to Table 2.

Table 1: Operating Budget (to December 31, 2024)

Budget Item	2024 Budget	Unaudited YTD Actuals	Audited YTD Actuals	% of Audited Actual to Budget
Expenditures				
Corporate Services	\$1,134,464	\$1,376,976	\$1,322,204	117%
Watershed Management	\$1,332,249	\$1,279,278	\$1,275,742	96%
Flood and Erosion Control	\$995,643	\$875,445	\$880,679	88%
Conservation Services	\$370,469	\$347,949	\$347,979	94%
Category 2 Programs	\$296,536	\$150,061	\$150,061	51%
Category 3 Programs	\$412,981	\$482,290	\$482,290	117%
Total Operating	\$4,542,341	\$4,512,029	\$4,458,955	98%
Revenues				
Municipal Levy	\$3,140,197	\$3,140,197	\$3,140,197	100%
Reserve Funds	\$196,786	\$179,647	\$27,330	14%
Provincial & Federal Grants	\$237,116	\$210,579	\$210,579	89%
Fees for Service	\$776,020	\$713,223	\$812,466	105%
Other Revenue	\$192,221	\$268,384	\$268,384	140%
Total Revenues	\$4,542,341	\$4,512,029	\$4,458,955	98%

Table 2: Capital Budget (to December 31, 2024)

	2024 Budget	Unaudited YTD Actuals	Audited YTD Actuals	% of Audited Actual to Budget
Expenditures				
WECI Capital Projects	\$295,000	\$205,977	\$205,977	70%
Conservation Areas	\$78,250	\$61,671	\$78,466	100%
Corporate Projects	\$891,850	\$185,380	\$185,380	21%
Tech Studies – Capital	\$149,375	\$98,037	\$98,037	66%
Debt Repayment	\$344,922	\$312,417	\$312,417	91%
Category 3 Capital	\$30,000	\$66,4751	\$90,041	300%
Total Operating	\$1,789,397	\$930,022	\$970,317	54%
Revenues				
Municipal Levy	\$691,745	\$691,745	\$691,745	100%
Reserve Funds	\$212,652	\$137,786	\$137,786	65%
Provincial & Federal Grants	\$150,000	\$95,491	\$95,491	64%
Fees for Service	\$0	\$0	\$0	0%
Other Revenue	\$735,000	\$5,000	\$45,295	6%
Total Revenues	\$1,789,397	\$930,022	\$970,317	54%

Reserves

At the March 10, 2025 the Board directed that any Annual Surplus be directed to the Water Control Structure Reserve. Table 3 reflects the final December 31, 2024 reserve balances, incorporating the Audited Annual Surplus of \$324,121. It compares all reserve balances against their target balance per MVCA's reserve policy.

Table 3: Reserve Balances (at December 31, 2024)

Reserves	Unaudited Balance	Audited Balance	Target Balance	% of Target Balance
Operating – Category 1	\$802,612	\$905,307	\$850,850	106%
Operating – Category 2	\$196,361	\$89,000	\$96,500	92%
Operating – Category 3	\$68,212	\$91,017	\$356,000	26%
Sub-total Operating Reserves	\$1,067,185	\$1,085,324	\$1,303,350	83%
Category 3 Capital	\$22,835	\$0	\$242,535	0%
HQ Building	\$534,701	\$534,701	\$1,849,921	29%
Conservation Areas	\$185,700	\$185,700	\$469,976	40%
Information & Communication Technology	\$65,956	\$65,956	\$165,089	40%
Vehicles & Equipment	\$253,537	\$253,537	\$620,430	41%
Water Control Structure	\$478,979	\$916,925	\$1,941,307	47%
Sick Pay	\$52,757	\$73,843	\$73,843	100%
Priority Projects	\$388,397	\$413,397	\$413,397	100%
Sub-total Restricted Reserves	\$1,982,862	\$2,444,059	\$5,776,498	42%
TOTAL	\$3,050,046	\$3,529,383	\$7,079,848	50%

Corporate Strategic Plan

This report is prepared to support achievement of the following Corporate Goals and Objectives:

Goal 1: Asset Management – revitalize watershed management activities and invest in our legislated mandate.

a) Implement the five-year capital program.

Goal 3: People and Performance – support the operational transformations required to achieve MVCA’s priorities and to address legislative changes.

b) Monitor the quality, efficiency and impact of what we do and modify to improve operational effectiveness.

Election of Officers

TO: The Chair and Members of the Mississippi Valley Conservation Authority
Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3485/25, April 9, 2025

RECOMMENDATION:

Election of Chair and Vice Chair.

1.0 Background

Section 6 of MVCA's Administrative By-laws states that:

The election of the Chair and one or more Vice-Chairs shall be held at the first meeting of the General Membership each year or at such other meeting as may be specified in accordance with the Authority's Procedures for Election of Officers (Appendix 3). Successors to the position of Chair shall be a Board Member appointed by a different municipality to the incumbent. Successors to the position of Vice Chair shall be a Board member appointed by a different municipality to the incumbent.

Section 6 of MVCA's Administrative By-laws states that:

The term of office for the Authority Chair and Vice-Chair shall be limited to two (2) consecutive years unless otherwise decided by a resolution of the General Membership and approved by the Minister per Section 17 of the Act.

Both Paul Kehoe and Jeff Atkinson have been in their positions for two years and are no longer eligible to stand for re-election to the positions of Chair and Vice-Chair, respectively.

Nominations from the floor for the incumbents or other Board Members are permitted.



Regulations Committee and Other Appointments

TO: The Chair and Members of the Mississippi Valley Conservation Authority
Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3486/25, April 9, 2025

RECOMMENDATION:

1. That the Board of Directors:
 - a. Appoint the Board members listed in Table 3, as amended, to the Regulations Committee to hear applications pursuant to Ontario Regulation 41/24 and MVCA's Administrative By-law; and
 - b. Direct members of the Regulations Committee to deliberate on the evidence presented at a hearing, and grant or deny such permission on behalf of the Mississippi Valley Conservation Authority and provide the applicant with reasons, in writing, thereof.
2. That the Board of Directors appoint _____ as Board Representative on the Mississippi Valley Conservation Foundation.
3. That the Board of Directors appoint _____ as Board Representative on the Mill of Kintail Museum Advisory Committee.
4. That the Board of Directors appoint _____ as Board Representative on the Mississippi River Watershed Plan Implementation Public Advisory Committee.

1.0 Background

Each year the Board confirms membership on the following standing committees of the Board:

- Finance & Administration Committee
- Policy & Planning Committee

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Membership lists contained in Tables 1 and 2 are unchanged from 2024.

The Board must also appoint members to the Regulations Committee and provide authorization for appointees to exercise delegated powers under the *Conservation Authorities Act* and MVCA's *Administrative By-law*. (Refer to Attachment 1.)

It is current MVCA practice that the Board Chair and Board Vice Chair sit *ex-officio* on all three standing committees. This is a legislative requirement for the Regulations Committee only. The Administrative By-laws are silent on this practice.

Each year the Board also appoints members to sit as Board representatives on the:

- Mississippi Valley Conservation Foundation (MVCF);
- Mill of Kintail Museum Advisory Committee (MAC); and
- Mississippi River Watershed Implementation Public Advisory Committee (PAC).

Members wishing to put their name forward for any of the position identified may do so by advising the Chair before or at the AGM, or when this item is considered.

Table 1: 2024 Finance & Administration Committee Membership

Richard Kidd	Beckwith
Jeff Atkinson	Carleton Place
Paul Kehoe	Drummond/North Elmsley
Jeannie Kelso	Lanark Highlands
Mary Lou Souter	Mississippi Mills
Roy Huetl	North Frontenac
Cathy Curry	Ottawa
Allan Hubley	Ottawa
Janet Mason	Ottawa

Table 2: 2024 Policy & Planning Committee Membership

Helen Yanch	Addington Highlands
Dena Comley	Carleton Place
Cindy Kelsey	Central Frontenac
Taylor Popkie	Greater Madawaska
Bev Holmes	Mississippi Mills
Clarke Kelly	Ottawa
Glen Gower	Ottawa
Wayne Baker	Tay Valley
Steve Lewis	Agricultural Representative

Table 3: 2024 Regulations Committee Membership

Board Chair	TBC , Committee Chair
Board Vice Chair	TBC, Committee Vice Chair
1.	TBD
2.	TBD
3.	TBD

Attachment 1: Excerpt from *Administrative By-law*, as amended

Appendix 4 – Terms of Reference for Committees

The Authority has three types of committees established per Sections 18 and 28 (3) of the *Conservation Authorities Act*:

- A Regulation Committee comprised of Board members delegated by the Board to fulfill specific responsibilities on its behalf.
- Standing Advisory Committees of the Board comprised entirely of Board Members.
- Public Advisory Committees that may be established by the Board to provide for broader input on a specific subject. These committees have no corporate governance roles or responsibilities, and have no decision-making or other corporate authority.

a. Regulations Committee

General Terms

The Mississippi Valley Conservation Authority has enacted regulations pursuant to Section 28 of the Conservation Authorities Act. Section 28.1(5) of the Act requires that the applicant be party to a hearing by the local Conservation Authority before an application made under the regulation is refused. The Mississippi Valley Conservation Authority has delegated this responsibility to a Hearing Board and more specifically referred to as a Regulations Committee. The Regulations Committee is an Administrative Tribunal within the definitions of the Statutory Powers Procedure Act. It is the purpose of the Regulations Committee to evaluate the information presented at the hearing by both Conservation Authority staff and the applicant and to decide whether the application will be approved or refused.

The Regulations Committee membership **will consist of the Chair and Vice-Chair of the Board of Directors of the Mississippi Valley Conservation Authority and three additional members from the Board of Directors.** The Chair and Vice-Chair of the Board of Directors shall be the Chair and Vice-Chair of the Regulations Committee.

Specific Terms

The role of the Regulations Committee will be to:

- Hear applications pursuant to Ontario Regulation 41/24;

- Deliberate on the evidence presented at the hearing; and
- Grant or deny such permission on behalf of the Mississippi Valley Conservation Authority and provide the applicant with reasons, in writing, thereof.

Prehearing Procedures

In considering the application, the Regulations Committee is acting as a decision-making tribunal. The tribunal is to act fairly. Under general principles of administrative law relating to the duty of fairness, the tribunal is obliged not only to avoid any bias but to avoid the appearance or apprehension of bias. The following steps will be taken by the members of the Regulations Committee to avoid apprehension of bias where it is likely to arise:

- No member of the Regulations Committee who will take part in the decision regarding the permit should be involved, either through participation in committee or intervention on behalf of the applicant or other interested parties with the matter, prior to the hearing;
- If material relating to the merits of an application that is the subject of a hearing is distributed to Regulations Committee members before the hearing, the material should be distributed to the applicant. The applicant may be afforded an opportunity to distribute similar pre-hearing material; and
- In instances where the Regulations Committee has doubts as to whether it can accept a staff recommendation to grant a permit, care must be taken to avoid making a final decision until such time as a hearing is held.

Hearing Procedures

The following is the set-up for a Regulations Committee hearing pursuant to the *Statutory Powers Procedure Act*:

- Chair of the Regulations Committee opens the hearing;
- Secretary-Treasurer (recording secretary) takes the roll call;
- Chair of the Regulations Committee introduces the hearing format;
- Staff presents evidence;
- Applicant presents evidence;

- After each witness has given evidence the members of the Regulations Committee or the applicant/staff may question the presenter. The questions must be relevant to the application;
- Once all evidence is given, the Regulations Committee adjourns. All but the members of the Regulations Committee and the recording secretary must leave the room to allow for deliberation on the application. Discussion of the application privately between individual Committee members must not occur until a decision has been finalized. All discussion must be in an open forum;
- Once the decision is made the motion is tabled.

The Regulations Committee votes on the motion and the resolution is recorded.

2025 Conservation Ontario Appointments

TO: The Chair and Members of the Mississippi Valley Conservation Authority
Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3487/25, April 9, 2025

RECOMMENDATION:

That the Board of Directors appoint the following to Conservation Ontario Council for 2025.

- **The 2025 Board Chair as Voting Delegate**
 - **The 2025 Board Vice Chair as First Alternate**
 - **The General Manager as Second Alternate**
-

1.0 Background

Conservation Ontario is a non-profit association that represents Ontario's 36 Conservation Authorities. It is governed by a six-member elected Board of Directors and directed by a Council comprised of representatives from the 36 Conservation Authorities. Council members can be appointed from both an authority's Boards of Directors and staff.

MVCA is entitled to appoint one voting representative to Conservation Ontario and two alternates. Current MVCA practice is to appoint the Board Chair, Vice Chair, and General Manager to fulfill these roles, however, this is not a requirement of MVCA's *Administrative By-law*. Anyone wishing to hold one of these positions can notify the General Manager in advance of the AGM, or notify the Chair at the AGM.

Conservation Ontario's Council typically meets four times per year, generally in April, June, September, and December. Currently, two meetings are held remotely, and two in-person in the GTA.

Appointment of 2025 Auditor

TO: The Chair and Members of the Mississippi Valley Conservation Authority
Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3488/25, April 9, 2025

RECOMMENDATION:

That the Board of Directors appoint the firm of Baker Tilly REO as the Authority's auditor for the year 2025.

1.0 Background

MVCA's Administrative By-law states that:

The General Membership shall appoint an auditor for the coming year at the Annual General Meeting in accordance with Section 38 of the Act.

The Authority secured the services of Baker Tilly REO for the 2024 Audit, and recommend their reappointment for 2025.



GM Update

TO: The Chair and Members of the Mississippi Valley Conservation Authority Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3489/25, April 10, 2025

FOR INFORMATION

Internal

1. 2024 Annual Report

The attached Annual Report summarizes key accomplishments and other noteworthy matters from 2024.

2. Parkland & Trails mini-conference, May 28

Invitations have been sent to our 11 municipalities as well provincial and federal park administrators, the Mississippi-Madawaska Land Trust and others who own and operate large parks and trails within the watershed to attend this event that MVCA is hosting next month. The purpose of the day is to share the results of MVCA's research conducted last year during preparation of the *Land Conservation & Resource Strategy*, and for speakers to share lessons learned and future plans of their organizations.

The attached 6-pager was distributed with the invitation and summarizes key findings. We will be issuing organization-specific results to individual municipalities and others shortly to help inform discussions at the meeting.

3. Kashwakamak Lake Dam Replacement

We remain in the RFP process. The second addendum will be released on April 11, 2025, and the proposal submission deadline has been extended to April 21, 2025. The project is expected to be awarded next month, with the proposal evaluation results to be presented to the Board for approval at the May meeting.

4. Lanark Dam Safety Measures

The design phase of the project is currently underway. It includes the installation of a permanent, year-round safety boom, railings along the sluiceway wingwalls, and a fence to prevent unauthorized access to the structure. Construction is expected to begin in the summer.

5. Education Program & Education Centre

To date, 116 participants have enrolled for the Summer Camp Program.

Upgrades to the Education Centre at the Mill of Kintail have begun. The focus for 2025 is to improve the building seal and accessibility. Insulation of the floor was completed last month. Insulation in the walls was found to be in good condition.

6. 2024 Aerial Photography

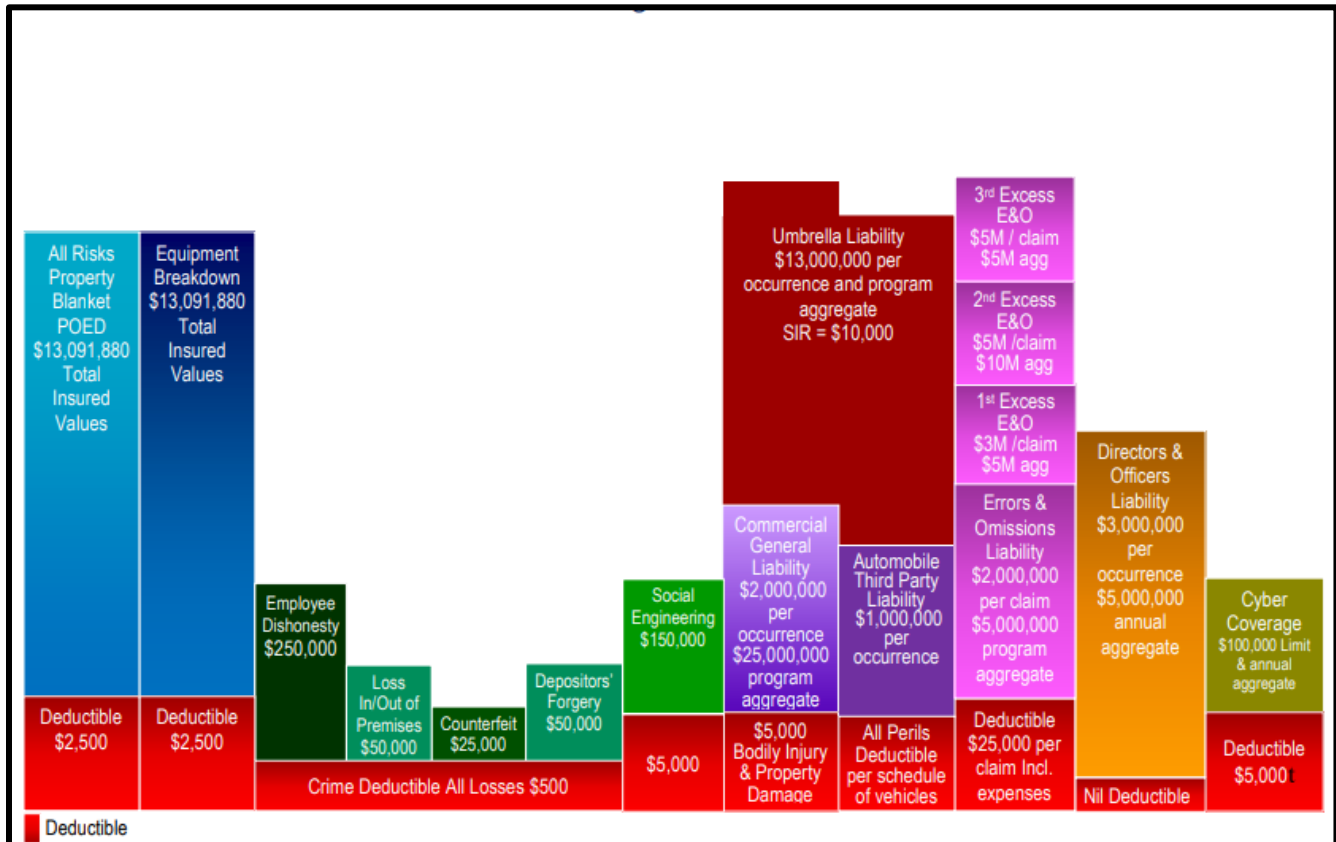
MVCA recently received high resolution aerial photography for the entire watershed under the DRAPE program (Digital Raster Acquisition Project Eastern Ontario.) This data is captured on a five-year cycle and is now provided free of charge from the Ministry of Natural Resources for settled areas of the province. MVCA uses this imagery for GIS analysis, remote sensing analysis, mapping, asset management, environmental management, planning, and the tracking of changes on the landscape over time. This is the first time we have received this photography free of charge.

7. 2025 Monitoring & Stewardship Program

- MVCA's 2025 grant application to the Invasive Species Action Fund (ISAF) was accepted by the Invasive Species Centre and we will be receiving \$2,397 for our invasive plant removal project at Watts Creek.
- *The Ottawa Valley Farm Show* was well attended by the community, with an estimated 500 farmers stopping by the ALUS booth over the 3-day event.
- The City of Ottawa, MVCA, RVCA, and SNC recently began a review of the Ottawa Rural Clean Water Program for the period 2021-2025. Results and recommendations will be tabled at the City's Agricultural and Rural Affairs Committee this fall.
- The *2024 Integrated Monitoring Report* and the 2024 City Stream Watch Catchment reports are nearing completion with format updates to be AODA compliant.

8. Insurance Premium Reduction

Conservation Ontario (CO) uses the insurance broker Marsh Canada to support procurement and administration of the CO Insurance Plan. This year Marsh conducted a full solicitation of bids for the plan. For MVCA our property and liability insurance we are seeing an overall premium reduction of 9%, for a savings of approximately \$12,000.



9. Staffing

Matt Craig is retiring at the end of April after 15 years with MVCA.

Highlights of Matt's time with the Authority include managing an ~50% increase in annual permit applications following the 2017 and 2019 flood events; navigating and implementing significant changes in regulatory responsibilities between 2019-2024; and working with then GM Paul Lehman and the Board of Directors to develop and implement wetland regulatory policies for our jurisdiction. Prior to his time with MVCA, Matt worked for the Rideau Valley Conservation Authority, the National Capital Commission, the BC Ministry of Environment.

Everyone at MVCA wishes Matt all the best as he moves into retirement and onto the various projects and travels he has planned!

Ben Dopson will be joining MVCA as the new **Manager of Planning and Stewardship** starting April 22.

Ben is an Environmental Professional with over 15 years of experience in diverse settings, including the Centre for Sustainable Watersheds in Portland Ontario and the Ministry of Natural Resources in Kemptville. For over a decade he acted as the Environmental and Property Coordinator for G. Tackaberry and Sons Construction where he oversaw environmental compliance for over 50 licensed aggregates sites and land use planning activities. During his time with Tackaberry, Ben completed his Master's in Environmental Practice through Royal Roads University in Victoria British Columbia. Most recently Ben has worked as an Environmental Specialist with 3M in Brockville supporting the operations of 4 manufacturing plants.

Other recent changes:

- MVCA welcomes **Maybe McInnis** as Museum Curator at the Mill of Kintail.
- Most **summer students** will be starting in April to support MVCA programs:
 - Monitoring and Stewardship: Hannah Pentz and Joel Neville
 - Engineering: Maya Horning and Violet French
 - Mill of Kintail Museum: Shayla Landriault
 - Camp Counsellors: Alecia Neill, Isabel Gigliotti, Rachel Stevens

[External](#)

10. Foundation 50/50 Raffle Fundraiser

This fundraiser will launch April 22 and will have three early bird draws with significant prizes donated by local vendors. The final draw will be held June 10. Funds from this event will help to offset the cost of Category 3 programs and future capital renewal of historic buildings at the Mill of Kintail. Board support in promoting the raffle and ticket sales would be appreciated.

Early Bird Prize	Donor	Date
Canoe Package valued at ~\$3,750.	Ottawa Valley Canoe & Kayak and Paterson Group	May 1
1-year free indoor vehicle/boat/RV/trailer storage and gift certificate, valued at ~\$2,500.	Huntington Properties	May 15
Kayak Package valued at ~\$1,710.	Ottawa Valley Canoe & Kayak and Patterson Group	May 29

11. New Provincial Cabinet and Conservation Authority Oversight

Day to day administration and oversight of Conservation Authorities (CAs) have been moved back under the jurisdiction of the Minister of Environment, Conservation and Parks. The new Minister of MECP is Todd McCarthy.

It is unclear what role the Ministry of Natural Resources will have regarding CAs going forward. The new Minister of Natural Resources is Mike Harris Jr.

MVCA has some dealings in progress with MNR (e.g. regarding transfer of the Palmerston Beach property) which may be delayed during the transition period.

Attachments:

- MVCA 2024 Annual Report
- Conservation Parkland Inventory and Survey Results (6-pager)

Annual Report

2024



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Land Acknowledgement

Mississippi Valley Conservation Authority is charged by the Crown with the management of natural hazards and resource management in the watersheds of the Mississippi and Carp rivers and an area draining to the Ottawa River.

MVCA's jurisdiction includes land subject to treaties with Indigenous peoples: Treaty 27, the Williams Treaty, and the Crawford purchases of 1783. Our jurisdiction is also the traditional and unceded territory of the Algonquin Anishinaabeg people.

We offer our gratitude to the first peoples for their care of and teachings about our earth and our relations. As we move together along the path of reconciliation, may we learn and once again honour those teachings and bring them into the work that we do at MVCA.

Chair's Report

As you will see in this report the Conservation Authority has been incredibly busy this past year. I encourage you to take some time to peruse this report and think about how much the Authority means to you and your community. Without the Authority there are so many things that would be neglected or destroyed. Since its establishment, MVCA has and remains on the front line to protect waterfront properties, animal habitat, wet lands and support environmental protection.

Since this is the last opportunity for me to comment on the annual report, rather than dwell on a list of accomplishments that you can read about herein, I want to comment more on the people doing this amazing work.

My fellow members of the Board come from all walks to life and the thread that brings us together is their dedication to the Authority. It has been my experience that one could not ask for a better group of people to work with. It has been a great honour to serve as the Board Chair especially with such knowledgeable, caring and community minded leaders.

The Management of the Authority deserve special recognition for the work they do. Sally and her team continue to manage all expectations in what can be a most challenging time with Government induced changes and a young vibrant workforce. They are to a person superb.

Then there is the Staff as a whole—what an amazing group of people. I have learned so much from them over the past two years; things I thought I knew that were presented in a whole new light for me on a number of occasions. They are friendly, cooperative, helpful, professional and overall amazing.

To my successor I reluctantly hand over the Chair position but know that you will be in good hands with Sally and her staff. I hope you learn as much as I did in what I considered was a dream job.

Paul Kehoe,
Chair, MVCA Board of Directors



General Manager's Report

MVCA saw several accomplishments in 2024, including:

- Completion of the Kashwakamak Lake Dam Environmental Assessment for replacement of this 115-year-old dam;
- Preparation of the *Land Conservation & Resource Strategy*—a document that will help to guide MVCA for the next 10-20 years.
- Preparation of flood plain mapping and new regulatory limits for the Carp River;
- Completion of the Farm Lake Dam Condition Assessment—it's in good shape!
- Targeted water quality monitoring of the Clyde River subwatershed, Crotch Lake, Dalhousie Lake, Mississippi Lake; and habitat monitoring of Poole and Feedmill creeks;
- Repointing of stonework and replacement of windows at the Mill of Kintail Gate House;
- Expansion of the ALUS stewardship program with the help of Danbe Foundation, amongst others; and
- Reinstatement of summer camps at the Mill of Kintail Conservation Area, which sold out!

2024 was also the first year that we implemented funding agreements with our eleven municipalities to support Category 2 and 3 programs, as defined by sections 21.1.1 and 21.1.2 of the *Conservation Authorities Act* and *Ontario Regulation 687/21*. On behalf of myself and all employees, I extend sincere thanks to our member municipalities and the representatives that make up our Board for their ongoing partnership and support.

It was a bumper year for babies at MVCA! Congratulations to: Bryan Flood, Tim Yoon, Daniel Post, Jane Cho, and Alana Perez, who took time in 2024 to spend time with their recent arrivals! And, a warm welcome to several new employees who joined us this year: Amy Phillips, Elizabeth Clifflen-Gallant, Emma Higgins, Kayla Cuddy, Mike Way, and Shabab Islam.

The following sections profile key accomplishments of our team in 2024.

Sally McIntyre,
General Manager

Ontario Regulation 686/21 Deliverables

MVCA had six major deliverables to complete by the end of 2024 under *Ontario Regulation 686/21*. The *Ice Management Plan* was completed in 2023, with the remainder completed and approved by the Board in 2024. Two requirements: the Conservation Area Strategy and the Watershed-based Resource Management Strategy were combined under the title [Land Conservation & Resource Strategy](#).

Land Inventory

The Inventory lists all properties owned or leased by MVCA and notes which were bought with financial support from the province. It also notes whether a property is surplus and whether there is potential for housing development at a site.

Land Conservation & Resource Strategy

The Strategy documents current land uses at conservation areas and set policies for future acquisitions and disposals; and sets goals and objectives and the policies and actions needed to meet them.

Studies and consultation were carried out between 2022-2024 including presentations at the Lanark Planners Forum, to local agricultural groups, briefing of all municipalities and the County of Lanark, a workshop with ENGOs, and a public virtual Information Session.

Asset Management Plan (AMP)

The AMP contains high level goals, objectives and policies that will apply to all MVCA TCAs, but focuses on Water Control with additional chapters to be added as resources allow. Key goals are to ensure business continuity and public safety, establish service levels and performance expectations, optimize investments, and provide transparency in asset management.

Operational Plan

This is a high-level document that sets out MVCA's operational approach for both the Mississippi River and Carp River Watersheds, and summarizes key documents and processes that inform those operations.

Hazard Management

Carp River Floodplain Mapping

MVCA concluded the floodplain mapping study that began in 2022. The project expanded mapping to include the entire length, as well as identification of unstable slopes and meander belt hazards. Notices were sent to all affected landowners, and draft results discussed with City of Ottawa staff, area councillors, and landowners expressing concerns. A Public Open House was held in May, after which the floodplain and regulatory limits were finalized and approved by the Board in July.



Monitoring System Improvements

MVCA continues to expand and automate field data collection stations, most recently by bringing gauge stations at Buckshot Lake and Huntley Creek online. These additions are important for enhancing real-time data collection and help to provide a more fulsome understanding of flows and levels across the watershed.

At Silver Lake, an air temperature sensor was installed to support future ice monitoring. Other improvements made in 2024 included a grounding station at Shabomeka Lake, fine-tuning calibration of our Head Office weather station, and repair of various sensors across the network to ensure optimal functionality.



Kashwakamak Dam Class Environmental Assessment (EA)

Work on the environmental assessment began in late 2022 with notification of Indigenous communities of plans to undertake an EA, and completion of a GHG study in support of a federal Disaster Mitigation Abatement Fund grant. In March 2023, MVCA hired Egis consultants to carry-out the EA to determine how best to address dam deficiencies. Several studies were completed over 2023-2024, including:

- Cultural Heritage Evaluation
- Existing Environmental Conditions Investigation
- Hydraulic Analysis Memorandum
- Marine Archaeological Assessment
- Stage 1 & 2 and Stage 3 Archaeological Assessments
- Geotechnical Investigation and Design Recommendations



The Stage 3 Archeological Assessment identified an assemblage of artifacts, including chipped stone and small mammal bones. A Stage 4 mitigation plan recommended an “avoid and protect” approach, which was accepted by commenting First Nations.

Five options were considered during the EA, with Option 4 identified as the preferred:

1. Do Nothing
2. Decommission the Existing Dam and Construct Passive Control System
3. Rehabilitation of the Existing dam
4. Replace Existing Dam at the Same Location
5. Construct New Dam Downstream

A Community Liaison Committee (CLC) was established in 2023 to hear various perspectives and obtain input at key points in the study process, and had representation from local residents, North Frontenac Township Council, Kashwakamak Lake Association, and a member of a First Nation.

A virtual Public Information Centre was held in May 2024 to provide information to the public about the project and the preferred solution. Thereafter, results were finalized and the preferred alternative endorsed by the Board in September. The Project File Report was published in November and the EA deemed approved in early December. The concept design was completed at the end of 2024.



Bathymetric Surveys & Stream Flow Monitoring

In preparation for replacement of the Kashwakamak Lake Dam, a detailed elevation survey was conducted using our real-time kinematic positioning (RTK) system. Other survey work included a comprehensive topo-bathymetric survey of key sections of Feedmill Creek, Kinburn Drain, Joes Lake, and the Fall River.

Spring and summer streamflow monitoring in the Carp River and its major tributaries occurred during and after heavy rain events using our new Acoustic Doppler Current Profiler (ADCP) hydroacoustic instrument. Critical data was captured that allowed for update of stage-discharge rating curves and floodplain maps.

Farm Lake Dam Condition Assessment

MVCA retained Englobe Corp. in 2024 to undertake a condition assessment of the Farm Lake Dam. A detailed inspection carried out in September and further analytics concluded that the dam is in good overall condition. No remediation or repairs were recommended. No major upgrades or repairs are expected for the next 10-20 years assuming continued regular maintenance as recommended.

Lanark Dam Safety Review (DSR)

In November 2024, MVCA undertook a site inspection with D.M. Wills and topographic survey work with EGIS. The purpose of the work was to identify potential public safety deficiencies and review locations for anchors to secure a new safety boom to meet current standards and reduce future hazards.



2024 Permit Applications & Reviews

A key element of hazard management is administration of permits under the *Conservation Authorities Act*, and the review of planning applications under delegated authority from the Province. The following are our permit statistics for 2024.

Number and Type of Permit	
Total Permits Issued (Overall)	183
Total Major Permits Issued	31
Total Minor Permits Issued	149
Total Applications Subject to Minister's Order (Minister's Review):	0
Permit Timelines	
COMPLETE APPLICATION REVIEW Total complete application reviews completed in 21 days:	182
PERMIT TIMELINES (MAJOR) Total Major Permits Issued <u>Within</u> Decision Timeline (90 Days):	31
PERMIT TIMELINES (MAJOR) Total Major Permits Issued <u>Outside</u> Decision Timeline (90 Days):	0
PERMIT TIMELINES (MINOR) Total Minor Permits Issued <u>Within</u> Decision Timeline (30 Days):	149
PERMIT TIMELINES (MINOR) Total Minor Permits Issued <u>Outside</u> Decision Timeline (30 Days):	3
PERMIT TIMELINES (AVERAGE – ALL) Overall Average Permit Review Timeline:	Avg. 6 days
PERMIT TIMELINES (AVERAGE – MAJOR – 90 DAYS) Average Major Permit Review Timeline:	Avg. 3 days
PERMIT TIMELINES (AVERAGE – MINOR – 30 DAYS) Average Minor Permit Review Timeline:	Avg. 7 days
Compliance with O. Reg. 41/24	
ADMINISTRATIVE REVIEWS Total requests for administrative reviews made to the Authority:	0
ADMINISTRATIVE REVIEWS Total administrative reviews completed within 30 days	n/a

Administrative Review Policy

New regulatory requirements set out in Section 8 of *O. Reg. 41/24* provides permit applicants the right to request a review of the contents of their application (“Administrative Review”). Staff developed an implementation policy for MVCA that is consistent with those endorsed by Conservation Ontario council.

Wetland Training

In June, MVCA organized and delivered wetland training to staff from local municipalities and other conservation authorities at our office in Carleton Place. The training covered wetland functions, boundary delineation, and wetland plant identification.

Provincial Flood Forecasting and Warning Workshop

Juraj Cunderlik, Director of Engineering, and Daniel Post, Data Systems Lead delivered a presentation titled *“From Data to Decisions: Advancements in Datalogging and DPC Tools”* at the 2024 provincial flood forecasting and warning meeting in Toronto. The presentation highlighted new monitoring, DPC and engineering tools developed at MVCA to aid in our flood forecasting and warning efforts and streamline everyday work.

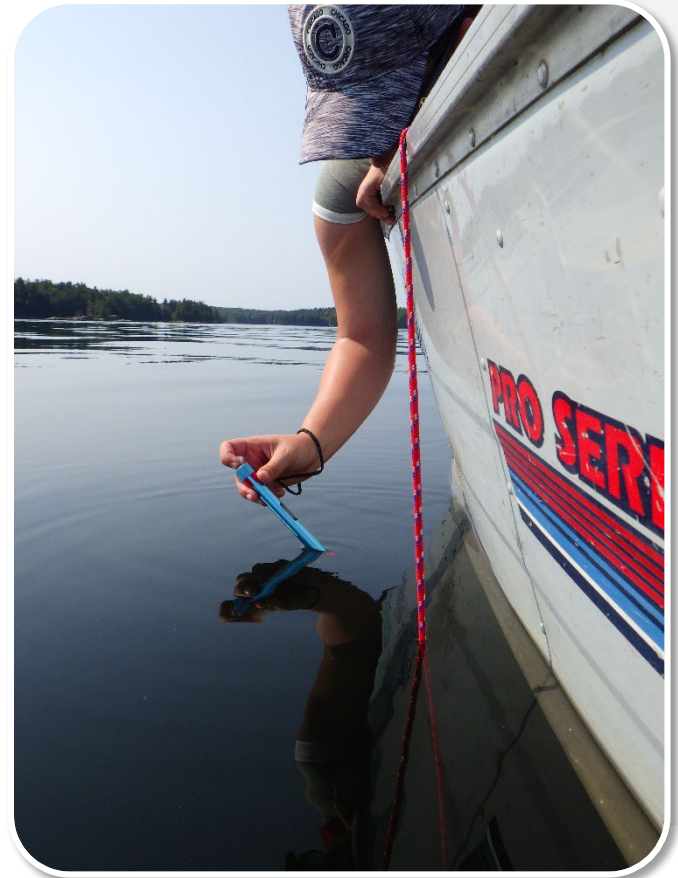


Water Monitoring

Field work ran from April to November and included the collection of water samples from provincial wells and 51 surface water sites under provincial water quality programs, the City of Ottawa's Baseline Monitoring Program, and MVCA's lake monitoring programs.

MVCA's 2024 lake and stream monitoring program focused on the Clyde River sub-watershed as well as Crotch Lake, Dalhousie Lake and Mississippi Lake.

MVCA is collaborating with Rideau Valley Conservation Authority (RVCA) and South Nation Conservation (SNC) on conducting a 5-year analysis of results in partnership with the City of Ottawa.



Stream Watch Program

Sampling for City Stream Watch program ran from June to August, twenty (20) volunteers working with staff to sample over 6km of Poole Creek and Feedmill Creek.

Stewardship

Shoreline Plantings

Staff completed 5 shoreline plantings in the spring and 7 in the fall in partnership with waterfront landowners. Over 1000 native trees, shrubs, and wildflowers were planted.

Staff distributed 702 shoreline plants in collaboration with the Kashwakamak Lake Association and Sunday Lake Association.



Tree Planting

MVCA organized a TD Tree Day planting event in October with 30 volunteers assisting in planting 125 trees and shrubs along Watts Creek.

MVCA assisted at a second event hosted by Watersheds Canada on Easton's Creek.



Poole Creek Clean-up

In October, approximately 180 kg (~400 lbs.) of litter and construction debris including several tires were removed from a section of Poole Creek along Sweetnam Drive by MVCA staff and local volunteers including Brad and Bruce Dudley of Your Forest Canada. Thank you to Unsmoke Canada, who supported this clean-up program and another clean-up along the Mississippi River in August.



Invasive Species Removal

Thanks to a \$1,725 grant from the Invasive Species Centre and in partnership with the National Capital Commission, stewardship staff and volunteers participated in an Invasive Species Pull at Watts Creek in July. Species pulled include Dog Strangling Vine and Garlic Mustard. The area was replanted with native species in the fall, and will be monitored over the coming years.



ALUS Mississippi-Rideau

In 2024, the ALUS Lanark program was expanded to include the entire jurisdictions of MVCA and Rideau Valley CA.

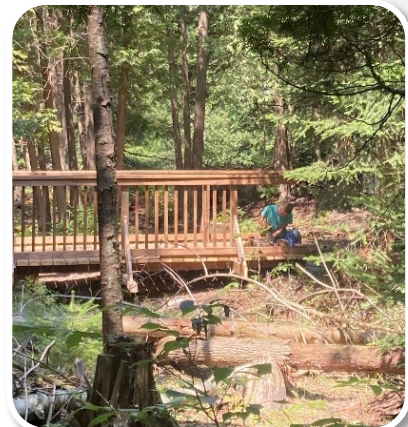
Six projects were completed in MVCA's watersheds in 2024 and included wetland creation and enhancement (with \$50k funding support from the Danbe Foundation), pollinator grassland, wetland creation, and tree planting.



Conservation Areas

Capital works at conservation areas were delayed in 2024 due to the extensive wet weather and above average dam operational requirements. Despite this, several improvements were made, including:

- Re-pointing of exterior stone on the Mill of Kintail (MOK) Museum and Gatehouse.
- Repairs to the MOK Gatehouse veranda.
- Windows on the MOK Gatehouse were replaced with Heritage models to help seal the building, and improve building heating and cooling, and energy efficiency.
- The Morris Island Conservation Area (MICA) roadway and parking lot were upgraded.
- A trail bridge was replaced at MICA.
- The license agreement with OPG and the City of Ottawa was renewed for a ten-year period. (MVCA has had a license at this site since the early 1980s.)
- Parking meters at the MOK and MICA were updated to be compliant with Payment Card Industry's standards to accept debit and credit card and enable the 'tap' function.
- Approximately 1/5 of the upper parking lot staircase at Purdon CA was rehabilitated with the remainder to be completed over the next four years.
- Almost the entire boardwalk at Purdon CA has been replaced and widened over a period of 4 years. Approximately 400 m of boardwalk is now fully accessible, with the remaining 60m to be completed in 2025.



Visitor Services



Kintail Country Christmas

Kintail Country Christmas took place on December 14th with approximately 800 people attending. The event was supported by several local organizations including Red Gate Arena Farm (horse and carriage); food vendors: El Patcho's Tacos, Smokebox, and Beavertails; Chad Clifford, Second Almonte Scouts, Fred Lossing Observatory, Mississippi Valley Field Naturalists, Ramsay Women's Institute donated cookies, and members of the Museum Advisory Committee and Naismith Men's Shed.

Mill of Kintail Volunteer Appreciation BBQ

In August, Staff hosted an appreciation BBQ for volunteers at the Mill of Kintail Conservation Area and Museum.

Education Programs

Camps at the Mill of Kintail

MVCA reintroduced educational programming in 2024 that provides for:

- School field trips and in-class visits,
- Guided tours of our properties, and
- PA Day, March Break, and Summer day-camps.

The 4-week pilot summer camp program was sold-out: 32 participants per week for a total of 128 campers.



Corporate Services

2024 Board Tour

The annual Board tour was held in June, with the highlight being a pontoon trip to Kashwakamak Lake Dam to view where future works are to be carried out; and a visit Purdon Conservation Area with the orchids in full bloom. We were pleased to have participation from members of our Foundation and the Watershed Public Advisory Committee. A big thank you to our hosts at Fernleigh Lodge for the great food and pontoon tour.



2024 Annual General Meeting

Elder Roberta Della-Pica, a Bonnechere Algonquin, and her partner Ross Saunders conducted an opening ceremony for the MVCA Annual General Meeting (AGM) in April.

R. Della-Pica extended welcome to MVCA staff and Board members on unceded, traditional land of the Algonquin peoples. She noted the mutual connection and importance of waterways.

Elder Della-Pica explained the smudging ceremony as Ross Saunders moved around the room providing MVCA staff and Board Members the opportunity to be smudged. The ceremony concluded with a traditional song sung by Elder Della-Pica.



Staff Events

During a server transition in March, MVCA staff participated in a watershed tour that included a tour of the High Falls Dam, breakfast at Wheelers Pancake House, a hike at Palmerston-Canonto Conservation Area and a dam operations demonstration at the Lanark Dam.

Staff also enjoyed what has become an annual staff-appreciation day at Robertson Lake. In the fall, our staff-appreciation event was held at Unlocked Ottawa Escape Rooms.

For the first time in several years, staff held an evening holiday season dinner at the Mill of Kintail Gatehouse in December, with several enjoying an outdoor fire and songs.

2024 Christmas Luncheon

MVCA hosted the Annual Christmas Luncheon after the final Board of Directors Meeting of 2024. Members of MVCA's advisory committees and Foundation attended alongside staff and Board members.

Grants & Donations

In 2024 MVCA was successful in obtaining just under \$300,000 in grants.

- Federal - \$60,500
- Provincial - \$117,000
- Non-Governmental - \$122,000, most notably significant contributions from ALUS Canada and the Danbe Foundation.



2024 Financial Statements

Statement of Financial Position

Year ended December 31, 2024, with comparative information for 2023.

	2024	2023
FINANCIAL ASSETS		
Cash	\$ 286,374	\$ 964,957
Investments (Note 4)	3,035,933	2,620,945
Accounts receivable (Notes 5, 16)	421,887	590,261
	<u>3,744,194</u>	<u>4,176,163</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	306,069	563,806
Deferred revenue (Note 7)	108,761	120,875
Current portion of long term debt (Note 8)	183,074	175,530
Long-term debt (Note 8)	3,794,463	3,977,401
Retirement benefit liability (Note 9)	141,864	146,346
Asset retirement obligation (Note 15)	61,933	61,933
	<u>4,596,164</u>	<u>5,045,891</u>
NET FINANCIAL DEBT	<u>(851,970)</u>	<u>(869,728)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	36,282	36,450
Intangible assets (Note 11)	125,437	117,697
Tangible capital assets (Note 10)	7,861,542	7,754,038
Tangible capital assets under construction (Note 10)	306,756	138,972
Intangible assets in development (Note 11)	23,500	-
	<u>8,353,517</u>	<u>8,047,157</u>
ACCUMULATED SURPLUS (Note 12)	<u>\$ 7,501,547</u>	<u>\$ 7,177,426</u>

Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023.

	Budget 2024 <i>Note 13</i>	Actual 2024	Actual 2023
REVENUE			
Municipal levy - category 1	\$ 2,817,071	\$ 2,817,072	\$ 2,962,451
Municipal levy - category 2	178,536	178,537	-
Municipal levy - category 3	144,590	144,590	-
Municipal levy - special	68,000	68,000	71,500
Other revenue (<i>Schedule 1</i>) (<i>Note 16</i>)	1,007,241	1,074,193	1,427,315
Government grant - Ministry of Natural Resources Section 39	128,436	128,436	128,436
Government grant - provincial (CMOG)	13,445	13,445	13,445
Conservation area - fees, sales and rentals	101,000	88,843	96,148
Supplementary programs - student grants	30,235	-	26,774
Donations	27,000	56,761	36,500
	<u>4,515,554</u>	<u>4,569,877</u>	<u>4,762,569</u>
EXPENSES			
Corporate services (<i>Schedule 2</i>)	1,129,772	1,322,204	1,026,315
Watershed management (<i>Schedule 2</i>)	1,850,453	1,275,742	2,079,650
Flood and erosion control (<i>Schedule 2</i>)	482,130	880,679	487,905
Conservation areas (<i>Schedule 2</i>)	370,469	347,979	543,831
Category 2 programs (<i>Schedule 2</i>)	296,536	150,061	104,131
Category 3 programs (<i>Schedule 2</i>)	412,980	482,290	331,370
	<u>4,542,340</u>	<u>4,458,955</u>	<u>4,573,202</u>
SURPLUS BEFORE CAPITAL ACTIVITIES	<u>(26,786)</u>	<u>110,922</u>	<u>189,367</u>
CAPITAL ACTIVITIES			
Municipal levy - capital	691,745	691,745	634,628
Amortization	-	(351,370)	(334,654)
Interest on long-term debt	-	(127,176)	(141,488)
	<u>691,745</u>	<u>213,199</u>	<u>158,486</u>
ANNUAL SURPLUS	<u>664,959</u>	<u>324,121</u>	<u>347,853</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR	<u>7,343,549</u>	<u>7,177,426</u>	<u>6,829,573</u>
ACCUMULATED SURPLUS - END OF YEAR (<i>Note 12</i>)	<u>\$ 8,008,508</u>	<u>\$ 7,501,547</u>	<u>\$ 7,177,426</u>

2024 Board of Directors



Chair: Paul Kehoe – Drummond / North Elmsley

Vice Chair: Jeff Atkinson – Carleton Place

Allan Hubley – City of Ottawa

Bev Holmes – Mississippi Mills

Cathy Curry – City of Ottawa

Cindy Kelsey – Central Frontenac

Clarke Kelly – City of Ottawa

Dena Comley – Carleton Place

Glen Gower – City of Ottawa

Helen Yanch – Addington Highlands

Janet Mason – Citizen Representative, City of Ottawa

Jeannie Kelso/Alyson Vereyken – Lanark Highlands

Mary Lou Souter – Mississippi Mills

Richard Kidd – Beckwith

Roy Huetl – North Frontenac

Steven Lewis – Provincial Agricultural Representative

Taylor Popkie – Greater Madawaska

Wayne Baker/Andrew Kendrick – Tay Valley

2024 MVCA Staff

General Manager - Sally McIntyre

Executive Assist. - Kelly Hollington

Treasurer - Stacy Millard

Finance Assistant - Dana Doughty/
Elizabeth Clifffen Gallant

Admin. Assist. - Krista Simpson

I&CT Manager - Alex Broadbent

Director of Eng. - Juraj Cunderlik

Water Res. Eng. - Bryan Flood

Water Res. Eng. - Alana Perez

Data Systems Lead - Daniel Post

Water Res. Tech. - Jennifer North

Water Res. Specialist - Timothy Yoon

Water Res. Eng. Intern - Jane Cho

Water Res. Eng. Asst. - Shabab Islam

Civil/Geotechnical Engineer -
Christopher Stoddard

Eng. Tech. - Amy Philips

GIS Specialist - Lauren Elliot

Mgr. Planning & Regs. - Matt Craig

Enviro. Planner - Diane Reid

Enviro. Planner - Mercedes Liedtke

Junior Planner - Brittany Moy

Planning Tech. - Jacob Perkins

Biologist - Kelly Stiles

Steward. Coordinator - Marissa Okum

Steward. Tech. - Kayla Cuddy

Regulations Officer - Will Ernewein

Enforcement Officer - Rachel Clouthier

Property Manager - Scott Lawryk

Field Ops. Supervisor - John Hendry

Maintenance Tech. - Joe Arbour

Maintenance Tech. - Sarah Kirkham

Maintenance Tech. - Alex McClennan/
Rob King

Maintenance Tech. - Carson James/
Mike Way

Forest Tech. - Brian Anderson

Museum Curator - Stephanie Kolsters

Ed. Coordinator - Emma Higgins

Custodian - Colinda Beauregard

MRSSO CBO - Eric Kohlsmith

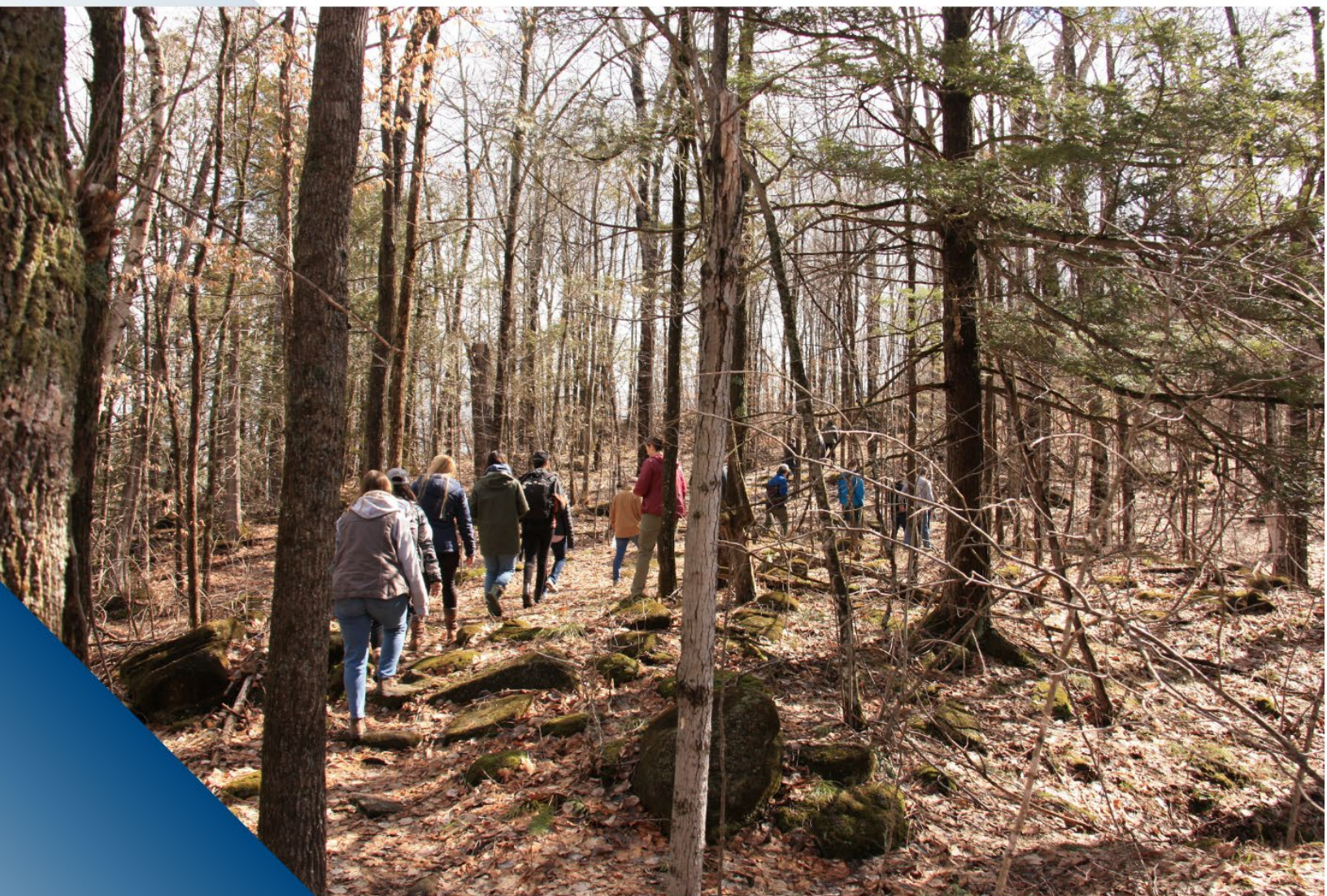
MRSSO Admin. - Jessica Corrigan

MRSSO Septic Inspector - Jacob Pruner



Conservation Parklands Inventory and Survey Results

April 2025



This document summarizes a recent study of conservation parklands within MVCA's jurisdiction to support discussions with partner organizations – on how to meet the needs of a growing population

Conservation Parkland

Conservation Parklands are large sites, often >40 ha. (100 acres), where the public can enjoy walking, hiking, and solitude in a natural setting which contributes to their quality of life and the sustainability of local habitats. Such parkland may also offer picnic areas, a boat launch, a place to pitch a tent, and other amenities.

At Mississippi Valley Conservation Authority (MVCA), our goal is to provide:

- Large natural spaces with walking/hiking trails of varying lengths and difficulty which allow for at least 1-hour's passive recreation.
- Attractive, affordable and safe sites.
- Parking, comfort stations, rest spots/shelters, and waste facilities.
- At least one wheelchair-accessible trail and comfort station.
- Excellent directional and interpretive signage which includes local cultural, Indigenous, and scientific information.
- Sites that retain at least 90% of the property in a natural state.

Background

In 1982, MVCA inventoried parkland sites within its jurisdiction –to help plan for the future. Last year, MVCA updated the inventory and conducted a public survey to enable analysis of the demand for conservation parklands within our jurisdiction. The focus of the survey was on public hiking sites but also included linear trails, boat launches, and campsites.

The 2024 online survey was promoted using social media and signs posted at MVCA's conservation areas. In total, 198 completed surveys were received over a 52-day period.

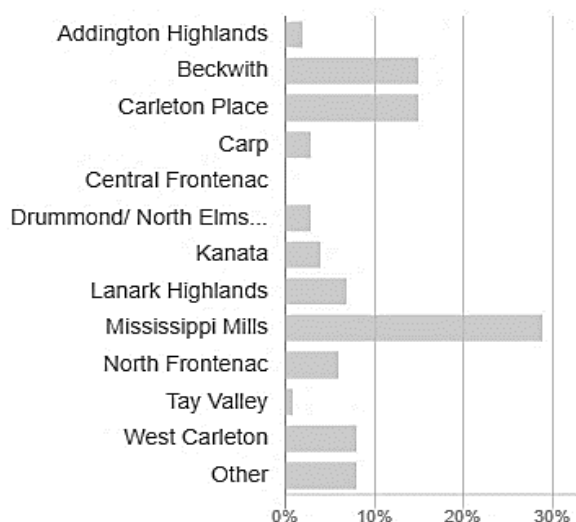
Age of Respondents

47% born 1946-1964

31% born 1965-1979

14% born 1980-1994

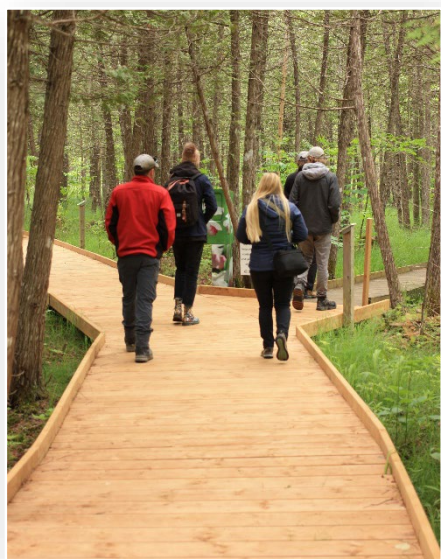
Where Respondents Live



2024 Site Inventory

The following table summarizes the current supply of conservation parkland as identified during the 2024 inventory.

MVCA's Jurisdiction	Ha.
Provincial Parks and Conservation Reserves	9,185
MVCA	358
Mississippi-Madawaska LT ¹	711
Baird Trail (Lanark County)	36
Greenbelt and Ottawa Land	2,413
Total	12,703
Watershed size (ha.)	435,322
% of jurisdiction	5%
2023 Population	~264,000
Population/hectare of conservation parkland	21 persons



¹ Mississippi Madawaska Land Trust (MMLT)

Findings: 1980s versus 2020s

While the population of MVCA's jurisdiction grew significantly between the 1980s and 2020s, the number and size of Conservation Parklands, campsites, and trails did not keep pace²:

Population

1988: ~80,000

2023: ~264,000

Intensity of Use

All Trails in MVCA Jurisdiction

1980s = 369 persons/km.

2024 = 719 persons/km.

MVCA Trails

1980s = 1,363 persons/km.

2024 = 4,497 persons/km.

Conservation Areas

1980s = 342 persons/ha.

2024 = 1,004 persons/ha.

Provincial Parks

1980s = 11.5 persons/ha.

2024 = 30.5 persons/ha.

Provincial Campsites

1980s = 70 persons/campsite

2024 = 193 persons/campsite

² Refer to the [Summary Report](#) for details.

2024 Survey Design

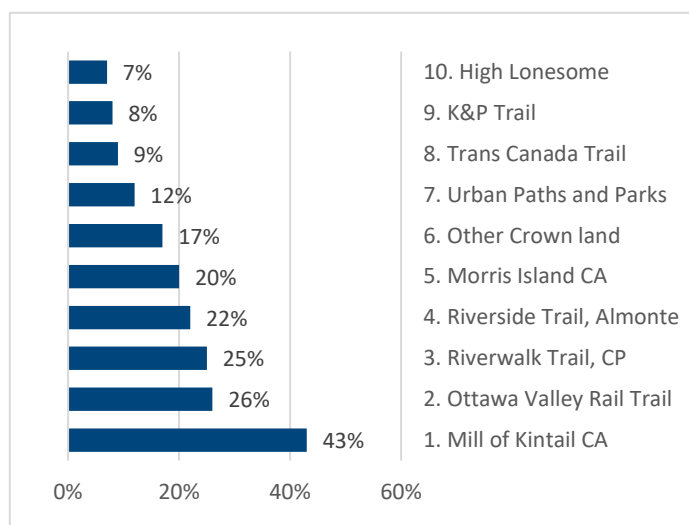
The survey listed 34 sites within MVCA's jurisdiction and allowed respondents to add sites not listed. Survey questions asked about site usage, favourite features, site satisfaction and needs.³

Summary results are available – pertaining to questions where at least 25 of the 198 respondents provided responses (~1 in 8).

Top 10 Sites

The following chart shows the Top 10 most visited sites amongst survey respondents.

Top 10 Most Frequented Walking/Hiking Sites



Respondent Recreational Habits

Respondents from across the watershed participate in walking/hiking activities more often than boating/watercraft activities and tent camping.

³ Refer to [Recreational Facility Survey – MVCA](#) for survey questions.



Between 2020-2024:

- 92% of respondents participated in walking/hiking activities.
- 82% of respondents participated in boating/watercraft activities.
- 32% of respondents participated in tent camping.

Almost all respondents (98%) have easy access to a vehicle for outdoor recreation activities.

The majority of respondents use the top 10 walking/hiking sites 2-6 times per year.

The most frequented sites are the Ottawa Valley Rail Trail (OVRT) and Urban Paths/Parks, which are generally used multiple times per week and, for some, close to home.

Respondents believe that public use of the top 10 walking/hiking sites has increased over the past five years.

Walking/Hiking Sites

Respondents were asked to identify their top features for walking/hiking sites. The following were the most frequently identified answers:

- Drive from home < 30 minutes
- Presence of water features
- Quiet/seclusion/private
- Variety of trail routes and distances
- Easy parking access
- One or more vistas/look-outs

Less common but also important to respondents were:

- That dogs be permitted
- That dogs be leashed
- Opportunities for wildlife viewing
- Challenging terrain

Matters that respondents felt required improvement at walking/hiking sites were the following:

- Improve accessibility
- Public washroom facilities needed
- Increased and updated signage needed
- Parking access
- Improved access to trails
- Seating/rest areas
- Lighting on trails
- Dog related policies
- Facilities maintenance
- Trail maintenance

Boating/Watercraft Sites

Most respondents believe that boat launch usage has increased over the past 5 years.

The most popular sites respondents identified –in order, were:

1. Sites not listed in the survey
2. Municipal boat launches
3. Morris Island Conservation Area
4. Crown land

The most popular waterbodies visited for boating/watercraft activities were:

- Mississippi River
- Mississippi Lake
- Ottawa River

The most popular municipal boat launches provided by respondents were:

- Mississippi Lake
- Mississippi River
- Carleton Place
- Almonte
- Kashwakamak Lake

The most valued attributes as identified by respondents included boating/watercraft sites which are:

- Easily navigable
- Not overused
- < 30 minutes drive from home
- Provide access to islands or other interesting landscapes
- Have limited shoreline development

Tent Camping Sites

The most popular sites for tent camping amongst respondents were:

- Locations not listed in the survey (includes sites outside of the watershed)
- Crown land
- Sharbot Lake Provincial Park
- Silver Lake Provincial Park
- Fitzroy Provincial Park

Respondents were largely “satisfied” or “very satisfied” with the above-mentioned sites.

Other popular locations included:

- Bon Echo Provincial Park
- Algonquin Provincial Park
- North Frontenac Parklands
- Charleston Lake

The majority of respondents believe that public use has increased at camping sites over the past five years.

Matters which respondents felt were important features for tent camping were the following:

- Affordable
- Well delineated campsites
- Largely in a natural state
- Drive from home < 90 minutes



Are More Sites Needed?

Type of site needed	% Agreed	% Disagreed
Walking/Hiking	53	35
Boat launch	44	41
Tent camping	57	28

Comments received included:

- More walking/hiking trails.
- Extend and improve current trails.
- Need for boat launches/access points for kayaks/canoes.
- Better upkeep of the current launches.
- Non-motorized craft/activities with low impact on the environment.
- Tent camping facilities need better upkeep.
- Litter/garbage issues.

Not all respondents answered this question so it does not sum to 100%. The majority of respondents felt that more land/sites were needed for key recreational activities.

MVCA 2025 Work Plan & Needs Assessment

TO: The Chair and Members of the Mississippi Valley Conservation Authority Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3490/25, April 10, 2025

FOR INFORMATION

The purpose of this report is to inform the Board of key activities and projects to be carried out in 2025, and to provide the latest version of the *Corporate Needs Assessment*.

The 2025 Work Plan aligns with the 2025 Budget, priorities set out in the *Corporate Strategic Plan Implementation Plan* and *Corporate Needs Assessment* (attached), and supports implementation of the board-approved *Land Conservation & Resource Strategy* and *Mississippi River Watershed Plan*.

1.0 [Primary Operational Activities](#)

Category 1

Delivery of Category 1 programs and services is our priority and represents ~80% of staff time. Key day-to-day and seasonal work includes the following activities:

- Monitoring, maintenance, and repair of gauge stations, dams, conservation areas and head office.
- Snow and ice field monitoring and weather condition monitoring.
- Condition and system forecasting, and planning and operation of MVCA dams.
- Issuance of watershed condition statements to municipalities and the public.
- Seasonal inspections and capital planning for dams and conservation areas.
- Processing of permit and planning applications.
- Permit compliance monitoring and enforcement.
- Water monitoring for the province (ground and surface sites.)

Category 2 and 3

Delivery of Category 2 and 3 programs and services constitutes ~10% of staff time. Key day-to-day and seasonal work includes the following:

- Water and habitat monitoring to support municipal planners in fulfilling obligations under Sections 4.1 and 4.2 of the *Provincial Planning Statement*.
- Delivery of the City of Ottawa's Baseline Monitoring Program (Special Levy).
- Delivery of the following Stewardship Programs: ALUS, Rural Clean Water, Shoreline Planting, City Stream Watch, Stream Clean-ups and Tree Give-aways.
- Delivery of educational programming.
- Management of rentals and events at the Mill of Kintail and operation of the museum.

2.0 [Corporate Needs Assessment](#)

The *Corporate Needs Assessment* is used to track needs and activities that are outside normal operations. It contains a running list of program and capital needs, and undergoes annual review and update to track and prioritize work. Staff draw from this list to develop the annual work plan. Start dates are estimates and subject to change due to weather, funding, approvals, and staffing.

The attached *Corporate Needs Assessment* tracks all work completed since adoption of the 2021-2025 *Corporate Strategic Plan*. Once a new strategy is approved, staff will remove all items completed under the previous plan and document works-in-progress and needs and priorities going forward to 2030.

3.0 [2025 Priority Projects](#)

The remaining 10% of staff time is spent making progress on priority projects. Table 1 identifies priority projects planned for 2025. Only two projects remain to be completed from the 2021-2025 *Corporate Strategic Plan* (that were not otherwise deferred or cancelled.)

In 2025, MVCA will be focusing on developing a Hazard Management & Mapping Strategy that documents current state and gaps in our existing regulatory framework (primarily unstable soils and slopes), sets priorities and phasing for addressing gaps, and proposes a policy approach. As well, staff will continue to work on flood plain mapping and projects underway in accordance with the 2022 *Flood Risk Study*.

Other regulatory-related projects planned for 2025 are designed to enhance data integration and management, and continuous improvement of our Regulatory Policies.

Given the recent provincial election and upcoming federal election, further regulatory changes and projects may arise that will require attention.

Note, Project 1.6, Review of Merit & Bonus program is to be led by the Board of Directors' Executive Committee and was identified at the December 2024 Board meeting as a project to be completed prior to setting of the 2026 budget.

4.0 [Corporate Strategic Plan](#)

The following workplan allows for the implementation of all 3 Corporate Strategic Goals:

Goal 1: Asset Management – revitalize watershed management activities and invest in our legislated mandate; and

Goal 2: Community Building – engage local partners to foster connections, leverage our resources, and strengthen our “social license” to operate.

Goal 3: People and Performance – support the operational transformations required to achieve MVCA’s priorities and to address legislative changes.

[Attachment\(s\):](#)

- Corporate Needs Assessment

Table 1: 2025 Priority Projects

PROJECT	C.S.P. Prjt.	GRANT ⁱ
1. Corporate		
1.1. <i>Corporate Strategic Plan</i> Update		
1.2. Open Data Plan	#17	
1.3. Intranet Site & Document Control System		
1.4. Business Process Mapping		
1.5. Conservation Parkland Workshop		
1.6. Review of Merit & Bonus program		
1.7 Windows 11 compliance		
1.8 MS Office software review and replacement		
1.9. Digitization of Archived Files		
2. Regulatory		
2.1. Flood Plain Mapping for:		
2.1.1. Fall River		FHIMP
2.1.2. Tributaries A, B, C on the Carp River		City
2.1.3. Upper Feedmill Creek		City
2.1.4. Shirley's Brook Phase I		City
2.1.5. Kinburn Drain		City
2.2. Hazard Management & Mapping Strategy		
2.3. Update of Regulatory Policy Guidelines		
2.4. MVCA's Flood Forecast & Warning System		
2.5. Carp River Hydrology Study		
2.6. Bathymetry - Mississippi River		
3. Dams		
3.1. Surveying Lanark & Kashwakamak Dams		
3.2. Lanark DSR		
3.3. Lanark Dam Safety Enhancements		WECI
3.4. Kashwakamak Dam Detailed Design		DMAF

PROJECT	C.S.P. Prjt.	GRANT ⁱ
3.5. Lake Datum & Dam Benchmarks Review		
4. Conservation Areas / HQ		
4.1. Interpretive Sign Updates at CAs	#3	
4.2. Transfer of K&P Trail		
4.3. Transfer of Palmerston Beach Property		
4.4. Water & Sewer Connection at HQ		
4.5. Mill of Kintail Master Plan Update		

ⁱ FHIMP – Flood Hazard Identification and Mapping Program. Staff secured a \$97,745 grant.

City of Ottawa provides an average of \$66,735/year under a five-year, multi-lateral agreement with MVCA, RVCA and SNC to accelerate flood plain mapping projects in its jurisdiction.

WECI – Water & Erosion Control Infrastructure. Staff secured a \$160,000 grant.

DMAF – Disaster Mitigation and Adaptation Fund. Staff secured a \$2.27 million grant for the period 2022-2033.

Table 1:**Program & Services Needs / Work Plan 2021-2025**

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
Governance and Administration					
Prepare and submit Transition Plan	CA Reg 686/21		2021	Completed	
List & Cost Ex. & Fut. Programs & Services	CA Reg 686/21		2022	Completed	
Negotiate Cost Apportionment Agreements	CA Reg 686/21		2022	Completed	
Interim Reporting to the Province	CA Reg 686/21		2022	Completed	
Prepare Conservation Area Strategy	CA Reg 686/21		2023	Completed	
Prepare Watershed-based Resource Management Strategy	CA Reg 686/21		2023	Completed	
Address Mental health / stress in workplace	Workplace health/resiliency; Strat. Plan Goal 3		2021	Ongoing	Ongoing implementation and monitoring
Resolve Land Ownership Conflicts/Uncert.	CA Reg 686/21 and BMP		2021	WIP	At dams and along K&P ongoing
Carryout Strategic Land Disposals	Financial/Board Dir.		2021	WIP	K&P and Palmerston Beach
Job Evaluation and Market Assessments	Employee attraction and retention; Strategic Plan Goal 3		2021	Ongoing	All positions assessed where changes in JDs warranted. Now in maint. phase.
Salary Scale/band review	Pay equity within organization		2023	Completed	
Business Automation - timesheets	CA Reg 686/21 & Corp. Rptg.		2021	Completed	
Integrate payroll and timesheet systems	Admin. BMP		2021	Completed	Implemented ADP; moving to Payworks
Business process mapping/documentation	Admin. BMP		2021	WIP	Need to list all exist/req'd and prioritize
Develop intranet site	BMP		2023	WIP	
Update Corporate Strategic Plan	Board of Directors / BMP		2021	Completed	
Prepare CSP Implementation Plan	Board of Directors / BMP		2021	Completed	
Update Corporate Strategic Plan	MVCA LC&RS; BOD		2024		Deferred to 2025
Prepare CSP Implementation Plan	MVCA LC&RS; BOD		2025		
Supervisor H&S Guide	BMP		2024	WIP	
Goods & Serv. Warranties Monit. Program	BMP		2025		Interdepartmental initiative
Water Control Structures (WCS) and Flood Forecasting and Warning (FFW)					
Carp Watershed Model Development	Strat. Plan Goal 1 – climate ch.		2021	Completed	
Mississippi Watershed Model Development	Strat. Plan Goal 1 – climate ch.		2021	Completed	

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
Carp Watershed Model Calibration	Strat. Plan Goal 1 – climate ch.		2022	Completed	
MVCA's Flood Forecasting System				Ongoing	
<ul style="list-style-type: none"> Mississippi Watershed Model Calibration 	Strat. Plan Goal 1 – climate ch.		2022	Completed	
<ul style="list-style-type: none"> Document current assets and procedures 	Strat. Plan Goal 1 – asset mgt.		2024	Completed	
<ul style="list-style-type: none"> Develop automated data QA/QC procedure 	Climate Ch Adaptation; LC&RS		2024	WIP	
<ul style="list-style-type: none"> Cross-training on system operations 	MVCA LC&RS		2025		
<ul style="list-style-type: none"> Develop System Surveillance Strategy 	MVCA LC&RS		2025		
Prepare Natural Hazard Infrastructure Asset Management Plan	CA Reg 686/21 and BMP		2023	Completed	
Update Natural Hazard Infrastructure Operational Management Plans (OMS Manuals)	CA Reg 686/21 and BMP; MNRF/CDA; MVCA LC&RS		2022	Ongoing	WCS Operational Plan completed. Ongoing work on individual plans; annual updates required.
Update Public Safety Plans	MNRF/CDA		2021	Ongoing	Ongoing work
Annual FPM reporting	CA Reg 686/21		2025		At April AGM
Annual municipal awareness program	MVCA LC&RS		2025		Late February / early March
Ice Monitoring Program (Ice Mgt Plan)	Strat. Plan Goal 1; Reg. 686/21		2023	Ongoing	Completed Ice Mgt Plan. In 3 rd year of implementation.
Develop digital forms for data collection and dam operation, inspection and maintenance	Operational efficiency and data accessibility		2022	Completed	
Enhanc. rptg protocols w other fac. owners	MVCA LC&RS		2025		
Estb. public query tracking system	MVCA LC&RS		2025		
Update Registry of Natural Hazards	MVCA LC&RS		2025		At year-end w links to rel. data and media
Conservation Areas / HQ Facility					
Transition Museum to new Fin. Model	Bill 108/229; CA reg 687/21		2019	WIP	Ongoing effort to enhance fundraising and move to alternative service delivery model
Prepare Conservation Land Inventory	CA Reg 686/21; MVCA LC&RS		2022	Ongoing	Inventory completed. Annual update; report at AGM required
Water & Sewer connection			2023	WIP	Changed to high risk as ex. fire suppression tanks are experiencing issues.
Dev'p Land Survey/Title Work Plan/Budget	MVCA LC&RS		2025		List gaps, prioritize, id funding and timing

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
Disposition of K&P Trail			2021	WIP	
Asset Management Plan – Phase 2	Strat. Plan Goal 1 – Asset Mgt.		2020	Ongoing	Documented PM activities and annual maint. req'ts; estbl. Bus. Process for annual work planning. In implem. Phase.
Prepare CRCA Master Plan	New asset needs a Plan		2021	ON HOLD	City to lead; it has insufficient resources at this time.
Update MOK Master Plan	O. Reg. 687/21 (Cat. 3 elements)		2024		Deferred to 2025-26
Undertake accessibility study of sites	MVCA LC&RS		2024		Deferred to 2025
Present Rec. Study findings to partners	BMP		2025		
Public annual Visitor Serv P&S results	MVCA LC&RS		2025		
Conduct demand analysis for Conserv PkInd	MVCA LC&RS		2026		
Assess public land opport for Conserv PkInd	MVCA LC&RS		2027		
Develop CA Wayfinding & Signage Standard	MVCA LC&RS		2026		
Prepare Palmerston-Canonto M. Plan	MVCA LC&RS		2026		
Update MICA Master Plan	MVCA LC&RS		2028		Prepared in 1987
Update Purdon Master Plan	MVCA LC&RS		2030		Last updated 2013
Planning Review and Regulations					
Review guidelines and submission checklists for planning/permit applications	Regulation changes		2021	Completed	
Update Reg. policies, proced., permits	O. Reg. 41/24 and BMP		2021	WIP	Wetland policies updated. Need to amend preamble to reflect current state. Needs overall review/update.
Update technical criteria/guidelines					
1. Slopes – riverine	Regulation changes and LC&RS		2021	WIP	Doct. methodology and mapped where info. avail.; Need to expand west
2. Slopes/soils – non-riverine (criteria set by the province)	Regulation changes / City of Ottawa issues		2021	WIP	MVCA mapped unstable soils; City of Ottawa focusing on policies for redevelopment/infill—MVCA is on TAC; CAs collaborating on policies for greenfields development
3. HIS requirements	Regulation changes		2021	WIP	Collaborating with other CAs.
Prepare Hazard Mgt. & Mapping Strategy	Reg. changes and LC&RS		2024		Deferred to 2025 (see below under Haz. ID and Mapping)
Update permitting documents	BMP		2021	WIP	Inter CA review 2024 - 2025

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
Prepare Compliance Strategy	Regulation changes		2021	Completed	
Prepare Enforcement Strategy	Regulation changes		2024	Completed	
Track and report CO service standards	Strat. Plan – Goal 2 Public Cred.		2024	Completed	Ongoing / maintenance CO changes
Cost of Service Study (P&R)	Regulatory changes		2023	WIP	Adjusted timesheet system to improve/refine analysis; Need to benchmark against other CAs/munic.
Fee Study	MVCA LC&RS		2024	ON HOLD	Due to Provincial planning & reg. freeze
Digitize historical records for easy retriev.	MVCA LC&RS		2025		
Implement CO service standards	Strat. Plan – Goal 2 Public Cred.		2021	Completed	Ongoing / maintenance
Present to councils on wetlands class./reg.	MVCA LC&RS		2025		Roles and resp clarification / risk / opport.
ID public lands for poten. offsetting use	MVCA LC&RS		2026		
Examine opport. for GHG credit program	MVCA LC&RS		2027		
Hazard Identification & Mapping					
Carp Flood Plain Mapping (FPM)	Strat. Plan Goal 1 – climate ch.		2020	Completed	
Casey Creek Flood Plain Mapping	Strat. Plan Goal 1 – climate ch.		2020	Completed	
NDMP Flood Risk Assessment	Strat. Plan Goal 1 – climate ch.		2021	Completed	
Lower Mississippi FPM Update	Strat. Plan Goal 1 – climate ch.		2021	Completed	
Watts Creek/Kizell Drain FPM	Strat. Plan Goal 1 – climate ch.		2026-27		
Upper Shirley's Brook FPM	Strat. Plan Goal 1 – climate ch.		2024-25	WIP	
Lower Clyde River FPM	Strat. Plan Goal 1 – climate ch.		2023	Completed	
Upper Feedmill Creek FPM	Strat. Plan Goal 1 – climate ch.		2024	WIP	
Kinburn FPM	Strat. Plan Goal 1 – climate ch.		2024	WIP	
Carp Tributaries FPM	Strat. Plan Goal 1 – climate ch.		2024	WIP	
Fall River and Bennett Lake FPM	Strat. Plan Goal 1 – climate ch		2025	WIP	FHIMP project funding approved
Lower Mississippi River				Completed	
Mississippi Lake					
City of Ottawa Agreement 3					
• Carp River - Additional Products			2024	Completed	
• Kinburn Drain			202526	WIP	
• Upper Feedmill Creek			2025-26	WIP	
• Shirley's Brook Update			2025	WIP	
• Kizell-Watts Creek Update			2026		
• Carp River Tributaries			2025		

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
• Maintenance			2023		
Bennett Lake FPM			2025		
Fall River FPM			2025		
Mazinaw Lake FPM			2029		
Upper Mississippi River - Dalhousie Lake to Mississippi Lake FPM			2025		
Big Gull Lake FPM			2028		
Upper Mississippi River - Crotch Lake to Dalhousie Lake FPM			2025		
Kashwakamak Lake FPM			2029		
Ottawa River FPM			2025		
Marble Lake FPM					
Prepare Hazard Mgt. & Mapping Strategy	Reg. changes and LC&RS		2024		Deferred to 2025 (see above under P&R)
• Mgt of u/s soils in non-riverine	Reg. changes and LC&RS		2025		
• Mgt of slopes in unmapped areas	Reg. changes and LC&RS		2025		
• Derivation of Design Storms for MVCA	BMP		2025		
• Priorities for FPM updates/new	Reg. changes and LC&RS		2025		
Delineate new subcatchment areas	BMP		2025		Lauren
Cost recovery analysis – modeling	MVCA LC&RS		2026		
Technical Studies and Watershed Planning					
WECI applications and management	MVCA LC&RS		n/a	WIP	
Carp Creek Erosion Control project	City of Ottawa - MOU		2020	Completed	Post-construction monitoring
Carp River Climate Change Study	Strat. Plan Goal 1 – climate ch.		2025	WIP	Modeling of Poole Creek completed
Watercourse Inventory Project	City of Ottawa initiative		2024	WIP	
Conditions and Risk Assessment Methodology for Watercourse Assets and Sub-Assets	City of Ottawa initiative		2024	tbc	City-led; MVCA involvement has been limited.
QA/QC P&R field mon. data procedures/system improvements	System failure		2025		Bus. Process and programming required
Mississippi River Climate Change Study	Strat. Plan Goal 1 – climate ch.		2026		
MRSPR Water Budget Update	Strat. Plan Goal 1 – climate ch.		2027		
• Land Conservation & Acquisition Strategy	Strat. Plan Goal 1 - MRWP		2021	Completed	Supported acquisitions by MMLT in watershed

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
• Carp River Wetland Restoration Project	Carp River Action Plan		2021	Cancelled	Landowners didn't sign-up
• Implement ALUS project	Strat. Plan Goal 2 – Stakeh. Rel.		2021	Ongoing	Program established and operating
Enhanc. Community/First Nations Liaison	Strat. Plan – Goal 2 Rel. Bldg.		2020	Ongoing	Newsletter issued periodically and Indig. engagement page on website created.
Research / knowledge development re: watershed dynamics/climate change	Strat. Plan Goal 1 – climate ch.		2020	WIP	Mississippi Lake algae study completed. See also above CC projects.
Review of wetlands in growth areas	Regulatory / Foundation		2020	WIP	Analysis completed; findings/next steps to be documented.
Review and update of field monitoring program	Strat. Plan – Goal 1 core mandate and Goal 2 Public Eng.		2021	Completed	
Enhance watershed reporting	Strat. Plan – Goal 2 Public Cred.		2025		
Review groundwater monitoring program	Existing sites have limited value			ON HOLD	Info prov. to Province for consideration
Information and Communications Technology					
SOP - Computer/Internet Use	Strat. Plan – Goal 1 Asset Mgt.		2020	Completed	
Document Naming and Filing Standards	Strat. Plan – Goal 1 Asset Mgt.		2020	Completed	
File and Process - DRAPE 2019 data	Growth		2021	Completed	
ICT Plan and policies	Strat. Plan – Goal 1 Asset Mgt.		2021	Completed	Flood Plain Data Governance, IT Asset Management Plan, Network Diagram
Cyber Security Review/SaaS investment	Strat. Plan – Goal 1 Asset Mgt.		2021	Ongoing	Cyber Security Review completed and implemented in 2023. Invest's ongoing.
Open data strategy	Strat. Plan – Goal 2 Public Eng't		2022	WIP	Draft framework prepared.
Develop Network Plan	Strat. Plan – Goal 1 Asset Mgt.		2022	Completed	2023 Network review, Server and storage replaced, and backup redesigned in 2024 10-year ITC capital plan updated
MS Office 365 (cloud computing)	Staff collaboration / enhanced email security / data loss mitig.		2022	WIP	Reviewing data mgt architecture and processes; how to best man. 365 content
Data Storage Strategy	Strat. Plan – Goal 1 Asset Mgt.		2022	Completed	Completed in 2024 as part of network review and update, projected current to 2030
Phone service strategy/VOIP	Admin. BMP		2025	WIP	Initiated. To scope and conduct cost/benefit analysis.
Conduct next system penetration testing			2028		

Programs and Services	Driver	Risk	Scheduled Start Date	Status	Comments
Education and Stewardship					
Develop and implement pilot stewardship program	Strategic Plan – Goal 2; MRWP		2021	Completed	Implementation occurring as funding allows
Conduct alternative service delivery review for education program	Bill 108/229; CA reg 687/21		2022	Completed	
Pilot use of Eco Trekr	Strat. Plan – Goal 2 Public Eng't		2021	WIP	There are operational challenges with the app. The developers recently sold the app to MVCA as they have ceased operations.
Expand use of Eco Trekr to other sites	Strat. Plan – Goal 2 Public Eng't		2023	ON HOLD	Recently took ownership and will be reviewing to resolve error or access issues.
Develop an Education & Outreach Plan	MVCA LC&RS		2025	Completed	Cat 1 and 3 educ needs and methods
Work with FN on matters of shared interest	MVCA LC&RS		2025	WIP	e.g. canoe route
Communications					
Complete update of corporate website	Strat. Plan – Goal 2 Public Eng't		2020	Ongoing	Updated regularly
Prepare and implement Corp. Communications Plan	Strat. Plan – Goal 2 Public Eng't		2021	Ongoing	Next phase is to improve integration of communications across organization.
Prepare and implement social media plan	Strat. Plan – Goal 2 Public Eng't		2022	Ongoing	Completed for 2023. Updated as needed.

Table 2:
Capital Plan 2021-2025

Capital Projects/Acquisitions	Driver	Risk	Scheduled Start Date	Status	Comments
Water Control Structures (WCS)					
Shabomeka Dam replacement	MNRF, CDA		2021	Completed	Embankments installed January 2022, and deck and railings in November 2022.
Kashwakamak Dam Safety Review (DSR)	MNRF, CDA		2021	Completed	
Shabomeka Public Safety Measures	MNRF, CDA		2021	Completed	
Carleton Place DSR	MNRF, CDA		2022-23	Completed	Draft study completed
Carleton Place Public Safety Measures	MNRF, CDA		2023-24	Completed	Design in progress
Kashwakamak Dam Class EA	MNRF, CDA		2023-24	Completed	Project award in March 2023
Kashwakamak Dam Design	MNRF, CDA		2025		
Widow Dam DSR	MNRF, CDA		2024		Postponed, no WECI
Lanark DSR	MNRF, CDA		2024	Completed	
Lanark Dam Safety Measures	MNRF, CDA		2025	WIP	
Farm Dam Risk Assessment Study	MNRF, CDA		2025	Completed	
Pine Dam Minor Repair	MNRF, CDA		2024	Completed	
Mississagagon Dam Minor Repair	MNRF, CDA		2024	Completed	
Flood Forecasting and Warning (FFW)					
Watershed LiDAR acquisition	Climate change adapt.		2021	Completed	flown 2021-22; data processing to be completed by May 2023
Topo-bathymetric data collection	Climate change adapt.		2021	WIP	Ongoing
Expansion of monitoring network	Climate change adapt.		2021	WIP	Ongoing
Depth & Flow meter acquisition (ADCP)	Climate change adapt.		2022	Completed	Equipment selection in progress
ADCP Unlock	??		2025		
Conservation Areas / HQ Facility					
Purdon - Replace sections on Boardwalk	Safety - Lifecycle replacement		2021	WIP	90% completed. Expected to be completed in 2025

Capital Projects/Acquisitions	Driver	Risk	Scheduled Start Date	Status	Comments
HQ Sewer and water connection	Agreement with C.P.		2021	WIP	Awaiting final cost share agreement for existing infrastructure
Gate house - accessibility doors and ramps	AODA compliance		2022	Completed	
Replace riverside look-out	Building Code Structural concerns		2022	Completed	expected to be completed in May 2023 after ground thaw; 90% complete, waiting on railing fabrication/outcome of Mill roof
MICA Trail Bridge repairs	Safety - structural		2022	WIP	Two of nine complete.
CA entrance signage - review and update for regulatory consistency	Recommendation from 3 rd party risk assessment		2022-2023	WIP	Structures in place. Signage to be completed 2025.
Review CA Trails for AODA compliance and sign appropriately	Recommendation from 3 rd party risk assessment		2024		
Gatehouse – Paint ext. window/door trim			2021	Completed	
Gatehouse - Replace veranda joists and flooring	Heritage Act. Prev. Maint.		2021	Completed	
Purdon - Replace site signage	Lifecycle replacement		2022		Deferred to 2026
MOK – Replace site signage	Lifecycle replacement		2024		Deferred to 2026
HQ - Condition Assessment	Asset management BMP		2025		
MOK Building Condition Assessment	Asset management BMP		2025		
Ed. Centre - security and access. upgrades	AODA compliance		2025	WIP	
MOK Top up play structure wood chips	CSA Compliance		2022	Completed	To be completed again in 2025
Develop MOK site workshop	Secure Storage of Equip't		2022-2023	WIP	
Museum - Repaint windows & trim	Heritage Act		2024	WIP	Portions of upper storey to be completed
Gatehouse - Repoint stone work	Heritage Act, prev. maint.		2023	Completed	
MOK Construct flush washrooms	MOK Master Plan		2023	ON HOLD	Pending matching grant funding
Education Centre - Replace siding	Prev. Maint.		2025	WIP	
Updates to Generator at HQ	CSA-282-15/ CSA B139-19		2023	Completed	
Purdon - Replace main look-out	Lifecycle replacement		2026		
Roy Brown Park - construct lookout	Park Plan / Agt w C.P.		2027		
K&P Trail Condition Assessment	Asset Mgt BMP		2025		
Museum - Balcony repairs	Heritage Act		2030		

Capital Projects	Driver	Risk	Scheduled Start Date	Status	Comments
Vehicles & Equipment					
Vehicle purchase	Lifecycle replacement		2024	Completed	Two new vehicles purchased in 2024 one in 2025.
Riding Lawn mower or new ATV	Site maintenance				Deferred; in consult. with OPG
Tracks for ATV	Dam Ops		2025		tbc
Tandem utility trailer	Dam Ops		2023	Completed	
Information and Communications Technology					
Increase Storage	Growth		2021	Completed	
Replace Servers	Lifecycle replacement		2023/25	Completed	
Corporate data acquisition	Technical study needs		n/a	Ongoing	Investments as needed
Integrate GIS & F. Plain reports/mapping	Transparency		2021	WIP	
Audio Visual Improvements	Remote & hybrid meetings		2021	Completed	Updated componentry and addition of room cameras.
Replace Monitors	Lifecycle replacement		n/a	Ongoing	
Replace Plotter	Lifecycle replacement		2024	ON HOLD	Elimination of paper maps.
Purchase SAAS MS Exchange 365 back-up	Data management		2025	Ongoing	Review options and costs.

Corporate Strategic Plan Update

TO: The Chair and Members of the Mississippi Valley Conservation Authority Board of Directors

FROM: Sally McIntyre, General Manager

REPORT: 3491/25, April 10, 2025

FOR DISCUSSION

The purpose of this report is to summarize the results of the board member survey and to table draft themes and objectives for discussion. As of the drafting of this report 11 of 18 board members had completed one or more questions of the survey.

1.0 [Board Survey](#)

The survey was issued April 2, 2025 and Board members were requested to respond by April 9, 2025. The survey was based on four key questions looked at through different lenses:

1. How well are we doing what we're supposed to?

- Achieving natural hazard management and resource conservation
- Financial management of municipal levy
- Relationship management with municipalities and board members
- Customer service

2. Can we better support municipalities in meeting their strategic goals and objectives?

- Resilience to climate change & extreme weather
- Environmental protection
- Economic diversification and development
- Culture and wellness

3. How can we improve our relationship with Board members and member municipalities?

4. What should we focus on between 2026-2030?

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Your partner in natural hazard management, resource conservation, and stewardship

2.0 Survey Results

In response to question 1, most respondents indicate that they feel we are doing what we are supposed to, but that there is opportunity for improvement in relationship management and customer service.

Table 1: MVCA through different lenses

	YES	SOMEWHAT	UNSURE	NO	N/A	TOTAL
Corporate Impact: Do you feel MVCA has a positive impact on hazard management and resource conservation in your community?	70.00% 7	10.00% 1	20.00% 2	0.00% 0	0.00% 0	10
Financial Resources: Do you feel MVCA manages your municipal levy appropriately?	80.00% 8	10.00% 1	10.00% 1	0.00% 0	0.00% 0	10
Relationship Management: Do you think MVCA communicates effectively with your municipality?	50.00% 5	30.00% 3	10.00% 1	0.00% 0	10.00% 1	10
Customer Service: Do you think MVCA treats applicants from your municipality in a fair and transparent manner?	60.00% 6	20.00% 2	10.00% 1	0.00% 0	10.00% 1	10

Question 2 and associated themes were polled because several municipal strategic plans note the need to partnering to achieve shared or intersecting objectives. Tables 2, 3, 4, and 5 indicate the degree to which respondents felt MVCA currently supports their municipality or could do so in future.

Table 2: Theme - Resilience to Climate Change & Extreme Weather

	NO INVOLVEMENT IS REQUIRED OR DESIRED.	MVCA'S CURRENT LEVEL OF INVOLVEMENT IS SUFFICIENT	MVCA'S CURRENT INVOLVEMENT IS NOT MEETING MUNICIPAL EXPECTATIONS	GREATER INPUT OR INVOLVEMENT FROM MVCA IS DESIRABLE	NO OPINION / UNSURE	TOTAL
Enhanced community capacity (preparedness and response)	11.11% 1	44.44% 4	0.00% 0	22.22% 2	22.22% 2	9
Tree planting	22.22% 2	44.44% 4	0.00% 0	11.11% 1	22.22% 2	9
Communications during emergencies	0.00% 0	66.67% 6	0.00% 0	11.11% 1	22.22% 2	9
Emergency-specific training	11.11% 1	44.44% 4	0.00% 0	22.22% 2	22.22% 2	9

Table 3: Theme – Environmental Protection

	NO INVOLVEMENT IS REQUIRED OR DESIRED.	MVCA'S CURRENT LEVEL OF INVOLVEMENT IS SUFFICIENT	MVCA'S CURRENT INVOLVEMENT IS NOT MEETING MUNICIPAL EXPECTATIONS	GREATER INVOLVEMENT FROM MVCA IS DESIRABLE	NO OPINION / UNSURE	TOTAL
▼ Shoreline Protection	0.00% 0	77.78% 7	0.00% 0	22.22% 2	0.00% 0	9
▼ Healthy lakes and rivers	0.00% 0	77.78% 7	0.00% 0	22.22% 2	0.00% 0	9
▼ Public education	0.00% 0	55.56% 5	0.00% 0	22.22% 2	22.22% 2	9
▼ Septic reinspection programs	11.11% 1	22.22% 2	0.00% 0	11.11% 1	55.56% 5	9

Table 4: Theme – Economic Diversification & Development

	NO INVOLVEMENT IS REQUIRED OR DESIRED.	MVCA'S CURRENT LEVEL OF INVOLVEMENT IS SUFFICIENT	MVCA'S CURRENT INVOLVEMENT IS NOT MEETING MUNICIPAL EXPECTATIONS	GREATER INPUT OR INVOLVEMENT FROM MVCA IS DESIRABLE	NO OPINION / UNSURE	TOTAL
▼ Streamlining development/builder processes	0.00% 0	66.67% 6	0.00% 0	11.11% 1	22.22% 2	9
▼ Developing trail system	33.33% 3	33.33% 3	0.00% 0	0.00% 0	33.33% 3	9
▼ Enhancing partner communications	11.11% 1	44.44% 4	0.00% 0	22.22% 2	22.22% 2	9

Table 5: Theme – Culture & Wellness

	NO INVOLVEMENT IS REQUIRED OR DESIRED.	MVCA'S CURRENT LEVEL OF INVOLVEMENT IS SUFFICIENT	MVCA'S CURRENT INVOLVEMENT IS NOT MEETING MUNICIPAL EXPECTATIONS	GREATER INPUT OR INVOLVEMENT FROM MVCA IS DESIRABLE	NO OPINION / UNSURE	TOTAL
▼ Affordable and accessible leisure programming	11.11% 1	66.67% 6	0.00% 0	22.22% 2	0.00% 0	9
▼ Enhanced recreational facilities, trails, parks	22.22% 2	55.56% 5	0.00% 0	22.22% 2	0.00% 0	9
▼ Recreation planning	33.33% 3	44.44% 4	0.00% 0	22.22% 2	0.00% 0	9

The following comments were received regarding how MVCA can better communicate with board members and their municipalities:

- More education for councilors re: clarification of the changing role of Conservation Authorities in Ontario. Particularly councilors who are not members of the board.
- I think the community needs to hear or see some communication from the MVCA on a regular basis and not necessarily through the local municipality. I guess make the conservation authority more visible, therefore the community gets to know how and why we have conservation authorities. I know, you would think everyone should know but they don't.
- I think the relationship is more than satisfactory the way it is now. Having the ability to adapt to change, which I see coming, such as amalgamations in the future.
- Need more flood plain mapping.
- I am relatively new to MVCA board and am in the learning stages of our relationship.
- You have assumed there is a concern. I am not sure there is.
- Nothing. They are doing a great job.

The following comments were received regarding matters that MVCA should focus on during the period 2026-2030:

- Climate change / mitigating impact from flooding protection/conservation of natural land through partnerships.
- Just stay focused on the mandate and try not to be everything to everybody.
- Their original mandate maintaining watershed levels and monitoring the health of the watershed ecosystem. Avoid developing new programs that are easy to get into, but hard to get out of.
- Climate change adaptation. More emergency preparedness, i.e. in case of flooding.
- Focus within MCVA's Mandated Role.
- Establishing an educational/cultural connection
- Strategic goals to consider:
 - Develop a modern watershed management system for the Mississippi and Carp Rivers. (This Category 1 goal includes automation and models. It provides predictive capability, reduces response time to flood events, identifies areas for remediation/focus, and allows "what if" scenario modelling.)
 - Develop an Integrated Carp River Watershed Plan. Create a Carp River PAC. Include Carp River farmers within ALUS. (Get the 5 Ottawa councilors to advocate for city support for this in next term of council.)
- Mandate issues.
- No. What they are currently focusing on will be good for the next many years.

1.0 DRAFT THEMES & OBJECTIVES

The following draft themes and objectives are based upon the combined feedback of board members and MVCA employees as well as a review of the [2021-2025 Corporate Strategic Plan](#). They are intended to provide a starting point for a discussion with the Board. Items with an asterisk closely align to an objective contained in the *2021-2025 Corporate Strategic Plan*.

1. Focus on core mandate. *

Per O. Reg. 686/21:

- a) Natural hazards risk management.
- b) Conservation and management of lands.
- c) Support surface and groundwater monitoring programs.
- d) Integrated watershed management.
- e) Source water protection.

2. Modernize and strengthen asset management across our jurisdiction.

- a) Modernize water management of the Mississippi and Carp rivers.
- b) Implement accessibility objectives at conservation areas.
- c) Implement the next phase of capital renewal. *

3. Enhance community awareness and understanding.

- a) Increase awareness of MVCA, our mandate, activities, and contribution.
- b) Increase MVCA presence in the Carp watershed.
- c) Improve our visibility and outreach in the community. *
- d) Partner for mutual gain.

4. Continue to build organizational excellence in response to change.

- a) Demonstrate MVCA to be a trusted, client-centered, resourceful, and helpful partner. *
- b) Monitor the quality, efficiency and impact of what we do and modify to improve operational effectiveness. *
- c) Promote an engaging and inclusive environment. *

3.0 [Next Steps](#)

A draft of the *Corporate Strategic Plan* will be prepared and circulated to employees and our two public advisory committees for comment. If desired, the GM can meet with individual board members to discuss specific ideas. Staff will also begin to identify strategic priority projects to be carried out during the period 2026-2030.