



**Long Point Region Conservation Authority
Annual General Meeting
Friday, March 6, 2026 @ 1:30pm
4 Elm Street, Tillsonburg, Ontario**

AGENDA

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|--|--------------------|
| 1. Welcome and Call to Order –Doug Brunton, Chair | |
| 2. Declaration of Conflicts of Interest | |
| 3. Additional Agenda Items | |
| 4. Approval of the Agenda | |
| 5. Minutes of the Previous Meeting: | |
| a) Hearing Board Meeting Minutes of February 4, 2026 | 1-4 |
| b) Board of Directors Meeting of February 4, 2026 | 5-8 |
| 6. Introduction of the Board of Directors and Committees (D. Brunton) | |
| 7. Introduction and greetings from special guests (D. Brunton) | |
| 8. Remarks from Bobbi Ann Brady, MPP Haldimand-Norfolk | |
| 9. Service Awards Recognition (D. Brunton) | |
| 10. Audit & Finance Committee: | |
| a) Draft Minutes of February 20, 2026 (D. Beres) | 9-12 |
| b) Audit Findings Report (R. Mile) | 13-19 |
| c) 2025 Audited Financial Statements (D. Beres) | 20-46 |
| d) Approval of Auditors for 2026 (D. Beres) | |
| 11. Notice of Formal Motions: (D. Brunton) | 47 |
| a) Designate LPRCA Signing Officers | |
| b) Borrowing Resolution | |
| c) Designate Conservation Ontario Council Representatives | |
| 12. 2025 Annual Report (J. Maxwell) | 48-67 |
| 13. Chair's Remarks (D. Brunton) | |
| 14. Stewardship Award Recognition, Jeff Tribe (D. Brunton) | |
| 15. Introduction of Keynote Speaker (D. Brunton) | |
| 16. Keynote Presentation – Gregg McLachlan, Destiny Wild: How Conservation Efforts Are Showing Returns | |

Next meeting: April 1, 2026, 6:30pm Board of Directors

Adjournment



LONG POINT REGION CONSERVATION AUTHORITY
Hearing Board Meeting Minutes of February 4, 2026

Members in attendance:

Doug Brunton, Chair	Norfolk County
Chris Van Paassen, Vice-Chair	Norfolk County
Shelley Ann Bentley	Haldimand County
Dave Beres	Town of Tillsonburg
Robert Chambers	County of Brant
Michael Columbus	Norfolk County
Ed Ketchabaw	Municipality of Bayham/Township of Malahide
Tom Masschaele	Norfolk County
Debera McKeen	Haldimand County
Jim Palmer	Township of Norwich
Peter Ypma	Township of South-West Oxford

Regrets: None

Staff in attendance:

Judy Maxwell, General Manager
Aaron LeDuc, Manager of Corporate Services
Leigh-Anne Mauthe, Manager of Watershed Services
Saifur Rahman, Manager of Engineering and Infrastructure
Jessica King, Social Media and Marketing Associate
Nicole Sullivan, HR Coordinator/Executive Assistant

1. Roll Call and Call to Order

The Chair called the Hearing to order at 6:30 p.m., Wednesday, February 4, 2026.

The roll was called to conduct the following Hearing under Section 28 of the *Conservation Authorities Act*.

A-19/26

Moved by D. McKeen
Seconded by P. Ypma

THAT the LPRCA Board of Directors does now sit as a Hearing Board.

Carried

2. Declaration of Conflicts of Interest

None Declared.

3. Chair's Opening Remarks for Hearing LPRCA- 220/25

The Chair's opening remarks for LPRCA-220/25 Mudford were read and the guidelines and process to be followed for the hearing were reviewed.

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen Jim Palmer, Chris Van Paassen, Peter Ypma

4. Presentation by Long Point Region Conservation Authority Staff

Leigh-Anne Mauthe presented the staff report and presentation.

Staff recommended refusal to grant a permit for this application for the following reasons:

1. The construction of the proposed structure is contrary to Long Point Region Conservation Authority shoreline policies for development in the Lake Erie flood hazard. These policies have been implemented to reduce or eliminate preventable risk to life and property damage from flooding,
2. The control of flooding is affected by the development as the overall risk to property damage is increased, and
3. The control of flooding is affected by the development as the second storey area could be utilized as habitable space and would therefore put additional risk to life and property for both the occupants and emergency personal and first responders.

5. Presentation by the Applicant

David McPherson, Agent, addressed the Board on behalf of the Applicant requesting approval of the application.

Mr. McPherson highlighted that the accessory building is unable to be habitable by Norfolk County standards, which means it will not be built that way. Mr. McPherson's calculation of the floor space only includes the ground floor which is 75.8 m², which is below the 100 m² allowed in the LPRCA policy.

David McPherson opinion was that the proposed development is in accordance with and not contrary to the Provincial Policy Statement, the *Conservation Authorities Act* Section 28 Regulation, and the Norfolk County Official Plan.

6. Questions

There were no questions from Staff or the applicant.

Staff and the proponent responded to questions from the Board.

Mike Columbus asked staff what other buildings are on the site. Leigh-Anne Mauthe informed the Board that there was an existing cottage, along with a garage that will be demolished for this new accessory building.

Dave Beres asked staff about the photos of neighbouring accessory buildings that David McPherson showed. Leigh-Anne Mauthe informed the Board that the photos were not submitted prior to the Hearing and as such cannot provide an answer to the questions about the neighbouring buildings.

Ed Ketchabaw asked about flood-proofing and if Norfolk County policy allows for no flood-proofing of accessory buildings, does that preclude it becoming a dwelling. Leigh-Anne Mauthe informed the Board that dry flood-proofing is when a building is designed to flood and wet flood-proofing is when a building is raised above the flood line. David McPherson added that all of Turkey Point is resort/residential zoned and due to this there is no opportunity for a building to become an ADU (Accessory Dwelling Unit).

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen Jim Palmer, Chris Van Paassen, Peter Ypma

The members entered the closed session of the Hearing Board at 6:58 p.m.

A-20/26

Moved by D. Beres

Seconded by J. Palmer

THAT the LPRCA Hearing Board does now enter into a closed session to discuss:

- Litigation or potential litigation, including matters before administrative tribunals (e.g. Ontario Land Tribunal), affecting the Authority.

Carried

7. Reconvene in Public Forum

The LPRCA Hearing Board reconvened in open session at 7:25 p.m.

8. Hearing Board Decision for LPRCA-220/25

The Chair advised Mudford that the permit has been approved. The Notice of Decision will be forwarded by staff.

9. Chair's Opening Remarks for Hearing LPRCA-212/25

The Chair's opening remarks for LPRCA-212/25 Clark were read and the guidelines and process to be followed for the hearing were reviewed.

10. Presentation by Long Point Region Conservation Authority Staff

Leigh-Anne Mauthe presented the staff report and presentation.

Staff recommended refusal to grant a permit for this application for the following reasons:

1. The construction of the proposed structure is contrary to Long Point Region Conservation Authority shoreline policies for development in the Lake Erie flood hazard. These policies have been implemented to reduce or eliminate preventable risk to life and property damage from flooding,
2. The control of flooding is affected by the development as the overall risk to property damage is increased, and
3. The control of flooding is affected by the development as the second storey area could be utilized as habitable space and would therefore put additional risk to life and property for both the occupants and emergency personal and first responders.

11. Presentation by the Applicant

David McPherson, Agent, addressed the Board on behalf of the Applicant requesting approval of the application.

Mr. McPherson highlighted that the accessory building is unable to be habitable by Norfolk County standards, which means it will not be built that way. Mr. McPherson's calculation of the floor space only includes the ground floor which is 94 m². which is below the 100 m² allowed in

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen Jim Palmer, Chris Van Paassen, Peter Ypma

the LPRCA policy.

David McPherson opinion was that the proposed development is in accordance with and not contrary to the Provincial Policy Statement, the *Conservation Authorities Act* Section 28 Regulation, and the Norfolk County Official Plan.

12. Questions

There were no questions from Staff or the applicant.

There were no questions from the Board to Staff or the applicant.

The Board members entered the closed session of the Hearing Board at 7:46 p.m.

A-21/26

Moved by D. Beres

Seconded by T. Masschaele

THAT the LPRCA Hearing Board does now enter into a closed session to discuss:

- Litigation or potential litigation, including matters before administrative tribunals (e.g. Ontario Land Tribunal), affecting the Authority.

Carried

13. Reconvene in Public Forum

The LPRCA Hearing Board reconvened in open session at 7:55 p.m.

14. Hearing Board Decision for LPRCA- 212/25

The Chair advised Clark that the permit has been approved. The Notice of Decision will be forwarded by staff.

15. Adjournment

A-22/26

Moved by M. Columbus

Seconded by P. Ypma

That the LPRCA Board of Directors does now adjourn from sitting as a Hearing Board.

Carried

The Chair adjourned the Hearing at 7:57 p.m.

Doug Brunton
Chair

Judy Maxwell
General Manager/Secretary-Treasurer

/ns

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen Jim Palmer, Chris Van Paassen, Peter Ypma



LONG POINT REGION CONSERVATION AUTHORITY
Board of Directors Meeting Minutes of February 4, 2026

Members in attendance:

Doug Brunton, Chair	Norfolk County
Chris Van Paassen, Vice-Chair	Norfolk County
Shelley Ann Bentley	Haldimand County
Dave Beres	Town of Tillsonburg
Robert Chambers	County of Brant
Michael Columbus	Norfolk County
Ed Ketchabaw	Municipality of Bayham/Township of Malahide
Tom Masschaele	Norfolk County
Debera McKeen	Haldimand County
Jim Palmer	Township of Norwich
Peter Ypma	Township of South-West Oxford

Regrets: None

Staff in attendance:

Judy Maxwell, General Manager
Aaron LeDuc, Manager of Corporate Services
Leigh-Anne Mauthe, Manager of Watershed Services
Jessica King, Social Media and Marketing Associate
Nicole Sullivan, HR Coordinator/Executive Assistant

1. Welcome and Call to Order

The Chair called the meeting to order at 8:05 p.m., Wednesday, February 4, 2026.

2. Additional Agenda Items

Vice-Chair, Chris Van Paassen, brought forward an additional item to the Closed session.

A-23/26

Moved by J. Palmer
Seconded by T. Masschaele

THAT the LPRCA Board of Directors add an Item to discuss:

- The security of the property of the Authority;

under Closed Session as item 10(B), moving current Item 10 (B), adjournment of closed session to item 10 (C), to the February 4, 2026 agenda.

Carried

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen, Jim Palmer, Chris Van Paassen, Peter Ypma

3. Approval of the Agenda

A-24/26

Moved by M. Columbus

Seconded by P. Ypma

THAT the LPRCA Board of Directors approves the agenda as amended.

Carried

4. Declaration of Conflicts of Interest

None were declared.

5. Minutes of the Previous Meeting

a) Board of Directors Meeting of January 7, 2026

A-25/26

Moved by E. Ketchabaw

Seconded by J. Palmer

THAT the minutes of the LPRCA Board of Directors Meeting held January 7, 2026 be adopted as circulated.

Carried

6. Business Arising

There was no business arising from the previous minutes.

7. Review of Committee Minutes

None.

8. Correspondence

A-26/26

Moved by S. Bentley

Seconded by D. McKeen

THAT the correspondences outlined in the Board of Directors agenda of February 4, 2026 be received as information.

Carried

9. Development Applications

a) Section 28 Regulations Approved Permits (L. Mauthe)

Leigh-Anne Mauthe presented the report.

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen, Jim Palmer, Chris Van Paassen, Peter Ypma

There were no questions.

A-27/26

Moved by S. Bentley
Seconded by J. Palmer

THAT the LPRCA Board of Directors receives the staff approved Section 28 Regulation Approved Permits report dated February 4, 2026 as information.

Carried

b) 2025 Permit Application Turnaround Times (L. Mauthe)

Leigh-Anne Mauthe presented the report.

Jim Palmer asked why the turnaround times in 2021 were much higher than all other years. Leigh-Anne Mauthe informed the Board that there were changes done to the process. In 2021, only a small list of applications could be approved by the General Manager, all others went to the Board even if staff were recommending approval. The approval process was changed, which allowed for less permits needing to wait for the monthly Board Meeting.

Mike Columbus asked how LPRCA's numbers compared to other Conservation Authorities. Leigh-Anne Mauthe informed the Board that all Conservation Authorities give Conservation Ontario the turnaround numbers and a report will be distributed.

Doug Brunton asked staff if LPRCA has LIDAR for all of Norfolk County and how recently. Leigh-Anne Mauthe responded in the affirmative and since 2018.

A-28/26

Moved by J. Palmer
Seconded by D. Beres

THAT the LPRCA Board of Directors receives the 2025 Permit Application Turnaround Times Report as information.

Carried

10. New Business

a) General Manager's Report (J. Maxwell)

Judy Maxwell presented the report.

Jim Palmer asked staff if there were any preparations for a quick melt of the snow. Judy Maxwell informed the Board that there is concern with the ice in the creeks which could cause flooding, and a slower warm up would be ideal to lessen flooding chances. LPRCA will be monitoring the watershed.

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen, Jim Palmer, Chris Van Paassen, Peter Ypma

A-29/26

Moved by T. Masschaele
Seconded by P. Ypma

THAT the LPRCA Board of Directors receives the General Manager’s Report for January 2026 as information.

Carried

b) Service Recognition Program (J. Maxwell)

Judy Maxwell presented the Service Recognition Program report.

A-30/26

Moved by S. Bentley
Seconded by D. McKeen

THAT the LPRCA Board of Directors receives the Service Recognition Program Report as information.

Carried

11. Closed Meeting

The Board entered closed session at 8:20 p.m.

A-31/26

Moved by S. Bentley
Seconded by M. Columbus

THAT the LPRCA Board of Directors does now enter into a closed session to discuss:

- The Security of the property of the Authority

Carried

The Board reconvened in open session at 8:36 p.m.

The closed meeting minutes of January 7, 2026 was approved in the closed session.

Next meeting: March 6, 2026, Annual General Meeting

Adjournment

The Chair adjourned the meeting at 8:37 p.m.

Doug Brunton
Chair

Judy Maxwell
General Manager/Secretary-Treasurer

FULL AUTHORITY COMMITTEE MEMBERS

Shelley Ann Bentley, Dave Beres, Doug Brunton, Robert Chambers, Michael Columbus, Ed Ketchabaw, Tom Masschaele, Debera McKeen, Jim Palmer, Chris Van Paassen, Peter Ypma

LONG POINT REGION CONSERVATION AUTHORITY
Audit and Finance Committee Meeting Minutes
of February 20, 2026

Members in attendance: Dave Beres, Doug Brunton, Robert Chambers, Ed Ketchabaw, and Chris Van Paassen.

Staff in attendance: Judy Maxwell, Aaron LeDuc, and Nicole Sullivan.

External Auditor in attendance: Ashley Didone, MNP, Partner and Business Advisor.

Regrets:

A. Call to Order

1. The meeting was called to order by 2025 Audit & Finance Chair Chris Van Paassen at 9:33 a.m.

2. Additional Agenda Items

None.

3. Approval of the Agenda

AUD-1/26

Moved by D. Beres

Seconded by D. Brunton

THAT the Audit and Finance committee approves the agenda as circulated.

Carried

4. Declaration of Conflicts of Interest

None recorded.

5. Election of Chair and Vice-Chair

The positions of Chair and Vice-Chair were declared vacant.

C. Van Paassen nominated D. Beres for Chair who accepted the nomination.

No other nominations were received.

AUD-2/26

Moved by D. Brunton

Seconded by R. Chambers

THAT the nominations for the LPRCA Audit and Finance Committee Chair be closed.

Carried

Dave Beres was declared the Audit and Finance Committee Chair for 2026.

AUDIT COMMITTEE MEMBERS
Dave Beres, Doug Brunton, Robert Chambers,
Ed Ketchabaw, Chris Van Paassen

D. Beres nominated D. Brunton for Vice-Chair who accepted the nomination.

No other nominations were received.

AUD-3/26

Moved by R. Chambers

Seconded by C. Van Paassen

THAT the nominations for the LPRCA Audit and Finance Committee Vice-Chair be closed.

Carried

Doug Brunton was declared the Audit and Finance Committee Vice-Chair for 2026.

6. Minutes of the Previous Meeting

None.

B. New Business

1. Audit Findings Report - MNP

A. Didone reviewed the Audit Findings report with the committee and confirmed MNP's independence. The management letter and final approval from the LPRCA Board of Directors will occur at the Annual General Meeting scheduled for March 6, 2026.

The auditors reported no significant audit, accounting, or reporting matters, no significant risks areas or responses, and there are no outstanding adjustments required for the final statements.

Chris Van Paassen asked Ashley Didone if the potential changes to the Conservation Authorities is a concern on the Audit. Ashley Didone informed the Board that staff had a discussion with MNP regarding a disclosure note in the file, but with no definitive legislation and formal policy it was deemed unnecessary.

AUD-4/26

Moved by C. Van Paassen

Seconded by E. Ketchabaw

THAT the LPRCA Audit and Finance Committee receives the Audit Findings Report for 2025 as information.

Carried

2. Draft 2024 Audited Financial Statements - MNP

A. Didone reported a clean audit opinion and that the financial statements are fairly presented, in all material respects, for the year-ended December 31, 2025. A. Didone reviewed the financial statements, the notes, and the schedules to the statements.

AUD-5/26

Moved by D. Brunton

Seconded by R. Chambers

THAT the LPRCA Audit and Finance Committee receives the draft 2025 Audited Financial Statements from MNP as information;

AUDIT COMMITTEE MEMBERS
Dave Beres, Doug Brunton, Robert Chambers,
Ed Ketchabaw, Chris Van Paassen

AND

THAT the Committee recommends that the financial statements, notes, and schedules fairly present the financial position of the Long Point Region Conservation Authority and therefore recommends to the general membership their approval at the AGM on March 6, 2026.

Carried

3. Auditor/Committee Discussion

Management was asked to leave the meeting to provide the committee with unrestricted access to the auditors for the Auditor/Committee discussion noted as item B (3) of the agenda.

Staff returned to the meeting following the Auditor/Committee discussion.

4. Recommendation of Auditors for External Audit Services

AUD-6/26

Moved by D. Brunton

Seconded by E. Ketchabaw

THAT the LPRCA Audit and Finance Committee recommends the appointment of MNP LLP as the Long Point Region Conservation Authority's external auditor for the 2026 fiscal year to the general membership for their approval at the AGM on March 6, 2026 as per Section B. 7. of the Administrative By-Law.

Carried

*A. Didone left the meeting at 10:04 a.m.

5. 2025 Draft Financial Statements Discussion and Analysis

Aaron LeDuc presented the report. The financial statements were prepared by management and staff reviewed the details and highlights of the report in conjunction with the Draft Financial Statements.

The year ended positively with total revenues of \$7.3 million and total expenses of \$5.98 million, which resulted an annual surplus of \$1,323,438.

Chris Van Paassen asked staff about the differences in the budgeted revenues and the higher actual revenues. Aaron LeDuc's report included a chart identifying the revenues that contributed to the surplus, including three one-time capital items representing \$288,122; three one-time non-budgeted operating items representing \$356,272; and \$204,144 of normal operating items that contributed to the surplus.

Doug Brunton asked staff about the one-time operating item, WSIB rebate, and why it was given. Aaron LeDuc informed the Committee that WSIB had a large surplus and gave businesses a 50% rebate of 2023 and 2024 premiums.

AUD-7/26

Moved by E. Ketchabaw

Seconded by C. Van Paassen

AUDIT COMMITTEE MEMBERS
Dave Beres, Doug Brunton, Robert Chambers,
Ed Ketchabaw, Chris Van Paassen

THAT the LPRCA Audit and Finance Committee receives the 2025 Draft Financial Statement Discussion and Analysis Report as information.

Carried

6. Q4 Budget vs Actual Results

Staff summarized for the Committee the 2025 year-end consolidated, departmental, and capital reports. The report for the 4th Quarter is the same format that is presented to the Board for other quarterly reports.

AUD-8/26

Moved by D. Brunton

Seconded by R. Chambers

THAT the LPRCA Audit and Finance Committee receives the 2025 Q4 Budget vs Actual Results as information.

Carried

7. Statement of Compliance for Investments – 2025 Report

Aaron LeDuc verbally presented a Statement of Compliance and a 2025 summary on the Authority's investments of the Authority's endowment and bond funds.

Doug Brunton asked about the PPN and Bond funds. Staff informed the Committee that the investment advisor would come to the next Audit and Finance Committee to provide an overview of the bond funds.

Ed Ketchabaw asked staff about who the Authority banks with and if that is reviewed. Aaron LeDuc informed the Committee that endowment bond fund is managed by CIBC Private Wealth and the Authority banks with CIBC. The last banking arrangement was signed in 2021, but no market review has been completed recently, however LPRCA has minimal fees for a public sector institution.

AUD-9/26

Moved by E. Ketchabaw

Seconded by D. Brunton

THAT the LPRCA Audit and Finance Committee receives the Statement of Compliance for Investments – 2025 Report as information.

Carried

8. The next meeting will be in June.

The Chair adjourned the meeting at 10:53 a.m.

Dave Beres
Audit and Finance Committee Chair
/ns

Judy Maxwell
General Manager/Secretary-Treasurer

AUDIT COMMITTEE MEMBERS
Dave Beres, Doug Brunton, Robert Chambers,
Ed Ketchabaw, Chris Van Paassen



Long Point Region Conservation Authority

2025 Audit Findings

Report to the Board of Directors

December 31, 2025

Ashley Didone, CPA, CA, LPA

T: 519.286.1808

E: ashley.didone@mnp.ca



Wherever business takes you

MNP.ca

Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of Long Point Region Conservation Authority (the "Authority") as at December 31, 2025 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Board of Directors. A summary of required communications with those charged with governance, as outlined by Canadian Auditing Standards (CAS), is included in Appendix A.

As auditors, we report to the Board of Directors on the results of our examination of the financial statements of the Authority as at and for the year ended December 31, 2025. The purpose of this Report is to assist you, as members of the Board of Directors, in your review of the results of our audit.

This Report is intended solely for the information and use of the Board of Directors and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Authority which has been carried out in accordance with Canadian generally accepted auditing standards.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report

Our Independent Auditor's Report provides an unmodified opinion to the Board of Directors.

Audit Reporting Matters

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Significant Audit, Accounting and Reporting Matters

Area		Comments
	Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you.
	Final Materiality	Final materiality used for our audit was \$360,000 for December 31, 2025, and \$315,000 for December 31, 2024.
	Identified or Suspected Fraud	While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.
	Identified or Suspected Non-Compliance with Laws and Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
	Matters Arising in Connection with Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Authority.
	Auditor's Views of Significant Accounting Practices, Accounting Policies and Accounting Estimates	<p>The application of Canadian public sector accounting standards allows and requires the Authority to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.</p> <p>As auditors, we are uniquely positioned to provide open and objective feedback regarding your Authority's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.</p> <p>The accounting policies used by the Authority are appropriate and have been consistently applied.</p>
	Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal

Area		Comments
	Significant Deficiencies in Internal Control	While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention.
	Matters Arising From Discussions with Management	There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Fraud risk from management override of controls	We incorporate this risk into procedures including testing of journal entries, retrospective review of estimates and evaluation of the business rationale for significant unusual transactions. No significant issues were identified during our audit.
Presumed risk of fraud in revenue recognition	We perform cut off procedures around year end to ensure revenue and expenses are recorded in the correct period. No significant issues were identified during our audit.

Higher Risk Areas and Responses

Higher Risk Area	Response and Conclusion
Deferred revenue and restricted contributions	Examine supporting grant documentation and costs incurred related to those grants; assess if deferral recorded and revenue recognized is appropriate. No significant issues were identified during our audit.
Reserve transfers	Obtain and analyze reserve continuities, agree to supporting documentation, and assess if reserve fund balances are accurate. No significant issues were identified during our audit.
Asset Retirement Obligations	Obtain and analyze list of identified potential AROs, reviewing any supporting reports, significant assumptions and inputs to assess if AROs are

Higher Risk Area	Response and Conclusion
	<p>required and that all calculations are appropriate.</p> <p>No significant issues were identified during our audit.</p>

Other Areas

Area	Comments
<p>Auditor Independence</p>	<p>We confirm to the Board of Directors that we are independent of the Authority.</p>
<p>Management Representations</p>	<p>We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit.</p>
<p>Summary of Significant Differences</p>	<p>No significant adjustments were proposed to management with respect to the December 31, 2025 financial statements.</p>

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



Chartered Professional Accountants
 Licensed Public Accountants

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Appendix A - Communication Requirements

Required Communication with Those Charged with Governance

Recognizing the importance of effective two-way communication in an audit of financial statements, we wish to highlight the following areas of required communication between our audit team and those charged with governance.

Required Communication	Reference
<p>AUDIT SERVICE PLAN</p> <ul style="list-style-type: none"> • Our responsibilities in relation to the financial statement audit, including forming and expressing an opinion on the financial statements. • An overview of the planned scope and timing of the audit, including communication of significant risks identified by the audit team. 	<p>CAS 260.14</p> <p>CAS 260.15</p>
<p>INQUIRY IN THE COURSE OF THE AUDIT</p> <ul style="list-style-type: none"> • How those charged with governance exercise oversight of management’s processes for identifying and responding to the risks of fraud and the controls that management has established to mitigate these risks. • Knowledge of any actual, suspected or alleged fraud affecting the Authority. • Whether the Authority is in compliance with laws and regulations. • Whether any subsequent events have occurred which might affect the financial statements. 	<p>CAS 240.21</p> <p>CAS 240.22</p> <p>CAS 250.15</p> <p>CAS 560.7(b)</p>
<p>AUDIT FINDINGS AND FINALIZATION</p> <ul style="list-style-type: none"> • Any modification to our audit plan and strategy. • Fraud or suspected fraud identified through the audit process. • Matters involving non-compliance with laws and regulations identified through the audit process, unless prohibited by law or regulation. • Our views about significant qualitative aspects of the Authority’s accounting practices, including accounting policies, accounting estimates and financial statement disclosures. • When applicable, an explanation of why we consider a significant accounting practice that is acceptable under the applicable financial reporting framework, not to be most appropriate in the particular circumstances of your Authority. 	<p>CAS 260.A26</p> <p>CAS 240.40 - .42</p> <p>CAS 250.23</p> <p>CAS 260.16(a), CAS 260 Appendix 2</p>

Appendix A - Communication Requirements

(continued from previous page)

Required Communication	Reference
<ul style="list-style-type: none"> Significant difficulties, if any, encountered during the audit. 	CAS 260.16(b)
<ul style="list-style-type: none"> Significant matters arising during the audit that were discussed or subject to correspondence, with management and the associated written representations requested of management. 	CAS 260.16(c)
<ul style="list-style-type: none"> Circumstances that affect the form and content of the auditor’s report. This includes: 	CAS 260.16(d)
<ul style="list-style-type: none"> Any other significant matters arising during the audit that, in our professional judgment, are relevant to the oversight of the financial reporting process. 	CAS 260.16(e)
<ul style="list-style-type: none"> A statement of our compliance with relevant ethical requirements regarding independence, including disclosure of: <ul style="list-style-type: none"> All relationships or matters that in the auditor’s professional judgment, may reasonably be thought to bear on independence, and The related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level. 	CAS 260.C17, .A32
<ul style="list-style-type: none"> Significant deficiencies in internal control identified during the audit. 	CAS 265.9
<ul style="list-style-type: none"> Uncorrected misstatements and the effect that they, individually or in aggregate, may have on the opinion in the auditor’s report. 	CAS 450.12 - .13
<ul style="list-style-type: none"> Significant matters arising during the audit in connection with the Authority’s related parties. 	CAS 550.27
<ul style="list-style-type: none"> Events or conditions that may cast significant doubt on the Authority’s ability to continue as a going concern. 	CAS 570.25

This list is not exhaustive. In addition to the communication requirements discussed above, other requirements exist which are contingent on specific circumstances arising in the course of an audit. The audit team applies professional judgment in determining areas of additional communication with those charged with governance outside of the requirements identified above.

LONG POINT REGION CONSERVATION AUTHORITY

**Financial Statements
December 31, 2025**

Draft - For Management Only

LONG POINT REGION CONSERVATION AUTHORITY

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DECEMBER 31, 2025

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MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

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

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

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

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

Doug Brunton
Chairman of the Board

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

Tillsonburg, Canada
March 6, 2026

Independent Auditor's Report

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

Opinion

We have audited the financial statements of Long Point Region Conservation Authority (the "Authority"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and change in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2025, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

London, Ontario

Chartered Professional Accountants

Licensed Public Accountants

LONG POINT REGION CONSERVATION AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Financial Assets		
Cash (note 3)	\$ 3,176,870	\$ 2,865,947
Investments (note 4)	10,745,634	10,420,467
Accounts receivable (note 11)	242,094	162,954
Accrued receivable (note 11)	47,712	46,941
Other assets (note 11)	107,219	127,479
	14,319,529	13,623,788
Financial Liabilities		
Accounts payable and accrued liabilities (note 11)	333,199	349,044
Deferred revenue (schedule 1)	924,468	1,027,817
	1,257,667	1,376,861
Net financial assets	13,061,862	12,246,927
Non-Financial Assets		
Tangible capital assets (schedule 2)	8,896,191	8,387,688
Net assets	\$ 21,958,053	\$ 20,634,615
Commitment (note 6)		
Contingent liabilities (note 8)		
Accumulated Surplus		
Accumulated surplus - internally restricted (schedule 3)	7,058,571	6,249,829
Accumulated surplus - externally restricted (schedule 4)	6,003,291	5,997,098
Accumulated surplus - tangible capital assets	8,896,191	8,387,688
Total accumulated surplus	\$ 21,958,053	\$ 20,634,615

On behalf of the Board of Directors:

Doug Brunton
Chair, Board of Directors

(Vacant)
Chair, Audit and Finance Committee

LONG POINT REGION CONSERVATION AUTHORITY

STATEMENT OF OPERATIONS AND CHANGE IN ACCUMULATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget 2025 (note 5)	Actual 2025	Actual 2024
Revenues			
Municipal levies:			
General	\$2,237,681	\$2,237,681	\$2,145,963
Special	257,500	182,638	216,424
Government grants:			
Provincial	35,229	35,229	35,229
Corporate services (note 7)	254,250	691,302	406,347
Planning and watershed services	373,490	551,191	501,757
Forestry services	492,394	533,965	505,027
Backus Heritage conservation area	202,335	250,129	148,542
Conservation parks	2,025,200	2,199,896	2,152,252
Maintenance operations services	679,096	608,659	333,978
Gain on disposal of tangible capital assets	-	17,108	-
Total Revenues	6,557,175	7,307,798	6,445,519
Expenditures			
Corporate services	1,315,736	1,350,373	1,368,009
Planning and watershed services	1,104,776	1,346,148	1,130,016
Forestry services	466,689	403,830	398,958
Backus Heritage conservation area	334,746	415,304	308,323
Conservation parks	1,713,973	1,517,684	1,499,324
Maintenance operations services	1,146,345	951,021	900,671
Total Expenditures	6,082,265	5,984,360	5,605,301
Annual Surplus	\$474,910	\$1,323,438	\$840,218
Accumulated surplus, beginning of the year	20,634,615	20,634,615	19,794,397
Accumulated surplus, end of the year	\$21,109,525	\$21,958,053	\$20,634,615

LONG POINT REGION CONSERVATION AUTHORITY

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget <u>2025</u> (note 5)	Actual <u>2025</u>	Actual <u>2024</u>
Annual surplus	\$461,260	\$1,323,438	\$840,218
Acquisition of tangible capital assets	(808,864)	(912,531)	(645,031)
Gain on disposal of tangible capital assets	-	(17,108)	-
Proceeds on disposal of tangible capital assets	-	18,109	-
Amortization of tangible capital assets	-	403,027	320,540
Change in net financial assets	(347,604)	814,935	515,727
Net financial assets, beginning of year	12,246,927	12,246,927	11,731,200
Net financial assets, end of year	<u>\$11,899,323</u>	<u>\$13,061,862</u>	<u>\$12,246,927</u>

Draft - For Management Only

LONG POINT REGION CONSERVATION AUTHORITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities		
Operating activities:		
Annual surplus	\$1,323,438	\$840,218
Items not affecting cash:		
Amortization of tangible capital assets	403,027	320,540
Gain on disposal of tangible capital assets	(17,108)	-
	1,709,357	1,160,758
Change in non-cash working capital:		
Accounts receivable	(79,140)	225,677
Accrued receivable	(771)	(33,366)
Other assets	20,260	(51,655)
Accounts payable and accrued liabilities	(15,845)	(7,244)
Deferred revenue	(103,349)	148,689
	1,530,512	1,442,859
Investing activities:		
Acquisition of tangible capital assets	(912,531)	(645,031)
Change in investments	(325,167)	(1,990,890)
Proceeds on disposal of tangible capital assets	18,109	-
	(1,219,589)	(2,635,921)
Change in cash	310,923	(1,193,062)
Cash, beginning of year	2,865,947	4,059,009
Cash, end of year	\$3,176,870	\$2,865,947

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

1. Purpose of the Organization

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

2. Significant Accounting Policies

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

[a] Revenue Recognition

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

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

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

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

[b] Accrual Accounting

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

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant Accounting Policies (continued from previous page)

[c] Internal Transactions

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

[d] Investments

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

[e] Reserve Fund Balances

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

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

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

- (i) Revenues and expenditures related to the Backus Heritage Village are recorded in the Backus Heritage Village Trust Fund.

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant Accounting Policies (continued from previous page)

- (ii) Revenues and expenditures related to the Leighton and Betty Brown scholarships are recorded in the Leighton and Betty Brown Scholarship Fund.
- (iii) Disposition of Lands Reserve shall use the funds for dam studies and repairs, flood hazard mapping and flood forecasting tools.
- (iv) The Backus Woods Reserve shall be used for conservation educational activities and capital expenditures related to educational activities at the Backus Heritage Conservation Area.

[f] Tangible Capital Assets

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

Asset	Useful Life - Years
Land improvements	10 - 20 years
Buildings and building improvements	40 - 50 years
Machinery & equipment	5 - 20 years
Furniture and fixtures	10 years
Computers	5 years
Motor vehicles	10 - 20 years
Infrastructure	40 - 50 years

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

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

During the year, management completed a review of the estimated useful lives of certain tangible capital assets. As a result of this review, management determined that revisions to the estimated useful lives of these assets were necessary to better reflect their expected remaining service potential.

This change represents a change in accounting estimate and has been accounted for prospectively, in accordance with PSAS Section PS 2120, Accounting Changes. Accordingly, the effect of the change has been reflected in amortization expense for the current year and future periods. Prior period financial information has not been restated.

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant Accounting Policies (continued from previous page)

[g] Donations

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

[h] Use of Estimates

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

[i] Contaminated Sites

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

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

[j] Deferred Revenue

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

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant Accounting Policies (continued from previous page)

[k] Financial instruments

(i) Measurement of financial instruments

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

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

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

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

(ii) Fair value measurements

The Authority classifies fair value measurements recognized in the statement of financial position using a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

Level 1: Quoted prices (unadjusted) are available in active markets for identical assets or liabilities;

Level 2: Inputs other than quoted prices in active markets that are observable for the asset or liability, either directly or indirectly; and

Level 3: Unobservable inputs in which there is little or no market data, which require the Organization to develop its own assumptions.

Fair value measurements are classified in the fair value hierarchy based on the lowest level input that is significant to that fair value measurement. This assessment requires judgment, considering factors specific to an asset or a liability and may affect placement within the fair value hierarchy.

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant Accounting Policies (continued from previous page)

(iii) Impairment

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations and any unrealized gain is 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 write-down reflects the difference between the carrying amount and the higher of:

- a) the present value of the cash flows expected to be generated by the asset or group of assets;
- b) the amount that could be realized by selling the assets or group of assets;

- c) the net realizable value of any collateral held to secure repayment of the assets of group of assets.

There are no items to be reported on the Statement of Remeasurement Gains and Losses, as a result, this statement has not been presented.

[I] Asset Retirement Obligations

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- (i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (ii) the past transaction or event giving rise to the liability has occurred;
- (iii) it is expected that future economic benefits will be given up; and
- (iv) a reasonable estimate of the amount can be made.

There have been no asset retirement obligations identified.

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

3. Cash

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

	2025	2024
General	\$3,165,708	\$2,862,738
Externally restricted:		
Backus Heritage Village	4,446	295
Leighton and Betty Brown Scholarship	6,716	2,914
	\$3,176,870	\$2,865,947

General cash includes a bank account earning interest at 2.65% (2024 – 3.40%).

4. Investments

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

	2025	2024
Government and corporate bonds, maturing at various dates between 2026 and 2037 (2024 – 2025 and 2035), yields varying between 1.40% and 5.21% (2024 – 1.40% and 5.21%)	\$5,810,000	\$5,890,000
Guaranteed investment certificates maturing at various dates in 2026 (2024 – 2025), yielding between 2.80% and 3.35% (2024 – 3.75% and 5.10%)	4,810,000	3,459,000
Principal protected notes – fixed income note, yields varying between 0% and index return multiplied by the participation rate	-	1,000,000
Money market funds, no specified maturity or yield	11,868	11,743
Cash	115,984	92,279
	10,747,852	10,453,022
Plus: accrued interest	41,356	35,916
Plus: unamortized purchase premium	(43,574)	(68,471)
	(2,218)	(32,555)
	\$10,745,634	\$10,420,467

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

5. Budget Figures

The unaudited budget data presented in these financial statements are based upon the 2025 operating and capital budgets approved by the Board of Directors on January 8, 2025.

6. Commitment

The Authority rents a premise under a long-term operating lease that expires October 2028, with two further 5 year optional renewal periods, with a final term ending October, 2038. The operating lease payments are as follows:

2026	117,654
2027	120,007
2028	122,407
2029	124,855
2030	127,352
Thereafter	1,083,351
	1,695,627

7. Investment Income

Included in corporate services revenue is interest income on investments of \$464,170 (2024 - \$362,458).

8. Contingent Liabilities

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

9. Pension Agreements

The Authority makes contributions to the Ontario Municipal Employees Retirement System ("OMERS") plan, which is a multi-employer plan, on behalf of full-time and qualifying part-time employees. The plan is a defined benefit pension plan, which specifies the amount of the retirement benefit to be received by employees based on the length of service, pension formula and employee earnings. Employees and employers contribute equally to the plan. In 2025, the Authority's contribution to OMERS was \$221,023 (2024 - \$219,415).

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

9. Pension Agreements (continued from previous page)

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 deficit), 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.

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

10. Segmented Information

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

Corporate services

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

Planning and watershed

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

Forestry services

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

Backus Heritage conservation area

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

Conservation parks

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

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

10. Segmented Information (continued from previous page)

Maintenance operations services

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

11. Financial Instruments and Risks

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

Credit risk

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

At year end, the amounts outstanding for the Authority's cash and accounts receivable are as follows:

	2025					
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Cash	\$3,176,870	\$-	\$-	\$-	\$-	\$3,176,870
Accounts receivable	221,055	5,163	5,642	10,234	-	242,094
Accrued receivable	47,712	-	-	-	-	47,712
Other assets	107,219	-	-	-	-	107,219
Total	\$3,552,856	\$5,163	\$5,642	\$10,234	\$-	\$3,573,895

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

11. Financial Instruments and Risks (continued from previous page)

2024

	Current	31-60 days	61-90 days	91-120 days	Over 120 days	Total
Cash	\$2,865,947	\$-	\$-	\$-	\$-	\$2,865,947
Accounts receivable	160,510	2,208	-	236	-	162,954
Accrued receivable	46,941	-	-	-	-	46,941
Other assets	127,479	-	-	-	-	127,479
Total	\$3,200,877	\$2,208	\$-	\$236	\$-	\$3,203,321

Liquidity risk

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

The following tables set out the expected maturities (representing undiscounted contractual cash-flow of financial liabilities):

2025

	Within 1 year	1-5 years	Over 5 years	Total
Accounts payable and accrued liabilities	\$333,199	\$-	\$-	\$333,199
Total	\$333,199	\$-	\$-	\$333,199

2024

	Within 1 year	1-5 years	Over 5 years	Total
Accounts payable and accrued liabilities	\$349,044	\$-	\$-	\$349,044
Total	\$349,044	\$-	\$-	\$349,044

LONG POINT REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2025

11. Financial Instruments and Risks (continued from previous page)

Interest rate risk

Interest rate risk is the risk of potential loss caused by fluctuations in fair value of cashflow of financial instruments due to changes in market interest rate. The Authority is exposed to this risk through its interest-bearing investments. The Authority manages this risk through investing in fixed-rate securities. The Authority's investments are risk-managed under the Authority's investment policy.

12. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

During the year, management reviewed the classification of tangible capital assets and determined that certain assets were more appropriately presented in different asset categories. As a result, assets with a net book value of \$103,745 as at December 31, 2024 were reclassified from motor vehicles to machinery and equipment in the comparative figures.

These reclassifications did not result in any change to total tangible capital assets, accumulated amortization, annual surplus, or accumulated surplus for the prior year.

LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 1 –SCHEDULE OF DEFERRED REVENUE FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Balance, beginning of year	\$1,027,817	\$879,128
Externally restricted contributions	466,611	503,195
Interest earned, restricted	158,167	36,292
Contributions used in operations	(728,127)	(390,798)
Balance, end of year	\$924,468	\$1,027,817

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LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 2 –SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2025

For the year ended December 31, 2025

	Cost			Accumulated Amortization						2025
	Opening Balance	Additions	Disposals	Balance End of Year	Accumulated Amortization Beginning of Year	Reversals	Amortization	Accumulated Amortization End of Year	Net Carrying Amount End of Year	
					of Year					of Year
Land	\$ 4,605,258	\$ -	\$ -	4,605,258	\$ -	\$ -	\$ -	\$ -	\$ 4,605,258	
Land improvements	164,568	127,343	-	291,911	31,080	-	14,804	45,884	246,027	
Buildings	2,659,946	103,204	-	2,763,150	1,310,541	-	69,082	1,379,623	1,383,527	
Machinery and equipment	863,898	89,867	12,594	941,171	343,649	11,593	55,670	387,726	553,445	
Furniture and fixtures	8,595	360,331	-	368,926	4,862	-	36,893	41,755	327,171	
Computers	221,014	10,584	-	231,598	197,714	-	9,390	207,104	24,494	
Motor vehicles	868,154	112,790	34,674	946,269	410,778	34,674	78,057	454,161	492,108	
Infrastructure	2,399,154	108,412	-	2,507,566	1,104,275	-	139,131	1,243,406	1,264,160	
Total	\$ 11,790,587	\$ 912,531	\$ 47,268	\$ 12,655,850	\$ 3,402,899	\$ 46,267	\$ 403,027	\$ 3,759,659	\$ 8,896,191	

For the year ended December 31, 2024

	Cost			Accumulated Amortization						2024
	Opening Balance	Additions	Disposals	Balance End of Year	Accumulated Amortization Beginning of Year	Reversals	Amortization	Accumulated Amortization End of Year	Net Carrying Amount End of Year	
					of Year					of Year
Land	\$ 4,605,258	\$ -	\$ -	\$ 4,605,258	\$ -	\$ -	\$ -	\$ -	\$ 4,605,258	
Land improvements	117,114	47,454	-	164,568	23,905	-	7,175	31,080	133,488	
Buildings	2,497,639	162,307	-	2,659,946	1,249,996	-	60,545	1,310,541	1,349,405	
Machinery and equipment	759,086	104,812	-	863,898	298,675	-	44,974	343,649	520,249	
Furniture and fixtures	8,595	-	-	8,595	4,002	-	860	4,862	3,733	
Computers	210,250	10,764	-	221,014	191,762	-	5,952	197,714	23,300	
Motor vehicles	589,645	278,509	-	868,154	334,607	-	76,171	410,778	457,376	
Infrastructure	2,357,969	41,185	-	2,399,154	979,412	-	124,863	1,104,275	1,294,879	
Total	\$ 11,145,556	\$ 645,031	\$ -	\$ 11,790,587	\$ 3,082,359	\$ -	\$ 320,540	\$ 3,402,899	\$ 8,387,688	

LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 3 –SCHEDULE OF INTERNALLY RESTRICTED RESERVES FOR THE YEAR ENDED DECEMBER 31, 2025

	Balance, beginning of year	Transfer from operations	Transfer to operations	Balance, end of year
OPG Forest Corridor	30,337	-	-	30,337
Memorial Woodlot	22,439	1,621	-	24,060
Lee Brown Waterfowl Capital	86,049	50,324	-	136,373
Dam Reserve	50,000	-	-	50,000
Administration Office	569,567	-	-	569,567
Strategic Investments in operations/capital	210,938	-	-	210,938
Motor Pool Reserve	192,405	11,950	-	204,355
User Fee Reserve	1,313,179	553,746	258,380	1,608,545
Capital Levy	569,626	72,276	298,161	343,741
Unrestricted Reserve	3,205,289	1,253,796	578,430	3,880,655
	\$ 6,249,829	\$ 1,943,713	\$ 1,134,971	\$7,058,571

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LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 4 –SCHEDULE OF EXTERNALLY RESTRICTED RESERVES FOR THE YEAR ENDED DECEMBER 31, 2025

	Balance, beginning of year	Transfer from operations	Transfer to operations	Balance, end of year
Backus Heritage Village	\$ 81,556	\$ 3,153	\$ -	\$ 84,709
Leighton & Betty Brown Scholarship	133,002	4,040	1,000	136,042
Backus Woods	4,872,500	-	-	4,872,500
Disposition of Lands Reserve	910,040	-	-	910,040
	<u>\$ 5,997,098</u>	<u>\$ 7,193</u>	<u>\$1,000</u>	<u>\$ 6,003,291</u>

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LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 5 –SCHEDULE OF SEGMENTED REPORTING (continued) FOR THE YEAR ENDED DECEMBER 31, 2025

2025 Schedule of Segmented Reporting

	Corporate services	Planning and watershed services	Forestry services	Backus Heritage	Conservation parks	Maintenance operations services	2025 Total
Revenue:							
Levies	\$933,317	\$731,707	-	\$14,445	-	\$740,850	\$2,420,319
Grants	-	35,229	-	-	-	-	35,229
Fees	691,301	551,192	-	250,129	2,199,896	608,659	4,301,177
Forestry	-	-	533,965	-	-	-	533,965
Gain on disposal of tangible capital assets	17,108	-	-	-	-	-	17,108
Total revenue	1,641,726	1,318,128	533,965	264,574	2,199,896	1,349,509	7,307,798
Expenditures:							
Compensation	808,473	806,943	310,341	207,417	912,945	455,964	3,502,083
Administration	137,599	6,667	846	36,675	210,824	194,105	586,716
Professional/contracted services	209,694	352,727	49,464	14,407	130,435	29,040	785,767
Materials and Supplies	16,782	103,292	43,179	76,873	128,679	25,852	394,657
Amortization	47,140	61,212	-	60,314	101,501	132,860	403,027
Repairs and maintenance	130,685	15,307	-	17,920	33,147	40,499	237,558
Motor pool	-	-	-	1,698	153	72,701	74,552
Total expenditures	1,350,373	1,346,148	403,830	415,304	1,517,684	951,021	5,984,360
Surplus	\$291,353	(\$28,020)	\$130,135	(\$150,730)	\$682,212	\$398,488	\$1,323,438

LONG POINT REGION CONSERVATION AUTHORITY

SCHEDULE 5 –SCHEDULE OF SEGMENTED REPORTING FOR THE YEAR ENDED DECEMBER 31, 2024

2024 Schedule of Segmented Reporting

	Corporate services	Planning and watershed services	Forestry services	Backus Heritage	Conservation parks	Maintenance operations services	2024 Total
Revenue:							
Levies	\$958,646	\$562,554	-	\$5,582	-	\$835,605	\$2,362,387
Grants	-	35,229	-	-	-	-	35,229
Fees	406,347	501,757	-	148,542	2,152,252	333,978	3,542,876
Forestry	-	-	505,027	-	-	-	505,027
Total revenue	1,364,993	1,099,540	505,027	154,124	2,152,252	1,169,583	6,445,519
Expenditures:							
Compensation	892,002	730,406	292,715	212,406	937,718	406,542	3,471,789
Administration	125,764	8,922	622	26,929	203,812	195,004	561,053
Professional/ contracted services	200,370	199,125	71,228	2,702	134,612	23,788	631,825
Materials and Supplies	17,696	135,060	34,393	7,860	83,975	29,953	308,937
Amortization	7,669	49,869	-	53,010	83,304	126,688	320,540
Repairs and maintenance	124,508	6,634	-	5,416	55,636	40,441	232,635
Motor pool	-	-	-	-	267	78,255	78,522
Total expenditures	1,368,009	1,130,016	398,958	308,323	1,499,324	900,671	5,605,301
Surplus	(\$3,016)	(\$30,476)	\$106,069	(\$154,199)	\$652,928	\$268,912	\$840,218

**FORMAL MOTIONS FOR THE ANNUAL GENERAL MEETING
LONG POINT REGION CONSERVATION AUTHORITY
March 6, 2026**

The following resolutions will be presented for adoption at the Annual General Meeting of March 6, 2026.

- a) That the LPRCA Board of Directors approves the Chair, Vice-chair, General Manager and Manager of Corporate Services as designated signing officers for Authority business for the year 2026.
- b) That the LPRCA Board of Directors authorizes the Chair or Vice-Chair and the General Manager or Manager of Corporate Services to borrow funds as required for the day-to-day operations of the Authority.
- c) That the LPRCA Board of Directors designates the Authority Chair as the Authority's representative to Conservation Ontario (CO), with the Vice-Chair designated as alternate,

AND

Further that the General Manager be directed to participate on appropriate committees of CO and be authorized to vote in the absence of the designated representatives.

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Message from the Chair & General Manager

2025 was a year full of accomplishments worth celebrating in the Long Point Region watershed. On behalf of the Board of Directors and staff, we are proud to showcase these accomplishments in the 2025 Annual Report.

LPRCA was successful in securing a multi-year commitment of over \$1.1 million in federal funding from the Canada Water Agency's Great Lakes Freshwater Ecosystem Initiative towards reducing phosphorus loading in the Big Otter Creek sub-watershed and advancing the decommissioning of the Vittoria Dam.

We celebrated the completion of the multi-year Conservation Education Centre Revitalization project at Backus Heritage Conservation Area, ensuring environmental education for students in the watershed can continue on for years to come in an updated space. Staff continue to make significant progress on several studies and mapping projects, safety improvements at our flood control structures, upgrades to our campgrounds and conservation areas, and multiple capital projects.

Change has remained constant for Conservation Authorities, and 2025 was no different. The Province announced the creation of a new governing agency and the proposed amalgamation of 36 Conservation Authorities into seven regional authorities. Although the detailed framework of the proposed amalgamation has yet to be released, the Board of Directors and management will be proceeding forward with the best interests of our watershed residents, member municipalities and staff.

LPRCA's vision and mission has remained clear. The Authority continues to work together to shape the future well-being of our watershed by delivering excellent services; protecting, advancing and rejuvenating the watershed; and optimizing the health and well-being of the watershed through education and best practices.

Thank you to the Board of Directors for their support and to staff for all of their hard work and dedication that ensured meaningful progress continued.

Dave Beres
Chair, LPRCA Board of Directors

Judy Maxwell
General Manager, LPRCA

Protecting Life & Property

Flood Forecasting & Warning

In 2025, the Long Point Region watershed experienced a total of five flood-related events with staff issuing 12 messages during the events. LPRCA also monitors low water levels by measuring precipitation, stream flow and groundwater levels. With consultation and support from the Joint Water Response Team, one *Level 1 Low Water Advisory* was issued in August 2025 asking users to voluntarily reduce water usage by 10%. The advisory remained in place until mid-December.

	2025	2024
Water Conditions Statements	7	6
Flood Watches	4	2
Flood Warnings	1	3

LPRCA’s Flood Forecasting and Warning team works on rotation 24/7/365 to fulfill Conservation Authorities’ core mandate of protecting people and property from natural hazards. The team monitors both lake and riverine conditions across the watershed and with coordination with municipal emergency response staff, delivers flood-related messages to the public for storm events. The messages are also relayed to LPRCA’s website and posted to all LPRCA social media channels.

Source Water Protection

The Grand River Conservation Authority manages the source water program for the Lake Erie Source Protection Region which includes Long Point, Grand River, Catfish Creek and Kettle Creek Conservation Authorities. In compliance with the *Clean Water Act, 2006* a plan to protect the sources of municipal drinking water is in place for each watershed.

The Long Point Region Source Protection Plan has been in effect since 2015 and addresses risks related to contamination and overuse. In accordance with *Ontario Regulation 287/07, section 52*, the Long Point Region Source Protection Authority submits annual progress reports to the Ministry of Environment, Conservation and Parks (MECP) on the progress made in implementing our Source Protection Plan.

The Section 36 update to the Assessment Report and Source Water Protection Plan for Long Point Region was released for consultation with implementing bodies and the public and closed on December 19, 2025. The update for the plan is due for submission to MECP on December 31, 2026.

Engineering & Infrastructure

Teeterville Dam

A Conservation Ontario Class Environmental Assessment (EA) was initiated for Teeterville Dam. LPRCA held Public Information Centres in February and June. Based on a weighted evaluation, the preferred alternative is to repair the dam. Repairing the dam will resolve the stability issues, improve still-water habitat and recreational opportunities, retain emergency fire water supply and maintain the historic visual character of the site. The EA process is in the final phase for Teeterville Dam.

Teeterville Dam.



Other Projects:

- A Public Safety Boom was installed at Norwich Dam;
- A Dam Safety Review (DSR) was completed on Deer Creek Dam;
- A design report for repairs was completed for Hay Creek Dam;
- A design brief was prepared for proposed structure alterations and channel realignment at Sutton Dam; and
- A DSR commenced on Lehman Dam.

Norwich Dam Safety Boom.



Staff performing dam inspection.



Vittoria Dam

In 2025, LPRCA was successful in securing \$635,000 in federal funding over four years from the Canada Water Agency as part of the Great Lakes Freshwater Ecosystem Initiative to support the Vittoria Dam decommissioning. The funding will support restoring the ecological connectivity to Young's Creek while improving Lake Erie nearshore water quality. A kick-off meeting was held with Canada Water Agency to start the planning process for the decommissioning.

Planning & Regulations

LPRCA is responsible for regulating development in natural hazard areas to protect people, property and the environment from damage due to flooding, erosion and other natural hazards. Regulating development also aids in the protection of natural features including rivers, streams, floodplains, wetlands, valley lands and the Lake Erie Shoreline. LPRCA completed a comprehensive update to regulation mapping which reflects new floodplain and hazard mapping studies and new topographic information. Additional updates to LPRCA's regulation mapping were made to ensure alignment with the updated provincial legislation, *Ontario Regulation 41/24: Prohibited Activities, Exemptions and Permits*. LPRCA held a consultation period for the draft mapping, giving the public an opportunity to submit comments/feedback. Following the consultation, the comprehensive mapping update was finalized and approved by the Board of Directors in December of 2025. In accordance with the new Regulation, LPRCA will proceed with updating mapping annually.

Updated interactive regulation mapping.

In 2025, LPRCA issued 222 permits with the following average turnaround times:

Minor Applications: 4.7 days
Major Applications: 5.6 days

	2025	2024
Permit Applications Issued	222	198
Municipal Applications Reviewed and Comments Provided	123	84
Formal Pre-consultation Meetings	20	14

To aid LPRCA's planning and flood forecasting and warning staff, updates were made to LPRCA's hydrology model that will enable new and updated flood and erosion hazard mapping for 46km of Nanticoke Creek and 32km of Upper Big Creek. Nanticoke Creek mapping will be finalized in 2026 and Upper Big Creek will be completed in 2027.

Enhancing Watershed Health Stewardship Programs

LPRCA's stewardship programs help residents preserve and enhance their property through best management practices (BMP). Projects such as cover crops, planting trees, restoring land, erosion control and rural water quality programs benefit the watershed's health by decreasing sediment and nutrient loading, restoring the natural hydrology, habitat restoration and improving biodiversity.

In 2025, LPRCA was successful in securing a federal funding commitment of \$512,000 over four years from the Canada Water Agency as part of the Great Lakes Freshwater Ecosystem Initiative. This funding will support efforts to reduce phosphorus loading in the Big Otter Creek sub-watershed through the implementation of BMP. LPRCA is working closely with private landowners and farmers to implement these programs. To raise awareness and encourage participation, staff distributed program brochures throughout the rural areas of the sub-watershed and hosted a public information session.

Through Forests Canada's 50 Million Program and Ontario Power Generation's Regional Biodiversity Program, LPRCA facilitated the planting of 39,740 trees (seedlings/seeds). ALUS Norfolk coordinated funding from Environment and Climate Change Canada's Integrated Conservation Action Plan to help fund 1,609 acres of cover crops and one erosion control project on private lands. The Invasive Phragmites Control Fund provided funding to treat Phragmites within the Lee Brown Marsh Waterfowl Management Area.



Scouts Canada and LPRCA tree planting event.



Forests Canada and OPG funded tree planting site at Backus Heritage CA.

In October, LPRCA hosted Forests Canada Fall Partner Delivery Agency field tour event. The tour highlighted four restoration sites around the watershed where attendees were able to discuss best practices when facilitating a restoration.

Invasive Species Control



In 2025, forestry staff treated 717 acres across 11 properties, concentrating on the following species, Multi-flora Rose, Garlic Mustard, Buckthorn, Autumn Olive, Manitoba Maple, Japanese Knotweed, Norway Maple, Phragmites and Periwinkle, among others. LPRCA forestry staff will continue to treat for invasive species and monitor for new threats to the watershed.



With funding support from the Invasive Species Centre Council, LPRCA forestry staff installed environmental DNA (eDNA) traps across LPRCA properties to monitor for Hemlock Woolly Adelgid (HWA). Staff were then able to analyze caught HWA specimens under a microscope to confirm its presence in forest tracts. This is a cost effective method for monitoring the early detection of HWA on LPRCA forest tracts.

Forestry staff held a field tour for local private landowners and partners on the identification and treatment options for HWA. In 2025, a total of 7,984 Hemlock trees were inventoried with over 4,000 treated for Hemlock Woolly Adelgid throughout six forest tracts. The following LPRCA properties have tested positive for HWA and have been confirmed positive by the Canadian Food Inspection Agency - Haldimand CA, Harvey Tract and Coppens/Ferris/Armstrong Tract. Emergency use of Xytect 2F and Starkle has been extended for Ontario, allowing treatment of HWA to continue. LPRCA's goal is to continue working with partners and private landowners to monitor and fight against HWA in the watershed.



Forest Management & Land Holdings

LPRCA Forest Tract.

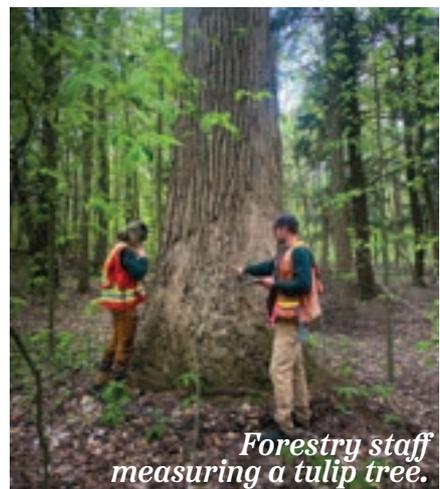
LPRCA uses good forestry practices to maintain the Authority's commitment of sustainable forest management that enhances the biodiversity and health of the watershed while balancing social, economic and environmental values. LPRCA owns over 11,000 acres of land including 90 forest tracts, over 7,500 acres of managed forest tracts, 1,145 acres of protected & classified natural heritage woodlands, and 800 acres of uplands and marsh. Protecting the watershed's forests and the management of them is guided by LPRCA's *Forest Management Plan 2020-2039*.

Annually, LPRCA retains an ecologist to complete ecological surveys on forested properties proposed for timber harvest. A total of five properties were surveyed in 2025 and data was documented for Species at Risk, Species of Conservation Concern, rare vegetation communities and invasive species. The surveys are to ensure that the species are protected in accordance with the *Endangered Species Act*.

On an annual basis, staff prepares prescriptions/operating plans for each individual tract that will receive some form of silvicultural treatment. Following Board approval, the forest tracts are marked and tendered for revenue. In 2025, there were four tenders awarded.

In 2025, forestry staff worked with the Ruffed Grouse Society to create habitat on one of LPRCA's properties.

Forestry staff hosted a tour for the Sustainable Forestry Initiative group in October, where they visited logging operations and forest tracts that have been treated for Hemlock Woolly Adelgid. Staff also attended the Ontario (Norfolk) Woodlot Owners Association meeting where they set up an informational booth for community outreach.



Forestry staff measuring a tulip tree.

Water Quality Monitoring

As a mandatory program and service, LPRCA monitors surface and ground water quality throughout the Long Point Region watershed. The Ministry of the Environment, Conservation and Parks (MECP) oversees the Provincial (Stream) Water Quality Monitoring Network (PWQMN) and the Provincial Ground Monitoring Network (PGMN). Samples are collected throughout the year and sent for testing for parameters such as chloride, nutrients and metals. In 2025, samples for PWQMN were collected eight times at ten different locations. Ground water quality testing for PGMN is completed annually through a process of water collection from any of LPRCA's 11 sampling wells. The information collected by analyzing these samples are added to a provincial dataset and uploaded to the MECP website. With funding provided from the federal government as part of the Great Lakes Freshwater Ecosystems Initiative, LPRCA purchased a phosphorus sensor to monitor phosphorus concentrations in the Big Otter Creek.



Phosphorus sensor installation.

LPRCA also monitors the region's stream health by collecting samples using the protocol under the Ontario Benthos Bio-monitoring Network (OBBN). LPRCA gathered benthic invertebrate samples from 15 separate sites around the watershed and sent them for identification following OBBN guidelines once the invertebrates were sorted by LPRCA staff. The LPRCA team also worked with Norfolk County staff, with funding from the Department of Fisheries and Oceans, to classify seven unrated drains. This is done by identifying fish species (through the practice of electrofishing), identifying different plant species and assessing flows within the watercourses.

A wide view of Big Otter Creek flowing through a wooded area. The water is clear and the surrounding area is lush with green trees and vegetation. The creek flows over rocks and is surrounded by a dense forest.

Big Otter Creek, Tillsonburg, ON.

Connecting People to Nature

Backhouse Historic Site

The Backhouse Historic Site welcomed approximately 1,000 visitors who enjoyed immersive period demonstrations throughout the village, including tinsmithing, traditional school lessons, historic games, and hands-on crafts. Guests also enjoyed the Field to Flour/Field to Fabric event, witnessing wheat transformed into flour and fibres into fabric.

The Norfolk Fibre Arts Guild showcased the art of fibre spinning both during the event and throughout the season in the Community Hall. Visitors were also able to explore the Backhouse Mill through guided tours. Additionally, the War of 1812 Re-Enactment returned as another highly successful weekend filled with engaging interpretation and family-friendly fun.



Field to Flour/Field to Fabric event.

Education Programming

In 2025, the Conservation Education Centre multi-year revitalization project was completed and reopened to the public on June 21, 2025. The Education Centre hosted just over 2,000 visitors over the course of the summer. The revitalization project would not have been possible without the generous support from individuals, community groups, displaying partners, community foundations, and federal grants.



Conservation Education Centre, Backus Heritage Conservation Area. Port Rowan, ON.

In 2025, LPRCA's education programming welcomed 3,900 students from two local school boards and out-of-contract classes from around the watershed. The interactive heritage and outdoor education programs encourage the community to connect with the environment and heritage of the watershed.

Leighton & Betty Brown Scholarship

Lee Brown Marsh Aerial Photo, courtesy of Earl Hartlen.



Lee Brown Marsh Management Committee with scholarship recipient. Lou Kociuk, William Culford, Doug Brunton, Tom Haskett, Larry Chanda.

The Leighton & Betty Brown Scholarship honours Leighton, former LPRCA employee, and Betty, Leighton's wife, who both spent their lives contributing to waterfowl management. For nearly two decades, the Lee Brown Marsh Management Committee and LPRCA have been awarding the Leighton & Betty Brown scholarship to students within the watershed that demonstrate a passion for nature and are pursuing their passion in post-secondary school. In 2025, the \$1,000 scholarship was awarded to William Culford to help support his upcoming full-time studies in the Fish & Wildlife Technology program at Fleming College.

Conservation Stewardship Award

Woodstock Ingersoll Echo
May 24, 2020

The simple act of planting trees leads to positively complex outcomes

By Jeff Tribe

An simple act of planting trees in a field can lead to positively complex outcomes. "It's amazing what happens as you plant a tree," said L...



Jeff Tribe and Paul Gagnon on Tribe's tree plant site.



The LPRCA Conservation Stewardship Award is awarded annually to an individual or group for their contribution to the natural heritage within the Long Point Region watershed. This year's recipient, Jeff Tribe of Oxford County, is a journalist, photographer, videographer and content creator who is passionate about the environment. Jeff, with the help of Ducks Unlimited Canada, facilitated a wetland restoration project on the Tribe Family Farm resulting in 1.4 acres of newly created wetland, including 2 wetland cells, several smaller water features and 8.9 acres of surrounding upland habitat. Around the wetland, Jeff planted 450 trees and shrubs. Most recently, Jeff planted another 550 trees on the farm through Forests Canada's 50 Million Tree Planting Program.

Conservation Areas

The 2025 season welcomed 8,463 nightly campers and 426 seasonal campers across LPRCA's five campgrounds. LPRCA education staff continued to bring the educational workshop, *Turtle Talk*, to all five campgrounds for campers and visitors to enjoy.



*Turtle Talk,
Backus Heritage CA*

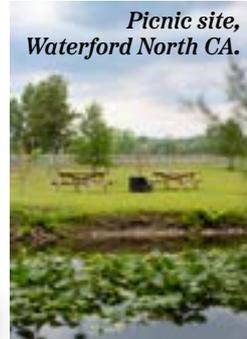
A new playground was installed at Waterford North CA and two day-use, reservable picnic sites were introduced to the park. Deer Creek CA later introduced one picnic site to the park after a well received trial run at Waterford North CA. Norfolk CA and Haldimand CA received washroom upgrades. The parking lots at Trout Pond, Hay Creek CA, Brooks CA, Fisher CA and Norwich CA were upgraded for visitor safety and enjoyment.

New playground, Waterford North CA.



*Parking lot upgrades,
Hay Creek CA.*

*Picnic site,
Waterford North CA.*



Extensive renovations to Haldimand CA created 8 new campsites and upgraded 21 campsites, including improved services.

Haldimand CA campsite renovations, south side.



*Services upgrades,
Haldimand CA.*

Community Relations

LPRCA had a busy 2025 with lots of community outreach and involvement. The year kicked off with a collaborative presentation with Forests Canada discussing Canada's forestry sector delivered to the senior environmental class at Holy Trinity Catholic High School by LPRCA forestry staff. The Scouts of Port Dover and the Port Rowan Girl Guides joined LPRCA for a spring tree planting session, teaching the children how to properly plant and care for trees. LPRCA had an information booth at TurtleFest, promoting what the Authority has to offer its residents. Staff participated in ALUS Norfolk's farm tour as a guest speaker, discussing shoreline erosion, wetlands and Bank Swallows. Staff also volunteered at the annual Children's Water Festival and the Carolinian Forest Festival alongside Upper Thames CA, Kettle Creek CA and Catfish Creek CA.



Staff and Chair at LPRCA's booth during TurtleFest.



Lands & Waters staff presenting during ALUS Norfolk's tour.

Children's Fishing Derby

The 2025 Deer Creek Children's Fishing Derby (Kids, Cops & Canadian Fishing Days) saw an increase in young anglers hitting the water with 130 participants – one of highest attendance rates since it started in 1996! This annual event would not be possible without the continuous generosity of our community donors and all of their contributions.



Great catch at Deer Creek CA!



Memorial Forest Dedication Service



The Memorial Forest is a forest located within Backus Heritage Conservation Area meant to act as a living tribute to loved ones. A service is held annually on the third Sunday in September where donors and families are invited to remember their loved ones in the form of creating new life by expanding the forest each year in their memory. In 2025, we honoured 153 loved ones in the presence of over 100 guests. LPRCA Chair, Dave Beres, took to the podium alongside Pastor Rev. Ted Smith to deliver the service. Throughout the event, Brenda Atkinson performed a series of musical performances.



Meet the Authority

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Staff Christmas tree decorating, 2025.

Judy Maxwell General Manager/Secretary-Treasurer
Aaron Le Duc Manager of Corporate Services
Leigh-Anne Mauthe Manager of Watershed Services
Lorrie Minshall Project Manager, Watershed Services
Saifur Rahman Manager of Engineering & Infrastructure

Chloe Anna	Curator	Chloe Krouse	Water Resource Technician
Kim Brown	Marsh Manager	Parker Landry	Engineering Technologist
Paige Burke	Accounting Clerk	Barry Norman	Workshop Operations Labourer
Greg Butcher	Grounds Maintenance	Chris Reinhart	Forestry Technician
Bob Dewdney	Marsh Operations Labourer	Braedan Ristine	Resource Planner
Evan Forbes	Superintendent of CAs	Darell Rohrer	Workshop Operations Labourer
Paul Gagnon	Lands & Waters Supervisor	Frank Schram	Workshop Supervisor
Melanie Hadlock	Junior Forestry Technician	James Shaver	Workshop Operations Labourer
Alex Huber	Receptionist	Jeffery Smithson	Workshop Operations Labourer
Brock Hussey	Lands & Waters Technician	Jess Staton	Heritage Programmer
Isabel Johnson	Resource Planner	Nicole Sullivan	HR Associate/Executive Assistant
Amanda Kaye	Accounting Clerk	Debbie Thain	Supervisor of Forestry
Ryan Kindt	Workshop Technician		
Jessica King	Marketing & Social Media Associate		As well as our many seasonal staff and summer students.

The Long Point Region Watershed

As a special-purpose environmental body, LPRCA works in partnership with our eight member municipalities, the provincial and federal governments, and the community to protect, restore and manage the natural heritage in the Long Point Region Watershed. The watershed is 2,782 km² with 255 km of Lake Erie Shoreline and a population of approximately 100,000. LPRCA owns approximately 11,000 acres of land, 13 water-control structures and operates five campgrounds and various parkettes within the watershed.

2025 Board of Directors



Dave Beres, Chair
Deputy Mayor
Town of Tillsonburg



Doug Brunton, Vice Chair
Councillor Norfolk County



Tom Masschaele
Councillor Norfolk County



Chris Van Paassen
Councillor Norfolk County



Debera McKeen
Councillor Haldimand County



Michael Columbus
Councillor Norfolk County



Ed Ketchabaw
Mayor Municipality
of Bayham



Pete Ypma
Councillor Township of
South-West Oxford



Jim Palmer
Mayor Township of Norwich



Robert Chambers
Councillor County of Brant



Shelley Ann Bentley
Mayor Haldimand County

Lee Brown Marsh Management Committee

Tom Haskett, Chair
Doug Brunton
Larry Chanda
Michael Columbus
Lou Kociuk

Backus Museum Committee

Tom Masschaele, Chair
Wanda Backus-Kelly
Dave Beres
Doug Brunton
Mary Charles
Jim Palmer
Trevor Shelley
Heather Smith
Julie Stone
Madaline Wilson
Pete Ypma

Facts & Figures

Financial Highlights

2025 Revenue

Municipal Levy - Operating	\$ 2,237,681	31%
Municipal Levy - Capital	\$ 182,638	3%
Provincial Funding	\$ 35,229	0%
Fees	\$ 4,301,177	59%
Forestry Sales	\$ 533,965	7%
Gain on Sale of Assets	\$ 17,108	0%
Total	\$ 7,307,798	100%

2025 Expenditures

Planning and Watershed Services	\$ 1,346,148	22%
Backus Heritage CA/Education/Heritage	\$ 415,304	7%
Maintenance Operations Services	\$ 951,021	16%
Forestry Services	\$ 403,830	7%
Conservation Parks	\$ 1,517,684	25%
Corporate Services	\$ 1,350,373	23%
Total	\$ 5,984,360	100%

Use of 2025 Operating Levy

Corporate Services	\$ 933,317	42%
Planning and Watershed Services	\$ 666,515	30%
Backus Heritage CA/Education/Heritage	\$ 3,945	0%
Maintenance Operations Services	\$ 633,903	28%
Total	\$ 2,237,681	100%

Share of 2025 Operating Levy

Haldimand County	\$324,627	15%
Norfolk County	\$1,136,959	51%
Oxford County	\$497,571	22%
Brant County	\$162,960	7%
Bayham Municipality	\$99,651	4%
Malahide Township	\$15,913	1%
Total	\$2,237,681	100%



Member of the
Conservation Ontario Network

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@LongPointConservation 
@longpointca 
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conservation@lprca.on.ca
www.lprca.on.ca

THANK YOU TO OUR MUNICIPAL PARTNERS

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