



Raisin Region Conservation Authority

Board of Directors Meeting Agenda

May 7, 2026

RRCA Administration Building, County Rd. 2, Cornwall, ON

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1. Call to Order	
2. Land Acknowledgement	
3. Approval of Agenda	
4. Declaration of Conflict of Interest	
5. Delegations / Presentations	
a) RRCA Project Update – PowerPoint Presentation (Staff)	
6. Approval of Minutes	
a) Minutes of April 2, 2026	1-3
7. New Business	
a) 2025 Audited Financial Statements	4-33
b) Quarterly Variance Reports	34-37
c) Transition Working Group Update	38
d) 2025 RRCA Annual Report	39-52
e) Conservation Area Updates	53-54
f) Grants Submission	55-56
8. Correspondence	
a) Canoe Race Stats	57
9. Future Meetings	
RRCA Board of Directors starting at 9:00 am – June 4, Sep 3, Oct 1	
10. Closed Session	
a) For Discussion: Negotiations, Charlottenburgh Park	
b) Personal matters about an identifiable individual, including staff of the Authority	
11. Adjournment	

Alison McDonald, General Manager/Secretary-Treasurer

RAISIN REGION CONSERVATION AUTHORITY
BOARD OF DIRECTORS
APRIL 2, 2026 MEETING
MINUTES

RRCA ADMINISTRATION BUILDING, 18045 COUNTY RD. 2, CORNWALL, ON

- PRESENT: Jacques Massie, North Glengarry, Chair
Andrew Guindon, South Stormont, Vice-Chair
Bryan McGillis, South Stormont
Carilyne Hebert, City of Cornwall
Martin Lang, South Glengarry
Adrian Bugelli, North Stormont
Claude McIntosh, City of Cornwall
- STAFF: Alison McDonald, General Manager / Secretary-Treasurer
Josianne Sabourin, Executive Assistant
Sandy Crites, Finance Officer
Phil Barnes, Team Lead, Watershed Management
Laura Grant, Project Manager
Brendan Jacobs, Stewardship Specialist
Vincent Pilon, Communications Specialist
Pete Sabourin, Team Lead, Field Operations
Jason Symington, Project Manager
Lisa Van De Ligt, Team Lead, Communications & Stewardship
- REGRETS: Lachlan McDonald, Township of South Glengarry

CALL TO ORDER

Jacques Massie, Chair, called the meeting to order at 9:20 am

APPROVAL OF THE AGENDA

RESOLUTION #32/26:

Moved by: Claude McIntosh

Seconded by: Martin Lang

THAT the agenda be approved as presented.

CARRIED

DECLARATION OF CONFLICT OF INTEREST

None

DELEGATIONS / PRESENTATIONS

Staff presented Project Updates through a PowerPoint presentation.

APPROVAL OF MINUTES

RESOLUTION #33/26:

Moved by: Claude McIntosh

Seconded by: Martin Lang

THAT the minutes of March 5, 2026, meeting of the Raisin Region Conservation Authority be approved.

CARRIED

NEW BUSINESS

UPDATE ON BILL 97 AND TRANSITION COMMITTEES

RESOLUTION #34/26:

Moved by: Martin Lang

Seconded by: Claude McIntosh

THAT the Board of Directors receive the Update on Bill 97 and Transition Committees.

CARRIED

Adrian Bugelli excused himself from the meeting at 10:28 am due to a prior commitment.

STRATEGIC ACTION PLAN ITEM 2.2 A) – RRCA COMMUNICATIONS PLAN

RESOLUTION #35/26:

Moved by: Martin Lang

Seconded by: Claude McIntosh

THAT the Board of Directors approve the draft Communications Plan as per the 2025-2028 RRCA Strategic Action Plan action item 2.2 a).

CARRIED

GRANT SUBMISSIONS

RESOLUTION #36/26:

Moved by: Carilyne Hebert

Seconded by: Claude McIntosh

THAT the Board of Directors retroactively approve requesting \$2,500 from the Ontario Ministry of Natural Resources to update the Martintown Dam signage;

AND FURTHER THAT the Board of Directors retroactively approve requesting \$5,800 from the Ontario Ministry of Natural Resources to install a new gantry system and chain hoist at the Martintown Dam;

AND FURTHER THAT the Board of Directors approve requesting up to \$8,000 from TD Bank Group to host a TD Tree Days event;

AND FURTHER THAT the Board of Directors approve entering into an agreement with funders, as requested.

CARRIED

FUTURE MEETINGS

RRCA Board of Directors starting at 9:00 am – May 7, Jun 4, Sep 3

ADJOURNMENT

RESOLUTION #37/26:

Moved by: Claude McIntosh

Seconded by: Martin Lang

THAT the Board of Directors meeting of April 2, 2026, be adjourned.

CARRIED

Jacques Massie,
Chair

Alison McDonald,
General Manager / Secretary-Treasurer



Raisin Region Conservation Authority

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To: Board of Directors
From: Alison McDonald, General Manager
 Sandy Crites, Finance Officer
Date: May 1, 2026
Subject: 2025 Audited Financial Statements

RECOMMENDATION:

THAT the Board of Directors approve the 2025 Financial Statements,

AND THAT the Board of Directors approve allocation of the year-end net surplus, authorizing a transfer of \$72,329 to Operating Reserves and \$27,013 to Special Benefiting Reserves.

BACKGROUND:

The firm of MNP LLP Chartered Accountants completed an audit of the financial statements of RRCA in March 2026 and met with the General Manager and Finance Officer on April 14, 2026.

DISCUSSION:

The 2025 draft Financial Statements and Management Letter are attached. Jamie Pollock of MNP LLP will present the draft audited Financial Statements and answer questions.

Details of the operating surpluses are reflected in the draft Financial Statements on page 9 (Note 7). The 2026 operating budget included use of the 2025 surplus which may or may not be required. MNP recommends allocating the 2025 net surplus of \$99,342 between Operating Reserves (\$72,329) and Special Benefiting Reserves (\$27,013).

Staff will bring a report in June to approve changes to the Reserve Policy including the addition of a Lakeview Marsh reserve and wind down the Charlottenburgh Park reserve. This report will also include adjustments to the reserve amounts to reflect the new Reserve Policy schedule.

RELATIONSHIP TO STRATEGIC PLAN:

Goal 1: Financial Stability

3.1: Demonstrating financial accountability.

Sandy Crites
Finance Officer

Alison McDonald
General Manager / Secretary-Treasurer

DRAFT - FOR DISCUSSION PURPOSES ONLY

RAISIN REGION CONSERVATION AUTHORITY

FINANCIAL STATEMENTS

December 31, 2025

RAISIN REGION CONSERVATION AUTHORITY

December 31, 2025

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RAISIN REGION CONSERVATION AUTHORITY

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

To the Board of Directors of
the Raisin Region Conservation Authority

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Raisin Region Conservation Authority's Board of Directors is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. The Board of Directors fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors.

MNP LLP is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

General Manager

Finance Officer

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
the Raisin Region Conservation Authority

Opinion

We have audited the financial statements of Raisin Region Conservation Authority (the "Authority"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net financial assets, cash flows and the related schedules 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 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 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.

Cornwall, Ontario

Chartered Professional Accountants
Licensed Public Accountants

RAISIN REGION CONSERVATION AUTHORITY
STATEMENT OF FINANCIAL POSITION

As at December 31, 2025

	2025	2024
NET FINANCIAL ASSETS		
Assets		
Cash	\$ 897,203	\$ 881,885
Restricted cash (Note 3)	238,502	227,801
Accounts receivable	239,412	220,013
	1,375,117	1,329,699
Liabilities		
Accounts payable	108,903	81,131
Deferred revenue (Note 4)	586,067	593,181
Employee post-retirement benefits (Note 5)	65,606	72,252
	760,576	746,564
Net Financial Assets	614,541	583,135
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	21,331,609	21,584,236
Prepaid expenses	16,299	43,864
Non-Financial Assets	21,347,908	21,628,100
ACCUMULATED SURPLUS		
Accumulated Surplus (Schedule 2)	\$ 21,962,449	\$ 22,211,235

RAISIN REGION CONSERVATION AUTHORITY

STATEMENT OF OPERATIONS

For the year ended December 31, 2025

	(Note 8) BUDGET 2025	ACTUAL 2025	ACTUAL 2024
REVENUE			
Municipal levies	\$ 1,015,796	\$ 1,015,796	\$ 948,212
Government grants	1,189,562	824,461	745,582
Authority generated			
Contributions and fees	997,784	742,277	1,104,331
Charlottenburgh park	600,000	622,708	599,528
Marina	170,000	109,815	148,623
Interest income	40,000	36,817	72,889
Rental income	12,000	12,000	12,000
Equipment charges	118,625	91,910	119,289
Donations	-	8,535	4,344
Gain (loss) on disposal of tangible capital assets	-	-	1,700
	4,143,767	3,464,319	3,756,498
EXPENDITURES			
Watershed Monitoring	76,021	74,411	90,616
Watershed Management	472,861	476,666	484,002
Watershed Planning & Regulations	708,787	650,360	625,751
Watershed Stewardship	1,060,707	729,276	1,010,994
Conservation and Recreation	1,010,509	1,071,666	1,249,397
Corporate Services	587,555	647,505	679,789
Vehicle and Equipment Usage	73,000	63,221	71,192
	3,989,440	3,713,105	4,211,741
NET (DEFICIT) SURPLUS FOR THE YEAR	154,327	(248,786)	(455,243)
ACCUMULATED SURPLUS, beginning of year	22,211,235	22,211,235	22,666,478
ACCUMULATED SURPLUS, end of year	\$ 22,365,562	\$ 21,962,449	\$ 22,211,235

RAISIN REGION CONSERVATION AUTHORITY
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

For the year ended December 31, 2025

	(Note 8) BUDGET 2025	ACTUAL 2025	ACTUAL 2024
Net (deficit) surplus for the year	\$ 154,327	\$ (248,786)	\$ (455,243)
Amortization of tangible capital assets	-	300,820	297,636
Acquisition of tangible capital assets	(163,700)	(48,193)	(144,855)
(Gain) loss on disposal of tangible capital assets	-	-	(1,700)
Proceeds on disposal of tangible capital assets	-	-	1,700
Change in prepaid expenses	-	27,565	(27,956)
Increase (decrease) in net financial assets	(9,373)	31,406	(330,418)
Net financial assets, beginning of year	583,135	583,135	913,553
Net financial assets, end of year	\$ 573,762	\$ 614,541	\$ 583,135

RAISIN REGION CONSERVATION AUTHORITY

STATEMENT OF CASH FLOWS

For the year ended December 31, 2025

	2025	2024
CASH FROM (USED IN) OPERATING ACTIVITIES		
Net deficit for the year	\$ (248,786)	\$ (455,243)
Items not affecting cash or equivalent		
Amortization expense	300,820	297,636
(Gain) loss on disposal of tangible capital assets	-	(1,700)
Changes in non-cash working capital balances		
Accounts receivable	(19,399)	(14,083)
Accounts payable	27,772	(38,905)
Deferred revenue	(7,114)	(60,220)
Employee post-retirement benefits	(6,646)	(3,278)
Prepaid expenses	27,565	(27,956)
	74,212	(303,749)
CASH USED IN FINANCING ACTIVITIES		
Increase in restricted cash	(10,701)	(10,101)
CASH USED IN CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	-	1,700
Acquisition of tangible capital assets	(48,193)	(144,855)
	(48,193)	(143,155)
INCREASE (DECREASE) IN CASH	15,318	(457,005)
CASH, beginning of year	881,885	1,338,890
CASH, end of year	\$ 897,203	\$ 881,885

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

1. NATURE OF OPERATIONS

Raisin Region Conservation Authority (the "Authority") was established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, other than gas, oil, coal and minerals, for its member municipalities within its area of jurisdiction. The Authority's area of jurisdiction includes areas in the City of Cornwall, and the Townships of North Glengarry, South Glengarry, North Stormont and South Stormont. The Authority is a registered charitable organization and is exempt from income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared in accordance with Canadian public sector accounting standards and include the following significant accounting policies:

(a) Revenue recognition

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

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

User charges and fees are recognized as revenue when services are performed, reasonable estimates of the amounts can be made and collection is reasonable assured.

(b) Cash and equivalent

The Authority considers deposits in banks, certificates of deposit and short-term investments with original maturities of 90 days or less as cash and equivalent.

(c) Reserves

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

(d) Deferred revenue

Deferred revenue represents levies and grants that have been collected but the related expenditures have not been incurred. These amounts will be recognized as revenues in the period in which the expenditure takes place.

(e) Employee benefits

Employee benefits include vacation entitlement and sick leave benefits. Vacation and sick leave benefits are accrued in accordance with the Authority's personnel policy. The Authority accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS) as a defined contribution plan.

The Authority provides post-retirement benefits in the form of employer paid group insurance premiums commencing on retirement and payable until the attainment of age 65. The annual cost of the benefit obligation will be charged as a program expenditure.

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

(i) Tangible capital assets

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

Buildings	25 to 50 years
Flood control structures	100 years
Office equipment	5 years
Machinery and equipment	10 years
Vehicles	5 years
Leasehold improvements	40 years

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of the transfer.

(iii) Leases

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

(g) Financial instruments

The Authority recognizes its financial instruments when the Authority becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

All financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs are added to the carrying amount for those financial instruments subsequently measured at amortized cost.

All financial assets are tested annually for impairment. Management considers recent collection experience for the financial assets, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Any impairment which is not considered temporary is recorded in the statement of operations. Write-downs of financial assets at amortized costs to reflect losses in value are not reversed for subsequent increases in value.

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Significant estimates include estimated useful life of tangible capital assets, the valuation of allowances for doubtful accounts receivable, and future employment benefits. Actual results could differ from these estimates.

(i) Contributed services

Volunteers contribute significant time to the governance and delivery of the Authority's programs. Due to the difficulty in determining the fair value of these contributions, contributed services are not recognized in the financial statements.

(j) Equipment charges

The Authority charges the programs with the costs of equipment used by the programs, based on standard hourly rates. The amounts charged are recorded in Schedule 3 as revenue for Equipment Usage and the actual equipment expenses are included as equipment operating costs.

(k) 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 live 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: a) an environmental standard exists; b) contamination exceeds the environmental standard; c) the organization is directly responsible or accepts responsibility for the liability; d) future economic benefits will be given up; and e) a reasonable estimate of the liability can be made.

3. RESTRICTED CASH

Restricted cash represents funding received from the Province for Source Water Protection purposes and can only be used for expenditures designated under that program.

4. DEFERRED REVENUE

Deferred revenue represents funds received from the Province of Ontario and other sources for specific purposes. The balances and transactions are summarized as follows:

	Provincial Funding	Forestry	Marina and Partners	Charlottenburgh Park	Total 2025	Total 2024
Balance, beginning of year	\$ 492,538	\$ 20,748	\$ 27,987	\$ 51,908	\$ 593,181	\$ 653,401
Grants received	725,964	-	-	-	725,964	1,350,917
Funds received	-	56,856	131,683	416,888	605,427	516,511
Interest earned	5,407	-	-	-	5,407	5,600
Revenue recognized	(808,441)	(41,489)	(79,348)	(414,634)	(1,343,912)	(1,933,248)
Balance, end of year	\$ 415,468	\$ 36,115	\$ 80,322	\$ 54,162	\$ 586,067	\$ 593,181

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

4. DEFERRED REVENUE (Continued)

The provincial funding consists of specific programs as follows:

	ALUS	Source Water Protection	Section 39	MECP	Total 2025	Total 2024
Balance, beginning of year	\$ 217,830	\$ 227,801	\$ 21,259	\$ 25,648	\$ 492,538	\$ 572,087
Grants received	146,103	338,950	85,037	155,874	725,964	1,340,917
Interest earned	-	5,407	-	-	5,407	5,600
Revenue recognized	(256,080)	(333,656)	(85,037)	(133,668)	(808,441)	(1,426,066)
Balance, end of year	\$ 107,853	\$ 238,502	\$ 21,259	\$ 47,854	\$ 415,468	\$ 492,538

5. EMPLOYEES' POST-RETIREMENT BENEFITS (OTHER THAN PENSIONS)

The Authority's employee benefits plan consists of employer-paid group insurance premiums for extended health care and dental care, as well as life insurance coverage. Benefits commence on retirement and are payable for five years, or until the employee reaches the age of sixty-five, if earlier.

The valuation was based on a number of assumptions about future events such as inflation rates, interest rates, medical and dental inflation rates, wage and salary increases, and employee turnover and mortality.

The accrued benefit obligation as at December 31, 2025 comprises of the following components:

	2025	2024
Accrued benefit obligation, beginning of year	\$ 72,252	\$ 75,530
Adjustment for post-retirement benefits relating to prior years' service	(9,717)	(6,488)
Interest accrued	3,071	3,210
Accrued benefit obligation, end of year	\$ 65,606	\$ 72,252

6. PENSION AGREEMENT

The Authority is a member of the Ontario Municipal Employees Retirement System (OMERS) which is a multi-employer retirement plan. The plan is a contributory defined benefit plan that specifies the amount of retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan.

The employer amount contributed to OMERS for 2025 was \$143,021 (2024 - 164,654) for current service and is included as an expenditure on the statement of operations.

The most recent actuarial valuation was at December 31, 2025. The December 31, 2025 financial statements of OMERS report net assets available for benefits of \$145.2 billion and an actuarial funding deficit of \$1.3 billion.

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

7. OPERATING SURPLUSES AND DEFICITS

The operating surplus for the fiscal year ending December 31, 2025 was \$99,342, of which a surplus of \$72,329 was transferred to the operating reserve, and a net surplus of \$27,013 was transferred to special benefiting reserves.

	(Note 8) BUDGET 2025	ACTUAL 2025	ACTUAL 2024
Net (deficit) surplus for the year	\$ 154,327	\$ (248,786)	\$ (455,243)
Reserves used for operations and capital	115,498	151,647	242,662
Funds transferred to reserves	(106,125)	(49,500)	(82,033)
Acquisition of tangible capital assets	(163,700)	(48,193)	(144,855)
Amortization expense	-	300,820	297,636
(Gain) loss on sale of tangible capital assets	-	-	(1,700)
Proceeds on sale of tangible capital assets	-	-	1,700
Post retirement benefit	-	(6,646)	(3,278)
(Deficit) surplus before year-end transfers	-	99,342	(145,111)
Transfer from (to) special benefiting reserves	-	(27,013)	64,524
Transfer from (to) operating reserves	-	(72,329)	80,587
Net (deficit) surplus for the year	\$ -	\$ -	\$ -

The individual special benefiting areas transferred to (from) reserves at year-end are as follows:

	2025	2024
Charlottenburgh park	\$ 15,882	\$ (53,256)
Fly Creek pumping station	5,129	9,508
Garry River system	5,310	(6,964)
Gray's Creek conservation area	12,680	(246)
Gray's Creek marina	(10,445)	(15,216)
Long Sault water diversion	1,158	1,233
St. Andrews dyke	(2,701)	417
	\$ 27,013	\$ (64,524)

8. BUDGET FIGURES

The 2025 budget amounts that were approved on January 9, 2025 were established for operating and reserve purposes and are based on a project-oriented basis, the costs of which may be carried out over one or more years.

9. LEASE COMMITMENT

The Authority is committed to minimum annual payments under operating leases as follows:

2026	\$ 5,916
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The Authority leases Charlottenburgh Park from the St. Lawrence Parks Commission ("SLPC") under a 20 year lease that commenced in 2006. Under the terms of the lease, the Authority is required to pay the SLPC ten percent of the park receipts over \$29,077 each year. In the current year, a payment of \$56,481 (2024 - \$54,280) was made to the SLPC.

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

10. OPERATING EXPENDITURES BY OBJECT

Operating expenditures by object are summarized as follows:

	(Note 8) BUDGET 2025	ACTUAL 2025	ACTUAL 2024
Wages and benefits	\$ 2,133,697	\$ 2,010,671	\$ 2,103,182
Supplies, materials and services	592,761	542,326	754,436
Vehicle and equipment	163,625	128,463	179,639
Insurance and financial	137,140	130,961	131,307
Programs	779,045	328,014	520,119
Utilities	120,672	140,591	123,132
Repairs and maintenance	62,500	131,259	102,290
Amortization	-	300,820	297,636
	\$ 3,989,440	\$ 3,713,105	\$ 4,211,741

11. SEGMENTED INFORMATION

Certain allocation methodologies are employed in the preparation of segmented financial information. Government grants, user charges, transfers from other funds, and other revenues are allocated to the specific program or service they relate to. Expense allocations are both internal and external. Activity based costing is used to allocate internal support costs to departments. These costs include the net expenditures for departments, such as human resources, information systems, finance and others, commonly referred to as overhead.

The Authority records its activities into six main program areas which are reported in Schedule 3 to the financial statements.

Watershed Monitoring

Watershed monitoring costs and revenues are those required to assess watershed health and provide advance warning to municipalities and the general public of potential flood and drought conditions. The main activities include surface water and ground water monitoring (quality and quantity), flood forecasting and warning, and low water response.

Watershed Management

Watershed management costs and revenues are those required to operate and maintain water control structures designed for flood control, municipal water supply, and recreation. The main activities include the management of the Fly Creek System, Garry River System, Long Sault Water Diversion, and St. Andrews Dyke.

Watershed Planning and Regulations

Watershed planning and regulations costs and revenues are those required to support sustainable development through technical advice on development projects and implementation of source water protection plans. The main activities include plan input and review, conservation authority regulations, and source water protection.

Watershed Stewardship

Watershed stewardship costs and revenues are those required to enhance, restore and protect watershed health through public and private partnerships. The main activities include forestry services, ALUS program, and various other stewardship projects as funding becomes available.

RAISIN REGION CONSERVATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2025

11. SEGMENTED INFORMATION (Continued)

Conservation and Recreation

Conservation and recreation costs and revenues are those required to manage public green spaces owned/leased by the Authority. The main activities include Cooper Marsh Conservation Area, Gray's Creek Conservation Area, Gray's Creek Marina, and Charlottenburgh Park.

Corporate Services

Corporate services include costs to manage the authority and support staff, partners, and the public. The main activities include administration, finance, communications, information management, vehicles and equipment.

12. RISK MANAGEMENT

In the normal course of operations, the Authority is exposed to a variety of financial risks which are actively managed by the Authority.

The Authority's financial instruments consist of cash, restricted cash, accounts receivable, and accounts payable.

The Authority's exposure to and management of risk has not changed materially from December 31, 2023.

Credit Risk

Credit risk arises from the possibility that the entities to which the Authority provides services to may experience difficulty and be unable to fulfil their obligations. The Authority is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Authority does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Authority is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash. Changes in variable interest rates could cause unanticipated fluctuations in the Authority's operating results.

Liquidity Risk

Liquidity risk is the risk that the Authority will not be able to meet its obligations as they become due. The Authority requires working capital to meet day-to-day operating activities. Management expects that the Authority's cash flows from operating activities will be sufficient to meet these requirements.

13. SUBSEQUENT EVENT

On March 10, 2026, the Province of Ontario announced its final decision to mandatorily consolidate its 36 existing conservation authorities (CAs) into nine regional conservation authorities effective February 1, 2027. Raisin Region CA is to be amalgamated with Rideau Valley CA, Mississippi Valley CA, and South Nation CA to form the St. Lawrence River Regional CA.

RAISIN REGION CONSERVATION AUTHORITY

TANGIBLE CAPITAL ASSETS

Schedule 1

As at December 31, 2025

	Land	Buildings	Flood Control Structures	Office Equipment	Machinery and Equipment	Vehicles	Leasehold Improvements	Total 2025	Total 2024
Cost									
Balance, beginning of year	\$ 7,069,110	\$ 2,314,729	\$ 15,961,379	\$ 222,196	\$ 369,581	\$ 112,817	\$ 2,500,856	\$ 28,550,668	\$ 28,425,734
Additions during the year	-	10,964	-	4,949	-	23,509	8,771	48,193	144,855
Disposals during the year	-	-	-	-	-	-	-	-	19,921
Balance, end of year	\$ 7,069,110	\$ 2,325,693	\$ 15,961,379	\$ 227,145	\$ 369,581	\$ 136,326	\$ 2,509,627	\$ 28,598,861	\$ 28,550,668
Accumulated Amortization									
Balance, beginning of year	\$ -	\$ 1,294,316	\$ 4,086,852	\$ 221,473	\$ 328,626	\$ 37,066	\$ 998,099	\$ 6,966,432	\$ 6,688,717
Amortization during the year	-	52,302	167,661	652	6,182	11,394	62,629	300,820	297,636
Amortization on disposals	-	-	-	-	-	-	-	-	19,921
Balance, end of year	\$ -	\$ 1,346,618	\$ 4,254,513	\$ 222,125	\$ 334,808	\$ 48,460	\$ 1,060,728	\$ 7,267,252	\$ 6,966,432
Net book value									
December 31, 2024	\$ 7,069,110	\$ 1,020,413	\$ 11,874,527	\$ 723	\$ 40,955	\$ 75,751	\$ 1,502,757	\$ 21,584,236	
December 31, 2025	\$ 7,069,110	\$ 979,075	\$ 11,706,866	\$ 5,020	\$ 34,773	\$ 87,866	\$ 1,448,899	\$ 21,331,609	

RAISIN REGION CONSERVATION AUTHORITY

ACCUMULATED SURPLUS

Schedule 2

For the year ended December 31, 2025

	2025	2024
Deficits		
Operating surplus (Note 7)	\$ -	\$ -
Employee post-retirement benefits (Note 5)	(65,606)	(72,252)
Total deficits	(65,606)	(72,252)
Reserves		
General Benefiting	480,684	463,654
Equipment	12,533	20,560
Charlottenburgh Park	29,687	6,885
Gray's Creek	(17,309)	(1,566)
Long Sault Diversion and St. Andrew's Dyke	27,752	34,296
Garry River system	5,310	819
Fly Creek	152,917	161,788
Gambhir forest	3,981	3,022
Cooper Marsh	891	9,793
Total reserves	696,446	699,251
Equity in tangible capital assets		
Tangible capital assets	21,331,609	21,584,236
ACCUMULATED SURPLUS	\$ 21,962,449	\$ 22,211,235

DRAFT - FOR DISCUSSION PURPOSES ONLY

RAISIN REGION CONSERVATION AUTHORITY

SEGMENTED DISCLOSURE

Schedule 3

For the year ended December 31, 2025

	Watershed Monitoring	Watershed Management	Watershed Planning & Regulations	Watershed Stewardship	Conservation and Recreation	Corporate Services	Vehicle and Equipment Usage	2025	2024
REVENUE									
Municipal levies	\$ 59,877	\$ 252,555	\$ 184,132	\$ -	\$ 121,108	\$ 398,124	\$ -	\$ 1,015,796	\$ 948,212
Government grants	19,180	58,253	332,388	308,077	88,213	18,350	-	824,461	745,582
Authority generated		14,737	125,265	377,725	809,268	205,157	91,910	1,624,062	2,062,704
	79,057	325,545	641,785	685,802	1,018,589	621,631	91,910	3,464,319	3,756,498
EXPENDITURES									
Wages and benefits	63,460	241,516	461,142	356,925	616,472	271,156	-	2,010,671	2,103,182
Supplies, materials and services	3,332	2,702	19,475	270,935	132,311	113,286	285	542,326	754,436
Vehicle and equipment	4,487	8,762	6,718	12,476	60,429	7,939	27,652	128,463	179,639
Insurance and financial Programs	676	5,784	6,043	1,762	18,060	92,925	5,711	130,961	131,307
Utilities	-	5,910	148,233	74,413	99,458	-	-	328,014	520,119
Repairs and maintenance	2,456	35,409	1,934	765	62,150	37,877	-	140,591	123,132
Amortization	-	8,923	6,815	12,000	20,155	65,187	18,179	131,259	102,290
	-	167,660	-	-	62,631	59,135	11,394	300,820	297,636
	74,411	476,666	650,360	729,276	1,071,666	647,505	63,221	3,713,105	4,211,741
NET SURPLUS (DEFICIT) FOR THE YEAR	\$ 4,646	\$ (151,121)	\$ (8,575)	\$ (43,474)	\$ (53,077)	\$ (25,874)	\$ 28,689	\$ (248,786)	\$ (455,243)



Raisin Region Conservation Authority

2025 Audit Findings

Report to the Board of Directors

December 31, 2025

H. James Pollock, CPA, CA, LPA

T: 613.209.8253

E: jamie.pollock@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 Raisin Region Conservation Authority (the "Organization") 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.

As auditors, we report to the shareholders on the results of our examination of the financial statements of the Organization 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 substantially completed our audit of the financial statements of the Organization which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Board of Directors;
- Discussion of fraud, including how fraud could occur, the risk of fraud and misstatement, and any actual or suspected fraud;
- Discussion of laws and regulations, including any instances of actual or suspected non-compliance;
- The Board of Directors' review and approval of the financial statements.

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

Independent Auditor's Report







We expect to have the above procedures completed and to release our Independent Auditor's Report on May 7, 2026.




Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the shareholders of the Organization. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

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 \$180,000 for December 31, 2025, and \$190,000 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 Organization.
	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 Organization 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 Organization's accounting practices.</p> <p>The accounting policies used by the Organization are appropriate and have been consistently applied.</p>

Area		Comments
	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 we have not detected significant deficiencies in internal controls..
	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
<p>Management override of controls</p> <p>There is a presumed risk of management override of controls in all entities</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures:</p> <ol style="list-style-type: none"> 1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements 2. Reviewed accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable 3. Evaluated the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets
<p>Deferred Revenues</p> <p>Risk that funding is not properly deferred (completeness), or that deferred revenues have not yet been received (existence)</p>	<p>Reviewed grant agreements and spending to determine need for deferral. Examined Accounts Receivable and Deferred Revenue to ensure deposits that have not yet been received and relate to a future period are excluded.</p>

Significant Risk Area	Response and Conclusion
Revenue and receivables Revenues may be overstated or understated to achieve results as close to budget as possible.	Tested non-grant revenues at a low threshold and tested existence and completeness of Accounts Receivable at a low threshold.
Expenses and payables Expenses may be overstated or understated to achieve results as close to budget as possible.	Tested existence and completeness of Accounts Payable at a low threshold.

Other Areas

Area	Comments
Auditor Independence	We confirm to the Board of Directors that we are independent of the Organization. Our letter to the Board of Directors discussing our independence is included as part of the additional materials attached to this report.
Management Representations	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. This letter, provided by management, has been included as additional material to this report.
Summary of Significant Differences	Several significant differences were proposed to management with respect to the December 31, 2025 financial statements.

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,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

encls

May 7, 2026

Board of Directors
Raisin Region Conservation Authority
18045 County Rd. 2
P. O. Box 429
Cornwall, ON K6H 5T2

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Raisin Region Conservation Authority (the "Organization") as at December 31, 2025 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Organization and its related entities or persons in financial reporting oversight roles at the Organization and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

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

We are not aware of any relationship between the Organization and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2025 to May 7, 2026.

We hereby confirm that MNP is independent with respect to the Organization within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Ontario as of May 7, 2026.

This report is intended solely for the use of Board of Directors, management and others within the Organization and should not be used for any other purposes. We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



Chartered Professional Accountants
Licensed Public Accountants

encls.

May 7, 2026

Board of Directors
Raisin Region Conservation Authority
18045 County Rd 2
P.O. Box 429
Cornwall, ON K6H 5T2

Management Recommendation Letter - December 31, 2025 fiscal year

Dear Members:

We have recently completed the 2025 financial statement audit of the Raisin Region Conservation Authority (the “Organization”) which we identified matters that may be of interest to the Board of Directors as follows:

Recording Reserve Transfers

Not all transfers with reserves were recorded based on the approved budget during the year but only at year-end during the audit process. We recommend that all budgeted transfers be recorded immediately in the fiscal year once the annual budget is approved. This would ensure that these financial transactions are already presented in internal financial reports providing more accurate financial information.

Management’s Response

We will record any reserve transfers identified as part of the reserve/asset management plan once the budget is approved.

We will revisit any other transfers at year end depending on program surplus.

Budgeting for Amortization Expense

Annual amortization expense should be budgeted as required by Ontario Regulation 284/09 and presented on the financial statements. The budgeted amount can be presented in a separate report rather than part of the annual budget. Annual amortization expense does not have an impact on the annual operating surplus or deficit but would make actual expenditures more comparable to budgeted expenditures on the financial statements according to Canadian Public Sector Accounting Standards (PSAS).

RECOMMENDATIONS CARRIED FORWARD FROM PRIOR YEARS

Reserves and Reserve Fund Policy

The Organization does not have a policy to outline the reasons or the targeted amounts for reserves and reserve funds. We recommend that Management and the Board of Directors create a reserve and reserve fund policy with a minimum or maximum target level for each reserve and reserve fund and a timeline to reach each targeted level. This process would assist in determining the appropriate level of reserves and reserve funds required to finance future capital projects and what remaining reserves could be used for future operating purposes. We would be pleased to assist Management with this endeavor.

Management's Response

The Board and staff identified the following recommendation in the new Strategic Action Plan Section 3.1 c) (to be approved at the June meeting):

Develop a long-term financial plan that includes an asset maintenance/replacement strategy and an infrastructure reserve policy. (2026, Q3).

This recommendation will be incorporated into the workplan for the Corporate Services Working Group.

Action Taken:

The Reserve and Reserve Fund policy was approved and implemented in 2025.

Five Year Operating and Capital Financial Plan

We recommend that the Organization develops a five-year operating and capital financial plan based on their updated reserve and reserve fund policy and their asset management plan. This financial plan would utilize the financial information from each of these plans and consolidate the information into a single document. This document would ultimately provide information on the forecasted revenue and expenditures and if any debt would be required for the next five years. This document would also consider the level of federal and provincial grants, user fees and municipal levies that the Organization would require to fund future operations and capital projects. The five-year financial plan should align with any strategic plan that the Organization develops.

Management's Response

The Board and staff identified the following recommendation in the new Strategic Action Plan Section 3.1 c) (to be approved at the June meeting):

Develop a long-term financial plan that includes and asset maintenance/replacement strategy and an infrastructure reserve policy. (2026, Q3).

This recommendation will be incorporated into the workplan for the Corporate Services Working Group.

Action Taken:

The 2025-2028 Strategic Action plan has been adopted.

Budgeting Process

The organization's 2024 actual expenditures, excluding amortization, exceed budgeted expenditures by 19% for the year whereas the actual revenue only exceeded the budgeted revenues by 8.5%. This resulted in an operating deficit for the year. We recommend that Management reviews the budgeting process to determine if the budgeted expenditures were too low based on historical actual amounts or where annual expenditures could be reduced. This process could reveal that additional revenues may be required to be raised from government grants, user fees or municipal levies.

Management's Response

Staff did a thorough review of the 2024 budget in the fall. We identified under budgeted items and errors which were corrected for the 2025 budget.

We also reviewed staffing levels and reduced FTEs in some program areas based on workload requirements.

Action Taken:

Improvements were made to budgeting for the 2025 fiscal year and budgeted expenditures and revenues were more reasonable based on historical financial results. The 2025 operating surplus was \$99,342 instead of an operating deficit in 2024 of \$145,111.

Allocation of Payroll

Payroll expenses related to specific funding programs are not being allocated to the appropriate program throughout the fiscal year, making it difficult to monitor expenses incurred for each specific program or project. This could result in errors in recording of the appropriate revenue or deferred revenue during the year. This could create misleading financial information that certain programs are operating at a surplus or deficit position resulting in incorrect management decisions being made.

Management's Response

We have taken steps to improve staff timesheets to assign time to the proper business area. We have also improved the accuracy of staff time allocation to program areas in the budget.

Action Taken:

Management has updated the process for budgeting for payroll between programs in 2025 and is continually improving on this process for the 2026 fiscal year.

Communication of Financial information and Grant Agreements

It is our understanding that not all financial discussions and government agreements are forwarded to the Finance Officer on a timely basis based on our auditing walkthroughs of the various accounting cycles. These grant agreements should be shared with the Finance Officer to ensure that the financial information is processed more accurately and timely for the Organization and the Board of Directors. This would result in more relevant and reliable financial information for stakeholders throughout the fiscal year. This process should reveal if any specific programs are operating at a surplus or deficit position during the year and what corrective action may be required to reverse any deficits or reallocation of surpluses before year-end.

Management's Response

The grant agreements are being shared between project leads and the finance office; however, there is still a gap in understanding the multi-year fluctuation in deferred revenue.

We are moving forward with more in-person meetings to ensure everyone understands the agreements, the deferred revenues, and where to allocate subsidies.

Action Taken:

It is our understanding that management held more meetings during 2025 and is continuously making improvements by having monthly meetings between Team Leads and the Finance Officer to streamline this process.

Monthly bank reconciliations and non-routine journal entries

The General Manager should review and initial the monthly bank reconciliations and non-routine journal entries prepared by the Finance Officer. This will strengthen the internal controls of the Organization. This would also give the General Manager more awareness of the financial transactions occurring in the Organization during the year.

Management's Response

The General Manager signs off on bank reconciliation and payroll.

We agree with the recommendation to sign off on non-routine journal entries and will implement this recommendation starting in June.

Action Taken:

Non-routine journal entries are now being signed by the General Manager.

We would be pleased to discuss with you further any matters mentioned in this letter at your convenience.

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

Sincerely,

**Chartered Professional Accountants
Licensed Public Accountants**

cc: Ms. Alison McDonald, General Manager/Secretary-Treasurer
Ms. Sandy Crites, Finance Officer



Raisin Region Conservation Authority

18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2

Tel: 613-938-3611 www.rrca.on.ca

To: Board of Directors
From: Sandy Crites, Finance Officer
Date: May 1, 2026
Subject: Quarterly Variance Reports

RECOMMENDATION:

THAT the Board of Directors receive the Quarterly Capital and Operating Variance Reports as of March 31, 2026.

BACKGROUND:

The Board approves the annual operating and capital budgets and receives quarterly variance reports to support its financial oversight role. These reports highlight financial performance against approved budgets and identify significant variances arising from operational changes, internal and external funding, and unforeseen expenditures.

DISCUSSION:

This report presents the quarterly operating and capital variance results for the period ending March 31, 2026, and provides explanations for significant differences.

RELATIONSHIP TO STRATEGIC PLAN:

Goal 1: Financial Stability

3.1: Demonstrating financial accountability.

A handwritten signature in black ink, appearing to read 'Sandy Crites', written over a horizontal line.

Sandy Crites,
Finance Officer

STATEMENT OF OPERATIONS
For the period ending March 31, 2026

	Final Budget 2026	Updated Forecast Mar 31	Actual as of Mar 31	% Completed
REVENUE				
Provincial	983,204	978,405	450,990	46%
Federal	460,731	521,764	0	0%
Authority Generated	1,178,856	1,120,983	72,466	6%
Partners	905,995	919,453	127,453	14%
Reserve/Carry Over	90,000	0	0	0%
Municipal	1,006,722	1,096,722	251,680	23%
TOTAL REVENUE	4,625,507	4,637,327	902,589	19%
EXPENDITURES				
Watershed Monitoring				
Flood Forecasting & Low Water Response	65,499	62,706	15,000	24%
Surface Water Quality Monitoring	13,357	13,351	3,012	23%
Groundwater Quality Monitoring	13,357	13,351	4,323	32%
Watershed Management				
Fly Creek System	244,009	239,893	58,474	24%
Garry River System	61,424	58,390	12,842	22%
Long Sault Water Diversion	8,049	8,072	1,635	20%
St. Andrews Dyke	2,671	2,670	593	22%
Special Projects - FHIMP	120,057	120,046	6,024	5%
Watershed Planning & Regulations				
Plan Input & Review - Natural Hazards	104,403	106,061	25,289	24%
Plan Input & Review - Source Protection	138,773	121,766	25,245	21%
CA Regulations	190,760	128,122	36,837	29%
Source Water Protection	353,659	353,718	63,126	18%
Watershed Stewardship				
Forestry Programs	115,000	107,338	13,001	12%
ALUS Program	450,625	449,952	60,210	13%
St. Lawrence River Remedial Action Plan	427,132	427,132	196,712	46%
Contracted Services	30,000	77,720	39,758	51%
Special Projects - FCM	102,544	104,335	2,906	3%
Conservation & Recreation				
Cooper Marsh Conservation Area	111,801	113,399	20,255	18%
Gray's Creek Conservation Area	78,861	79,117	11,362	14%
Gray's Creek Marina	176,379	141,378	20,646	15%
Charlottenburgh Park	626,453	574,025	65,636	11%
Conservation Lands	507,630	488,875	46,628	10%
Corporate Services				
Administration and Finance	429,063	432,257	114,358	26%
Communications	113,199	110,101	25,343	23%
Information Management	57,388	61,383	4,675	8%
Vehicle & Equipment	83,415	85,176	13,945	16%
TOTAL EXPENDITURE	4,625,507	4,480,337	887,837	20%
Net surplus (deficit)	0	156,990		

Quarterly Operating Variance Report
 2026 forecasted numbers as of March 31, 2026

	Watershed Monitoring	Watershed Management	Watershed Planning & Regulations	Watershed Stewardship	Conservation & Recreation	Corporate Services
<u>REVENUE</u>						
Provincial	14,245.13	25,612.00	380,311.38	138,400.33	360,000.00	59,836.00
Federal	0.00	63,500.00	0.00	342,091.85	109,718.00	6,454.00
Authority Generated	0.00	0.00	131,000.00	39,837.58	822,400.00	127,745.43
Partners reserve	0.00	49,133.34	120,000.00	646,148.14	63,000.00	41,171.80
Municipal	66,708.20	293,965.31	119,343.99	0.00	170,593.12	446,111.10
	<u>80,953.33</u>	<u>432,210.65</u>	<u>750,655.37</u>	<u>1,166,477.90</u>	<u>1,525,711.12</u>	<u>681,318.33</u>
<u>EXPENDITURES</u>						
	<u>89,408.81</u>	<u>429,071.42</u>	<u>709,666.83</u>	<u>1,166,477.90</u>	<u>1,396,795.06</u>	<u>688,916.60</u>
	<u>89,408.81</u>	<u>429,071.42</u>	<u>709,666.83</u>	<u>1,166,477.90</u>	<u>1,396,795.06</u>	<u>688,916.60</u>
Surplus/Deficit	-8,455.48	3,139.23	40,988.54	0.00	128,916.06	-7,598.27
Net Surplus	156,990.08					

0.00

Explanation of Significant Differences

Watershed Planning and Regulations in a surplus position as staff time has been allocated to additional programs (Risk Management program)
 Confirmation of FCM tree planting grant in Watershed Stewardship expected soon
 Canada Summer Jobs funding 18 student positions.
 Surplus for Gray's Creek Marina in Conservation and Recreation to be transferred to reserves for capital projects (~\$30,000 projected)
 Surplus for Charlottenburgh Park in Conservation and Recreation to be transferred to reserves (~\$45,000 projected)

Quarterly Capital Variance Report
 2026 forecasted numbers as of March 31, 2026

	Fly Creek	Cooper Marsh	Gray's Creek	Marina	Charlottenburg Park	Equip	General
<u>REVENUE</u>							
Provincial							5,000.00
Federal	15,000.00						
Partners	7,500.00						
Reserve	52,500.00	7,500.00		7,100.00	35,500.00	1,400.00	8,500.00
Municipal	45,000.00	0.00	5,000.00				34,000.00
	<u>120,000.00</u>	<u>7,500.00</u>	<u>5,000.00</u>	<u>7,100.00</u>	<u>35,500.00</u>	<u>1,400.00</u>	<u>47,500.00</u>

EXPENDITURES

	<u>120,000.00</u>	<u>30,661.51</u>	<u>5,000.00</u>	<u>6,368.76</u>	<u>26,500.00</u>	<u>1,400.00</u>	<u>46,590.10</u>
	<u>120,000.00</u>	<u>30,661.51</u>	<u>5,000.00</u>	<u>6,368.76</u>	<u>26,500.00</u>	<u>1,400.00</u>	<u>46,590.10</u>

Surplus/Deficit **0.00** **-23,161.51** **0.00** **731.24** **9,000.00** **0.00** **909.90**

NET SURPLUS -12,520.37

Explanation of Significant Differences

Repairs and tree removal required at Cooper Marsh; these costs were missed in the municipal levy allocation
 Efficiencies at Charlottenburgh Park allow for reallocation of ~\$10,000; additional funds will be moved from surplus



Raisin Region Conservation Authority

18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2

Tel: 613-938-3611 www.rrca.on.ca

To: Board of Directors
From: Alison McDonald, General Manager, Secretary/Treasurer
Date: May 1, 2026
Subject: Transition Working Group Update

RECOMMENDATION:

THAT the Board of Directors receive the Transition Working Group Update.

BACKGROUND:

The Transition Working Group was established in March 2026 to address current priorities related to Conservation Authority (CA) consolidation. The mandate of the Transition Working Group is to review governance requirements; provide input into communication plans; review levy and cost-sharing arrangements; identify opportunities for beneficial regional service delivery; and liaise with the province on transition planning.

The Working Group met on April 21, 2026, to discuss several transition-related items. A summary of Bill 97 was also presented to the Board at its April meeting. Subsequent to that meeting, Bill 97 received Royal Assent on April 23, 2026. Conservation Authority consolidation was further discussed at the Conservation Ontario Annual Meeting on April 27, 2026, including a presentation by John Olah, legal counsel for Conservation Ontario.

DISCUSSION:

The Working Group received a detailed overview of the Transition Committee and Transition Plans. Updated information is being provided by the province's consultant, Ernst & Young, at information sessions being held on May 11th and 12th. The Working Group nominated Andrew Guindon as the Board representative; this appointment will be confirmed by the Board at the June meeting.

The Working Group also discussed updates to the Reserve Policies, 2027 budget schedule, and a communication plan for municipal councils.

RELATIONSHIP TO STRATEGIC PLAN:

Goal 4: Organizational Excellence

4.1: Continuously improving day-to-day operations to become more effective, efficient, and customer focused.

A handwritten signature in black ink that reads "Alison McDonald".

Alison McDonald,
General Manager, Secretary-Treasurer



Raisin Region Conservation Authority

18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2

Tel: 613-938-3611 www.rrca.on.ca

To: Board of Directors
From: Lisa Van De Ligt, Team Lead, Communications and Stewardship
Date: April 24, 2026
Subject: 2025 RRCA Annual Report

RECOMMENDATION:

THAT the Board of Directors approve the 2025 RRCA Annual Report.

BACKGROUND:

The RRCA's 2025 Annual Report summarizes the previous year's accomplishments, project updates, Board of Directors membership, and financials for partners and stakeholders.

DISCUSSION:

Below are highlights from the Report:

- Development of the RRCA's 2025-2028 Strategic Action Plan
- Five-day average review time for permits submitted under the *Conservation Authorities Act*
- Significant investments secured for technical studies (e.g., flood risk mapping) and habitat restoration (e.g., St. Lawrence River (Cornwall/Akwesasne) Remedial Action Plan)
- Watershed monitoring network enhancements
- 200,000 visitors logged at RRCA's three Conservation Areas
- Conservation Area enhancements
- 56,000 trees planted
- 2025 Financials and Board of Directors Membership

Once approved, staff will distribute copies of the Report to member municipalities, local MPs and MPPs, partners and stakeholders, and to the public at community events.

A handwritten signature in cursive script, reading "Lisa Van De Ligt".

Lisa Van De Ligt,
Team Lead, Communications and Stewardship

RELATIONSHIP TO STRATEGIC PLAN:

Goal 2: Strong Partnerships & Engaged Residents

- 2.1 Strengthening relationships with community partners.
- 2.2 Embracing meaningful community engagement.

Goal 3: Financial Stability

- 3.1 Demonstrating financial accountability.

Attachment: Draft RRCA 2025 Annual Report



Raisin Region Conservation Authority

Annual Report 2025



Top: Pump maintenance at the Fly Creek Flood Control in the City of Cornwall.

Left: Nature trail at RRCA's Charlottenburgh Park in South Glengarry.

Right: Tree planting at Farran Park in South Stormont through a multi-year land stewardship partnership with the St. Lawrence Parks Commission.



The RRCA's Board of Directors is comprised of eight representatives appointed by its five member municipalities. Pictured, from left:

TOWNSHIP OF NORTH STORMONT
Adrian Bugelli

CITY OF CORNWALL
Carilyne Hébert
Claude McIntosh

TOWNSHIP OF SOUTH STORMONT
Andrew Guindon
Bryan McGillis (2025 Chair)

TOWNSHIP OF NORTH GLENGARRY
Jacques Massie
(2025 Vice-Chair)

TOWNSHIP OF SOUTH GLENGARRY
Lachlan McDonald
Martin Lang

RRCA GENERAL MANAGER SECRETARY-TREASURER
Alison McDonald

MESSAGE FROM THE 2025 CHAIR



2025 RRCA Chair Bryan McGillis.

In my 19 years serving on the Raisin Region Conservation Authority's (RRCA) Board of Directors, few years have moved as quickly as 2025. The year began on a strong note with a comprehensive update to our Strategic Action Plan. Through broad consultation with Board members, staff, municipalities, community partners, and residents across our watershed, we developed a clear vision for the next four years. This plan focuses on environmental conservation and healthy living, strong partnerships and engaged residents, financial stability, and organizational excellence.

Residents, municipalities, businesses, developers, and farmers in our watershed are fortunate to benefit from community-led natural resource management through the RRCA. I continue to be impressed by the dedication and professionalism of our expert staff, who provide fast, accessible service to our community. For example, in 2025, our average turnaround time for permit applications was five calendar days, resulting in 100% compliance with provincially mandated service standards.

Last year also brought challenges, such as unprecedented drought conditions, not just in our jurisdiction, but throughout eastern Ontario. I thank our staff for their diligence in consistently monitoring conditions and keeping our municipalities and interest-holders up to date through Ontario's Low Water Response Program.

Later in the year, the Board learned about the province of Ontario's plan to consolidate Ontario's 36 conservation authorities into several regional bodies. We communicated our concerns to the province and emphasized the importance of maintaining local knowledge and expertise. We are grateful to the province for the opportunity to provide feedback on the consolidation process, and to our municipalities, partners, and the public for their continued engagement and support.

I thank my fellow Board members for their work in 2025 and I welcome our new Chair, Jacques Massie, and Vice-Chair, Andrew Guindon, as they lead the RRCA into a year of change and new opportunities.

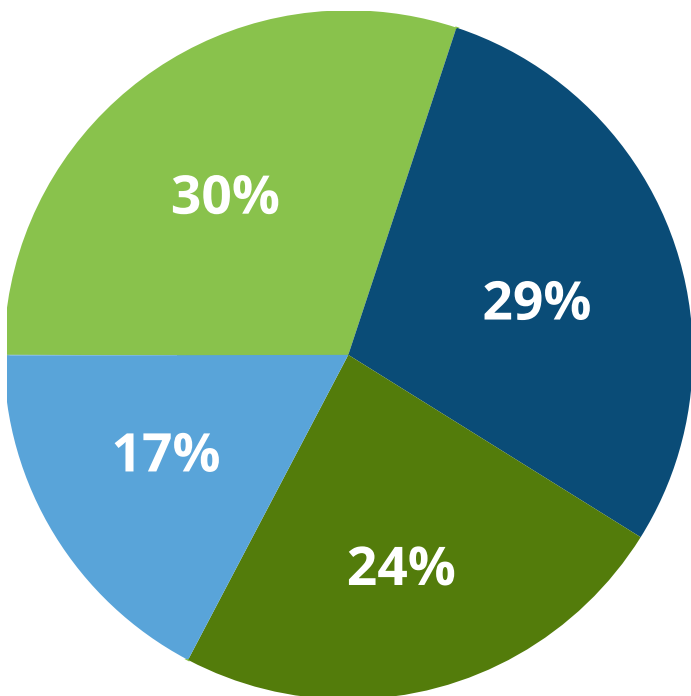


SCAN TO LEARN MORE ABOUT THE RRCA'S PROGRAMS AND SERVICES



For every dollar received through municipal levies, the RRCA secures an additional three dollars from other sources, including amenities like the RRCA's marina at Gray's Creek Conservation Area.

FUNDING CONSERVATION: RRCA 2025 Funding Sources



Government Grants:
\$1,229,457

Authority Generated:
\$1,188,530

Municipal Levy:
\$967,596

Partners:
\$709,982

2025 Total:
\$4,095,564



RRCA front-line staff provide user-friendly services to guide property owners with projects requiring a permit under the *Conservation Authorities Act*.

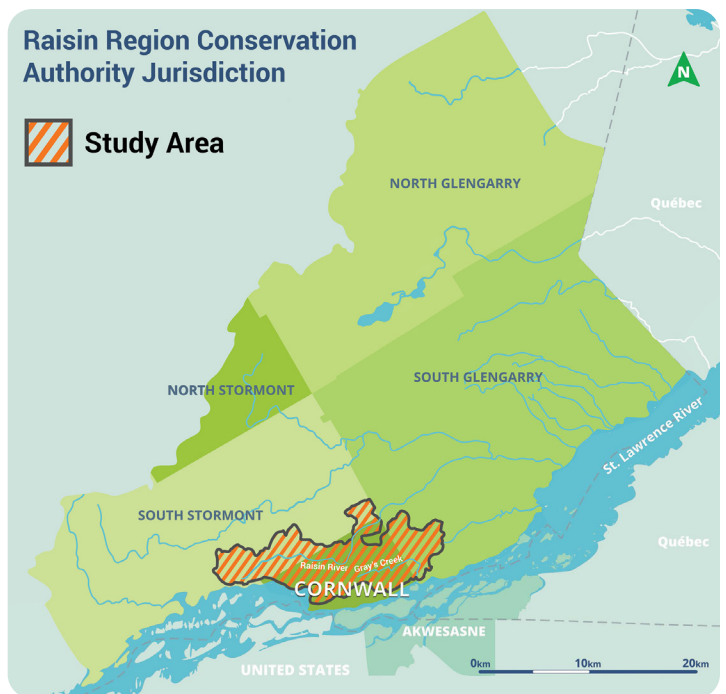
RRCA SCORES 100% COMPLIANCE ON PERMIT TURNAROUND TIMES

The RRCA hit record front-line service standards to support safe and sustainable development in 2025, with an average permit turnaround time of five calendar days, including both minor and major permit applications. The fast permit rate means the Authority marked a 100% compliance rate with provincially mandated permit timelines.

FUNDING SECURED FOR FLOOD RISK MAPPING UPDATES

In 2025, the RRCA secured grants to study the flood risk of watercourses in Cornwall, South Stormont, and South Glengarry. Updating flood risk maps using new data and the latest science helps protect future development.

The project is funded in part by the Government of Canada's Flood Hazard Identification and Mapping Program, Ontario Ministry of Natural Resources, United Counties of Stormont, Dundas and Glengarry, and City of Cornwall.





\$330,000 PROVINCIAL GRANT FOR ENVIRONMENTAL RESTORATION

In 2025, the RRCA received a \$330,000 provincial grant through the Remedial Action Plan (RAP) for the St. Lawrence River (Cornwall/Akwesasne) to help restore the provincially significant Charlottenburgh Marsh, reduce eutrophication, and restore habitat. The provincial funding complements \$520,000 awarded by the Government of Canada through the Canada Water Agency in 2024 for RRCA RAP projects.



PROTECTING GROUNDWATER SOURCES FOR NEW MUNICIPAL WELL

The Raisin-South Nation Source Protection Region completed preliminary work in 2025 to protect groundwater sources for a new municipal well in Winchester in the Township of North Dundas. RRCA staff worked with the municipality, consultants, and the Ministry of the Environment, Conservation and Parks to coordinate a preliminary technical review to help inform consultations and engagement in 2026. The preliminary work was completed to prepare for the amendment to the local Source Protection Plan that will be required, under Section 34 of the *Clean Water Act*, for the well to become operational.



STRATEGIC ACTION PLAN

RRCA updated its Strategic Action Plan for the years 2025–2028, merging recommendations from residents, partners, and staff with official direction from the RRCA's municipally appointed Board of Directors. The document outlines key goals to advance the RRCA's mission to work with the community for a better environment and healthy future.



WATERSHED STEWARDSHIP: 56,000 TREES PLANTED

RRCA continued protecting long-term watershed health and resilience in eastern Ontario by adding 56,000 trees to the local landscape. The Authority also worked in partnership with municipalities, landowners, and farmers to facilitate the implementation of wetlands, buffers, grasslands, windbreaks, agricultural best practices, urban tree planting, and more.



NEW SURFACE WATER MONITORING STATIONS

Thanks to funding from the Government of Ontario, two new surface water monitoring sites were added in RRCA's jurisdiction – at Wood Creek and Sutherland Creek in South Glengarry – bringing RRCA's total monitoring sites for 2025 to 11. The RRCA conducts the surveys as part of Ontario's Provincial Water Quality Monitoring Network, which helps monitor long-term trends in water quality across the province.

RRCA BY NUMBERS

- Established in **1963** to address local flooding, drainage, and water supply concerns
- **1,680** km² watershed jurisdiction
- Owns and protects **2,000+** acres of environmentally significant land
- **86,500** residents (approximate population)
- **5** member municipalities
- **8** municipally appointed board members
- **3** Conservation Areas

IN 2025

- **100%** of permits issued within mandated timelines
- Average permit turnaround time: **5** calendar days
- **169** development applications processed
- **56,000** trees planted
- **200,000** Conservation Area visitors
- **3** flood statements issued
- **3** low water response statements issued
- **17** summer students hired
- **2** interns hosted

SCAN TO SEE ALL RRCA NEWS





RRCA staff on a field visit to ensure a site alteration project at a South Stormont residential property is safe from flooding and erosion.

Under the *Conservation Authorities Act* and the *Planning Act*, conservation authorities review proposals for development in or near shorelines, floodplains, and erosion-prone areas in their jurisdictions. This work helps protect people, property, and infrastructure from natural hazards such as flooding and erosion. Under the *Clean Water Act*, the RRCA also screens for threats to municipal drinking water sources.

Permit review timelines under the *Conservation Authorities Act* are established by the province of Ontario: 30 days for minor applications and 90 days for major applications. In 2025, the RRCA met these standards in full, issuing 100% of both minor and major permits within the prescribed timelines. The average review time for all complete applications was five calendar days.

The RRCA also serves as the lead review agency for the Cornwall Sediment Strategy, part of the St. Lawrence River Remedial Action Plan. The Strategy aims to prevent the disturbance of sediment in designated zones along the Cornwall waterfront.

In 2025, the RRCA secured funding to study the flood risks of watercourses in Cornwall, South Stormont, and South Glengarry.



RRCA regulations and planning reviews help protect against natural hazards such as flooding.

SUSTAINABLE DEVELOPMENT ACTIVITIES

80 PERMITS ISSUED UNDER THE *CONSERVATION AUTHORITIES ACT*

74 *PLANNING ACT* APPLICATION REVIEWS

15 PROPERTY INQUIRIES

0 NEW RISK MANAGEMENT PLANS ESTABLISHED TO PROTECT MUNICIPAL DRINKING WATER SOURCES

0 CORNWALL SEDIMENT STRATEGY REVIEWS



SCAN TO SEE WHICH ACTIVITIES MAY REQUIRE A PERMIT FROM THE RRCA



Members of the Raisin-South Nation Source Protection Committee tour a water treatment facility in Casselman.

Under the *Clean Water Act*, the RRCA protects local sources of municipal drinking water from contamination and overuse through the Drinking Water Source Protection program.

The RRCA and South Nation Conservation form the Raisin-South Nation Source Protection Region. A Source Protection Plan for the region contains local policies to safeguard drinking water. The Raisin-South Nation Source Protection Committee (SPC) consists of municipal, public, and sector representatives. The SPC meets to discuss technical assessments and source protection policy.

In 2025, under section 36 of the *Clean Water Act*, the SPC concluded public consultation for feedback on draft changes to the Source Protection Plan that focus on addressing drinking water threats associated with the storage and application of salt; the storage of snow, waste, wastewater, and fuel; and agricultural activities. RRCA staff assembled the final submission package for the draft changes to the Plan, while also providing support to municipalities with their responsibilities to review or create Risk Management Plans. Preliminary work was also completed in 2025 for the protection of groundwater sources for a new municipal well in Winchester in the Township of North Dundas.

RAISIN-SOUTH NATION SOURCE PROTECTION PLAN

6,900 km² area covered in the Plan

274,000 residents living in the Source Protection Region
(approximate population)

25 municipal drinking water systems

50% of residents, approximately, depend on municipal drinking water sources

100% of significant threats to municipal drinking water sources removed or mitigated through risk management measures

100% of source protection policies have been implemented, are in progress, or have been evaluated and determined to require no further action



This map shows part of the water intake protection zones for drinking water sources in the town of Alexandria in North Glengarry.

SCAN TO LEARN MORE ABOUT DRINKING WATER SOURCE PROTECTION





NEW SURFACE WATER QUALITY MONITORING SITES IN 2025

- Existing site
- New site



The RRCA manages a jurisdiction spanning 1,680 km² across eastern Ontario, encompassing multiple watersheds and tributaries that drain into the St. Lawrence River.

The RRCA's watershed management includes the operation and maintenance of eight water control structures, water quality and quantity monitoring, and Flood Forecasting and Warning and Low Water Response programs, which assess watershed conditions to provide advance notice of potential flooding or drought to municipalities and residents.

During the summer and fall of 2025, eastern Ontario experienced a significant drought. Through its Water Response Team, RRCA provided timely updates to municipalities, residents, and interest-holders as conditions evolved. A RRCA survey asking private well users to report water issues provided key insights on the drought's local impacts.

In 2025, the RRCA was contracted by Fisheries and Oceans Canada to conduct fish sampling for select drains in South Stormont. The work will help streamline authorizations for municipal drain maintenance. The RRCA also added two new Provincial Water Quality Monitoring Network survey sites in its jurisdiction for 2025.



Municipal drain fish population survey in South Stormont.

MONITORING NETWORKS

10

STREAM GAUGE MONITORING SITES

11

PROVINCIAL SURFACE WATER QUALITY MONITORING SITES

9

PROVINCIAL GROUNDWATER MONITORING WELLS

2

SNOW SURVEY MONITORING SITES

FLOOD AND DROUGHT MESSAGES

2 Water Safety Statements

0 Flood Outlook Statements

0 Flood Watches

1 Flood Warning

1 Low Water Response Level 1

1 Low Water Response Level 2

1 Low Water Response Level 3



SCAN TO SEE RRCA'S CURRENT FLOOD STATUS INDICATOR

WATER CONTROL STRUCTURE PROJECTS

ST. ANDREWS DYKE

- Valve and culvert maintenance

FLY CREEK FLOOD CONTROL

- Pump maintenance



RRCA planting at the St. Lawrence Parks Commission's Farran Park in South Stormont.

To support healthy, resilient watersheds, the RRCA facilitates landowner stewardship across its jurisdiction through a range of programs and partnerships. These efforts include offering tree planting services and financial incentives, leading projects within the St. Lawrence River Area of Concern (AOC), and hosting the ALUS Ontario East (Alternative Land Use Services) Coordinator. RRCA also supports the implementation of on-the-ground stewardship initiatives, such as wetland and grassland creation and enhancement, erosion control measures, and agricultural best management practices.

In 2025, the RRCA helped manage invasive phragmites through a collaborative project supported by the Ontario Phragmites Action program's Invasive Phragmites Control Fund, signed a multi-year land stewardship partnership with the St. Lawrence Parks Commission, and helped deliver a funding initiative for farm stewardship projects in eastern Ontario through the Resilient Agricultural Landscape Program – Marginal Lands Initiative. This project is funded in part by the Governments of Canada and Ontario under the Sustainable Canadian Agricultural Partnership, a five-year, federal-provincial-territorial initiative.

The RRCA currently owns and manages over 2,000 acres of environmentally significant land to enhance forest cover, conserve ecological habitat, provide recreational opportunities, and secure green infrastructure for natural hazard resilience. Landowners looking to leave a natural legacy may consider donating their land to the Authority for perpetual preservation and management. The RRCA is a qualified recipient under Canada's Ecological Gifts Program.



Biocultural survey with Mohawk Council of Akwesasne staff prior to open water restoration work within the Charlottenburgh Marsh in South Glengarry.

**1.3M TREES
PLANTED SINCE 1994**



**56,000
TREES
PLANTED
IN 2025**

SCAN TO LEARN
MORE ABOUT RRCA
STEWARDSHIP SERVICES



STEWARDSHIP PROJECTS

54 NEW ACRES DEDICATED TO ALUS PROJECTS	135 ACRES RENEWED FOR ALUS PROJECTS	44 ALUS AGRICULTURAL STEWARDSHIP PROJECTS
28 LANDOWNERS PARTICIPATING IN ALUS PROJECTS	11 ADVISORY SERVICE GRANTS TO LOCAL FARMERS & LANDOWNERS	



Farmers visit a riparian buffer planting site during a RRCA farm stewardship tour in Cornwall hosted with ALUS Ontario East.

In 2025, RRCA engaged the local community in conservation through various outreach and recreation opportunities, including workshops and presentations, a long-term virtual bioblitz, a family fishing afternoon, a canoe race, free tree giveaways, guided hikes at Cooper Marsh Conservation Area, an ongoing geocaching tour, a farm stewardship tour, soil health workshop, and more.

OUTREACH

4,000

ESTIMATED OUTREACH & EDUCATION PARTICIPANTS

7

COMMUNITY EVENTS ATTENDED

35

COMMUNITY WORKSHOPS, PRESENTATIONS & OUTREACH EVENTS DELIVERED

3

COMMUNITY TREE PLANTING EVENTS

5

TREE GIVEAWAYS

1

FARM STEWARDSHIP TOUR



Tree Giveaway in North Stormont.



Raisin River Canoe Race start line in South Stormont.



SCAN TO ACCESS THE RRCA EVENTS CALENDAR



200,000 TOTAL VISITORS IN 2025



Staff wrap up fall maintenance at RRCA's Charlottenburgh Park.

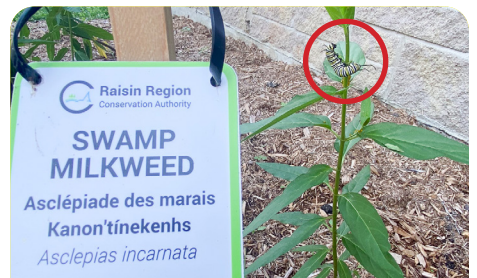


Self-guided tour signage at Cooper Marsh.

RRCA's three Conservation Areas provide recreation and eco-tourism opportunities for residents and visitors alike. Amenities include park and picnic areas, wildlife viewing blinds and platforms, a marina, campground, interpretive centre, and over 20 kilometres of nature trails. In 2025, the RRCA completed and initiated several outreach enhancements and habitat improvements at its Conservation Areas thanks to funding from the Canada Water Agency, the Government of Ontario, TD Friends of the Environment Foundation, TC Energy, and an education partnership with the River Institute.



Visitors explore Cooper Marsh during an education workshop led by the River Institute.



An endangered monarch caterpillar feeds on swamp milkweed in RRCA's native plant demonstration site at Gray's Creek Conservation Area.

GRAY'S CREEK

- 128,500** visitors
- 4** km of trails available
- 128** boat slips available
- 250** native trees planted
- 108** native plants added to demo site
- 454** iNaturalist observations logged
- 244** species observed
- 0.5** acres of invasive phragmites managed

COOPER MARSH

- 42,500** visitors
- 11** km of trails available
- 1** self-guided tour launched
- 1** trailhead sign installed
- 13** acres of invasive phragmites managed
- 1,339** iNaturalist observations logged
- 432** species observed
- 15** River Institute workshops & camps
- World Wetlands Day celebration hosted with Mohawk Council of Akwesasne
- Multiple outreach enhancements at the Visitors Centre

CHARLOTTENBURGH PARK

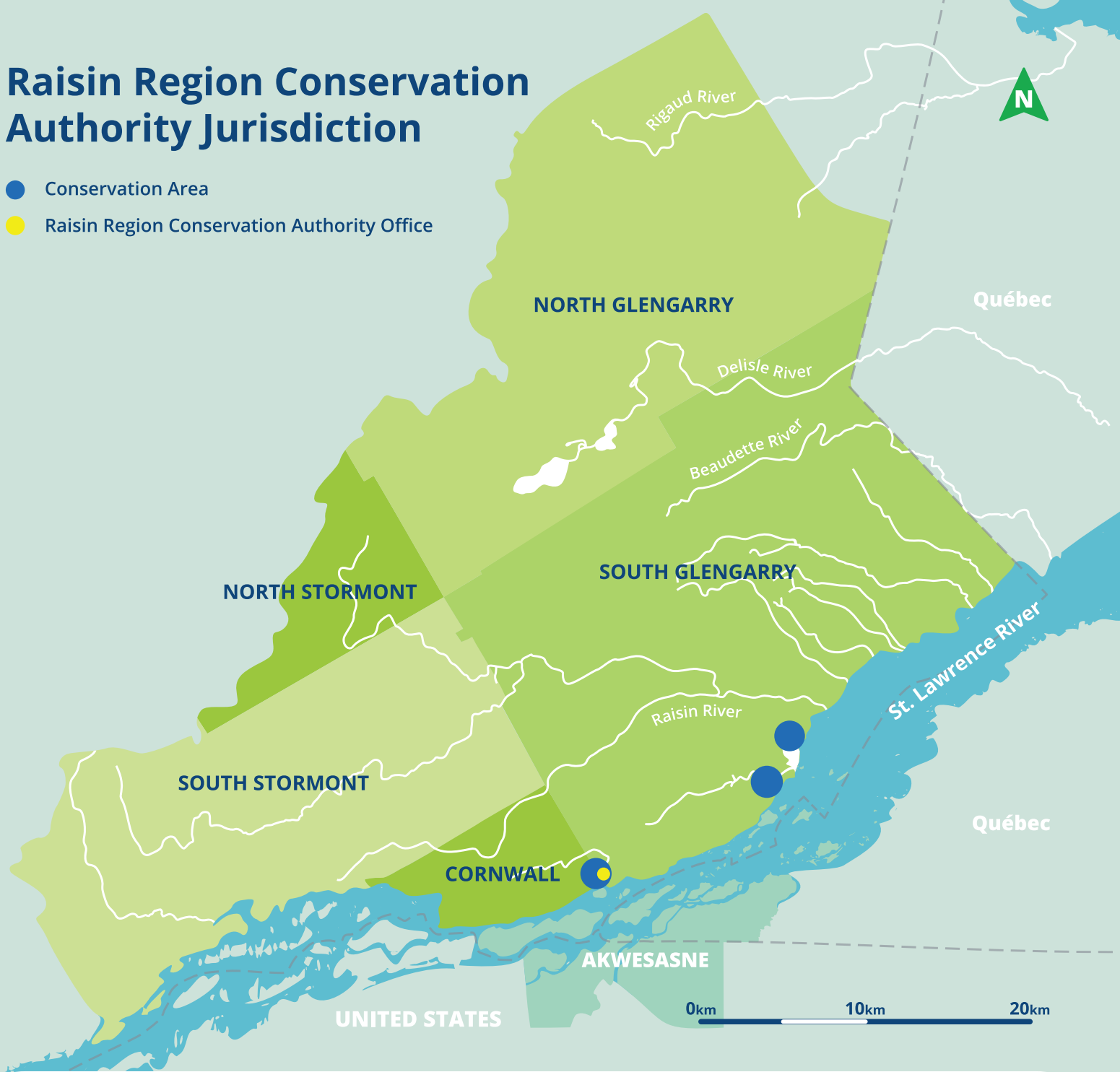
- 29,000** visitors
- 6** km of trails available
- 207** campsites available
- 290** iNaturalist observations logged
- 176** species observed
- South Glengarry Haunted Drive hosted by the Optimist Club of Lancaster

SCAN TO LEARN MORE ABOUT RRCA'S CONSERVATION AREAS



Raisin Region Conservation Authority Jurisdiction

- Conservation Area
- Raisin Region Conservation Authority Office



Raisin Region
Conservation Authority

Guiding our community in the protection, enhancement, and restoration of our natural environment through programs that balance human, environmental, and economic needs for a sustainable future.

 @raisinregion



Scan to subscribe to the RRCA's Monthly Newsletter

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Member of





Raisin Region Conservation Authority

18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2

Tel: 613-938-3611 www.rrca.on.ca

To: Board of Directors
From: Pete Sabourin, Team Lead, Field Operations
 Lisa Van De Ligt, Team Lead, Communications and Stewardship
Date: April 24, 2026
Subject: Conservation Areas Update

RECOMMENDATION:

THAT the Board of Directors receive the Conservation Areas update.

BACKGROUND:

The RRCA owns and manages three Conservation Areas which enable residents and visitors to step into nature through various amenities such as park and picnic areas, wildlife viewing blinds and platforms, a marina, campground, interpretive centre, and trails.

DISCUSSION:

Below is an update on the RRCA's three Conservation Areas:

Gray's Creek Conservation Area

- 2026 Visitation (up to April 26): 15,993 (2025 total: 128,500)
- Marina will be open May 4 to September 27, 2026
- Roadway will be re-opened on May 1
 - Roadway and parking maintenance planning underway in consultation with SDG
- Cornwall District Soccer League and Seaway Valley Soccer Club plan to use soccer fields from May to September
 - Field use arrangements are under review
- Three Marina Attendants were recruited
- Enhancements: Marina building retrofit, and deck/stairs maintenance

Charlottenburgh Park

- 2026 Visitation (up to April 26): 1,998 (2025 total: 29,000)
- Campground will be open May 15 to October 12, 2026
- Eleven summer staff were recruited

- Boat dock enhancements: additional lighting and adjustments to accommodate larger boats are underway
- Outreach improvements: funding secured under the St. Lawrence River Remedial Action Plan to replace wetland interpretive signage along trails

Cooper Marsh Conservation Area

- 2026 Visitation (up to April 26): 15,993 (2025 total: 42,500)
- One summer staff (i.e. Nature Interpreter) recruited
- Visitors Centre will re-open May 1 to August 28, 2026*
 - Weekend guided walks will be offered by Nature Interpreter
 - Lending library available (e.g. binoculars, dip nets, species identification guides)
- Upcoming outreach in partnership with River Institute:
 - Eco Friends Summer Day Camp (July 20-31)
 - School workshops
- Funding secured under St. Lawrence River Remedial Action Plan for wetland outreach (e.g. Visitors Centre enhancements), biological inventories, and habitat enhancements

RRCA was successful in receiving Canada Summer Jobs funding for several summer student positions. We will be hosting two Conservation Lands Technicians, Office Assistant, and two Invasive Species Technicians in partnership with the Ontario Federation of Anglers and Hunters.

*Dates are subject to change based on available staffing resources.

RELATIONSHIP TO STRATEGIC PLAN:

Goal 1: Environmental Conservation & Healthy Living

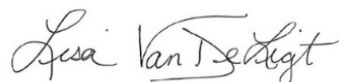
- 1.3: Connecting people with nature through positive outdoor experiences.

Goal 2: Strong Partnerships & Engaged Residents

- 2.2: Embracing meaningful community engagement.



Pete Sabourin,
Team Lead, Field Operations



Lisa Van De Ligt,
Team Lead, Communications and Stewardship



Raisin Region Conservation Authority

18045 County Road 2, P.O. Box 429, Cornwall, ON K6H 5T2

Tel: 613-938-3611 www.rrca.on.ca

To: Board of Directors
From: Lisa Van De Ligt, Team Lead, Communications and Stewardship
Date: April 24, 2026
Subject: Grant Submissions

RECOMMENDATION:

THAT the Board of Directors retroactively approve requesting:

- \$29,900 from the Ontario Ministry of Natural Resources for an engineering assessment of the Fly Creek Flood Control, and
- \$10,000 from the Ontario Ministry of Natural Resources for upgrades to the remote monitoring system at Fly Creek Flood Control;

AND FURTHER THAT the Board of Directors approve entering into an agreement with funder, as required.

BACKGROUND:

To support and enhance the RRCA's programs and services, staff consistently investigate funding and partnership opportunities and submit grant applications when applicable. Funding opportunities may be annual grants typically secured by the RRCA or new funding opportunities. When a funder offers a different funding amount than the RRCA's original request, staff will adjust the workplan accordingly prior to accepting the funding.

Below is a summary of the 2026 grant application requests to date:

- Requested: \$151,224
- Approved: \$17,375
- Pending: \$124,349
- Not approved: \$9,500

DISCUSSION:

The following funding opportunities were identified by staff as a potential source of revenue for RRCA programs and projects:

1. Project Title: Fly Creek Flood Control – Engineering Assessment of Infrastructure Capacity

- **Funder:** Ontario Ministry of Natural Resources (Water and Erosion Control Infrastructure program)
- **Request:** \$29,900 (1:1 matching funds required; matching funds were included in the 2026 RRCA Budget)
- **Summary:** This assessment will evaluate whether the existing Fly Creek Flood Control infrastructure continues to provide the level of protection for which it was originally designed, considering observed changes in hydrologic conditions, land use, drainage characteristics, and system wear.
- **Submission Deadline:** March 31, 2026 (retroactive approval)

2. Project Title: Fly Creek SCADA Safety Alarming

- **Funder:** Ontario Ministry of Natural Resources (Water and Erosion Control Infrastructure program)
- **Request:** \$10,000 (1:1 matching funds required; matching funds were included in the 2026 RRCA Budget)
- **Summary:** Supervisory Control and Data Acquisition (SCADA) is a combination of hardware and software used to remotely monitor, control, and analyze industrial processes, machines, and infrastructure in real-time. The funds will support the installation of necessary upgrades (e.g. control modules, hardware, programming, dialers, and communications packages) to the existing SCADA system at Fly Creek.
- **Submission Deadline:** March 31, 2026 (retroactive approval)

RELATIONSHIP TO STRATEGIC PLAN:

Goal 1: Environmental Conservation & Healthy Living

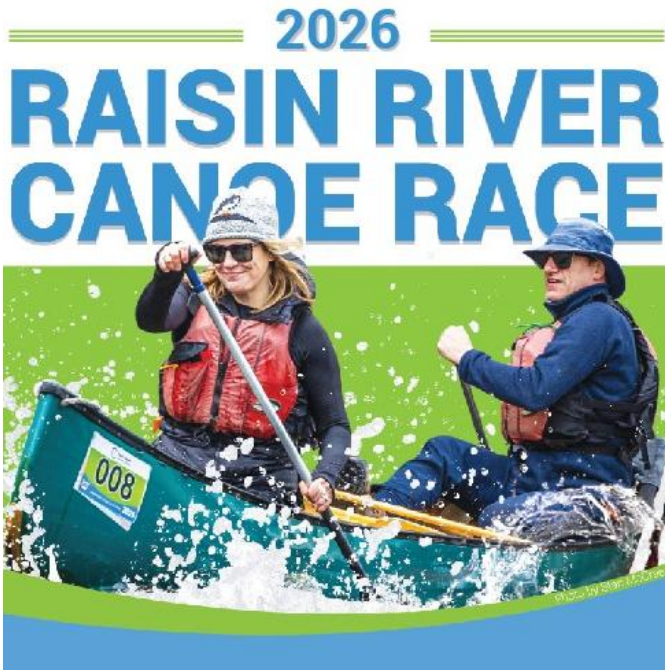
1.2 Protecting from flooding and erosion hazards.

Goal 3: Financial Stability

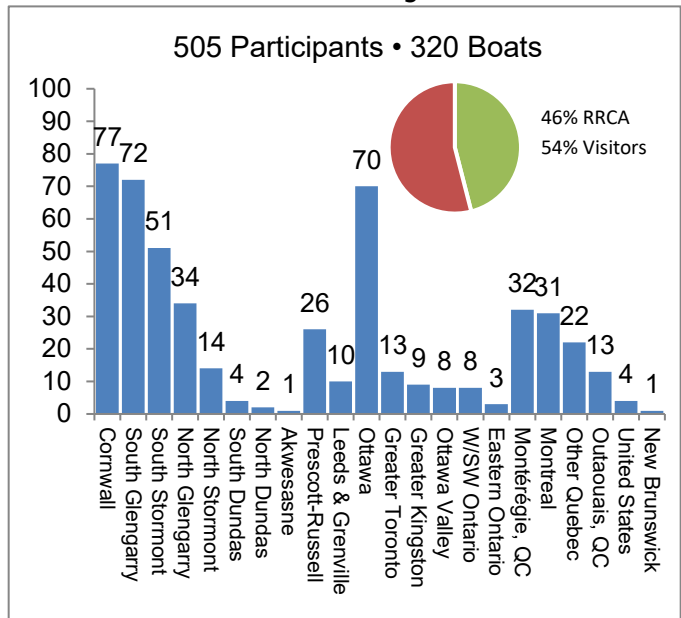
3.2: Diversifying our revenue sources.



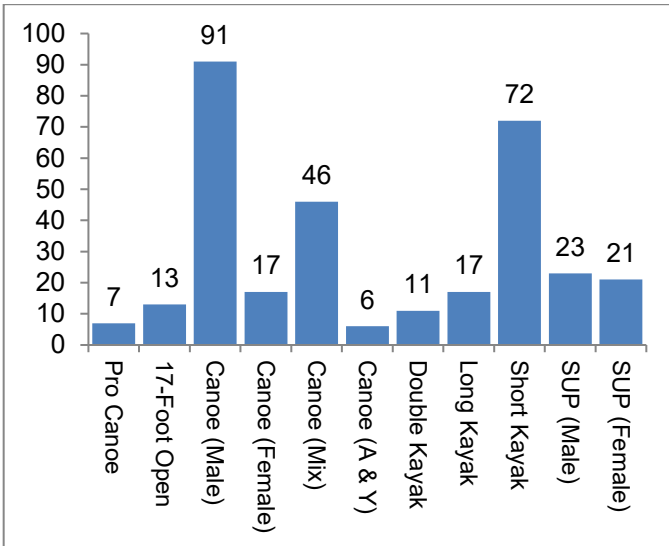
Lisa Van De Ligt,
Team Lead, Communications and Stewardship



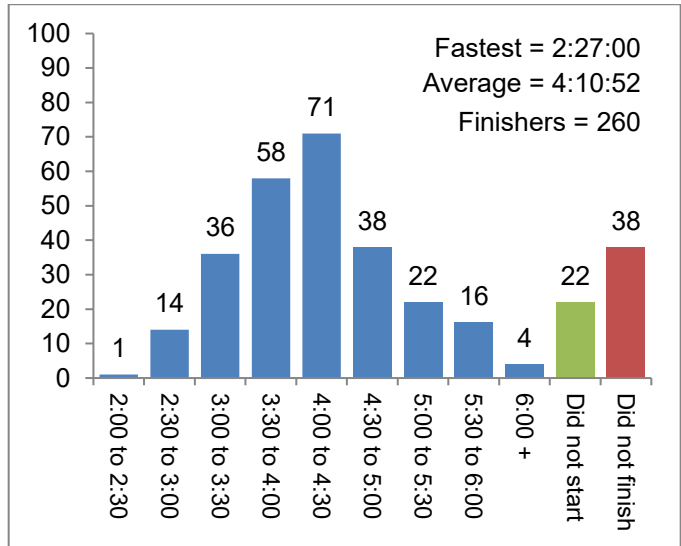
Paddler Origin



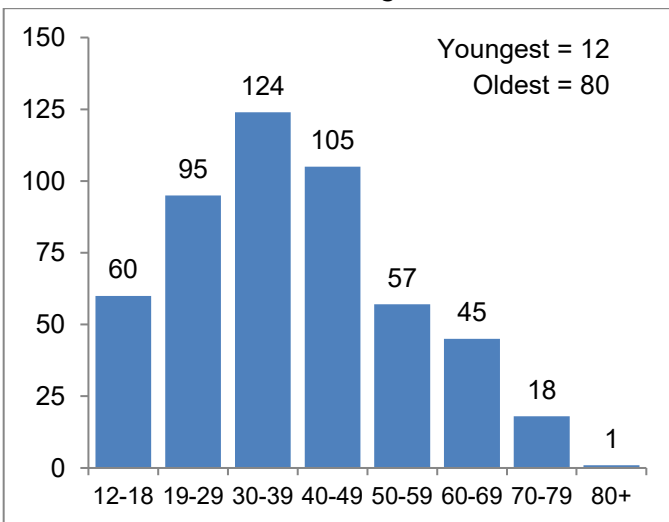
Race Categories



Finish Time Distribution



Paddler Ages



Year vs. Year Flow Rates and Stats

Year	Date	Flow (ft ³ /s)	Boats
2015	April 19	300	173
2016	April 10	636	162
2017	April 9	2,649	205
2018	April 22	450	165
2019	April 14	1,300	207
2022	April 10	1,400	222
2023	April 15	630	296
2024	April 13	790	266
2025	April 12	380	318
2026	April 11	350	320

* 2020 and 2021 event cancelled due to COVID-19