

**Twenty-Eighth Annual General Meeting
2016**

Monday, November 14, 2016, 17:45 to 18:30 hours

Trinity Room
Marriott Toronto Eaton Centre Hotel
Toronto, ON

**CANADIAN WATER AND WASTEWATER ASSOCIATION
ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉES**

28th Annual General Meeting

Monday, November 14, 2016

Toronto Marriott

Toronto, ON

17:45 pm to 18:30 pm

AGENDA

Agenda Item		Presenter
	Call to Order, Introductions and request completion of Attendance sheet	Colwyn Sunderland
1	Approval of Agenda	Colwyn Sunderland
2	Approval of the Minutes of the Meeting of October 26, 2015	Colwyn Sunderland
3	Report of the President	Colwyn Sunderland
4	Report of the Executive Director	Robert Haller
5	2015 Financial Report	Andrew MacKinnon
6	Appointment of the Auditors for the 2016 Financial Year	Andrew MacKinnon
7	Nominating Committee Report and Election of Directors	Mike Darbyshire
8	Announcement of the 2017 Officers of the Board	Mike Darbyshire
9	New Business	Nancy Kodousek
10	2017 Meeting	Nancy Kodousek
11	Motion of Responsibility	Nancy Kodousek
12	Adjournment	Nancy Kodousek

RESOLUTION:

Moved by _____ and seconded by _____

that the agenda be adopted as presented.

DRAFT
CANADIAN WATER AND WASTEWATER ASSOCIATION
ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉES

DRAFT MINUTES – 27th Annual General Meeting

Monday, October 26th, 2015

5:45 pm

Fairmont Chateau Whistler Hotel
Whistler, British Columbia

The 27th Annual General Meeting was attended by the persons named in the Annex 1.

The following is a summary of the reports made, discussions and decisions taken.

Call to Order and request for completion of the Attendance Sheet

Mike Darbyshire (President) confirmed we had a quorum and called the meeting to order at 5:45 pm. He introduced himself and the Table Officers being Roland Richard (Past President), Colwyn Sunderland (1st Vice President), Nancy Kodousek (2nd Vice President), and Robert Haller (CWWA Executive Director). Mr. Darbyshire noted regrets from Dwayne Kalynchuk (Secretary-Treasurer).

Mr. Darbyshire asked all persons in the room to confirm that they had signed the attendance sheet on entering the room. He explained the rules for voting and ensured that all members had received a voting card. Additional copies of the Annual General Meeting Report and the Auditor's Report were available should anyone wish them. The financial reports and the by-laws are also available on the CWWA website.

Mr. Darbyshire then introduced the Members of the Board.

Item 01: Approval of the Agenda

Moved by Edith Phillips and seconded by Lynnann Winsor that the agenda be approved as presented.

Adopted

Item 02: Approval of the Minutes of the Annual General Meeting of November 19, 2014

The members were given several minutes to review the minutes of the Annual General Meeting of November 19, 2014.

Moved by Diana Qing-Tao and seconded by Jeremy Crosby that the minutes of the Annual General Meeting of November 19, 2014 be approved as presented.

Adopted

Item 03: Report of the President

Mike Darbyshire presented his report which highlighted the activities of the association in 2015 with a focus on infrastructure issues and the value of water leading to a new publication on Public

Attitudes. He also spoke to the efforts to reorganize our event strategy and consolidate our many conferences into one annual national conference here in Whistler. Mr. Darbyshire thanked the members of the Board, all committee volunteers and the staff. He concluded by wishing Colwyn Sunderland best wishes as the new president for 2016.

Item 04: Report of the Executive Director

Executive Director Robert Haller presented his report speaking briefly to the activities of the staff with regard to operations and financial management. Mr. Haller spoke to efforts to consolidate all the CWWA conferences into one and their efforts on issues around infrastructure, public attitudes, security and flushable wipes. He concluded by thanking staff and thanking the Board for their support.

Item 05: 2014 Financial Reports

Colwyn Sunderland presented the financial report and the audited statements for 2014 on behalf of Dwayne Kalynchuk (Secretary-Treasurer). Mr. Sunderland and Mr. Kalynchuk form the Finance Committee along with Mr. Haller. He noted the overall surplus in 2014 of \$41,355 due to increase event revenues and decreased staffing. He spoke to the solid financial management of the association by the staff and the support of the OTUS Group and the plan for increasing revenues into the future.

Moved by Jerry Cheshuk and seconded by William Fernandes to accept the 2014 Financial Report of the Secretary-Treasurer.

Adopted

Item 06: Appointment of the Auditor for 2015

Colwyn Sunderland advised the meeting that the firm of McCay Duff LLP had conducted the Audit to the satisfaction of the Board of Directors, and had indicated that they were prepared to continue that function for 2015.

Michael Day of Whistler asked if the association considered changing its auditor or receiving competitive bids regularly. Mr. Haller stated that they did, but that McCay Duff had assisted CWWA through its financial restructuring just last year and had dropped its annual fee significantly based on our new financial programs. So we had chosen to stay with them at least one more year.

Moved by Edith Phillips and seconded by Bev Mollard that McCay Duff LLP be appointed as Auditors for 2015.

Adopted

Item 07: Report of the Nominating Committee and Election of Directors

Roland Richard (Past President) spoke to the report. He spoke to the method for the election of utility member reps and how each regional association elects their rep.

He welcomed the newest Board members:

- Chris Greencorn of Yellowknife was acclaimed to replace Dennis Kefalas as the Northwest Territories Director;
- Ted Robbins of Capital Regional District was acclaimed to replace Dwayne Kalynchuk as the British Columbia Director;
- Matt Duffy of Cornwall was acclaimed to replace Jeremy Crosby as the Prince Edward Island Director;

Mr. Richard also announced that Bev Mollard was acclaimed to a second term as Director for Ontario and that he, Roland Richard, was elected to extend his term as ACWWA Director for one more year.

Moved by Jeremy Crosby and seconded by Lynnann Winsor that the following individuals be approved for a three year term as Directors of the Board:

Chris Greencorn, NWT Director
Ted Robbins, BC Director
Matt Duffy, PEI Director
Bev Mollard, ON Director

And the following individual be extended for a one year term:
Roland Richard, ACWWA Director

Adopted

Item 08: Announcement of the 2016 Officers of the Board

Roland Richard, reporting from the meeting of the Board of Directors, was proud to announce the following slate of Officers for 2016:

- Colwyn Sunderland (BCWWA Director) as President;
- Nancy Kodousek (Ontario Director) as First Vice President
- Diana Qing Tao (Réseau Director) as Second Vice President
- Andrew MacKinnon (Nova Scotia Director) as Secretary-Treasurer, and
- Mike Darbyshire (Alberta Director) as Past President

These Officers now assume their full duties and Colwyn Sunderland assumed the chair for this meeting. No motion was required to accept the Announcement of Officers.

Item 09: New Business

No new business.

Item 10: 2015 Meeting

President Colwyn Sunderland advised that the exact dates are not yet determined, but members would be informed of the time and date of the next Annual General Meeting during the coming year.

No motion was required to accept this information.

Item 11: Motion of Responsibility

President Colwyn Sunderland introduced this item asking those present to adopt a motion of responsibility for the Board's actions over the previous year.

Moved by Michael Day and seconded by Ted Robbins that the members hereby support and approve all expenditures, actions, and agreements undertaken by the Board of Directors and its officers and agents on behalf of the Association, as reported to the membership.

Adopted

Item 12: Adjournment

Moved by Andrew Mackinnon to adjourn the meeting at 6:05 pm.

Adopted - Meeting adjourned

Annex 1
2015 CWWA Annual General Meeting Attendance

See attached sign-in

Mike Darbyshire, ACRWC, AB
Edith Phillips, Calgary, AB
Ted Robbins, Capital Regional District, BC
Jeremy Crosby, Stratford, PEI
William Fernandes, Toronto, ON
Jason Hildebrandt, Clearbrook Waterworks
Lynnann Winsor, St.John's, NL
Nancy Kodousek, Waterloo Region, ON
Andrew MacKinnon, Truro, NS
Bev Mollard, OCWA, ON
Jerry Cheshuk, Regina, SK
Lloyd Penner, EPCOR
Colwyn Sunderland, BCWWA
Diana Qing Tao, Reseau
Roland Richard, ACWWA

Report of the President For the 2016 Annual General Meeting

Colwyn Sunderland

This is an exciting time for water and wastewater in Canada. The federal government has announced billions of dollars to infrastructure renewal with a clear commitment to addressing climate change and promoting Canadian innovation. Now, more than ever, it is critical that our water and wastewater industry have a voice on the federal scene. That is the role of the CWWA and I have been proud to serve as your President for the past year.

The CWWA has been providing input to the federal government on infrastructure issues for years and there is great evidence that our voice is being heard in the new federal commitments. We shared our efforts with you, our members, this year in a report titled “Our Impact, Our Opportunity, Our Position” outlining the advocacy work we have been conducting on your behalf and seeking your input on what we do and say next.

We continue to provide technical input to the federal government on the Wastewater Systems Effluent Regulations, Drinking Water Guidelines and many more developing pieces of legislation. We are also part of the leadership of an international effort to address the concern over wipes being marketed as flushable.

The other role for CWWA is to communicate relevant information to our members and to facilitate information sharing across Canada. We are pleased with the strong readership of our monthly e-Bulletin and our focused Communiqués. We look to 2017 to renew our magazine and website. We are very pleased with the success of the new National Water & Wastewater Conference, consolidating many smaller events into a truly national event serving utility leaders.

As the CWWA Board, we strive to represent the members as best we can and, together, we identify what we believe are the highest priorities and the roles CWWA can play. We were very pleased to reach out to the membership this year through a member survey which asked the members to rank what they felt were the highest priorities. This provides tremendous guidance to the board and to CWWA staff as we develop policies, positions and programs to serve you.

Throughout 2016, the Board has been taking a very serious look at our membership and trying to ensure we offer value for money for your membership dues. While being your voice on federal matters is important, we recognize that we also need to provide more tangible benefits in the way of toolkits and guidance documents to support our members as utility leaders. We are excited with the opportunities we can pursue.

I want to thank all of the CWWA staff, led by our executive director Robert Haller. I believe we have the team that can move us forward on our projects. I also want to thank the Board of Directors for participating in great discussions and support that lead this association into the future.

Report of the Executive Director for the 2016 Annual General Meeting

Robert Haller

2010 through 2015 have been some stressful years as CWWA as we changed executive directors and some staff and started reviewing what we do and how we do it. 2016 was the year we really started to move forward on new projects.

Infrastructure:

With a new federal government elected at the end of 2015, we had to realign our focus back on infrastructure renewal. The previous government had announced \$10 Billion over 10 years and the discussions were over. The new government has promised \$60 Billion, with \$20 Billion for 'green' infrastructure. The Prime Minister is talking about water and wastewater as priorities for the country and has committed to advance the innovation sector in Ottawa. This is all great news for our members. CWWA's role is to provide input to the government on how these funds will roll out, how will the process work, what are the priorities and how do we encourage the uptake of new technologies. Our overriding message is to maximize the impact of these funds and reach the greatest value for money.

CWWA prepared a report for our members titled, "Our Impact, Our Opportunity, Our Position" to share what we have been doing and to get member input on our next steps. CWWA is working closely with partners at FCM, CWN, CWRA, CNAM and many more to provide a consistent message to the federal Ministry.

Federal Legislation:

CWWA provides technical comments to the federal government and its agencies on several pieces of legislation and policy. Most notably, we continue to follow the implementation of the Wastewater Systems Effluent Regulations and seek greater federal flexibility...again to seek the greatest impact and value for money.

Flushable Wipes:

Rather, non-flushable wipes continue to be a growing problem for wastewater collection systems. CWWA, and our partners at MESUG are lending the international effort to develop an international standard – a definition for what one can call 'flushable'. We are also working with the wipes industry on their own Code of Practice.

Communications:

We continue to increase the readership of our electronic monthly newsletter the *e-Bulletin*. This e-Bulletin is available to all readers' not just members. Meanwhile we provide detailed Communiqués to our members on specific issues. We are reworking our semi-annual magazine and hope to redesign our website next year,

Security and Emergency Management:

CWWA entered into a contract with Dalhousie University and Public Safety Canada to develop a national resiliency project. CWWA and Dalhousie are conducting a national survey of our members that can be used collaboratively by CWWA members and Public Safety Canada to develop national projects to support Canadian municipalities. This survey continues into 2017.

Membership:

CWWA staff and board have been actively recruiting new members and working to retain those we have. A recent member survey provided great feedback to the Board on member priorities as well as comments on CWWA communications and services. In addition to our advocacy work, we recognize we need to develop more concrete tools and resources to support our members in their leadership roles. CWWA is working with our regional association partners, WEF, AWWA and others to develop new resources.

Event Strategy:

The consolidation of our events into one annual national event proved to be a great success financially and professionally for our members. We are proud to offer the best national event for utility leaders in Canada. The success continues in Toronto 2016 and we have high expectations for 2017 in St. John's Newfoundland.

Shifting the Window on Ottawa to June also proved to be popular as we built our numbers and advanced the national dialogue on water and wastewater.

Financial Year-End and 2015 Forecast:

We were pleased to record a surplus in 2014 and again in 2015. 2016 should prove to be another surplus year as we see the benefits of the new event strategy, sponsorships, office reorganization and new contracts (like the Public Safety project). No, our accounts aren't overflowing yet. Like any ongoing entity, we need to plan for the future and have enough in reserves to be resilient if anything were to happen that affects our revenues. Once we have a decent reserve in place, any additional surpluses can go toward developing new resources and programs to support our members.

Executive Director Activities:

As your executive director, I was able to represent CWWA as a delegate or in speaking engagements at a number of events including:

- GLOBE, Vancouver, BC
- WEFMAX, Orlando, FL
- Canadian Water Network, Blue Cities, Toronto, ON
- WEF/NACWA/INDA Joint Committee on Wipes, Washington, DC
- WEAO Conference Niagara Falls, ON
- OWWA Conference, Windsor, ON
- AWWA-ACE, Chicago, IL
- Canadian Water Summit, Toronto, ON
- WEFTEC, New Orleans, LA
- ACWWA Conference, Moncton, NB
- IWA World Water Congress, Brisbane, Australia
- NWWC, Toronto, ON

2015 Financial Report

Secretary-Treasurer
Andrew MacKinnon

The Financial Report for 2015 indicates a healthy surplus of \$40,233. This is the second year in a row showing such a surplus and is a very good sign for the future of CWWA. In the past, CWWA has run alternating surplus then deficit years, balancing out to a near-breakeven position. Running an association such as this has its risks, especially when depending on event revenues. The new event strategy seems to be popular and we see our numbers building. We are seeing greater sponsorship and exhibitor participation.

Previous decisions to alter our communications strategies are also paying off with advertising revenue. CWWA has also entered into new contracts with the federal government to use our resources and connections to conduct national surveys – again bringing new revenue.

The Board has been concerned with declining membership numbers. While membership revenue has remained steady, and we have more individuals connected, we have been losing some municipal utility members. The Board has been reaching out to new members and focusing on the value CWWA offers.

Again, this is where the additional surpluses can come into play. The Board has set a reasonable target of a 5% surplus over operational costs each year. This provides a reserve in troubled times, but can eventually support new resources and services for members.

RESOLUTION:

Moved by _____ and seconded by _____
that the Secretary-Treasurer's 2015 Financial Report be accepted.

CANADIAN WATER AND WASTEWATER ASSOCIATION
FINANCIAL STATEMENTS
DECEMBER 31, 2015



INDEPENDENT AUDITORS' REPORT

To the Members of
Canadian Water and Wastewater Association

Report on the Financial Statements

We have audited the accompanying financial statements of Canadian Water and Wastewater Association, which comprise the statement of financial position as at December 31, 2015, the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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INDEPENDENT AUDITORS' REPORT

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Water and Wastewater Association as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

McCay Duff LLP,
Licensed Public Accountants.

Ottawa, Ontario,
June 7, 2016.

CANADIAN WATER AND WASTEWATER ASSOCIATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2015

	ASSETS	<u>2015</u>	<u>2014</u>
CURRENT			
Cash		\$ 30,169	\$ 97,503
Investments		193,513	151,540
Accounts receivable		8,686	12,916
Prepaid expenses		<u>10,521</u>	<u>6,391</u>
		242,889	268,350
CAPITAL (note 4)		<u>105,287</u>	<u>108,874</u>
		<u><u>\$ 348,176</u></u>	<u><u>\$ 377,224</u></u>
	LIABILITIES		
CURRENT			
Accounts payable and accrued liabilities		93,378	130,599
Deferred revenue (note 5)		<u>15,530</u>	<u>47,590</u>
		108,908	178,189
	NET ASSETS		
BALANCE - END OF YEAR			
Unrestricted net assets		88,615	44,795
Internally restricted net assets (note 6)		45,366	45,366
Invested in capital assets		<u>105,287</u>	<u>108,874</u>
		<u>239,268</u>	<u>199,035</u>
		<u><u>\$ 348,176</u></u>	<u><u>\$ 377,224</u></u>

Commitments (note 7)

Approved on behalf of the Board:

Director

Director

CANADIAN WATER AND WASTEWATER ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
BALANCE - BEGINNING OF YEAR	\$ 44,795	\$(16,510)
Net revenue for the year	40,233	41,355
Transfer from net assets invested in capital assets	3,587	3,587
Transfer from internally restricted net assets (note 6)	<u>-</u>	<u>16,363</u>
	<u>43,820</u>	<u>61,305</u>
BALANCE - END OF YEAR	<u>\$ 88,615</u>	<u>\$ 44,795</u>
INTERNALLY RESTRICTED NET ASSETS (note 6)		
BALANCE - END OF YEAR	<u>\$ 45,366</u>	<u>\$ 45,366</u>
INVESTED IN CAPITAL ASSETS		
BALANCE - BEGINNING OF YEAR	\$ 108,874	\$ 112,461
Amortization	<u>(3,587)</u>	<u>(3,587)</u>
BALANCE - END OF YEAR	<u>\$ 105,287</u>	<u>\$ 108,874</u>

CANADIAN WATER AND WASTEWATER ASSOCIATION

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
REVENUE		
Membership fees	\$ 446,011	\$ 447,248
Publication fees	21,647	13,811
Contract revenue	43,082	35,612
Conferences	332,157	318,592
SCC and ISO project grants	19,499	19,732
Interest	<u>2,745</u>	<u>2,405</u>
	865,141	837,400
EXPENSES		
Personnel	398,085	429,197
Conferences	194,878	160,004
SCC and ISO project	19,499	19,232
Contract and professional services	113,021	97,359
Printing, duplicating and translation	1,848	402
Meetings	9,471	4,256
Travel	23,548	15,196
Publicity and promotion	5,045	4,299
Office occupancy	10,879	10,641
Supplies	2,214	2,835
Telephone and fax	6,769	5,927
Membership	5,401	10,875
Insurance	3,423	3,344
Miscellaneous	11,389	17,821
Office	15,851	11,070
Amortization	<u>3,587</u>	<u>3,587</u>
	<u>824,908</u>	<u>796,045</u>
NET REVENUE FOR THE YEAR	<u>\$ 40,233</u>	<u>\$ 41,355</u>

CANADIAN WATER AND WASTEWATER ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Cash from operations		
Net revenue for the year	\$ 40,233	\$ 41,355
Item not requiring an outlay of cash		
- amortization	<u>3,587</u>	<u>3,587</u>
	43,820	44,942
Changes in non-cash working capital		
- accounts receivable	4,230	16,661
- prepaid expenses	(4,130)	(4,459)
- accounts payable and accrued liabilities	(37,221)	(19,859)
- deferred revenue	<u>(32,060)</u>	<u>28,830</u>
	<u>(69,181)</u>	<u>21,173</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(25,361)	66,115
Cash and cash equivalents - beginning of year	<u>249,043</u>	<u>182,928</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 223,682</u>	<u>\$ 249,043</u>
CASH AND CASH EQUIVALENTS CONSISTS OF:		
Cash	\$ 30,169	\$ 97,503
Investments	<u>193,513</u>	<u>151,540</u>
	<u>\$ 223,682</u>	<u>\$ 249,043</u>

CANADIAN WATER AND WASTEWATER ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

1. ORGANIZATION

Canadian Water and Wastewater Association (the Association) was incorporated without share capital by letters patent on March 17, 1988 under the Canada Corporations Act and was approved for continuance by letters of patent under the Canada Not-for-Profit Corporations Act on September 29, 2014. The Association is a not-for-profit organization and is exempt from income taxes under the Income Tax Act.

The mission of the Association is to be the national voice on water and wastewater issues, keep its members informed on national activities and to represent members' interests to the Government of Canada and to interprovincial and international bodies.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Association's significant accounting policies are as follows:

(a) Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related restrictions are met.

Revenue from membership fees is recognized proportionately over the membership period.

Revenue from contracts is recognized in the period work is completed.

Revenue from publication fees is recognized upon delivery of publications to the customer.

Revenue from forums and conferences is recognized in the period during which the events are held.

(b) Capital Assets and Amortization

Capital assets are stated at cost, net of accumulated amortization. Amortization is provided on the following basis:

Building	40 Years	Straight line basis
Office furniture	20%	Declining balance basis
Computer equipment	30%, 55%	Declining balance basis

One-half of the above rates are recorded in the year of acquisition.

(c) Joint Venture

The Association accounts for its interest in a joint venture using the proportionate consolidation method.

CANADIAN WATER AND WASTEWATER ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(d) Cash Equivalents

Cash equivalents include short-term deposits which are highly liquid, with original maturities of three months or less.

(e) Financial Instruments

The Association's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities.

Measurement

Financial instruments are recorded at fair value on initial recognition.

The Association subsequently measures its financial instruments as follows:

Cash, accounts receivable and accounts payable and accrued liabilities are subsequently measured at amortized cost.

Investments are subsequently measured at fair value. Changes in fair value are recognized in net revenue.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue.

(f) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known.

CANADIAN WATER AND WASTEWATER ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

3. FINANCIAL RISKS AND CONCENTRATION OF RISKS

It is management's opinion that the Association is not exposed to significant interest rate, liquidity, market, currency or credit risks arising from its financial instruments. There has been no change to the risk exposure from 2014.

4. CAPITAL ASSETS

	2015			2014
	Cost	Accumulated Amortization	Net	Net
Building	\$ 143,457	\$ 38,170	\$ 105,287	\$ 108,874
Office furniture	28,215	28,215	-	-
Computer equipment	36,172	36,172	-	-
	\$ 207,844	\$ 102,557	\$ 105,287	\$ 108,874

5. DEFERRED REVENUE

Deferred revenue consists of the following:

Deferred Contributions - Projects

Projects are derived from Committee Research Funds provided by members for use in undertaking specific research projects as agreed to between the member and the Association.

Membership Fees

Membership fees that are paid in advance for a subsequent membership period.

Deferred revenue activity for the year consists of the following:

	2015			
	Balance - Beginning of Year	Received During the Year	Recognized as Revenue in the Year	Balance - End of Year
Projects				
National Education Project-BCWWA	\$ 8,604	\$ -	\$ 8,604	\$ -
Standards Council of Canada ISO TC 224	8,692	-	5,424	3,268
Standards Council of Canada ISO TC 275	-	8,500	1,006	7,494
Standards Council of Canada ISO TC 282	-	6,990	2,760	4,230
Membership fees	30,294	538	30,294	538
	\$ 47,590	\$ 16,028	\$ 48,088	\$ 15,530

CANADIAN WATER AND WASTEWATER ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

6. INTERNALLY RESTRICTED NET ASSETS

The internally restricted general reserve had been previously set-up as a safety reserve for protection against unusual expenses relating to the Association's staffing needs.

There was no change during the year.

Internally restricted net assets are:

	<u>2015</u>		
	Balance - Beginning of Year	Transferred to Unrestricted Net Assets During the Year	Balance - End of Year
Staffing Reserve	\$ <u>45,366</u>	\$ <u>-</u>	\$ <u>45,366</u>

7. COMMITMENTS

The Association has a commitment relating to the 2016 Canadian Water and Wastewater Association National Conference. At a minimum, these commitments total \$228,300 for the fiscal year ending December 31, 2016. All amounts include applicable taxes.

The Association has a commitment relating to the 2017 Canadian Water and Wastewater Association National Conference. At a minimum, these commitments total \$209,600 for the fiscal year ending December 31, 2017. All amounts include applicable taxes.

8. CNC-IWA

In 2007, the Canadian Water and Wastewater Association (CWWA) was invited by the Canadian Association on Water Quality (CAWQ), an association focused on water quality research, to form a Canadian National Committee in anticipation of the International Water Association (IWA) World Water Congress in Montreal in 2010 and future conference events to be held in Canada. The CWWA and CAWQ Board of Directors approved the proposal and the CNC-IWA was formed as an equal partnership to represent the IWA in Canada and Canadian members of IWA in the IWA Governance forums.

The CNC-IWA comprises three named representatives from each of CAWQ and the CWWA and is supported secretarially by the CWWA.

CANADIAN WATER AND WASTEWATER ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015

8. CNC-IWA (Cont'd.)

Revenues for CNC-IWA comprise a share of the profits expected from such conferences and a portion of conference fees paid by delegates to IWA sponsored events in Canada. Expenses of CNC-IWA comprise travel costs of the representatives to meetings related to such conferences, teleconference, or other meetings of the CNC-IWA, as well as annual membership fees in IWA.

CNC-IWA

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2015

	2015		2014	
	Total	CWWA Proportion	Total	CWWA Proportion
ASSETS				
Cash	\$ <u>202</u>	\$ <u>101</u>	\$ <u>6,131</u>	\$ <u>3,066</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 3,982	\$ 1,991
NET ASSETS				
Balance - end of year	<u>202</u>	<u>101</u>	<u>2,149</u>	<u>1,075</u>
	\$ <u>202</u>	\$ <u>101</u>	\$ <u>6,131</u>	\$ <u>3,066</u>

RESULTS OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2015

	2015		2014	
	Total	CWWA Proportion	Total	CWWA Proportion
Total revenue	\$ 2,002	\$ 1,001	\$ 787	\$ 394
Total expenses	<u>3,950</u>	<u>1,975</u>	<u>3,987</u>	<u>1,994</u>
Net expense	\$ <u>(1,948)</u>	\$ <u>(974)</u>	\$ <u>(3,200)</u>	\$ <u>(1,600)</u>

9. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current financial statement presentation.

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

ÉTATS FINANCIERS

31 DÉCEMBRE 2015



MCCAY DUFF LLP

Chartered Accountants

141 LAURIER AVE., WEST, 6TH FLOOR
OTTAWA, ON K1P 5J3
TEL: (613) 236-2367
1 (800) 267-6551
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RAPPORT DE L'AUDITEUR INDÉPENDANT

Aux membres de
Association canadienne des eaux potables et usée

Nous avons effectué l'audit des états financiers ci-joints de l'Association canadienne des eaux potables et usée, qui comprennent l'état de la situation financière au 31 décembre 2015, et les états des résultats, de l'évolution de l'actif net et des flux de trésorerie pour l'exercice terminé à cette date, ainsi qu'un résumé des principales conventions comptables et d'autres informations explicatives.

Responsabilité de la direction pour les états financiers

La direction est responsable de la préparation et de la présentation fidèle de ces états financiers conformément aux normes comptables canadiennes pour les organismes sans but lucratif, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Responsabilité de l'auditeur

Notre responsabilité consiste à exprimer une opinion sur les états financiers, sur la base de notre audit. Nous avons effectué notre audit selon les normes d'audit généralement reconnues du Canada. Ces normes requièrent que nous nous conformions aux règles de déontologie et que nous planifions et réalisons l'audit de façon à obtenir l'assurance raisonnable que les états financiers ne comportent pas d'anomalies significatives.

Un audit implique la mise en oeuvre de procédures en vue de recueillir des éléments probants concernant les montants et les informations fournis dans les états financiers. Le choix des procédures relève du jugement de l'auditeur, et notamment de son évaluation des risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs. Dans l'évaluation de ces risques, l'auditeur prend en considération le contrôle interne de l'entité portant sur la préparation et la présentation fidèle des états financiers afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'entité. Un audit comporte également l'appréciation du caractère approprié des conventions comptables retenues et du caractère raisonnable des estimations comptables faites par la direction, de même que l'appréciation de la présentation d'ensemble des états financiers.

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RAPPORT DE L'AUDITEUR INDÉPENDANT

Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

Opinion

À notre avis, les états financiers donnent, dans tous leurs aspects significatifs, une image fidèle de la situation financière de l'Association canadienne des eaux potables et usée au 31 décembre 2015, ainsi que de ses résultats d'exploitation et de ses flux de trésorerie pour l'exercice terminé à cette date, conformément aux normes comptables canadiennes pour les organismes sans but lucratif.

McCay Duff LLP,
Comptables public agréés.

Ottawa (Ontario)
le 7 juin 2016

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

ÉTAT DE LA SITUATION FINANCIÈRE

AU 31 DÉCEMBRE 2015

	ACTIF	<u>2015</u>	<u>2014</u>
ACTIF À COURT TERME			
Encaisse		30 169 \$	97 503 \$
Placements		193 513	151 540
Débiteurs		8 686	12 916
Frais payés d'avance		<u>10 521</u>	<u>6 391</u>
		242 889	268 350
IMMOBILISATIONS (note 4)		<u>105 287</u>	<u>108 874</u>
		<u><u>348 176</u></u> \$	<u><u>377 224</u></u> \$
	PASSIF		
PASSIF À COURT TERME			
Créditeurs et frais courus		93 378	130 599
Produits reportés (note 5)		<u>15 530</u>	<u>47 590</u>
		108 908	178 189
	ACTIF NET		
SOLDE À LA FIN DE L'EXERCICE			
Actif net non affecté		88 615	44 795
Actif net affecté à l'interne (note 6)		45 366	45 366
Investi dans les immobilisations		<u>105 287</u>	<u>108 874</u>
		<u>239 268</u>	<u>199 035</u>
		<u><u>348 176</u></u> \$	<u><u>377 224</u></u> \$

Engagements (note 7)

Signé au nom du conseil

Administrateur

Administrateur

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

ÉTAT DE L'ÉVOLUTION DE L'ACTIF NET

POUR L' EXERCICE TERMINÉ LE 31 DÉCEMBRE 2015

	<u>2015</u>	<u>2014</u>
NON AFFECTÉ		
SOLDE AU DÉBUT DE L'EXERCICE	44 795 \$	(16 510) \$
Produits nets pour l'exercice	40 233	41 355
Virement de l'actif net investi dans les immobilisations	3 587	3 587
Virement de l'actif net affecté à l'interne (note 6)	<u>-</u>	<u>16 363</u>
	<u>43 820</u>	<u>61 305</u>
SOLDE À LA FIN DE L'EXERCICE	<u><u>88 615</u></u> \$	<u><u>44 795</u></u> \$

ACTIF NET AFFECTÉ À L'INTERNE (note 6)

SOLDE À LA FIN DE L'EXERCICE	<u><u>45 366</u></u> \$	<u><u>45 366</u></u> \$
-------------------------------------	-------------------------	-------------------------

INVESTI DANS LES IMMOBILISATIONS

SOLDE AU DÉBUT DE L'EXERCICE	108 874 \$	112 461 \$
Amortissement	<u>(3 587)</u>	<u>(3 587)</u>
SOLDE À LA FIN DE L'EXERCICE	<u><u>105 287</u></u> \$	<u><u>108 874</u></u> \$

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

ÉTAT DES RÉSULTATS

POUR L' EXERCICE TERMINÉ LE 31 DÉCEMBRE 2015

	<u>2015</u>	<u>2014</u>
PRODUITS		
Cotisations des membres	446 011 \$	447 248 \$
Frais de publications	21 647	13 811
Contrats	43 082	35 612
Conférences	332 157	318 592
SCC et subventions de projet ISO	19 499	19 732
Intérêts	<u>2 745</u>	<u>2 405</u>
	865 141	837 400
CHARGES		
Personnel	398 085	429 197
Conférences	194 878	160 004
SCC et projet ISO	19 499	19 232
Services sous contrats et professionnels	113 021	97 359
Impression, copies et de la traduction	1 848	402
Réunions	9 471	4 256
Déplacements	23 548	15 196
Publicité et promotions	5 045	4 299
Occupation des locaux	10 879	10 641
Fournitures	2 214	2 835
Téléphone et télécopieur	6 769	5 927
Cotisations	5 401	10 875
Assurances	3 423	3 344
Divers	11 389	17 821
Bureau	15 851	11 070
Amortissement	<u>3 587</u>	<u>3 587</u>
	<u>824 908</u>	<u>796 045</u>
PRODUITS NETS POUR L'EXERCICE	<u><u>40 233</u></u> \$	<u><u>41 355</u></u> \$

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

ÉTAT DES FLUX DE TRÉSORERIE

POUR L' EXERCICE TERMINÉ LE 31 DÉCEMBRE 2015

	<u>2015</u>	<u>2014</u>
TRÉSORERIE PROVENANT DE (UTILISÉE POUR)		
ACTIVITÉS D'EXPLOITATION		
Trésorerie provenant des activités d'exploitation		
Produits nets pour l'exercice	40 233 \$	41 355 \$
Élément sans effet sur la trésorerie		
- amortissement	<u>3 587</u>	<u>3 587</u>
	43 820	44 942
Variation des éléments hors caisse du fonds de roulement		
- débiteurs	4 230	16 661
- frais payés d'avance	(4 130)	(4 459)
- créiteurs et frais courus	(37 221)	(19 859)
- produits reportés	<u>(32 060)</u>	<u>28 830</u>
	<u>(69 181)</u>	<u>21 173</u>
AUGMENTATION (DIMINUTION) DE LA TRÉSORERIE ET ÉQUIVALENTS DE TRÉSORERIE AU COURS DE L'EXERCICE	(25 361)	66 115
Trésorerie et équivalents de trésorerie au début de l'exercice	<u>249 043</u>	<u>182 928</u>
TRÉSORERIE ET ÉQUIVALENTS DE TRÉSORERIE À LA FIN DE L'EXERCICE	<u>223 682</u> \$	<u>249 043</u> \$
ÉQUIVALENTS DE TRÉSORERIE REPRÉSENTÉ PAR :		
Encaisse	30 169 \$	97 503 \$
Placements	<u>193 513</u>	<u>151 540</u>
	<u>223 682</u> \$	<u>249 043</u> \$

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

NOTES AUX ÉTATS FINANCIERS

31 DÉCEMBRE 2015

1. ORGANISATION

L'Association canadienne des eaux potables et usées fut constituée sans capital-actions, par lettres patentes en date du 17 mars 1988 selon les provisions de la *Loi sur les sociétés commerciales canadiennes* et reçu la certification de prorogation en vertu de la Loi canadienne sur les organisations à but non lucratif le 29 septembre 2014. En tant qu'organisation sans but lucratif au sens de la *Loi de l'impôt sur le revenu*.

La mission de l'Association est de servir de voix au niveau national pour toutes les questions portant sur les eaux potables et usées, fournir à ses membres l'information nécessaire sur les activités nationales et représenter les intérêts de ses membres auprès du Gouvernement du Canada et des organisations inter-provinciales et internationales.

2. PRINCIPALES CONVENTIONS COMPTABLES

Ces états financiers ont été dressés selon les normes comptables canadiennes pour les organismes sans but lucratif. Les principales conventions comptables de l'Association sont les suivantes :

(a) Constatation des produits

L'Association applique la méthode du report pour la comptabilisation des apports. Les apports affectés sont constatés à titre de produits de l'exercice au cours duquel les restrictions liées sont réglées.

Les cotisations des membres sont constatés à titre de produits dans l'exercice auquel elles se rapportent.

Le produit de contrat est constaté dans l'exercice dans lequel le travail est complété.

Les frais de publication sont constatés lorsque les publications sont livrées au client.

Les produits de forums et de conférences sont constatés dans l'exercice que l'événement a lieu.

(b) Immobilisations et amortissement

Les immobilisations sont comptabilisées au coût, déduction faite de l'amortissement cumulé. L'amortissement est calculé selon les méthodes suivantes :

Bâtiment	40 ans	Méthode linéaire
Mobilier de bureau	20 %	Méthode du sold dégressif
Équipement informatique	30 % et 55 %	Méthode du sold dégressif

La demie des pourcentages mentionnés ci-haut est appliquée durant l'année d'acquisition.

(c) Coentreprise

L'Association comptabilise sa participation dans une coentreprise en utilisant la méthode de la consolidation proportionnelle.

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

NOTES AUX ÉTATS FINANCIERS

31 DÉCEMBRE 2015

2. PRINCIPALES CONVENTION COMPTABLES (Suite)

(d) Équivalents de trésorerie

Les équivalents de trésorerie comprennent les dépôts à court terme qui sont hautement liquide, dont l'échéance n'excède pas trois mois à partir de la date d'acquisition.

(e) Instruments financiers

Les instruments financiers de l'Association se composent de l'encaisse, des placements, des débiteurs, et des créditeurs et frais courus.

Évaluation

Les instruments financiers sont évalués à la juste valeur à la comptabilisation initiale.

L'Association évalue ultérieurement ses instruments financiers comme suit:

L'encaisse, les débiteurs et les créditeurs et frais courus sont évalués ultérieurement au coût après amortissement.

Les placements sont évalués ultérieurement à la juste valeur. Les variations de juste valeur sont comptabilisées dans les produits nets.

Dépréciation

Les actifs financiers évalués au coût après amortissement sont soumis à un test de dépréciation s'il existe des indications d'une possible dépréciation. Le montant de la dépréciation ou de la reprise ultérieure est comptabilisé dans les produits nets.

(f) Utilisation d'estimations

La préparation des états financiers selon les normes comptables canadiennes pour les organismes sans but lucratif oblige la direction à faire des estimations et à poser des hypothèses qui ont une incidence sur les montants des actifs, des passifs, des produits et des charges et sur les informations présentées au sujet des actifs et des passifs éventuels. Ces estimations sont révisées de façon continue et des ajustements sont apportés au résultats, le cas échéant, dans l'exercice au cours duquel ils deviennent connus.

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

NOTES AUX ÉTATS FINANCIERS

31 DÉCEMBRE 2015

3. RISQUES FINANCIERS ET CONCENTRATIONS DES RISQUES

La direction est d'avis que l'Association n'est pas sujette à des risques importants liés aux risques de taux d'intérêt, de liquidité, de marché, d'échange ou de crédit résultant de ses instruments financiers. Il n'y a eu aucune modification des expositions au risque depuis 2014.

4. IMMOBILISATIONS

	2015		2014	
	Coût	Amortisse- ment cumulé	Net	Net
Bâtiment	143 457 \$	38 170 \$	105 287 \$	108 874 \$
Mobilier de bureau	28 215	28 215	-	-
Équipement informatique	<u>36 172</u>	<u>36 172</u>	<u>-</u>	<u>-</u>
	<u><u>207 844</u></u> \$	<u><u>102 557</u></u> \$	<u><u>105 287</u></u> \$	<u><u>108 874</u></u> \$

5. PRODUITS REPORTÉS

Les produits reportés se composent des éléments suivants :

Apports reportés - Projets

Les projets proviennent des Fonds de recherche du comité, fournis par les membres pour l'utilisation dans la réalisation de projets de recherche spécifiques, tel que convenu entre le membre et l'Association.

Cotisations des membres

Les cotisations des membres se composent des cotisations qui sont payés à l'avance pour une période ultérieure d'adhésion.

L'activité des produits reportés pour l'exercice se composent des éléments suivants :

	2015			
	Solde - au début de l'exercice	Reçues au cours de l'exercice	Constatés à titre de produits au cours de l'exercice	Solde - à la fin de l'exercice
Projets				
Projet national d'éducation-BCWWA	8 604 \$	-	8 604 \$	-
Conseil canadien des normes -				
ISO TC 275	-	8 500	1 006	7 494
ISO TC 275	8 692	-	5 424	3 268
ISO TC 282	-	6 990	2 760	4 230
Cotisations des membres	<u>30 294</u>	<u>538</u>	<u>30 294</u>	<u>538</u>
	<u><u>47 590</u></u> \$	<u><u>16 028</u></u> \$	<u><u>48 088</u></u> \$	<u><u>15 530</u></u> \$

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

NOTES AUX ÉTATS FINANCIERS

31 DÉCEMBRE 2015

6. ACTIF NET AFFECTÉ À L'INTERNE

La réserve générale affecté à l'interne avait été mis en place auparavant comme une réserve de sécurité pour la protection contre les dépenses inhabituelles relatives aux besoins en personnel de l'Association.

L'actif net affecté à l'interne se compose de :

	<u>2015</u>		
	<u>Solde - au début de l'exercice</u>	<u>Virement à l'actif nets non affectés au cours de l'exercice</u>	<u>Solde - à la fin de l'exercice</u>
Réserve de recrutement	<u>45 366</u> \$	<u>-</u> \$	<u>45 366</u> \$

7. ENGAGEMENT

L'Association a un engagement relatif à 2016 conférences nationales de l'Association canadienne des eaux potables et usée. À au minimum, ces engagements totalisent 228 300 \$ pour l'exercice se terminant le 31 décembre 2016. Tous les montants comprennent les taxes applicables.

L'Association a un engagement relatif à 2017 conférences nationales de l'Association canadienne des eaux potables et usée. Au minimum, ces engagements totalisent 209 600 \$ pour l'exercice se terminant le 31 décembre 2017. Tous les montants comprennent les taxes applicables.

8. CNC-IWA

En 2007, l'Association canadienne des eaux potables et usées (l'ACEPU) a été invitée par l'Association canadienne sur la qualité de l'eau (l'ACQE), une association axée sur la recherche de la qualité de l'eau, à former un Comité national canadien en prévision du Congrès mondial sur l'eau de l'Association internationale de l'eau (International Water Association - IWA) à Montréal en 2010 et des futures événements de conférence qui se tiendront au Canada. Les Conseils d'administration de l'ACEPU et de l'ACQE ont approuvé la proposition et le CNC-IWA a été formé en tant que partenariat à parts égales pour représenter l'IWA au Canada et les membres canadiens de l'IWA dans les forums de l'IWA sur la gouvernance.

Le CNC-IWA est composé de trois représentants désignés par chacune des deux parties, l'ACQE et l'ACEPU, et l'ACEPU en assume le secrétariat.

ASSOCIATION CANADIENNE DES EAUX POTABLES ET USÉE

NOTES AUX ÉTATS FINANCIERS

31 DÉCEMBRE 2015

8. CNC-IWA (suite)

Les revenus du CNC-IWA comportent le partage des bénéfices attendus de ces conférences et une partie des frais d'inscription déboursés par les délégués aux événements parrainés par l'IWA au Canada. Les dépenses du CNC-IWA comprennent les frais de déplacement des représentants qui assistent aux réunions liées à ces conférences, ou à d'autres réunions du CNC-IWA, les téléconférences, ainsi que les frais d'adhésion annuels à l'IWA.

CNC-IWA

ÉTAT DE LA SITUATION FINANCIÈRE

AU 31 DÉCEMBRE 2015

	2015		2014	
	Total	Proportion ACEPU	Total	Proportion ACEPU
ACTIF				
Encaisse	<u>202</u> \$	<u>101</u> \$	<u>6 131</u> \$	<u>3 066</u> \$
PASSIF				
Créditeurs	- \$	- \$	3 982 \$	1 991 \$
ACTIF NET				
Solde à la fin de l'exercice	<u>202</u>	<u>101</u>	<u>2 149</u>	<u>1 075</u>
	<u>202</u> \$	<u>101</u> \$	<u>6 131</u> \$	<u>3 066</u> \$

ÉTAT DES RÉSULTATS

POUR LES EXERCICE TERMINÉS LE 31 DÉCEMBRE 2015

	2015		2014	
	Total	Proportion ACEPU	Total	Proportion ACEPU
Produits	2 002 \$	1 001 \$	787 \$	394 \$
Charges	<u>3 950</u>	<u>1 975</u>	<u>3 987</u>	<u>1 994</u>
Produits (charges) nets (nettes)	<u>(1 948)</u> \$	<u>(974)</u> \$	<u>(3 200)</u> \$	<u>(1 600)</u> \$

9. CHIFFRES COMPARATIFS

Certain chiffres comparatifs ont été reclassifiés dans un effort de conformité avec la présentation des états financiers en cours.

Appointment of Auditors

Andrew MacKinnon
Secretary-Treasurer

McCay Duff LLP have conducted the prior audit for the past eight years to the satisfaction of the Board of Directors and have submitted a satisfactory proposal for the independent financial audit of the Association's 2016 financial statements.

RESOLUTION:

Moved by _____ and seconded by _____
that McCay Duff LLP be named the association's auditors for the 2016 financial statements.

Nominating Committee Report

Mike Darbyshire
Past-President

One role of the Past President is to find replacement Directors for those on the Board who have resigned or have completed their terms of office. I am pleased to report on the 2016 activities of the Nominating Committee, which comprises of the Past-President and selected Directors(s) relevant to the task.

In accordance with CWWA By-laws and the Canada Not-for-profit Corporations Act, all directors must be elected to their positions on the Board. The Board shall be composed of:

- Fifteen (15) Directors elected from among the representatives of Utility Members as follows:
 - i) two (2) Directors each from the representatives of the Utility Members located in the Provinces of Ontario and Quebec;
 - ii) one (1) Director each from the representatives of the Utility Members located in each of the Provinces of: British Columbia, Alberta, Saskatchewan, Manitoba, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland & Labrador; and in each of: the Yukon Territories, Northwest Territories and the Territory of Nunavut;
- Six (6) Directors elected by the six (6) Regional Association Members being one from each of:
 - *Atlantic Canada Water and Wastewater Association*
 - *British Columbia Water and Waste Association*
 - *Ontario Water Works Association (A Section of AWWA)*
 - *RÉSEAU environnement*
 - *Water Environment Association of Ontario*
 - *Western Canada Water and Wastewater Association*
- The election of the Directors shall be conducted through a fair process and in accordance with the Board Policy Governance Document.
- At the discretion of the Board, up to two additional Directors-at-Large may be appointed by the Board for a term of one year or less which shall terminate at the close of the first annual general meeting following their appointment or sooner. Appointed Directors-at-Large may be re-appointed for any number of successive terms at the discretion of the Board of Directors.
- Directors do not need to be members.

The method followed is to conduct an informal search for persons who are employees of a Utility Member in the jurisdiction who are willing (on a personal basis) and able (i.e. has the support of his/her employer) to stand. If no volunteers are found, members are asked to submit nominations for a Director. On identification of a nominee meeting these conditions, all Utility Member prime contacts within the jurisdiction are formally contacted and advised of the vacancy, of the availability and identity of the nominee, and seeking their nomination of an alternate, should they wish to. If an alternate is proposed or more than one nomination for a vacant position is received, then a ballot of the Utility Member prime contacts in the jurisdiction takes place to elect the Director. If no alternate nominee is proposed, then the situation is determined to be an acclamation.

Each of the six Regional Association Members elects a representative to serve as a Director to the CWWA Board.

The slate of newly-elected Directors are then approved by resolution by the members at the AGM.

The changes to the names of Directors leaving the Board and their replacements are listed below as well as those Directors elected to a second 3-year term.

Jurisdiction	Outgoing Director	Replacement or Returning Director	Municipality	Method
Yukon	David Albisser	Returning	City of Whitehorse	Acclamation 2 nd term
Alberta	Mike Darbyshire	Clayton Tiedemann	EPCOR Water Services	Acclamation 1 st term
Manitoba	Diane Sacher	Greg Archibald	Pembina Valley Water Commission	Acclamation 1 st term
WCW	Edith Phillips	Kevin Syrnick	City of Regina	Acclamation 1 st term
OWWA	Ray Miller	Michele Grenier	OWWA	Elected by OWWA 1 st term
WEAO	William Fernandes	Returning	City of Toronto	Elected by WEAO 2 nd term
ACWWA	Roland Richard	Mark Butler	Consultant	Elected by ACWWA 1 st term

RESOLUTION:

Moved by _____ and seconded by _____

that the following individuals be approved for a three year term as Directors of the Board:

- David Albisser, Yukon Director
- Clayton Tiedemann, Alberta Director
- Greg Archibald, Manitoba Director
- Kevin Synchronick, WCW Director
- Michele Grenier, OWWA Director
- William Fernandes, WEAO Director
- Mark Butler, ACWWA Director

CWWA Board of Directors 2017

- | | |
|------------------------------|--------------------------------|
| Nancy Kodousek, ON rep | President |
| Diana Qing-Tao, Réseau rep | 1 st Vice President |
| William Fernandes, WEAO rep | 2 nd Vice President |
| Andrew MacKinnon, NS rep | Secretary-Treasurer |
| Colwyn Sunderland, BCWWA rep | Past President |

- David Albisser, YK rep
- Ted Robbins, BC rep
- Chris Greencorn, NWT rep
- Clayton Teidemann, AB rep
- Jerry Cheshuk, SK rep
- Greg Archibald, MB rep
- Bev Mollard, ON rep
- _____, QC rep
- Kendall Mason, NB rep
- Matt Duffy PEI rep
- Lynnann Winsor, NL rep
- Kevin Synchronick, WCW rep
- Michele Grenier, OWWA rep
- Mark Butler, ACWWA rep

3 vacant Utility Member seats

Quebec (2) and Nunavut

Announcement of 2016/17 Officers of the Board

Mike Darbyshire
Past President

The term of office for the Officers of the Board is one year. The By-Laws stipulate that:

- at the meeting of the Board of Directors immediately prior to the Annual General Meeting, the Board shall elect from its members, Directors to serve as the designated Officers of the Board for the coming year; and
- the names of the Elected Officers are to be announced at the Annual General Meeting.

As 2016 Past President, I am pleased to announce the 2016/17 Officers of the Association as follows:

Position	Name	Representing
President	Nancy Kodousek	Ontario
1 st Vice-President	Diana Qing-Tao	Réseau Environnement
2 nd Vice-President	William Fernandes	Water Environment Association of Ontario
Secretary-Treasurer	Andrew MacKinnon	Nova Scotia
Past-President	Colwyn Sunderland	British Columbia Water and Waste Assoc.

As of this moment, the new President assumes the position of President.

New Business

(This page is intentionally blank – Participants may use it to note any new business items identified)

A motion may be required depending on the item(s) of New Business, if any.

2017 Annual General Meeting

The date and location of the 2017 Annual General Meeting will be determined by the Board of Directors at or before their Spring Meeting in 2017 and notice will be given in accordance with CWWA By-laws.

No motion is required.

Motion of Responsibility

Explanation:

This is a standard resolution to seek agreement to a motion of responsibility by the representatives of the owners who attend the Annual General Meeting. The Board of Directors ask that the following motion be approved:

RESOLUTION:

Moved by _____ and seconded by _____

that the members hereby support and approve all expenditures, actions, and agreements undertaken by the Board of Directors and its officers and agents on behalf of the Association, as reported to the membership.

Adjournment

RESOLUTION:

Moved by _____ and seconded by _____

that the Annual General Meeting for 2016 be adjourned. (time - _____)