

**33rd Annual General Meeting  
2021**

Tuesday, November 30, 2021, 14:00 EST

Video conference

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

**33<sup>rd</sup> Annual General Meeting**  
**Tuesday, November 30, 2021**  
 videoconference

14:00 pm Eastern Time

**AGENDA**

<b>Agenda Item</b>		<b>Presenter</b>
Call to Order, Introductions and request completion of Attendance sheet		Rodney Bouchard
1	Approval of Agenda	Rodney Bouchard
2	Approval of the Minutes of the Meeting of November 9, 2020	Rodney Bouchard
3	Report of the President	Rodney Bouchard
4	Report of the Executive Director	Robert Haller
5	Report of the Secretary-Treasurer & 2020 Financial Reports	Greg Archibald
6	Appointment of the Auditors for the 2021 Financial Year	Greg Archibald
7	Nominating Committee Report and Election of Directors	Clayton Tiedemann
8	Announcement of the 2021/22 Officers of the Board & Chain of Office Ceremony	Rodney Bouchard
9	New Business	David Main
10	2022 Meeting	David Main
11	Motion of Responsibility	David Main
12	Adjournment	David Main

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 – 32<sup>nd</sup> Annual General Meeting**  
**Monday November 9<sup>th</sup>, 2020**  
2:00pm EST  
Videoconference

The 32nd 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***

Clayton Tiedemann (President) confirmed we had a quorum and called the meeting to order at 2:05 pm. He introduced himself and the Table Officers being William Fernandes (Past President), Rodney Bouchard (1<sup>st</sup> Vice President), David Main (2<sup>nd</sup> Vice President), Greg Archibald (Secretary-Treasurer) and Robert Haller (CWWA Executive Director). Robert Haller explained the new webinar platform being used today for the meeting. Clayton Tiedemann asked all persons to identify themselves in the chatroom panel. He explained the rules for voting – one vote per membership – but as we are virtual, he will assume approval unless objections are noted in the chatroom. The Annual General Meeting Report and the Auditor’s Report were available on the CWWA website and also in the webinar chatroom under handouts and the CWWA website.

***Item 01: Approval of the Agenda***

Moved by William Fernandes and seconded by Diana Qing Tao that the agenda be approved as presented.

**Adopted**

***Item 02: Approval of the Minutes of the Annual General Meeting of November 4, 2019***

The members were given several minutes to review the minutes of the Annual General Meeting of November 4, 2019.

Moved by Ted Robbins and seconded by Ryan Johnson that the minutes of the Annual General Meeting of November 4, 2019, be approved as presented.

**Adopted**

***Item 03: Report of the President***

Clayton Tiedemann presented his report that highlighted the activities of the association in 2020, which was a challenging year due to the Covid-19 pandemic. He praised the work of CWWA, mentioning how they have stepped up providing great value to our members during this unprecedented year.

Clayton spoke about CWWA's new website launched in early 2020 and the great resources it provides. Committees have continued to provide guidance with pandemic planning materials to support safe operations. CWWA continues to be very visible both nationally and with local news. Clayton noted that CWWA played a major national role providing guidance to utilities and building owners on how to safely prepare water systems for safely reopening and ensuring water quality.

Clayton stated that it has been an honour to serve as president of CWWA, and thanked the staff for their hard work and thanked the board of directors for their commitment.

***Item 04: Report of the Executive Director***

Executive Director Robert Haller presented his report speaking to the positive financial situation of the association and moving our national events to a virtual format. He spoke to the advocacy work of committees being received better than the previous year. Robert stated that, though it was a challenging 2020, CWWA has been a strong voice in the water sector and we showed our value and relevance. Our main goal in 2021 is member retention and to show our appreciation we will be sending out our CWWA complimentary toques. Robert thanked everyone for their continued support.

***Item 05: 2019 Financial Reports***

Greg Archibald (Secretary-Treasurer) presented the financial report and the audited statements for 2019. He stated that the auditors comments were all positive. He noted the overall deficit in 2019 of \$42K mostly due to the high costs of the NWWC in Banff. He noted that 2020 was a much better year considering the circumstances with a surplus of 35K. He is unsure what 2021 holds, but the focus will be to work on a more detailed 2021 budget as we know more about pandemic recovery and the impact on our members.

Moved by Greg Archibald and seconded by John Thompson to accept the 2019 Financial Report of the Secretary-Treasurer.

**Adopted**

***Item 06: Appointment of the Auditor for 2020 Financial Year***

Greg Archibald stated that the auditors for 2019 were Hendry Warren LLP and the Board is quite pleased with their work and results in their first year with CWWA. He suggested that we continue to work with them for 2020 audit.

Moved by Greg Archibald seconded by William Fernandes that Hendry Warren LLP be appointed as auditors for 2021.

**Adopted**

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

William Fernandes, Past President, explained the rules and role of the Past President and their duty to find replacement directors as their term comes to an end. William stated that we have two directors finishing their terms:

- 1) Lynnann Windsor from NL & Labrador
- 2) Todd Richard from ACWWA

He thanked them for their time and work on the BOD. We also have 6 directors eligible for a second three-year term.

Moved by William Fernandes and seconded by Colwyn Sunderland that the following individuals be approved for a three-year term as Directors of the Board:

- Tom Mihajlovic of NL and Labrador
- Jesse Hulsman: Nova Scotia Director
- Rodney Bouchard: Ontario Director
- Terry Bender Ontario Director
- Ryan Johnson Saskatchewan Director
- Vicki Campbell Western Canada Water Director
- David Main BCWWA Director
- John Lam of ACWWA Director

**Adopted**

***Item 08: Announcement of the 2020/2021 Officers of the Board***

Clayton Tiedemann, reporting from the meeting of the Board of Directors, was proud to announce the following slate of Officers for 2021:

- Rodney Bouchard (Ontario Director) as President
- David Maine (BCWWA) as First Vice President
- Vicki Campbell (Western Canada Water) as Second Vice President
- Greg Archibald (Manitoba Director) as Secretary-Treasurer, and
- Clayton Tiedemann (Alberta Director) as Past President

These Officers now assume their full duties. No motion was required to accept the Announcement of Officers. Clayton presented the Chain of Office to Rodney by a video recording, due to the Covid-19 lockdown restrictions. Rodney then assumed the chair for the remainder of this meeting.

***Item 09: New Business******Item 09a: Bylaw Amendments***

Robert Haller explained that, because of Covid-19 and having to move our meetings to a virtual platform, our Bylaws needed to be reviewed and amended in order to permit virtual meetings.

Moved by Colwyn Sunderland and seconded by Michele Grenier that the new Bylaw amendment be accepted.

**Adopted**

***Item 10: 2020 Meeting***

President Rodney Bouchard advised that the exact dates are not yet officially determined, but will likely be on November 8, 2021 in Halifax, NS as part of the National Conference. Members would be informed of the confirmed time and date of the next Annual General Meeting during the coming year.

***Item 11: Motion of Responsibility***

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

Moved by Jesse Hulsman and seconded by Terry Bender 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 William Fernandes to adjourn the meeting at 2:50 pm.

**Adopted - Meeting adjourned**

**Annex 1**  
**2020 CWWA Annual General Meeting Attendance**

See attached sign-in

Diana Qing Tao, Tetra Tech  
Greg Archibald, Pembina Valley Water Corp.  
Michelle Grenier, OWWA  
Jesse Hulsman, East Hants  
Usman Mirza, Northwest Territories  
Nancy Kodousek , Regional Municipality of Waterloo  
Vicki Campbell, EPCOR  
Arcadio Rodriguez, Whitehorse  
Neil Thomas, Fredericton  
Clayton Tiedemann, EPCOR  
Rodney Bouchard, Union Water Supply Systems  
Kalpna Solanki, EOCP  
Christian Marcoux, City of Montreal  
Carl Bodimeade, Hatch Corp  
Mike Darbyshire, Alberta Capital Region WWC  
Lynnann Winsor, City of St. John's  
Terry Bender, OCWA  
Steve Craik, EPCOR  
Michael Payne Black Lake Environmental  
Richard MacEwen, Charlottetown  
David Main, AECOM  
William Fernandes, City of Toronto  
Valerie Jenkins, World Water Solutions  
Robert Haller, CWWA

## Report of the President

Rodney Bouchard

I had so looked forward to leading the CWWA into 2021, as we hosted national events, represented our members to the federal government and also represented Canada's municipal water sector the world. There were no live events and no travel, but we were still very busy as THE voice of the municipal water sector in Canada. As we near the end of 2021, we hope that we are also nearing the end of the Covid-19 crisis. The impact of this pandemic has been substantial on all of our communities and our ability to maintain our water and wastewater utilities. But as CWWA President, I am proud of the work of this association to support Canada's water professionals.

While there are tremendous benefits from networking and knowledge-sharing at live conferences, there are so many more benefits from having a strong national association advocating for our sector. This has never been more true than through this pandemic. We were all called upon to adapt quickly and to be resilient to keep our communities serviced and our water workers safe. While some days it seemed we were making it up as we went along, we knew that we were not alone. CWWA's pandemic plans, communications pieces and professional forums allowed Canada's utility leaders to work together and to learn from each other.

One thing the pandemic made obvious was that we need to continue our efforts, not just around the value of water, but even more so, the value of water workers. Water and wastewater services need to be recognized as the most critical services in every municipality. The public health and the commercial economy of every community relies on these water services. CWWA was advocating at the federal level that our utilities be seen as priorities for the delivery of critical supplies. We then advocated for the workers that they be recognized as frontline workers and seen as priorities for PPE, support services, and vaccinations.

CWWA is certainly recognized as the representatives of our sector at the national level. This has been a busy year of federal policy development and CWWA was there to be your voice on Canada's Drinking Water Guidelines, the Wastewater Systems Effluent Regulations, Climate Adaptation and Flood Risk, and Cyber Security. CWWA was also a contributor toward the development of a Canada Water Agency and supported federal cooperation on source water protection.

Most importantly, our membership has seen the value in being a part of this national association. Despite all of the financial and political pressures posed by this pandemic, our members stayed strong and renewed their memberships. This is the most critical reason for our success financially. But honestly, what would we be without supportive members?

It has been my great honour to serve as CWWA President this past year. I want to thank the Board of Directors for their support and dedication to leading this association. I also want to acknowledge and thank all of the CWWA staff, led by our executive director Robert Haller, for their hard work over another challenging year.

## **Report of the Executive Director**

Robert Haller

Two years into the pandemic and we're still here...stronger than ever. As noted in the President's Report, our members stayed with us through this pandemic, making us stronger than ever. While we could not meet at live events, we were able to offer a few series of webinars to facilitate national knowledge-sharing. These webinars proved to be popular and financially viable, mostly thanks to our corporate sponsors for each session. These webinars certainly don't offer the networking opportunities we all need, nor the larger discussions, but they have proven to be good instruments for disseminating information. This works perfectly for our federal government sessions where we are trying to inform as many of our members as we can on the specifics of proposed policy.

As a 'corporation' we have had to be as resilient as our utility members, rethinking how we work and how we can remain viable. We have countered the losses in event revenues with dramatic cuts in expenses, eliminating all travel and cutting support contracts. I wish to thank our dedicated CWWA staff for their commitment and personal resilience.

As a corporation, we were also eligible for significant federal subsidies and access to federal loans. These have been incredibly helpful to ensure our continuity. CWWA is projecting to be close to a break even situation when we combine 2020 and 2021.

The other great factor in our success is the effort of our volunteers on all of our technical committees. We have been called upon so many times over the past two years to provide professional input on a wide range of federal policies. Our greatest thanks is to the incredible committee chairs that coordinate all of this advocacy work. It is your work that provides the greatest value to a CWWA membership.

## Report of the Secretary-Treasurer

Greg Archibald

The Financial Statements for the year ending December 31<sup>st</sup>, 2020 are attached with this report. It is always important to start by noting that the Auditor's Report found no issues of concerns with our corporate processes and activities and confirmed that the CWWA was fully compliant with accounting standards for not-for-profit corporations in Canada.

Of course 2020 was dominated by the Covid-19 pandemic which had a massive impact on the entire Canadian economy. Fortunately for CWWA, our membership renewals were sent out in January and most memberships were paid before the pandemic was realized. The pandemic forced the cancellation of our Window on Ottawa event and then our National Conference resulting in significant losses in event revenues. Our virtual Window on Water series did bring in some welcomed revenue. However, these losses are balanced by eliminating all conference expenses as well as all travel expenses for staff and board for the entire year. There was also a reduction in contracted staffing associated with our events. The federal government also came to the aid of Canadian small businesses, including the non-profit sector. CWWA benefited from these generous grants and federal loans assistance. In the end, all of this worked out to show a final year-end surplus of \$59,794.

As the pandemic lockdowns continued through 2021, we again cancelled all live events. CWWA did host an online webinar series in February and March to replace the 2020 National Conference and another Window on Water webinar series in June. These virtual events did bring in some modest revenue, however we have deferred our 2021 event into 2022, and we stopped receiving federal subsidy support early in the year. Our greatest strength as an association has been the continued commitment of our members. We had originally forecast for significant losses in membership revenue due to the impacts of Covid-19, but we actually surpassed our membership revenues from 2020 to 2021. The current forecast still suggests a moderate year-end deficit for 2021, but this should result in CWWA being slightly better than breakeven over the two years of the pandemic.

We look forward to 2022, the return of our live events, and a return to more predictable financial forecasting.

### RESOLUTION:

Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_  
that the 2020 Financial Report be accepted.



**HENDRY  
WARREN<sup>LLP</sup>**  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
[www.hwllp.ca](http://www.hwllp.ca)

Financial Statements of

**CANADIAN WATER AND  
WASTEWATER ASSOCIATION**

December 31, 2020



**HENDRY  
WARREN<sup>LLP</sup>**  
CHARTERED PROFESSIONAL ACCOUNTANTS

200-881 Lady Ellen Place  
Ottawa, ON K1Z 5L3  
(613) 235-2000  
www.hwllp.ca

June 18, 2021

## INDEPENDENT AUDITOR'S REPORT

To the Members of  
Canadian Water and Wastewater Association:

### *Opinion*

We have audited the accompanying financial statements of Canadian Water and Wastewater Association (the "Association"), which comprise the statement of financial position as at December 31, 2020, and the statements of changes in net assets and operations and cash flow for the year then ended, as well as a summary of significant accounting policies and other explanatory information.

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, 2020, 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.

### *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 Association 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 audit opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the applicable financial reporting framework, 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.



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WARREN**LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS

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Ottawa, ON K1Z 5L3  
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In preparing these financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

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

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

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

We also:

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



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WARREN<sup>LLP</sup>**  
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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.

HENDRY WARREN LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
Ottawa, Ontario

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Statement of Financial Position

December 31, 2020, with comparative figures for 2019

	2020	2019
<b>Assets</b>		
Current assets		
Cash	\$ 221,508	\$ 210,844
Short-term investments (Note 2)	207,923	205,643
Accounts receivable (Note 3)	16,485	18,326
Prepaid expenses	34,160	31,809
	480,076	466,622
Capital assets (Note 4)	128,841	133,857
	\$ 608,917	\$ 600,479
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 56,939	\$ 129,474
Deferred contributions (Note 5)	44,457	63,278
	101,396	192,752
Long-term debt (Note 6)	40,000	-
	141,396	192,752
Commitments (Note 7)		
Net assets		
Unrestricted net assets	272,680	207,869
Internally restricted net assets (Note 8)	66,000	66,000
Invested in capital assets	128,841	133,858
	467,521	407,727
	\$ 608,917	\$ 600,479

Approved on behalf of the Board:

\_\_\_\_\_  
Director

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Statement of Changes in Net Assets

Year ended December 31, 2020, with comparative figures for 2019

	2020	2019
<b>Unrestricted net assets</b>		
Balance, beginning of year	\$ 207,869	\$ 245,414
Net revenue (deficiency) for the year	59,794	(42,712)
Transfer to net assets invested in capital assets	5,017	5,167
Total transfers	5,017	5,167
Balance, end of year	272,680	207,869
<b>Internally restricted net assets</b>		
Balance, beginning of year	66,000	66,000
Balance, end of year	66,000	66,000
<b>Invested in capital assets</b>		
Balance, beginning of year	133,858	139,025
Amortization	(5,017)	(5,167)
Total transfers	(5,017)	(5,167)
Balance, end of year	128,841	133,858
	\$ 467,521	\$ 407,727

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Statement of Operations

Year ended December 31, 2020, with comparative figures for 2019

	2020	2019
Revenue		
Membership fees	\$ 439,117	\$ 434,074
Government assistance (Note 9)	114,358	-
Other income	40,221	40,421
Corporate sponsorship	19,884	19,515
Conferences	5,958	446,674
SCC and ISO project grants	-	41,800
Interest	2,902	10,070
	622,440	992,554
Expenses		
Amortization	5,015	5,167
Conferences	1,710	364,049
Contract and professional services	81,644	127,130
Insurance	3,951	3,754
Meetings	543	15,626
Memberships	6,563	6,202
Miscellaneous	3,745	5,498
Office	5,951	5,141
Office occupancy	12,521	12,023
Personnel	403,736	388,136
Printing, duplicating and translation	5,492	6,138
Project expenses	13,916	15,000
Publicity and promotion	7,007	3,625
SCC and ISO project	-	41,800
Supplies	-	4,913
Telephone and fax	8,093	5,280
Training	-	870
Travel	2,759	24,914
	562,646	1,035,266
Net revenue (deficiency)	\$ 59,794	\$ (42,712)

See accompanying notes to the financial statements.

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Cash Flow Statement

Year ended December 31, 2020, with comparative figures for 2019

	2020	2019
Operating activities		
Net revenue (deficiency)	\$ 59,794	\$ (42,712)
Non-cash item:		
Amortization expense	5,015	5,167
Changes in non-cash working capital balances (Note 10)	(91,865)	106,566
Cash (used in) provided by operating activities	(27,056)	69,021
Investing activities		
Proceeds from disposal of short-term investments	205,643	176,802
Acquisition of short-term investments	(207,923)	(202,107)
Cash used in investing activities	(2,280)	(25,305)
Financing activities		
Long-term borrowings	40,000	-
Cash provided by financing activities	40,000	-
Increase in cash	10,664	43,716
Cash, beginning of year	210,844	167,128
Cash, end of year	\$ 221,508	\$ 210,844

# CANADIAN WATER AND WASTEWATER ASSOCIATION

Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

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## **Statutes of incorporation and nature of activities**

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 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 Section 149(1)(f) of 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.

## **1. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

### **Cash**

The Association's policy is to present bank balances net of outstanding items under cash.

### **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 and when collection is reasonably assured.

Revenue is recognized using the following criteria and when collection is reasonably assured:

- Revenue from membership fees is recognized proportionately over the membership period.
- Revenue from conferences is recognized in the period during which the events are held.
- Revenue from contract projects is recognized in the period in which the work is completed.
- Revenue from project grants, and SCC and ISO project grants are recognized in the period in which the expenses are incurred.
- Revenue from other income is recognized upon delivery of publications to the customer.
- Revenue from government assistance is recognized when reasonable assurance exists that the Association has met all of the conditions required for such assistance.
- Corporate sponsorship and interest revenue is recognized in the period in which it is received.

### **Short-term investments**

Investments in Guaranteed Investment Certificates are measured at cost plus accrued interest, which approximates their fair market value.

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

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### Capital assets

Capital assets are accounted for at cost. Amortization is based on the assets' respective useful lives using the following methods and rate and duration:

Asset	Method	Rate and duration
Building	Straight line	40 years
Office furniture	Declining balance	20%

One-half of the annual amount is claimed in the year of acquisition.

### Use of estimates

The preparation of these 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 and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the current period. These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known.

Significant management estimates include the useful lives of capital assets, and the completeness of accounts receivable and accounts payable and accrued liabilities.

### Financial instruments

#### Measurement of financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments, which are measured at fair value. Changes in fair value are recognized in net revenue.

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

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

#### Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net revenue. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net revenue.

# CANADIAN WATER AND WASTEWATER ASSOCIATION

## Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

### Transaction costs

The Association recognizes its transaction costs in net revenue in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

## 2. Short-term investments

	2020	2019
GIC held by Scotiabank, interest rate at 1.35% per year, matured March 18, 2020	\$ -	\$ 2,130
GIC held by Scotiabank, interest rate at 2.08% per year, matured May 25, 2020	-	75,684
GIC held by Scotiabank, interest rate at 2.70% per year, matured June 1, 2020	-	127,829
GIC held by Scotiabank, interest rate at 0.35% per year, maturing October 22, 2021	207,923	-
	<b>\$ 207,923</b>	<b>\$ 205,643</b>

## 3. Accounts receivable

At December 31, 2020, accounts receivable includes \$Nil (2019: \$13,231) of government remittances receivable and \$11,170 (2019: \$Nil) of government assistance receivable.

## 4. Capital assets

	2020		2019	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Building	\$ 186,847	\$ 58,816	\$ 128,031	\$ 132,699
Office furniture	2,780	1,970	810	1,158
	<b>\$ 189,627</b>	<b>\$ 60,786</b>	<b>\$ 128,841</b>	<b>\$ 133,857</b>

# CANADIAN WATER AND WASTEWATER ASSOCIATION

Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

## 5. Deferred contributions

Deferred contributions consists of the following:

### Deferred contributions - project

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

### Sponsorship fees

Sponsorship fees that are paid in advance for a subsequent period conference or event.

### Membership fees

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

### IWSFG funds held

Contributions received to fund the establishment of standards for flushable products.

### Registration fees

Registration fees that are paid in advance for a subsequent period conference or event period

Deferred revenue activity for the year consists of the following:

	2020			
	Balance, Beginning of Year	Received During the Year	Recognized as Revenue in the Year	Balance, End of Year
Projects				
Standards Council of Canada				
ISO TC 224	\$ 3,765	\$ -	\$ -	\$ 3,765
ISO TC 251	1,004	-	-	1,004
ISO TC 282	2,337	-	-	2,337
Sponsorship fees	-	16,000	(2,000)	14,000
Membership fees	21,834	417,283	(439,117)	-
IWSFG funds held	34,338	-	(16,110)	18,228
Registration fees	-	7,290	(2,167)	5,123
	\$ 63,278	\$ 440,573	\$ (459,394)	\$ 44,457

# CANADIAN WATER AND WASTEWATER ASSOCIATION

Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

## 6. Long-term debt

	2020	2019
Canada Emergency Business Account loan, non-interest bearing, due December 31, 2022 with 25% loan forgiveness if repaid in full by the maturity date, after which point the loan is extended an additional 3-year term, bearing interest at a rate of 5%, repayable at any time without penalty	\$ 40,000	\$ -

## 7. Commitments

The Association has commitments relating to expenses for the 2021 and 2022 Canadian Water and Wastewater Association National Conferences. At a minimum, this commitment totals \$286,903 for the fiscal years ending December 31, 2021 and December 31, 2022. All amounts include applicable taxes.

Future minimum rental payments required under operating leases for equipment that have initial lease terms in excess of one year at December 31, 2020 are as follows:

	Equipment
2021	\$ 462
2022	231
	\$ 693

## 8. 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.

## 9. Government assistance

During the year, the Association received government assistance from the Government of Canada related to the COVID-19 pandemic in the form of wage and rent subsidies. The Association received \$113,594 under the Canada Emergency Wage Subsidy and \$764 under the Canada Emergency Rent Subsidy. Amounts are not repayable.

# CANADIAN WATER AND WASTEWATER ASSOCIATION

Notes to the Financial Statements

December 31, 2020, with comparative figures for 2019

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## 10. Changes in non-cash working capital balances

Changes in non-cash working capital balances have provided (used) cash as follows:

	2020	2019
Accounts receivable	\$ 1,841	\$ 17,951
Prepaid expenses	(2,351)	(12,575)
Accounts payable and accrued liabilities	(72,534)	82,428
Deferred contributions	(18,821)	18,762
	\$ (91,865)	\$ 106,566

## 11. Financial instruments

### Risk and concentrations

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the risk exposures and concentrations at the statement of financial position date, December 31, 2020.

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 2019.

## 12. COVID-19

During the year, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in a widespread health crisis that has affected economies and financial markets around the world resulting in an economic downturn. The outbreak resulted in a reduction of event initiatives which negatively impacted the revenues in the year ended December 31, 2020. Since the duration and impact of the COVID-19 outbreak is unknown at this time, it is not possible to predict the future financial impact on the Association.

## **Appointment of Auditors**

Greg Archibald  
Secretary-Treasurer

Hendry Warren LLP conducted the prior audit for 2020 to the satisfaction of the Board of Directors. They have provided a quote of \$9,425 plus HST for the independent financial audit of the Association's 2021 financial statements.

### RESOLUTION:

Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_  
that Hendry Warren LLP be named the association's auditors for the 2019 financial statements.

## Nominating Committee Report

Clayton Tiedemann  
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 2021 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.

<b>Jurisdiction</b>	<b>Outgoing Director</b>	<b>Replacement or Returning Director</b>	<b>Municipality</b>	<b>Method</b>
British Columbia	Ted Robbins	Jennifer Crosby	Metro Vancouver	Acclamation 1st term
New Brunswick	Kendall Mason			Acclamation 1st term
Yukon		Arcadio Rodriguez	Whitehorse	Acclamation 2 <sup>nd</sup> term
Northwest Territories		Chris Greencorn	Yellowknife	Acclamation 2 <sup>nd</sup> term
Prince Edward Island		Richard MacEwen	Charlottetown	Acclamation 2 <sup>nd</sup> term
ACWWA	John Lam	Mike Abbott	n/a	Elected 1 <sup>st</sup> term

RESOLUTION:

Moved by \_\_\_\_\_ and seconded by \_\_\_\_\_

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

Jennifer Crosby, British Columbia director

Arcadio Rodriguez, Yukon director

Chris Greencorn, Northwest Territories director

Richard MacEwen, Prince Edward Island director

Mike Abbott, ACWWA director

\_\_\_\_\_, New Brunswick director

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CWWA Board of Directors 2021/2022

Arcadio Rodriguez, YK rep

Chris Greencorn, NWT rep

Megan Lusty, NU rep

Jennifer Crosby, BC rep

Clayton Tiedemann, AB rep

Ryan Johnson, SK rep

Greg Archibald, MB rep

Terry Bender, ON rep

Rodney Bouchard, ON rep

Alain Charron, QC rep

\_\_\_\_\_, NB rep

Jesse Hulsman, NS rep

Richard MacEwen, PEI rep

Tom Mihajlovic, NL rep

David Main, BCWWA rep

Vicki Campbell, WCW rep

Michele Grenier, OWWA rep

William Fernandes, WEAO rep

Daniel Leblanc, Réseau rep

Mike Abbott, ACWWA rep

1 vacant Utility Member seat for Quebec

## Announcement of 2021/22 Officers of the Board

Clayton Tiedemann  
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 2021 Past President, I am pleased to announce the 2021/22 Officers of the Association as follows:**

Position	Name	Representing
President	David Main	BCWWA
1 <sup>st</sup> Vice-President	Vicki Campbell	WCWWA
2 <sup>nd</sup> Vice-President	Jesse Hulsman	Nova Scotia
Secretary-Treasurer	Richard MacEwen	PEI
Past-President	Rodney Bouchard	Ontario

### ***CHAIN OF OFFICE CEREMONY***

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

## **New Business**

The floor is open to any new business not covered in the agenda items. Items may be discussed or deferred to another meeting.

## **2022 Annual General Meeting**

The date and location of the 2022 Annual General Meeting will be determined by the Board of Directors at or before their Spring Meeting in 2022 and notice will be given in accordance with CWWA By-laws. Tentatively set for November 7, 2022 in Halifax, Nova Scotia.

*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 2021 be adjourned. (time - \_\_\_\_\_)