



**Board of Directors – Agenda**  
**Thursday, July 12, 2018 10:00 a.m. – 4:00 p.m.**  
**Athabasca Train Station**

Join from PC, Mac, Linux, iOS or Android: <https://zoom.us/j/302814723>

Or iPhone one-tap :

US: +19294362866,,302814723# or +16699006833,,302814723#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 929 436 2866 or +1 669 900 6833

Meeting ID: 302 814 723

International numbers available: <https://zoom.us/j/302814723>

**1. Call to Order (10:00 a.m.)**

We [I] would like to begin by acknowledging that we are in Treaty 6 territory, the traditional territory and a traditional meeting ground and home for many Indigenous Peoples including Plains Cree, Woodland Cree, Beaver Cree, Saulteaux, Niisitapi (Blackfoot), Métis, and Nakota Sioux Peoples. We are also close to the boundary for the Treaty 8 territory of the Woodland Cree, Dunneza (Beaver) and the Chipewyan.

**2. Introductions, health and safety, determine if quorum is met. (10:03 – 10:10 a.m.)**

**3. Review and Approval of Agenda (10:10 – 10:15 a.m.)**

**4. Approval of Minutes (10:15 – 10:20 a.m.)**

a) Board Meeting Minutes – June 16, 2018

**5. Old Business (including Business Arising) (10:20 – 12:00 p.m.)**

a) Workplan 2018 – 2019 Update and prioritization

b) Budget 2018 – 2019

**Noon Lunch (12:00 – 1:00 p.m.)**

Continue with 5. (1:00 – 2:00 p.m.)

- c) Vacant Board Seats
- d) Election of Executive Committee
  - (i) Treasurer
- e) Final Committee Member Determination
  - (i) Finance and Fund-raising Committee
  - (ii) Technical (IWMP) Committee
  - (iii) Communications and Community Engagement Committee
  - (iv) Human Resources Committee
- f) Governance vs Working Board Consensus

**6. New Business (2:00 – 2:30 p.m.)**

- a) Charitable Status for AWC-WPAC
- b) Board Member per diem (honorarium)
- c) 2020 WPAC Summit

**7. Reports (2:30 – 3:15 p.m.)**

- a) 2018 WPAC Summit Peace River
  - (i) Brian Deheer
  - (ii) Janet Pomeroy
  - (iii) Marie Breiner
- b) Executive Committee
- c) Finance and Fund-raising Committee
- d) Technical (IWMP) Committee
- e) Communications and Community Engagement Committee
- f) Human Resources Committee
- g) Executive Director's Report
- h) Outreach Coordinator's Report

**8. Correspondence Received (3:15 - 3:20 p.m.)**

- a) Alberta Water Council – Letter and 2017 Annual Report
- b) Brokerlink – letter indicating there was an error on our insurance renewal documents with respect to Professional d002 Nonprofit D&O Coverages. Correcting documents will follow.
- c) Government of Alberta – Statement of Deposit – first installment of our AEP grant \$161,000 was deposited on June 28, 2018.
- d) Lac La Biche County – Appointment of Councillor Sterling Johnson to the Lower Athabasca Watershed Committee
- e) AEP – Jenna Curtis – Final Reporting Deadline for the 2017-2018 Grant extension to July 16, 2018

**9. Set Meeting Dates, Locations and Times**

- a) Board Meetings: (3:20 – 3:40 p.m.)
  - (i) Municipal Outreach and Board Meeting (October 5 and 6 is the Thanksgiving Long weekend – keep the dates or?)  
Location: Westlock
  - (ii) Strategic Planning (Confirm Nov 15-16, 2018)  
Location: Edson
  - (iii) Workplan, Budget, AEP Grant Application 2019-2020 (Confirm Jan 7-8, 2019)  
Location Athabasca Train Station
- b) Committee Meetings: (3:40 – 3:50 p.m.)
  - (i) Executive Committee
  - (ii) Finance Committee
  - (iii) Technical (IWMP) Committee
  - (iv) Communication and Community Engagement Committee
  - (v) Human Resources Committee

**10. Roundtable Discussion and Meeting Evaluation (3:50 – 4:00 p.m.)**

**11. Adjournment (4:00 p.m.)**



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Income Tax Guide to the Non-Profit Organization (NPO) Information Return



## Is this guide for you?

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This guide is for you if you represent an organization that is:

- a non-profit organization (NPO) as described in paragraph 149(1)(l) of the *Income Tax Act*
- an agricultural organization, a board of trade, or a chamber of commerce as described in paragraph 149(1)(e) of the Act

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La version française de ce guide est intitulée *Guide d'impôt pour la Déclaration de renseignements des organismes sans but lucratif*.

Unless otherwise stated, all legislative references are to the *Income Tax Act* and the *Income Tax Regulations*.

This guide uses plain language to explain the most common tax situations. It is provided for information only and does not replace the law.

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## Chapter 1 – General information

### What is a non-profit organization?

An NPO, as described in paragraph 149(1)(l), is a club, society, or association **that is not a charity** and that is organized and operated solely for:

- social welfare
- civic improvement
- pleasure or recreation
- any other purpose except profit

To be considered an NPO, no part of the income of such an organization can be payable to or available for the personal benefit of any proprietor, member, or shareholder, unless the proprietor, member, or shareholder is a club, society, or association whose primary purpose and function is to promote amateur athletics in Canada.

An NPO is exempt from tax under Part I of the Act on all or part of its taxable income for a fiscal period if it meets all of the above requirements for that period.

#### Note

Although a factual determination must be made in each case, most residential condominium corporations qualify as non-profit organizations under paragraph 149(1)(l) because they are usually operated for a purpose other than profit.

For more information on whether the organization qualifies as an NPO described in paragraph 149(1)(l), see Interpretation Bulletin IT-496R, *Non-Profit Organizations*.

### What is an agricultural organization?

For the purpose of paragraph 149(1)(e), an agricultural organization is an entity organized and operated for one or more of the following purposes:

- the advancement or furtherance of agriculture
- the betterment of the conditions of those engaged in agricultural pursuits
- the improvement of the grade or quality of their pursuits
- the development of a higher degree of efficiency in their respective occupations

### What is a board of trade or a chamber of commerce?

A board of trade or a chamber of commerce is generally an association to promote local commercial interests.

You should use this guide if the organization you represent falls into one of the categories of organizations described at the beginning of this chapter. This guide includes general information about Form T1044, *Non-Profit Organization (NPO) Information Return*, as well as step-by-step instructions on how to complete it.

### Distinguishing a non-profit organization from a charity

An NPO cannot be a charity, as defined in the *Income Tax Act*. There are differences between these types of organizations.

Under the Act, a charity can apply to the Canada Revenue Agency for registration. Once accepted, a registered charity is exempt from income tax under paragraph 149(1)(f). The charity can then issue charitable donation receipts for tax purposes.

An NPO does not have to register federally or provincially to acquire its tax-exempt status. An NPO cannot issue tax receipts for donations or membership fees contributed.

#### Note

A charity—whether or not it is registered—cannot be an NPO under the Act.

For more information about registered charities, go to [canada.ca/charities-giving](http://canada.ca/charities-giving).

### Does the organization you represent have to file a Non-Profit Organization (NPO) Information Return?

Under subsection 149(12), an organization may have to file Form T1044, *Non-Profit Organization (NPO) Information Return* for a fiscal period ending after December 31, 1992, if it is:

- a non-profit organization described in paragraph 149(1)(l)
- an agricultural organization, a board of trade or a chamber of commerce described in paragraph 149(1)(e)

However, the organization will only have to file an NPO information return if:

- it received or was entitled to receive taxable dividends, interest, rentals, or royalties totalling more than \$10,000 in the fiscal period
- the total assets of the organization were more than \$200,000 at the end of the immediately preceding fiscal period (the amount of the organization's total assets is the book value of these assets calculated using generally accepted accounting principles)
- it had to file an NPO information return for a previous fiscal period

#### Notes

Corporations operating only to provide **low-cost housing for the aged**, where no income is payable to or available for the personal benefit of any proprietor, member, or shareholder, do not have to file Form T1044. Subsection 149(12) does not apply in such cases, since these corporations are exempt from Part I tax under paragraph 149(1)(i).

Registered charities, registered Canadian amateur athletic associations, and registered national arts service organizations do not have to file Form T1044.



When calculating whether or not you have to file an NPO information return, you should only include the amounts your organization received or was entitled to receive in the form of taxable dividends, interest, rentals or royalties in the fiscal period.

Once an organization has filed an NPO information return for a fiscal period, it must file an information return for all subsequent fiscal periods, as long as it remains an NPO and regardless of the dollar value of its revenues or the book value of its assets in those later years.

### Example

- Q.** XYZ Ltd. is an NPO. At the end of its previous fiscal period it had total assets with a book value of \$350,000, and it had received rental income of \$7,000. At the end of its current fiscal period, the book value of its total assets decreased to \$198,000, and its rental income decreased to \$3,500. Does XYZ Ltd. have to file an NPO information return?
- A.** Yes. XYZ Ltd. will have to file the NPO information return for its current fiscal period based on the book value of its total assets in the previous fiscal period. Since its total assets in that period were more than \$200,000, XYZ Ltd. has to file the NPO information return for the current fiscal period **and all future fiscal periods.**

A fiscal period is the period for which an organization's accounts have been prepared. In the case of a corporation, the fiscal period cannot be more than 53 weeks and, in any other case, it cannot be more than 12 months.

An organization that has to file an NPO information return may also have to file other returns such as a T2 – *Corporation Income Tax Return*, a T2Short, or a T3 – *Trust Income Tax and Information Return*. For more information on how to file these returns, see guides T4012, T2 – *Corporation – Income Tax Guide*, and T4013, T3 – *Trust Guide*.

A corporation generally has to file a T2 – *Corporation Income Tax Return*, or a T2Short, even though it may be an NPO. If an organization's main purpose is to provide dining, recreational, or sporting facilities, then the property of the organization is deemed to be held by a trust and a T3 – *Trust Income Tax and Information Return* must be filed. The deemed trust will be taxable on the income earned from property as well as on the taxable capital gains on the disposition of property, held in the deemed trust, and not used to provide such services.

For information on returns that certain clubs, societies or associations may have to file, see Interpretation Bulletin IT-83R3, *Non-Profit Organizations – Taxation of Income from Property*.

An NPO does not have to include financial statements with the NPO information return.

If the organization is involved in one or more activities, the amounts you have to report on the NPO information return will include total receipts, assets, liabilities, and remuneration related to all activities.

## When does an organization have to file its annual return?

An organization has to file its NPO information return no later than six months after the end of its fiscal period.

Mail your return to:

Jonquière TC  
T1044 Program  
PO Box 1300 LCD Jonquière  
Jonquière QC G7S 0L5

The organization you represent may have more than one fiscal period ending in a 12-month period (or a 53-week period for corporations). In this case, the organization has to file the NPO information return for each of these periods, no matter how long they are.

If the organization has to file an NPO information return and fails to do so on time, the basic penalty is \$25 per day late. There is a minimum penalty of \$100 and a maximum of \$2,500 for each failure to file. We can waive penalties if you file the NPO information return late because of extraordinary circumstances beyond your control. If this happens, include a letter with the return giving the reasons why the return is late. If you need more information, see Information Circular IC07-1, *Taxpayer Relief Provisions*.

## Asking us to acknowledge your return

If you would like us to acknowledge the receipt of your NPO information return, include two copies of a letter with the return asking us for acknowledgement. We will date-stamp the letters and return one copy to you.

We will only send a notice of assessment if we have to charge a penalty to the organization for late filing or failure to file.

## Making changes to your return

If you want to change your NPO information return, send us a letter with an explanation of the changes you want to make, fill out a new return, or make corrections on a photocopy of the original return. Make sure you include all of the same information that was on the original return except for the lines that you are changing. Clearly print the word "AMENDED" at the top of page 1 and send the letter or the amended return to:

Jonquière TC  
T1044 Program  
PO Box 1300 LCD Jonquière  
Jonquière QC G7S 0L5

## Authorizing a representative

The information you give us will stay confidential under the *Privacy Act*; however, you can authorize a representative to discuss the organization's affairs with us.

If your organization has a business number and is registered for the My Business Account online service, you can immediately authorize a representative to deal with us on your behalf by using the "Authorize or manage representatives" service on our website at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).



Using the My Business Account service, you can also view a list of representatives we have on record for your business account(s), and change or cancel their authorization.

You can also send a completed Form RC59, *Business Consent for access by telephone and mail* to your tax centre. This form is available for print on our website at [canada.ca/cra-forms](http://canada.ca/cra-forms).

A representative of an organization that has a business number can now:

- submit authorization requests online
- delete authorizations online

Representatives can access these new services at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives).

## Reviews and audits

Our authorized officials may conduct in-depth reviews or audits of the information returns that the organization files as well as its books and records.

To prepare for such reviews and audits, the organization has to keep detailed books and records allowing us to verify amounts reported on a return.

Guide RC4188, *What you should know about audits*, contains more information on the audit process.

## Keeping records

Keep your paper and electronic records for a period of six years from the end of the last tax year to which they relate. However, if you want to destroy them before the period is over, complete Form T137, *Request for Destruction of Records*.

For more information, go to [cra.gc.ca/records](http://cra.gc.ca/records).

## Chapter 2 – How to Complete the NPO Information Return

The information in this section follows the order of the lines on the return, which is divided into the following seven parts:

- Part 1 – Identification
- Part 2 – Amounts received during the fiscal period
- Part 3 – Statement of assets and liabilities at the end of the fiscal period
- Part 4 – Remuneration
- Part 5 – The organization's activities
- Part 6 – Location of books and records
- Part 7 – Certification

**You have to complete all parts of the return that apply to the organization.**

### Part 1 – Identification

#### Fiscal period

Enter the dates on which the fiscal period covered by this return began and ended.

### Business number (BN)

If the organization has a BN, enter it in the space provided. If you do not have a BN and want to register for one, go to [canada.ca/business-registration-online](http://canada.ca/business-registration-online).

### Name and address of organization

Enter the full name and address of the organization as it was registered with the CRA when you received your business number.

### Trust (T3) number

If the organization has a trust (T3) number, enter it in the space provided.

A trust (T3) number is generally assigned after you file the first *T3 Trust Income Tax and Information Return*.

### Is this the final return to be filed by this organization?

Tick the appropriate box. Attach an explanation to the return if the organization no longer exists and this is the final return.

### Type of organization

Enter the two-digit code that best describes the organization. The codes and types of organizations are as follows:

Code	Type of organization
01	Recreational or social organization
02	Professional association
03	Board of trade or chamber of commerce
04	Organization operated for civic improvement
05	Agricultural organization
06	Educational organization
07	Multicultural organization
08	Arts or cultural organization
09	Low-cost housing organization
10	Residential condominium corporation
30	Other

### Name and title of person to contact

If you want us to send correspondence to an individual's attention, include their full name and title in the space provided.

### Part 2 – Amounts received during the fiscal period

If the organization prepares its financial statements using the accrual method, you can report amounts on lines 100 to 106 using this method.

#### Line 100 – Membership dues, fees, and assessments

Report the total amount of membership dues, fees, and assessments the organization received from members in the fiscal period. For example, report club memberships, professional association dues, or membership fees.



## Line 101 – Federal, provincial, and/or municipal grants and payments

Report the total amount of grants or payments the organization received from any level of government or governmental agency in the fiscal period. For example, include grants to assist agriculture and industry, or grants to promote the arts.

## Line 102 – Interest, taxable dividends, rentals, and royalties

### Interest

Report the total interest the organization received for the fiscal period. For example, include interest from bank accounts, mortgages, bonds, or loans. Also include interest received from non-arm's-length transactions. Include these amounts whether or not your organization received an information slip for this income.

### Taxable dividends

Report the amount of taxable dividends the organization received from:

- corporations residing in Canada
- foreign corporations not residing in Canada

### Rentals

Report the total receipts from property rentals the organization received in the fiscal period. Do not deduct related rental expenses.

### Royalties

Report the total royalties the organization received during the fiscal period. For example, report royalties from publications, music, oil, and gas.

#### Note

Report the full amount of all foreign interest, taxable dividends, rental receipts, and royalties that the organization received in the fiscal period. Report these amounts in Canadian dollars, converted at the rate of exchange in effect when the organization received the amounts. Do not deduct any tax that was already deducted at source from these amounts.

### Example

The ABC Tennis Association is an NPO. The following transactions occurred during the current fiscal period:

- It received \$2,000 in interest from term deposits
- It received taxable dividends of \$2,200 from XYZ Corporation, a corporation residing in Canada
- It received \$500 in taxable dividends from MNO, a foreign corporation. MNO withheld \$120 in tax at source. The amounts received and withheld were converted to Canadian dollars based on the exchange rate in effect on the date the organization received the taxable dividends
- It received a total of \$6,200 in rental receipts. The related rental expenses amounted to \$3,600
- It received \$3,350 in royalties from one of its publications

The total amount that the organization should report on line 102 is:

Interest .....	\$2,000
Taxable dividends from a corporation residing in Canada.....	\$2,200
Taxable dividends received from a foreign corporation (\$500 + \$120).....	\$620
Rental .....	\$6,200
Royalties .....	\$3,350
<b>Total .....</b>	<b>\$14,370</b>

### Notes

The total amount that the ABC Tennis Association received or was entitled to receive from interest, taxable dividends, rentals, and royalties is \$14,370. This is more than the \$10,000 filing requirement. Therefore, ABC has to file Form T1044, *Non-Profit Organization (NPO) Information Return*, for the current fiscal period, **and all future fiscal periods**.

This example is provided only for purposes of outlining a numerical calculation. An organization with this level and type of income may not qualify as an NPO, or may be subject to tax on its property income under subsection 149(5).

## Line 103 – Proceeds of disposition of capital property

Report any proceeds of disposition the organization received. Generally, the proceeds of disposition are equal to the selling price on the date of the sale. However, the proceeds can also include compensation the organization received for property that was destroyed, expropriated, stolen, or damaged. If the proceeds of disposition are not money, use the fair market value of the goods or services you received on the date of the sale as the proceeds of disposition. Examples of capital properties include land, buildings, securities, and works of art.

## Line 104 – Gross sales and revenues from organizational activities

Report sales and revenues received in the fiscal period from all organizational activities. Include such amounts as sales and revenues from programs, services, and special events. Do not deduct any related expenses.

## Line 105 – Gifts

Report the total amount of gifts the organization received during its fiscal period. These include gifts:

- from foreign sources
- of capital received from a bequest or inheritance
- subject to a trust
- from other organizations



### Line 106 – Other receipts (specify)

Report any other amount the organization received in the fiscal period on line 106. Specify in the space provided the nature of the amount you are reporting.

## Part 3 – Statement of assets and liabilities at the end of the fiscal period

### Assets

Record all the organization's assets (other than cash or amounts receivable) based on their cost. If you use another method of accounting, please tell us the method you have used.

If the organization uses the accrual method, report amounts on lines 108 to 119 where they apply.

### Line 108 – Cash and short-term investments

Report the total amount of the organization's cash and short-term investments that are on hand at the end of the organization's fiscal period. Cash includes cash on hand and cash deposits. Short-term investments include treasury bills and term deposits. We consider any investment that has a maturity period of one year or less to be a short-term investment.

### Line 109 – Amounts receivable from members

Report the total funds owing to the organization from members at the end of the organization's fiscal period. Include such amounts as loans, mortgages, and amounts connected to the sale of the organization's goods and services to these people.

### Line 110 – Amounts receivable from all others (not included on line 109)

Report the total funds owing to the organization from all persons other than members at the end of the organization's fiscal period. Include such amounts as loans, mortgages, and amounts connected to the sale of goods and services. **Do not include the amounts you reported on line 109.**

### Line 111 – Prepaid expenses

Report the total amount of all prepaid expenses at the end of the organization's fiscal period. Include such amounts as prepaid rent and prepaid insurance.

### Line 112 – Inventory

Report the cost of all goods on hand at the end of the organization's fiscal period, including work in progress. Do not include supplies or other items not regularly offered for sale.

### Line 113 – Long-term investments

Report the total cost of long-term investments on hand at the end of the organization's fiscal period. Include stocks, notes, bonds, and other securities. We consider any investment that has a maturity period of more than one year to be a long-term investment.

### Line 114 – Fixed assets

Fixed assets include land, buildings, and equipment. Report fixed assets on hand at the end of the organization's fiscal period at their book value. For depreciable assets, **book value** equals the cost of the asset **minus** accumulated depreciation. For all other assets, it equals the cost.

### Line 115 – Other assets (specify)

Examples of other assets are vehicles, supplies, and works of art. Report all other assets on hand at the end of the organization's fiscal period at their book value. For depreciable assets such as vehicles, **book value** equals the cost of the asset **minus** accumulated depreciation. For all other assets, it equals the cost.

### Liabilities

### Line 117 – Amounts owing to members

Report the total amounts owing to members of the organization at the end of the organization's fiscal period. Include such amounts as loans, mortgages, salaries payable, and payments due for goods and services received.

### Line 118 – Amounts owing to all others (specify)

Report the total of all other liabilities of the organization. Include amounts owing to other persons or organizations, such as loans, mortgages, notes, salaries to non-members, and grants payable. **Do not include the amounts you reported on line 117.**

## Part 4 – Remuneration

### Line 120 – Total remuneration and benefits paid to all employees and officers

Report the total amount the organization paid out in remuneration and benefits to **all** employees and officers (including employees and officers who are or were members) during the fiscal period. Include amounts such as salaries, commissions, bonuses, directors' fees, trips, travel expenses, and benefits from housing loans.

### Line 121 – Total remuneration and benefits paid to employees and officers who are members

Report the total amount the organization paid out during the fiscal period in remuneration and benefits **only** to employees and officers who are or were members of the organization at any time during that period. Members include both individuals and corporations. Include amounts such as salaries, commissions, bonuses, directors' fees, trips, travel expenses, and benefits from housing loans.

### **Line 122 – Other payments to members (specify)**

Report the total of any payments the organization made to members during the fiscal period, other than payments made in the usual course of employment or commercial transactions. **Do not include the amounts you reported on lines 120 and 121.**

### **Number of members in the organization**

On the line provided, enter the number of members in the organization at the end of the organization's fiscal period.

### **Number of members who received remuneration or other amounts**

On the line provided, enter the total number of members who received remuneration, benefits or other payments during the fiscal period covered by the return.

## **Part 5 – The organization's activities**

Briefly describe the activities of the organization. If this is the organization's first year filing the NPO information return, include a copy of the organization's mission statement with the return.

Also, indicate whether the organization carries on activities outside Canada. If so, give the location.

## **Part 6 – Location of books and records**

Enter the name, address, and telephone number of the person we should contact about the organization's books and records. Leave this area blank if the information is the same as in Part 1.

## **Part 7 – Certification**

The NPO information return has to be certified to show that the information in the return is correct and complete. Only a current officer of the organization can sign the certification.



## For more Information

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### What if you need help?

If you need more information after reading this publication, visit [canada.ca/taxes](http://canada.ca/taxes) or call 1-800-959-5525.

### Forms and publications

To get our forms and publications, go to [canada.ca/cra-forms](http://canada.ca/cra-forms) or call 1-800-959-5525.

### Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to [canada.ca/cra-email-lists](http://canada.ca/cra-email-lists).

### Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

### Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. See the Taxpayer Bill of Rights.

You can file a service complaint if you are not satisfied with the service you get from the CRA.

There are three steps to resolve your service-related complaint.

#### Step 1 – Talk to us first

If you are not satisfied with the service you received, you can file a service complaint. Before you do this, we recommend that you try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to [canada.ca/cra-contact](http://canada.ca/cra-contact).

If you still disagree with the way your concerns were addressed, you can ask to discuss the matter with the employee's supervisor.

#### Step 2 – Contact the CRA Service Complaints Program

The CRA Service Complaints Program is for individuals and businesses. The program provides another level of review if you are not satisfied with the results from step 1 in the service complaint process. Generally, service-related complaints refer to the quality and timeliness of our work.

To file a complaint with the CRA Service Complaints Program, fill out Form RC193, *Service-Related Complaint*.

For more information on the CRA Service Complaints Program and how to file a complaint, go to [canada.ca/cra-service-complaints](http://canada.ca/cra-service-complaints).

#### Step 3 – Contact the Office of the Taxpayers' Ombudsman

If, after following steps 1 and 2, your service-related complaint is still not resolved, you can submit a complaint with the Office of the Taxpayers' Ombudsman.

For more information about the Office of the Taxpayers' Ombudsman and how to submit a complaint, go to [canada.ca/en/taxpayers-ombudsman.html](http://canada.ca/en/taxpayers-ombudsman.html).

### Reprisal complaint

If you believe that you have been subject to reprisal, complete Form RC459, *Reprisal Complaint*.

For more information about reprisal complaints, go to [canada.ca/cra-reprisal-complaints](http://canada.ca/cra-reprisal-complaints).



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→ [About registered charities](#)

# What is the difference between a registered charity and a non-profit organization?

Registered charities and non-profit organizations (NPO (Non-profit organization)s) both operate on a non-profit basis, however they are not the same. This page explains the differences between them.

## Registered charities

Registered charities are charitable organizations, public foundations, or private foundations that are created and resident in Canada. They must use their resources for charitable activities and have charitable purposes that fall into one or more of the following categories:

- the relief of poverty
- the advancement of education
- the advancement of religion
- other purposes that benefit the community

## Examples of registered charities

Some examples of registered charities under each of the four categories:

- relief of poverty (food banks, soup kitchens, and low-cost housing units)
- advancement of education (colleges, universities, and research institutes)
- advancement of religion (places of worship and missionary organizations)
- purposes beneficial to the community (animal shelters, libraries, and volunteer fire departments)

### Note

If you are operating as a charity and want to issue official donation receipts and not have to pay income tax, you have to apply to be a **registered** charity. If you are not registered, you do not qualify for these advantages.



# Non-profit organizations

Non-profit organizations are associations, clubs, or societies that are not charities and are organized and operated exclusively for social welfare, civic improvement, pleasure, recreation, or any other purpose except profit.

## Examples of non-profit organizations

Here are a few types of non-profit organizations and examples of each:

- social, recreational, or hobby groups (bridge clubs, curling clubs, and golf clubs)
- certain amateur sports organizations (hockey associations, baseball leagues, and soccer leagues)
- certain festival organizations (parades and seasonal celebrations)



### Note

If you are operating as a charity, you **cannot** be considered a non-profit organization, even if you are not registered or cannot be registered as a charity. You can only meet one definition, not both.

The Canada Revenue Agency (CRA) (Canada Revenue Agency) tax services offices are responsible for deciding if an organization qualifies for tax-exempt status as a non-profit organization.

## The differences between a registered charity and a non-profit organization

Topic	Registered charity	NPO (Non-profit organization)
Purposes	<ul style="list-style-type: none"><li>• must be established and operate exclusively for charitable purposes</li></ul>	<ul style="list-style-type: none"><li>• can operate for social welfare, civic improvement, pleasure, sport, recreation, or any other purpose except profit</li><li>• cannot operate exclusively for charitable purposes</li></ul>

Topic	Registered charity	NPO (Non-profit organization)
Registration	<ul style="list-style-type: none"> <li>• must apply to the <u>CRA</u> (Canada Revenue Agency) and be approved for registration as a charity</li> </ul>	<ul style="list-style-type: none"> <li>• does not have to go through a registration process for income tax purposes</li> </ul>
Charitable registration number	<ul style="list-style-type: none"> <li>• is issued a charitable <u>registration number</u> once approved by the <u>CRA</u> (Canada Revenue Agency)</li> </ul>	<ul style="list-style-type: none"> <li>• is not issued a charitable registration number</li> </ul>
Tax receipts	<ul style="list-style-type: none"> <li>• can issue official donation receipts for income tax purposes</li> </ul>	<ul style="list-style-type: none"> <li>• cannot issue official donation receipts for income tax purposes</li> </ul>
Spending requirement (disbursement quota)	<ul style="list-style-type: none"> <li>• must spend a minimum amount on its own charitable activities or as gifts to <u>qualified donees</u></li> </ul>	<ul style="list-style-type: none"> <li>• does not have a spending requirement</li> </ul>
Designation	<ul style="list-style-type: none"> <li>• is designated by the <u>CRA</u> (Canada Revenue Agency) as a charitable organization, a public foundation, or a private foundation</li> </ul>	<ul style="list-style-type: none"> <li>• does not receive a designation</li> </ul>
Returns	<ul style="list-style-type: none"> <li>• must file an annual information return (Form T3010) within six months of its fiscal period-end</li> </ul>	<ul style="list-style-type: none"> <li>• may have to file a T2 return (if incorporated) or an information return (Form T1044) or both within six months of its fiscal period-end</li> </ul>
 Personal benefits to members	<ul style="list-style-type: none"> <li>• cannot use its income to personally benefit its members</li> </ul>	<ul style="list-style-type: none"> <li>• cannot use its income to personally benefit its members</li> </ul> 

Topic	Registered charity	NPO (Non-profit organization)
Tax exempt status	<ul style="list-style-type: none"> <li>• is exempt from paying income tax</li> </ul>	<ul style="list-style-type: none"> <li>• is generally exempt from paying income tax</li> <li>• may have to pay tax on property income or on capital gains</li> </ul>
GST/HST (Goods and services tax / Harmonized sales tax)	<ul style="list-style-type: none"> <li>• generally must pay GST/HST on purchases</li> <li>• may claim a partial rebate of GST/HST paid on eligible purchases</li> <li>• most supplies made by charities are exempt</li> <li>• calculates net tax using <u>the net tax calculation for charities</u></li> </ul>	<ul style="list-style-type: none"> <li>• must pay GST/HST on purchases</li> <li>• may claim a partial rebate of GST/HST paid on eligible purchases only if it receives significant government funding</li> <li>• few supplies made by NPOs are exempt</li> <li>• calculates <u>net tax</u> the regular way</li> </ul>

## Related links

- Non-profit organizations

form 2050 Governing Documents.

1-800-267-2384

Charities Directorate

\* Cannot pay the Director for the board meeting.

Date modified:

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Not for Profit Guide

CRA

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## Five easy ways to jeopardize your charity

If you are associated with a charitable organization in Canada, do read on. Share this information with Board members, other appropriate volunteers, and staff.

#### PopularRecent

[Five  
easy](#)

If yours is a non-profit organization considering charitable status, do take the contents of this paper into consideration as you move forward.

Beginning in 2009, our Centre was granted support by the Canada Revenue Agency (CRA) to create and deliver a workshop curriculum to small and rural charities, one that demystified the language of CRA, and clearly explained issues related to charity governance and compliance.

This information is a compendium of the items that represented the most 'a-ha!' moments for the 1,100 non-profit and charity representatives who participated in one of the 29 workshops that we convened across Western Canada over that year.

*The contents of this blog were reviewed and updated in 2015.*

## Charities versus non-profits

First, a brief explanation of the differences between charities and non-profits. An organization must first establish itself as a non-profit before it applies to [CRA's Charities Directorate](#) to obtain charitable status.

It is estimated that there are about as many non-profit organizations in Canada as there are charitable organizations (over 85,000 in each group).

Being a charitable organization means that the group can issue official receipts for income tax purposes, to donors. Donors can then receive (personal and corporate) income tax credits for their donations. Being a charity also means



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that the organization can accept grants from other registered charities (charitable organizations and foundations: both public and private), and other 'qualified donees'.

August 31st,  
2015

Especially if an organization doesn't view itself as needing to approach the public for donations, and if it does not require project / operating grants from charities and foundations, there is less reason to apply for charitable status. Certainly, the administrative burden is heavier for charities, and there are more restrictions with respect to how they can make use of their resources (political and social activities being examples of items that are limited).

For an in-depth comparison of registered charities versus non-profit organizations, see [CRA's excellent web page on the topic](#).

Charitable registration is a one-way street. If a charity decides to dissolve (or revert back to status as a non-profit organization), or if its registration is revoked by the CRA, the charity must either pay the CRA a 100% tax on its assets (referred to as a 'revocation tax'), or transfer those assets to another charity. So, the decision to register as a charity must be made carefully.

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## **1. One way to jeopardize your charity:**

### **GIVE GRANTS TO NON-PROFITS**

Two practices that are offside with CRA are the 'lending' of a charitable number to non-charities, or acting as a 'flow-



through' for non-charities. These actions seem to be undertaken often, in some cases in return for an 'admin fee' back to the charity.

Related to this activity is the granting of funds to a non-profit by a charity. It is essential to keep in mind that charities (including foundations) can only extend grants to **qualified donees**. Non-profits are NOT qualified donees.

It is possible for a charity to direct funds to non-profits, businesses, and individuals, but only in a situation where the payee is fulfilling a contract for the charity. The charity must retain direction and control over the work.

When a charity is detected directing gifts to non-qualified donees (such as non-profits), or lending its charitable number to another body to apply for a grant, the charity is fined 105% of the amount. For the second infraction, the fine is 110%. The third infraction would likely result in revocation of the charity's status.

Revocation means that the charity would need to gift all assets to a charity or pay the full equivalent amount to the CRA. It would no longer be able to issue charitable tax receipts for donations, nor would it be a qualified donee (ending access to grants from foundations and other charities).

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## **2. Another way to jeopardize your charity:**

### **DRIFT FROM YOUR CHARITABLE PURPOSES**

The charitable purposes or 'objects' are the exact wording that the charity submitted to CRA when originally applying for charitable status. This specific language is what was approved by CRA, and denotes exactly the activities that the specific charity is allowed to undertake.

This special wording is not to be confused with a vision or mission statement, or a strategic plan. Often, strategic planning processes are undertaken without the charitable purposes in mind. Too often, this burying of the official allowable charitable activities of the organization leads to 'drifting' away from the activities that the charity is actually allowed to undertake. This is a specific risk for older organizations, which may have experienced many changes in leadership, lost its 'institutional memory', or has simply responded to changing community needs over time.

Revisit your charitable purposes, and ensure that your charity is still working within them. For example, perhaps a charity began its life as an organization that assisted women, then over time, it included children as well. As noble and as charitable as the activity remains, if CRA did not approve this shift, then the charity is technically operating offside with CRA.

There are two choices, in order to remain within CRA requirements: either cease the activity, or apply to CRA to have the charitable objects amended.

If your choice is the latter, ensure that the new activity safety falls within the four 'heads' of charity. These are relief of poverty; advancement of education; advancement of religion; and other purposes beneficial to the community in a way the law recognizes as charitable (this is a catch-all category based on Canadian case law and related precedent).

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### **3. Another way to jeopardize your charity:**

#### **DON'T FILE YOUR ANNUAL INFORMATION RETURN (T3010)**

Failure of a charity to file its annual information return or T3010 is the most common reason for revocation of charitable status.

Since 2010, **the CRA has revoked 1,700 charities per year, on average**. Of these, 43% were revoked due to a failure to file their T3010. Of those, nearly 40% are situated in the charitable category of advancement of religion.

The T3010 is the key means that CRA has to gauge compliance. If the T3010 is not submitted, then the CRA has limited avenues (short of audits) of verifying that the charity is operating properly.

In 2009, the T3010 was simplified, and became much easier to complete. Helpful [online resources from CRA](#) make the process even clearer.

The T3010 is due to be filed six months past the fiscal year-end of the organization. A late filing fee of \$500 will be applied if this deadline is missed. Note that a T3010 filed without accompanying financial statements is considered to be an incomplete submission.

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#### **4. Another way to jeopardize your charity:**

##### **ISSUE DONATION RECEIPTS IN EXCHANGE FOR SERVICES**

Official donation receipts can only be issued if the gift is *property*. Cash and tangible items (e.g. office supplies, equipment, etc.) are considered to be property. Services are NOT considered to be property.

For example, if someone offers free marketing services or bookkeeping to a charity, an official donation receipt for tax purposes cannot be offered. Similarly, if a hairdresser donates a gift certificate for a silent auction, this cannot be receipted. Nor can a spa gift certificate, because there is no way of knowing whether the end user will convert the certificate to property (e.g. skin care products) or a service (such as a massage).

Likewise, a person donating their time to the charity as a volunteer cannot be remunerated with a donation receipt.



There is a practice called a 'cheque exchange', which is a perfectly legitimate way of 'converting' a donation of a service to property (which is then receiptable). Cheque exchanges, however, only add administrative work to the charity, with no pay-off for the donor.

This is how it works: 1. a donation of a service is made to the charity by a business 2. the donor then invoices the charity for the service 3. the charity pays the invoice 4. the donor then gifts the payment back to the charity 5. now that the donation is cash (and therefore property), the charity issues a donation receipt to the donor.

The reality of the cheque exchange is that the donor has just issued an invoice, which is a sale to be claimed as income. The donation receipt is an expense that is applied to the income, and thereby 'cancels it out'. The net result is nil to the donor, because the receipt only serves to negate the recorded income.

Receipting on items that are not truly receiptable is an area of huge concern for CRA, because every donation receipt that is claimed as an income tax credit by the donor represents foregone tax revenue for the government. During our workshop delivery, we heard a horror story that involved a charity auctioning off three \$5,000 donation receipts to the highest bidders!

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## 5. A final way to jeopardize your charity:

### OPERATE AN UNRELATED BUSINESS WITHIN YOUR CHARITY

The CRA's Policy Statement CPS-019 *What is a related business?* details the nuances of when a social enterprise can be operated within a charity, and when another structural option (i.e. a taxable corporation) must be chosen. This document is 'must' reading for charities considering or engaged in social enterprise.

'Social enterprise' has, as yet, no legal meaning in Canada.

The CRA guidance therefore refers to 'related' and 'unrelated' business. Related business **can** be operated within a charity. Unrelated business **cannot**. The difference between the two is a great source of misunderstanding for social enterprise operators. Most believe that they are operating a related business. Many times, they are not.

Many charities erroneously assume that as long as the profits are flowing back to the charity's good works, then the enterprise can be operated legally as a project within the charity. This is called '**the destination test**'... and would hold true if the charity was based in New Zealand!

Canadian social enterprises need to dig deeper, ensuring that they are operating a related business. CRA defines 'related businesses' as two kinds: 1) businesses that are run substantially by volunteers; or 2) businesses that are

linked to a charity's purpose and subordinate to that purpose.

If the social enterprise is 90% volunteer-run, then the tests below for linkage and subordination need not be considered.

'Linkage' cannot be claimed merely by the fact that the profits from a social enterprise are directed to a charity.

'Linkage' to the organization's charitable purpose means that the business must meet **one** of the following tests.

To be considered related, the business must:

1. Be a usual and necessary concomitant of charitable programs (e.g. a hospital parking lot, a university bookstore, a museum gift shop); **or**
2. Be an offshoot of a charitable program (e.g. a church that records and sells choir recordings); **or**
3. Represent a use of excess capacity (e.g. charging for parking lot use during hours of closure, or renting out event tents when not being used by the charity); **or**
4. Involve the sale of items that promote the charity and its objects (e.g. calendars, T-shirts, etc.).

All of the examples given above are CRA's own examples.

With respect to item #3 (excess capacity), it is of interest to note that CRA's examples are of excess assets, and not staff time... so we have no clarity on what percentage of staff time would be considered an acceptable 'linked' use for social enterprise activities.

Many organizations define 'linkage' far too loosely. They assume that if the social enterprise relates to the clients that they serve in some way, then the enterprise is a related business that can therefore be operated within the charity. This is not the case – **at least one of the four areas of linkage** outlined above must be demonstrated in order for the charity to use the linkage argument.

'Subordination' means that the business activity must:

1. Receive a minor portion of the charity's attention and resources; **and** \*
2. Be integrated into the charity's operations, rather than acting as a self-contained unit; **and**
3. Not dwarf the charity's decision making so that charitable goals take a backseat to the enterprise's; **and**
4. Not involve private benefit. \*

**All four of these areas of subordination** must apply to the social enterprise in order for it to be considered a related business.

If the social enterprise is not substantially run by volunteers, and if linkage **and** subordination cannot be demonstrated, then the charity is operating what CRA calls an unrelated business.

In the case of unrelated business, the charity is advised to establish a separate legal entity (usually a taxable corporation), which must operate at absolute arms' length



from the charity. This includes a separate Board of Directors, ledger, bank account, etc.

The separate legal entity that holds the unrelated business cannot benefit in any way from the charity that owns it. To err on the side of caution, charities should enact absolute separation of staff, equipment, and sundry supplies; or a clear paper trail that shows the corporation paying fair market value for use of the charity's resources, such as rent.

An unrelated business cannot be run as a 'project' within the charity, but must be established as a completely separate legal entity, remitting corporate taxes on net income derived from social enterprise activity. The corporation can donate up to 75% of its net profits to the charity, and only pays income tax on the remaining net profit after the donation is made.

When an unrelated business is detected by CRA within a charity, the fine is 5% of gross revenues of the venture. Upon the second discovery, the fine is 100% of gross revenues plus suspension of receipting privileges.

**If you would like our help in determining whether your charity is compliant, do contact us to request a charity check-up!**

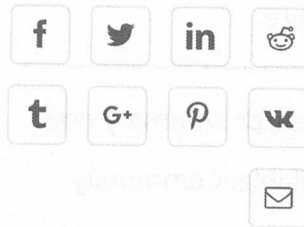
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# Work Plan: 2018-2019 Progress Reporting (Workbook Format)

Prepared by: Janet Pomeroy June 27/18

**DRAFT** Data as taken from 2018-01-08

## Long-Term Goal 1: Enhancing Watershed Literacy and Awareness

Stakeholders and indigenous peoples throughout the Athabasca River watershed understand basic watershed science, are knowledgeable about the condition of the watershed, and are engaged in managing the watershed so as to be sustainable.

### Three-Year Outcomes

- 1. The watershed literacy of partners and the AWC-WPAC’s individual and organizational members is enhanced.
- 2. Partners and organizational members are aware of beneficial management practices relevant to their sector.
- 3. The watershed literacy of children across the basin is enhanced through in-class programming that complements the provincial curriculum.
- 4. The public has an opportunity to enhance their own watershed literacy through educational materials hosted on the AWC-WPAC’s website.



Actions to be undertaken <u>NOW</u>	Which outcomes are supported?	Priority Assignment (High Med Low)	Reporting and Responsibility assignment	April 1- June 30 2018 - Progress	July 1 - Sept 30 2018 - Progress to date	Oct 1 - Dec 31, 2018 - Progress to date	Jan 1 - Mar 31, 2019 - Progress to date
Develop watershed literacy toolkit content for print, presentations, and for our website. Content should be developed for specific target audiences (as outlined in communications strategy ( <b>Note Communications Strategy/Plan to be updated</b> )).	1, 4						
Develop programming for delivery to students in classrooms.	3			Pond Days held in partnership with Highway 2 Conservation. 20 class room presentation given using our watershed model.			
Work with existing groups to facilitate and enhance watershed-related information sessions (e.g., Science Outreach – Athabasca, Nature Alberta, Highway 2 Conservation, Cows and Fish, Alberta Conservation Association, Ducks Unlimited, recreational user groups).	1, 3			Bio-Blitz with Nature Alberta held in Athabasca. Monitoring day with ALMS and LNLSS working on Narrow Lake. Lac La Biche Environment Launch Party.			
Communicate scientific information on existing research, monitoring, reporting and stewardship initiatives throughout	1, 2			Relevant information has been shared via. Facebook.			
Highlight successful examples of watershed management, stewardship, and engagement on our website and in	2, 4			Relevant information has been shared via. Facebook.			
Continue to promote State of the Watershed summary report.	1, 4			At each of the Municipal Council presentations, 3 copies of the SOW Summary have been provided to the Council.			
Update the information included in the Interactive Atlas (e.g.	1, 4			Nothing to report.			
Refine Robert Holmberg’s Athabasca River Basin presentation and deliver it to the public.	1			This is finished and the presentation is ready to go.			
Other							

Long-Term Goal 2: Building Relationships

The AWC-WPAC has healthy and active relationships with stakeholders and indigenous peoples throughout the watershed.

Three-Year Outcomes

- 1. The profile of the AWC-WPAC has been raised across the basin, as demonstrated by an increase in individual and organizational memberships.
- 2. The AWC-WPAC has at least three organizational members related to each of the sectors represented on the Board of Directors.
- 3. Every municipality in the basin is an organizational member of the AWC-WPAC.
- 4. Organizational memberships are evenly distributed across the upper, middle, and lower sections of the basin.
- 5. The AWC-WPAC has developed and enacted a plan that establishes and maintains mutually respectful relationships with stakeholders and indigenous peoples.

Actions to be undertaken <i><b><u>NOW</u></b></i>	Which outcomes are supported?	Priority Assignment (High Med Low)	Reporting and Responsibility assignment	April 1- June 30 2018 Progress	July 1 - Sept 30 Progress to date	Oct 1 - Dec 31, 2018 Progress to date	Jan 1 - Mar 31, 2019 Progress to date
Update our website on a regular basis with new content (blogs, event announcements, etc.)	1			Website is updated with events hosted by AWC.			
Publish interesting and engaging content through social media channels that is intended to reach new audience members (e.g., blog posts that are modelled after long form journalism, sustainable office challenge diary posts).	1			Relevant information has been shared via. Facebook.			
Host events that are intended to reach individuals that are not familiar with the AWC-WPAC (e.g., movie night, beer tasting, painting lessons, geocaching, and watershed citizenship social events).	1			Nothing to report.			
Prepare press releases and invite press to attend AWC-WPAC events and significant presentations (e.g., presentations to municipal councils).	1			Numerous newspaper articles have been published as a result of the Municipal presentations.			
Present to municipal councils to provide an operational update and request funding.	3			Round 1 ran Feb. 6 to July 10th, 2018. 16 presentations were given.			
Reach out to companies and industry associations in the oil and gas sector to gain new members and to raise the profile of the AWC-WPAC.	1, 2, 4			Nothing to report.			
Reach out to companies and industry associations in the forestry sector to gain new members and to raise the profile of the AWC-WPAC.	1, 2, 4			Nothing to report.			
Reach out to companies and industry associations in the mining sector to gain new members and to raise the profile of the AWC-WPAC.	1, 2, 4			Nothing to report.			

Reach out to farmers and industry associations in the agriculture sector to gain new members and to raise the profile of the AWC-WPAC.	1, 2, 4			Nothing to report.			
Reach out to recreational user groups to gain new members and to raise the profile of the AWC-WPAC (e.g., canoe groups, snowmobile associations).	1, 2, 4			Nothing to report.			
Develop a plan to engage indigenous peoples.	2, 5			Nothing to report.			
Attend indigenous cultural events and, where possible, gain a better understanding of Traditional Ecological Knowledge within the AWC-WPAC.	2, 5			Nothing to report.			
Develop artistic posters to promote the AWC-WPAC.	1			First poster is made and was displayed at one function so far.			
Distribute information through trade shows.	1			No tradeshow have been attended.			
Make presentations to service clubs (e.g., Rotary, Lions, etc.)	1			Nothing to report.			
Hold a photo contest to engage members (photos could be used on the website or in a calendar).	1			Nothing to report.			
Revisit membership policy (discuss membership benefits, fees, renewals, and representation).	1			Discussion is underway.			
Update the communications strategy to include targeted actions that are sector specific (e.g., separate communications strategies for municipal governments and industry partners).	1, 2, 4			Nothing to report.			
Hold a board meeting in Fort Chipewyan.	1, 4, 5			Nothing to report.			
Other: Executive Committee recommends that the formation of Caucusses be added to this work plan.							

Long-Term Goal 3: Information Sharing

The AWC-WPAC acts as an information sharing hub and, through it, stakeholders, indigenous peoples, and the general public are able to share and receive information about relevant events, reports, processes, and conditions in a timely manner.

Three-Year Outcomes

- 1. The AWC-WPAC’s website is a primary source of watershed-related information for members, stakeholders, indigenous peoples, and the general public.
- 2. The AWC-WPAC’s social media accounts facilitate timely and relevant information sharing amongst members, stakeholders, indigenous peoples, and the general public.
- 3. The AWC-WPAC regularly hosts and attends forums and other events to facilitate networking and information sharing amongst members.
- 4. Citizens actively contribute to meaningful knowledge creation through community based monitoring.

Actions to be undertaken <u><b>NOW</b></u>	Which outcomes are supported?	Priority Assignment (High Med Low)	Reporting and Responsibility assignment	April 1- June 30 2018 Progress	July 1 - Sept 30 Progress to date	Oct 1 - Dec 31, 2018 Progress to date	Jan 1 - Mar 31, 2019 Progress to date
Publish newsletters quarterly.	1, 2			Nothing to report.			
Consider themed newsletters or guest blog posts that invite contributions from other organizations.	1, 2			Nothing to report.			
Attend relevant water-related conferences and events to facilitate networking and information sharing.	3						
Attend and participate in Alberta WPAC Summit and Alberta Environment and Parks (AEP) WPAC Forums.	3			Brian, Janet and Marie attended the summit in Peace River in June			
Continue to develop the resources section of the website to include links to relevant organizations’ websites (e.g., ARBRI, RAMP, stewardship groups, industry associations, etc.).	1, 2			The board protected area has been updated. As has Governance Documents.			
Share interesting, important, and relevant information through website, social media, and newsletter mailing list.	1, 2			Facebook is the main media that has been used.			
Develop and share Information Sheets pertaining to key issues raised in the SOW Summary Report.	1			Nothing to report.			
Inform members and general public about new policies and programs from the Government of Alberta.	1, 2			Nothing to report.			
Explore opportunities to develop relations with the Government of Alberta’s Environmental Monitoring and Science Division (EMSD).	2, 4			During the Summit, this was explored.			
Other							

Long-Term Goal 4: Organizational Sustainability

The AWC-WPAC is functional and sustainable.

Three-Year Outcomes

- 1. The communities and sectors that are represented on the Board of Directors are diverse.
- 2. The AWC-WPAC is fiscally sustainable and responsible.
- 3. The Bylaws, Policies, and Terms of Reference are current, approved, and followed.
- 4. The AWC-WPAC’s WPAC designation and Society status are maintained.
- 5. The AWC-WPAC is viewed as a credible and transparent organization.
- 6. The AWC-WPAC has the internal capacity needed to achieve its goals.

Actions to be undertaken <u><b>NOW</b></u>	Which outcomes are supported?	Priority Assignment (High Med Low)	Reporting and Responsibility assignment	April 1- June 30 2018 Progress	July 1 - Sept 30 Progress to date	Oct 1 - Dec 31, 2018 Progress to date	Jan 1 - Mar 31, 2019 Progress to date
Ensure that each board meeting contains an information/education component that benefits staff and board members.	6			May 10 board meeting contained a presentation from AER AEP Review done by Scott Miller.			
Apply for project-based funding (e.g., Environmental Damages Fund, Watershed Resiliency and Restoration Program (WRRP).)	2, 6			Nothing to report.			
Develop a financial plan which includes a fundraising strategy.	2, 5, 6			Nothing to report.			
Develop and maintain representation from multiple sectors.	1						
Encourage continued representation of all key sectors on the Board.	1						
Encourage continued participation of indigenous peoples (including First Nations and Metis communities) participation on the Board, recognizing that this participation is not Government-to-Government consultation.	1						
Recognize all grant funding and in-kind contributions in the AWC-WPAC annual report.	2, 5			Annual Report 2018 has been finalized and printed. In-kind donations is not part of the report as they have only been collected since April 2018.			
Review United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) to educate board members.	6			Nothing to report.			
Complete annual reviews and submit governance, financial, and planning documents.	4, 5			Nothing to report.			



Hire and retain talented AWC Staff: determine staff requirements; organize staffing structure that is efficient and effective; maintain staff and provide ongoing training.	6			Janet Pomeroy has hired as Executive Director on May 10th, 2018. Marie attended two workshops: Facebook and X-stream Science.			
Develop the capacity of the board by providing ongoing opportunities for learning about governance, policy, watershed science, and current events.	6			May 10 board meeting contained a presentation from AER AEP Review done by Scott Miller.			
Other							

**Long-Term Goal 5: Watershed Management**

*The Athabasca River watershed is managed in a way that enables environmental, social, and economic sustainability.*

Three-Year Outcomes\*

1. The major challenges to ecological integrity in the Athabasca Watershed are identified.
2. Cultural wisdom, traditional knowledge, local knowledge, and scientific knowledge are integrated and support planning decisions affecting the Athabasca Watershed.
3. A common understanding of ecological integrity is agreed upon by all partners.
4. Sectors and communities work collaboratively to determine and achieve shared environmental outcomes in the Athabasca watershed.
5. Practices that enhance or protect watershed health are shared and implemented by all sectors, communities, and governments.
6. The AWC-WPAC is involved in regional planning initiatives.

\*NOTE: For the sake of consistency with the other outcomes contained in this plan, these outcomes have been listed as three-year outcomes. However, the Board of Directors has recognized that these are longer-term outcomes than the others, and might better be described as “Five-Year Outcomes”.

Actions to be undertaken <i><u>NOW</u></i>	Which outcomes are supported?	Priority Assignment (High Med Low)	Reporting and Responsibility assignment	April 1- June 30 2018 Progress	July 1 - Sept 30 Progress to date	Oct 1 - Dec 31, 2018 Progress to date	Jan 1 - Mar 31, 2019 Progress to date
Identify and pursue opportunities to participate and/or provide input on the Lower and Upper Athabasca regional/subregional planning and implementation initiatives (e.g., the five-year review of the Lower Athabasca Regional Plan)	6			Nothing to report.			
Look for opportunities to provide input, integrate, and create efficiencies among/within resource management initiatives in the watershed.	2, 4, 5			Nothing to report.			
Explore potential IWMP action pathways through an IWMP Committee.	1			May 4th and June 15th was full day Technical (IWMP) meetings.			
Other							



**Board of Directors – Minutes  
Saturday, June 16, 2018 1:00 p.m.  
Nistawayou Association Friendship Centre  
8310 Manning Drive, Fort McMurray, AB**

**Present:** Brian Deheer, Robert Esau, Tom Weber, Lavone Olson (Alternate), Tim Polzin, Cleo Reese, Marcel Ulliac, Marv Fyten **Staff:** Janet Pomeroy, (Executive Director) Marie Bay Breiner (Outreach Coordinator) **Guests:** Brian Coleman (Westlock County), Monica Grant, Dennis Willcott (Athabasca County).

**Regrets:** Janice Linehan, Janice Pitman, Dan Moore, Robert Holmberg, Morris Nesdole, Larry Armfelt, Dave Coish, Terry Sheehan

**1. Call to Order**

Brian called the meeting to order at 1:05 p.m.

**2. Introductions**

A round of introductions was done.

**3. Review and Approval of Agenda**

**MOTION:** Cleo moved to approve the agenda as presented.

**Approved by consensus.**

**4. Approval of Minutes**

**a) Board Meeting Minutes – May 10, 2018**

**MOTION:** Robert Esau moved to approve the May 10, 2018 Board Minutes as presented.

**Approved by consensus.**

**b) Executive Meeting – June 1, 2018**

**c) Finance and Fund-Raising Committee Meeting – June 8, 2018**

Committees will approve their minutes and then the approved minutes will be presented to the Board. If a Committee has met, the Committee Chair will provide a report for the Board, therefore the motion for: acceptance as information, of the Executive Meeting Minutes of

June 1<sup>st</sup> and Finance and Fundraising Committee Meeting Minutes of June 8<sup>th</sup>, has been tabled until they are approved by respective Committees and once approved, the Committee minutes will be made available to the public via the web site as per the Terms of Reference of the Committees.

## **5. Business Arising**

- a) Board Meeting Minutes – none
- b) Executive Committee Meeting – covered below Item **10**.
- c) Finance Committee Meeting.
  - (i) Workplan update and prioritization  
Based on the recently approved Alberta Environment and Parks (AEP) Grant and due to the late notice of the approved funding amount, this will be added to the July board meeting.
  - (ii) Governance vs Working Board  
Discussion was held however consensus was not reached. Item will be carried forward to the July Board Meeting.

## **6. Orientation for New Board Members**

- a) Binder hand in and hand out of paper copies was done.
- b) Website review of Board section: All board members now have access to the password protected section of the website.
- c) Review Board of Directors Bylaws: Board was shown the location of this on the website.
- d) Review of Board of Directors Terms of Reference: Board was shown the location of this on the website.
- e) Review of Process Guidelines: Board was shown the location of this on the website.

## **7. Vacant Board Seats**

**MOTION:** Tim moves to appoint councilor Larry Armfelt as an interim board member in the seat of Municipal (Middle Basin) as of 5:00 p.m. June 16, 2018 for a term ending at the 2019 AGM.

**MOTION:** Tim moves to appoint councilor Sterling Johnson as an interim board member in the seat of Municipal (Lower Basin) as of 5:00 p.m. June 16, 2018 for a term ending at the 2019 AGM.

## **8. Election of Executive Committee**

### **a) Vice-Chair**

Robert Esau nominated Dan Moore for the position of Vice-Chair.

**MOTION:** Tom moved to cease nominations.

**Approved by consensus.**

**MOTION:** Robert Esau moved to appoint Dan Moore as vice chair.

**Approved by consensus.**

### **b) Secretary**

Tim nominated Cleo Reese for the position of Secretary.

**MOTION:** Roberts Esau moved to cease nominations.

**Approved by consensus.**

**MOTION:** Tim moved to appoint Cleo Reese as secretary.

**Approved by consensus.**

### **c) Treasurer**

**MOTION:** Robert Esau moved to table this until the next board meeting.

**Approved by consensus.**

## **9. Committee Member Determination**

### **a) Finance and Fund-raising Committee**

**MOTION:** Robert Esau moved to appoint Marcel Ulliac, Tim Polzin and Tom Weber to the Finance Committee.

**Approved by consensus.**

### **b) Technical (IWMP) Committee**

**MOTION:** Cleo moved to appoint Robert Esau, Cleo Reese, Greg Piorkowski, Janice Pitman, Janice Linehan, Marcel Ulliac, Dan Moore, Marv Fyten and Sterling Johnson to the Technical (IWMP) Committee.

**Approved by consensus.**

c) **IWMP committee:** At the May 10, 2018 Board meeting, consensus was reached that this committee is the Technical (IWMP) Committee.

d) **Communications and Community Engagement Committee**

**MOTION:** Robert Esau moves to appoint Cleo Reese, Lavone Olsen and Robert Holmberg to the Communications and Community Engagement Committee.

**Approved by consensus.**

e) **Human Resources Committee**

**MOTION:** Marcel moved to appoint Tom Weber, Marv Fyten and Robert Esau to the Human Resources Committee.

**Approved by consensus.**

**10. Signing Authorities**

Motion is required authorizing signatories, authorization for expenditures for AWC, credit card privileges and account viewing access.

**MOTION:** Marcel moved to delegate financial and corporate signatory authority to Brian Deheer (Chair), Marv Fyten and Janet Pomeroy (Executive Director) in which any two may sign for financial expenditures.

**Approved by consensus.**

**11. Executive Director's Report**

A written report was submitted as part of the agenda package.

**MOTION:** Robert Esau moved to accept the Executive Director's report as information.

**Approved by consensus.**

**12. Outreach Coordinator's Report**

A written report was submitted as part of the agenda package.

**MOTION:** Cleo moved to accept the Outreach Coordinator's report as information.

**Approved by consensus.**

**13. Set Meeting Dates, Locations and Times**

**Board Meetings Required:**

- (i) Suggested date for the next board meeting: July 12 or 13, 2018.

Janet will email the whole board and use a Doodle pool for availability.

Location: Athabasca Train Station.

(ii) September Municipal Outreach and High-profile board meeting

A two day meeting is suggested; that gives one day for the municipal forum and one day for the board meeting.

Suggested dates: October 5 and 6, 2018

Location: Westlock.

(iii) November Strategic Plan

Suggested dates: November 15 and 16, 2018.

Location: Edson

(iv) January Workplan, Budget, Grant Application 2019-2020

Suggested dates: January 7 and 8, 2018.

Location: Athabasca Train Station.

**14. Round Table Discussion**

Everyone sitting at the table was given a chance to speak.

**15. Adjournment**

**MOTION:** Marcel moved to adjourn at 4:05 p.m.

**Approved by consensus.**

**Board Chair:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Secretary/Treasurer:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Report to the Board – WPAC – Summit  
Peace River June 19 – 22, 2018  
Report prepared by: Janet Pomeroy**

The Mighty Peace Watershed Alliance is the largest watershed in the province (established in 2011) and the Peace River is the longest river (2000 km long). The watershed has numerous challenges including but not limited to; water literacy, wetland loss, water quality and quantity issues with wells going deeper and deeper, hydraulic fracking, flow regime, transportation (ice bridges and ferries), the Dunvegan Bridge (only suspension Bridge in Alberta which was built in the 60's, a perceived abundance of water, limited population and appropriate funding for monitoring, infrastructure (few corridors) and bridges due to unstable banks. The Peace country has many resources (oil, gas, agriculture, industry etc) but getting to it is difficult.

On a very exciting note, they will be hosting the World Jet Boat Competitions in 2019!

WPAC Updates

All of the WPAC's had a few minutes to give quick updates as to what they had accomplished in the past two years and what they were working on. I urge you to go to their websites to see the great work going on in the province.

The Peace: An intertwining of social and transportation history of a mighty river – Laura Gloor

Laura gave a presentation with historic photos of the Peace River showing the historic use ranging from recreational, transportation and industrial use. The presentation was very good showing the beginning of the settling of the area and the importance of the river.

The Alberta-Northwest Territories Bilateral Water Management Agreement – Megan Beveridge

This is the agreement for the MacKenzie River Basin. This basin (of which the Athabasca River basin is a part of) is of global significance as it covers 20% of Canada. The vision: "The waters of NWT will remain clean, abundant and productive for all time"

This agreement between NWT, Yukon, Saskatchewan, BC and Alberta is almost finalized with all parties.



Forest Management and Watershed Planning – Gord Whitmore

Gord is the representative from Daishowa-Marubeni International Ltd. He provided us with a talk on their provincial plans for the removal of trees. They update their annual plans yearly but also have a 10 year and 20 year plan to assure sustainable use of the Woodlands.

Toward water security and climate change adaption through source water protection planning: Stories from the Canadian Prairie – Bob Patrick

Bob gave an overview on a source water protection plan and spoke on examples of how these plans can be developed, implemented and integrated with the other plans of a community. After

Walkerton in 2000, 93 recommendations came out of the report. New York saved billions by going to a source water protection plan.

Bob has worked with First Nations in the development of their plans.

Likelihood X impact = risk

Use a multi-barrier approach rather than just treatment!

#### Southshore Wastewater Reclamation Project – Jeff Fisher

This was a large project that had started over 10 years ago and was recently completed on the Slave Lake Southshore at Canyon Creek, Alberta. Details were given on the project from funding, stakeholder, land owner engagement, design, to the building and construction of the Wastewater Management Water Reclamation Facility and all the connections to the home owners properties. He noted various challenges but overall the facility is operating well and is considered a success story.

#### South Saskatchewan Water Management Plan Review – Mike Murray

Mike gave an overview on the 10 year review process of the plan. They have implemented a Water Conservation Water Management Plan as the tributaries are stressed. There are no new surface water licenses, 10% holdback may be applied to the transfer of a license, there are many irrigation water saving strategies and conservation strategies being implemented. Their WPAC has this as part of their mission.

#### Collaborative watershed management in the Heart River Watershed

This is a success story in that they have been measuring the following:

- Number of Riparian Revegetation sites
- Farm Water Planning – increase in water retention and increase in distribution of nutrients
- Number of culvert improvements with reduction in sediment loading and mitigation of fish barriers
- Increase in bank stabilization (reduce bank erosion)
- Increase in off site watering points for livestock management
- Cropper setbacks – number of hectares put back into native vegetation and increase in the cows and fish scores

ALUS (see their website [www.alus.ca](http://www.alus.ca)) helps farmers and ranchers restore wetlands, reforest, plant windbreaks, install riparian buffers, manage sustainable drainage systems, create pollinator habitat and establish other ecologically beneficial projects on their properties.

ALUS provides per-acre annual payments to ALUS participants to recognize their dedication to managing and maintaining all the ALUS projects on their land.

#### Tracking Changes – Neil Spicer

[www.trackingchange.ca](http://www.trackingchange.ca) This talk focused on the water security levels for indigenous Groups in Canada. Looking at Governance, Livelihood, Wellbeing, Fish and Water through multiple scales asking questions such as:

Is there enough food (fish)?

Can we eat it?

Is there good water?

#### Source Water Protection plans and drinking water safety plans – What are they? – Donald Reid and Phil Boehme

Source water protection is more cost effective than trying to purify it after it has been contaminated.

Source water protection plans are mandatory in Ontario but not in Alberta.



Myth - Source water is pristine

A team effort is better

A very small amount of contamination can be a very big danger

Water utilities have the Drinking Water Safety Plans (DWSP)

Barriers include: Capacity, communications, lack of expertise, lack of mapping, access and sharing of data

Data from US shows that cost savings are evident when the source water is protected

Hazard and Analysis and Critical Control (HACCP)

The World Health Organization - The Guidelines for drinking-water quality (GDWQ) promote the protection of public health by advocating for the development of locally relevant standards and regulations (health based targets), adoption of preventive risk management approaches covering catchment to consumer (Water Safety Plans) and independent surveillance to ensure that Water Safety Plans are being implemented and effective and that national standards are being met.

Water and Human Survival – Governance is the Key!

Drinking Water Safety Plans (DWSP) AEP has a very good section on their website.

#### WPAC Manager's Meeting

Andre Asselin from Alberta Water Council gave an update and provided the information on how AWC/WPAC collaboration can look like.

Updates on the AEP Grant allocation and reporting were made from each WPAC.

WPAC's and SOW reporting was discussed.

WPAC Planning and IWMP's status were discussed.

Policies, Contracts and OH&S compliance was discussed.

Mark gave an update on the Watershed Resiliency and Restoration Program Grant Program.

Discussion on the 2020 WPAC – Summit – Can Athabasca Watershed Council be the host? Hopefully upon board approval!

## **Executive Director Report**

### **For the: Board of Directors**

**July 10, 2018**

Here it is July already and I have almost completed month two with the AWC! I continue to familiarize myself with the files, policies, tasks, the council, its stakeholders and our sister WPAC's. The EDs of the other WPAC's have an excellent resource set up on line where policies, contract templates, and other pertinent information for all of us to share.

#### **Charitable Status for AWC-WPAC**

I have provided the board with the documentation regarding the non-profit and the charity status. Further to that, AWC is the only WPAC that does not have a charitable status according to the CRA website. I recommend that application be made as soon as possible to obtain charitable status. This will provide greater opportunities to obtain funding as we cannot partner with another charity to obtain funding without putting their charitable status at risk according to the documentation from CRA.

#### **Board Member per diem (honorarium)**

The response I received from the Charities Directorate and the CRA Not-for-profit staff, honorariums are not allowed for either a Charity or for Non-profit organization, however, in correspondence with our accountant, Cara Noble, she has indicated that we should be alright to pay board honorariums as long as the honorariums are reasonable. I have also reviewed the grant reports from AEP and they have accepted honorariums as part of the expenditures thus far. The other WPAC's? Two others pay honorariums, The Mighty Peace and Beaver. Of the other eight, no honorariums are paid and a couple of them go further and fully expect board members to be donors to the WPAC. The one comment was "How can we go out and ask for money when our board members are not donors?"

I trust you have information needed for your decision, but, if I can do some further research, please let me know.

#### **2020 WPAC Summit**

At the WPAC ED's meeting, it became quite evident that it is our turn to host the next summit in two years. Because I am new, I questioned the other ED's on the process, funding and time needed and felt comfortable that we could do it as it is a shared responsibility across the province with a committee. Summit fees pay for a good majority of the summit and sponsorship/in-kind donations will be sought for the rest. The Alberta Water Council has also been toying with the idea of partnering in the next summit and this would be very good if they did, but the first step is for us to decide whether we are going to be the 2020 Hosts. I know we have a lot on our plate however, I see this summit as a wonderful opportunity to further engage our stakeholders, educate the public and raise the profile of our basin! My first thought was to choose Jasper in October as we could show case our headwaters! I will need a decision on whether the board would like to proceed with hosting as the venues need to be booked two years at least in advance.

#### **Watershed Management Plan for the Gregoire Lake Watershed**

I attended the introductory meeting regarding the WMP for Gregoire Lake Watershed. This is spearheaded by the First Nation (led by their ED Roni-Sue Moran, Director FMFN#468 IRC) and I have attached a copy of the slideshow given in the meeting.

### **Canadian Environmental Grant Network (CEGN)**

I attended a webinar presented by Peggy Dover where she gave an update on the philanthropy activity for the 2016 year results and updates on the 13,000 grants available from 105 funders across the country. The statistics of the various sector distribution and funding was given. She also touched on the United Nations Sustainable Development Goals (SDGs). [www.cegn.org/learn/reports](http://www.cegn.org/learn/reports) is a very good resource. I will be further investigating the available grants to see if there are any we should be applying for this year.

### **Strategic Plan:**

The working plan has been formatted to allow for reporting on the deliverables and prioritization. The Executive Committee recommends that an addition of Caucuses be added to the workplan. My recommendations for priorities in the next 9 months include a focus on getting our Charitable status with investigation into further funding opportunities, being actively involved in the Gregoire Lake Project, getting to as many of our stakeholders in as many ways as possible, a focus on getting our boots on the ground to find out what projects others in our basin are doing, getting the first draft IWMP completed using the data collected in the "state of" reports, continue with the board governance training and role clarification, a start on benchmarking against the other WPACs in Alberta, Canada and elsewhere in the world.

### **Information Technology (IT)**

Security and organization will be next on my list for IT. We have numerous folders, duplicate files, with four computers all requiring time for clean up. Marie has been working on the website and will be providing me the access shortly so that I will also have administrative access. As you will see, there have been some updates but there is a ways to go.

### **Finance**

I have been able to provide a more detailed budget report as requested but still am not able to give you a draft balanced budget unless there are some changes made. Either we need to cut expenses or increase income. I have worked with the book keeper in correcting some classification errors and will be coding expenses for her in the future so that all expenses go where we intended. I will be posting the detailed financial general ledger monthly (all financial transactions) in the board area for your review monthly as well as the final signed financial statement for 2017-18.

### **General Administration**

I have been continuing to review the files in the office as well as our electronic versions. Marie and I will be allocating time to reorganize the files, both in the office as well as online so that we are more efficient. Construction is ongoing at the train station and the building is really going to be nice when they are eventually done. We have a number of people stopping in looking for information on the river or the Historic society and I will investigate further to see if it would be feasible to set up an information area where folks can get pamphlets and information on us as well as the Historic Society, the Athabasca river etc.

### **Human Resources (HR)**

Marie has considerable overtime and will continue to be taking time off to catch this up over the next few months as well as taking the holidays accumulated. I will be implementing the needed tracking and



documentation for leaves, overtime, holidays etc. A replacement for Marie will be sought shortly to provide the council with continued support.

### **Municipal Outreach**

I attended the presentation to the town of Westlock meeting on June 25 with Brian and Marie. Marie did an excellent job and we have opened the door for further conversations on future funding and the IWMP. I am looking forward to meeting with the other municipalities in our watershed as well as connecting with a number of the councillors I met through my work with Rural Municipalities Association.

### **IWMP**

Many of the other WPAC's have completed their IWMP through various channels and will be a great help for us in our journey to completing our IWMP. I am hearing some of the 'what not to do's' and also some good advice.

### **Reporting**

AEP Grant Reporting: The final report for the AEP grant for the year ended March 31, 2018 is due on Monday July 16th. I will be working diligently on this once the board meeting is over!

Annual Report: We will now need to order more copies as we are down to the last reports. This is a very good introduction to us and a great way to share our vision, mission and accomplishments.

The Summary State of the Watershed Report 2018 had errors and changes required. Due to time constraints to the AGM date, printing costs and practicality, an insert was included to the 51 copies we still had on hand. We are now almost out of copies. I will be investigating the "indesign" program that it was written on to try to make the needed changes myself and to also develop a further summary of only about four pages in "swag mode" similar to the Mighty Peace's as a quick snapshot of the report.

Please contact me at any time if you have questions or concerns or ideas for us!

780-213-0343 office cell, 780-271-3367 personal cell. [executive.director@awc-wpac.ca](mailto:executive.director@awc-wpac.ca)

Respectfully submitted,  
Janet R. Pomeroy

# Athabasca Watershed Council

## Budget Working Paper for 2018-2019

	June 30, 2018 (3mos) YTD Adjusted	2018-19 Budget	2017-18 Actual
<b>REVENUE</b>			
Donations - Stakeholders		-	2,000
Other Income			4,642
Interest Revenue	10	100	63
Grant Prev Def & Earned Curr Yr	40,000	40,000	7,750
Province of Alberta Grant	161,000	230,000	180,000
<b>Total Revenues</b>	<b>201,010</b>	<b>270,100</b>	<b>194,455</b>

### GENERAL & ADMINISTRATIVE

Rent	1,200	4,800	5,840
Utilities	450	1,800	
Telephone	459	3,500	3,497
Teleconference	19	200	
Website/amortization		2,000	1,535
Computers & Software	521	2,000	1,373
Bookkeeping Fees	3,272	9,500	2,789
Bank Fees	258	300	69
Insurance	1,734	1,800	1,734
Office Supplies	1,457	4,000	3,272
Advertising & Promotions	558	1,000	
Legal Fees	1,805	1,900	2,291
Accounting Expense		3,500	3,500
Motor Vehicle Mileage Allowance	202	800	161
Travel - Meal Allowance	36	200	-
GST		2,000	1,053
	<b>11,969</b>	<b>39,300</b>	<b>27,114</b>

### STAFFING COSTS

Advertising & Promotions	651	1,000	
Contracts (P Rowell, B Jackson)	10,725	11,000	
Executive Director	9,467	63,000	60,502
Outreach Coordinator (8 months)	14,500	39,000	22,495
Maternity Leave Position (7 months)		34,000	
Staff Development	500	5,000	
Casual Administrative Coordinator		3,000	
Staff Benefits	2,094	13,700	7,181
	<b>37,937</b>	<b>169,700</b>	<b>90,178</b>

### BOARD MEETINGS (Budget for 3 more two day meetings)

Rent	946	2,000	-
Catering	295	1,200	5,498

Courier & Postage	11	100	
Personal Accommodation Allowance	20	100	
Motor Vehicle Mileage Allowance	2,244	7,000	27,230
Travel Allowance (Per Diem)	7	100	
Travel - Accommodation	93	700	
Travel - Meal Allowance	182	500	
Honorarium	1,275	11,000	17,575
	5,074	22,700	50,303

#### AGM

Catering	824	900	
Printing (Reports, Business Cards)	321	400	
Motor Vehicle Mileage Allowance	1,530	2,000	
Travel Allowance (Per Diem)	29	100	
Travel - Accommodation	195	400	
Travel - Meal Allowance	162	200	
	3,061	4,000	-

#### EXECUTIVE COMMITTEE MEETINGS

Printing (Reports, Business Cards)	8	100	
Motor Vehicle Mileage Allowance	384	1,600	
Travel - Meal Allowance	34	200	
Honorarium	450	1,800	
	876	3,700	-

#### TECHNICAL IWMP COMMITTEE MEETINGS

Motor Vehicle Mileage Allowance	787	5,200	
Catering 6x\$200		1,200	
Travel - Meal Allowance	9	100	
Contractor (P Rowell)		10,800	
Honorarium 5 x\$150 x 6 meetings=4500	1,050	5,500	
	1,846	22,800	-

#### FUNDRAISING & FINANCE COMMITTEE MEETINGS

Honorarium	100	400	
	100	400	-

#### HR COMMITTEE MEETINGS

Honorarium	200	800	
	200	800	-

#### WATERSHED EDUCATION PROGRAM

Motor Vehicle Mileage Allowance	226	1,000	
Advertising and Promotion		4,000	3,961
Education	270	1,000	
	496	6,000	3,961

#### 18 - WPAC FORUM

Business Fees/Licenses/Registration	820	900	
Motor Vehicle Mileage Allowance	755	800	
Accommodation	900	900	
Travel Allowance (Per Diem)	66	100	
Travel - Meal Allowance	21	300	
	2,562	3,000	-

**STAKEHOLDER ENGAGEMENT ETC**

Rent	629	1,600	
Honorarium	300	1,200	
Stakeholder & Indigenous Outreach	289	1,200	
Catering	470	2,000	
Motor Vehicle Mileage Allowance	603	1,200	
Motor Vehicle Rental	64	100	
Travel Allowance (Per Diem)	7	100	
Travel - Accommodation	780	1,000	
Travel - Meal Allowance	257	1,000	
	3,399	9,400	-

**23 - ENGAGEMENT MEETINGS/EVENTS**

Motor Vehicle Mileage Allowance	432	1,800	
Travel - Meal Allowance	12	200	
(Lake Stewardships etc)	444	2,000	-

<b>Total Expenses</b>	67,962.07	283,800.00	171,556.00
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<b>Revenue less Expenses</b>	133,047	-13,700	22,899
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# Watershed Management Plan for the Gregoire Lake Watershed



**Project overview and  
preliminary engagement  
July 2018**

# For our discussion today

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- Introduce the project
- Communicate project plans and discuss how you can be involved, and what to expect as the project proceeds
- Potentially identify additional resources, partnerships, and collaborations

# Watershed Management Plan for the Gregoire Lake Watershed

**A joint proposal to the Fort McMurray #468 First Nation (FMFN468) Industry Relations Corporation (IRC) to develop the Gregoire Lake Watershed Management Plan (WMP).**

**The WMP for the Gregoire Lake Watershed (the project) will:**

- Characterize the state of the watershed and existing issues;
- Identify mitigation measures and management guidelines to improve the state of the watershed and its natural resources, and establish protection measures, where necessary, to ensure the ecological integrity of the watershed;
- Support and strengthen environmental stewardship by the FMFN468 community;
- Further implement the FMFN468 Comprehensive Community Plan; and,
- Provide an opportunity to provide input to and work with DFO on fisheries habitat compensation projects in the watershed

## Phase 1: Prepare

Preliminary mapping and data compilation  
Project kick-off workshop  
Initial community and stakeholder engagement

## Phase 2: Review

Technical assessment, literature review and gap analysis  
Data gaps workshop  
Initial inputs to DFO re: fisheries habitat compensation potentials

## Phase 3: Collect & Confirm

Field investigations and data collection  
Water walk and focus group with FMFN468 Knowledge Holders and youth  
Data analysis workshop  
Additional inputs to DFO re: fisheries habitat compensation potentials  
Reporting back to community  
Development of goals, objectives and priorities

## Phase 4: Plan

Planning and implementation workshops  
Develop draft watershed management plan  
Present the draft plan  
Finalize the plan



# Aspects of the technical assessment

Phase 2 includes a thorough literature review by all consultant groups of all available background information and data compiled during Phase 1.

This will form the foundation of the technical assessment of the watershed, which will provide an overview of the current knowledge base and condition of the watershed and identify problematic areas and/or areas of concern (e.g., hydrologic connectivity or effects on the lake).

Category	Aspect	Lead Consultant
General Description of Watershed		WaterSMART
Legislative & Planning Framework		Dillon
Watershed Characteristics: Human and Stakeholder Impacts	Surface water management	WaterSMART
	Air quality (if required)	WaterSMART
	Water supply and wastewater systems	WaterSMART with inputs from McElhanney
	Natural land cover	WaterSMART
	Land uses	WaterSMART with inputs from Dillon
	Sociocultural resources	Dillon
Watershed Characteristics: Hydrology	General hydrology and drainage features	WaterSMART
	Groundwater resources and aquifers	McElhanney
	Surface water quality and quantity	WaterSMART with inputs from McElhanney
	Climate change	WaterSMART to lead and provide inputs to McElhanney for local flood model impacts
	Water supply and wastewater systems	WaterSMART with inputs from McElhanney
	Surface water management	WaterSMART
Watershed Characteristics: Ecology and Feedbacks (Human & Ecohydrological)	Geography, soils and topography	McElhanney with inputs from WaterSMART
	Aquatic habitat and resources	McElhanney
	Terrestrial habitat and resources	McElhanney
	Riparian and wetland habitats and resources	McElhanney
	Human feedbacks	McElhanney

# Project objectives

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## **The process of developing the watershed management plan will:**

- Improve FMFN468's understanding of the watershed and how it functions;
- Provide clear objectives and policies of how to manage the watershed sustainably and in an integrated manner;
- Clearly specify community and environmental outcomes;
- Enable decision making that is based on the best available information;
- Recommend management and implementation measures that are adequately resourced; and
- Be well integrated with other regional and resource-based plans.

# Purpose of engagement for this work

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- Introduce the project and share information on the watershed management planning process with stakeholders through introductory meetings;
- Communicate project plans and intent to stakeholders in the region, discuss how stakeholders can be involved, and what they can expect as the project proceeds and afterwards; and
- Look for opportunities to identify additional resources, and form relationships, partnerships, and collaborations.

# Stakeholders that might be involved

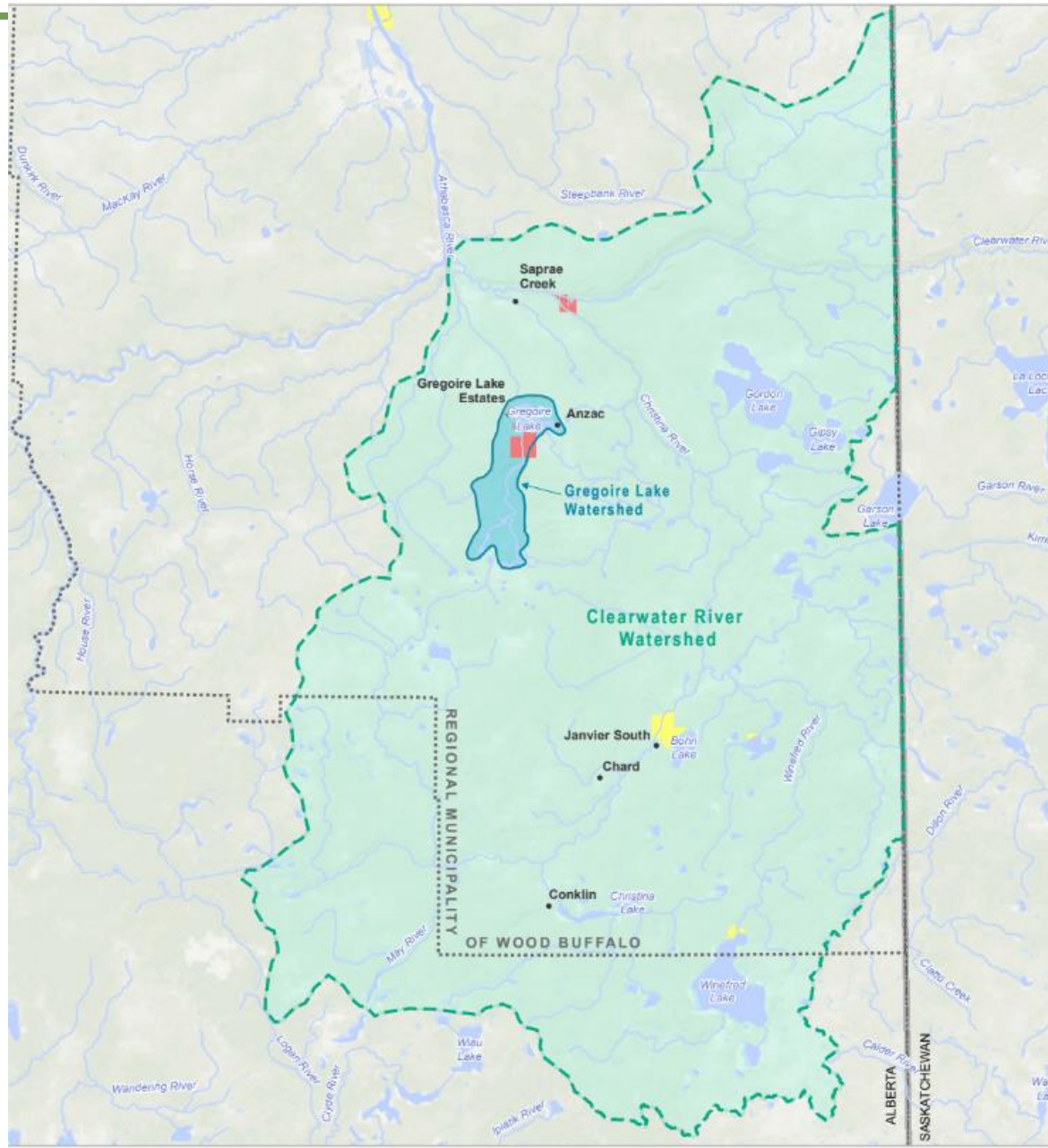
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Expected participants will be representatives from groups such as the

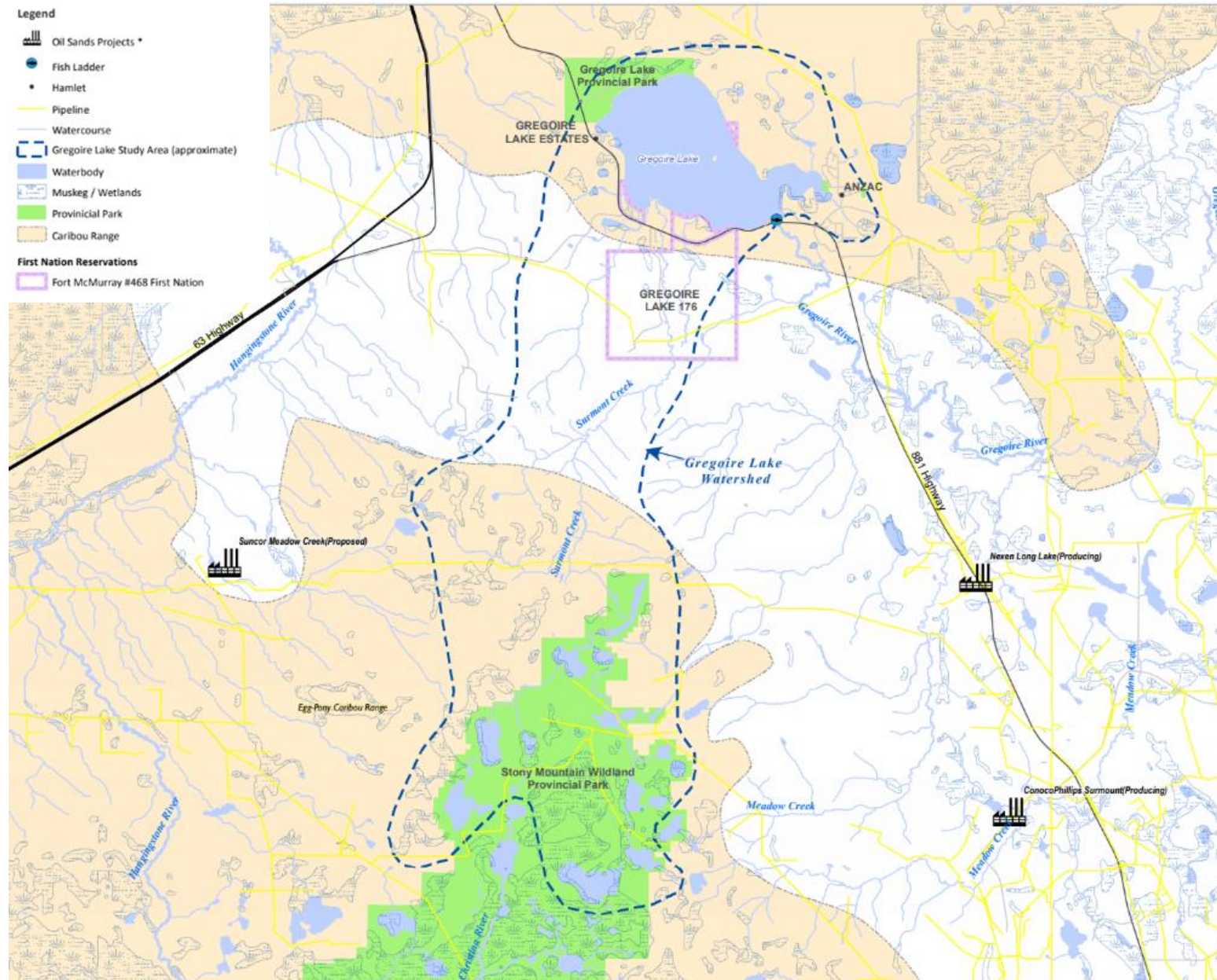
- FMFN Community/IRC reps
- Athabasca Watershed Council (AWC)
- Government of Alberta (i.e., Alberta Environment and Parks and/or Alberta Energy Regulator)
- Regional Municipality of Wood Buffalo (RMWB)
- Government of Canada (i.e., Fisheries and Ocean Canada and/or Environment Canada)
- Nearby oil sands operators
- Environmental Non-Government Organizations (e.g., AWA, DU)



# Scope: Gregoire Lake Watershed



# Scope: Gregoire Lake Watershed



# Your interest in this work...

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Are you/your organization interested in being engaged in this work?

What would be your level of engagement you would be interested in?

- Be informed on the work and future updates?
- Be more directly involved in the project?
  - Attend a workshop in September or October in Fort McMurray with the FMFN community members and stakeholders in the watershed.
    - workshop would be to report back on findings of the technical assessment and gap analysis, and to look for opportunities to form relationships, partnerships, and collaborations
  - Support development and implementation of that plan



# Water: the key to our sustainable future



For more information:

WaterSMART Solutions Ltd.

[www.albertawatersmart.com](http://www.albertawatersmart.com)

Email:

[mike.nemeth@albertawatersmart.com](mailto:mike.nemeth@albertawatersmart.com)



## **Education and Outreach Report – June/July**

I have been helping ALMS with their monitoring on Long and Narrow lake and Nature Alberta with their Bio-Blitz in Athabasca. Both times as a plant expert and both times I gave an interview to the Athabasca Advocate.

We hosted the second in person **IWMP meeting** in Fort McMurray. Petra was the lead on that.

I have been updating our website and fixing errors, while organizing the printed outreach and the office.

I gave a presentation to Westlock Town council supported by Janet and Brian, June 25<sup>th</sup>, 2018. On July 10, I gave a condensed presentation to Wood Buffalo Municipality, again supported by Brian and Janet.

I attended the WPAC Summit in Peace River with Janet and Brian.

I focussed my attention on the collaboration with the other Outreach Coordinators and we had several meetings outside the program. I believe that more collaboration between the WPAC can make us all stronger, especially the northern WPACs.

I really enjoyed the presentations, I learn a lot and made great connections. What I take away from the Summit, is the many opportunities for collaboration and sharing of knowledge.

## Report on Conference Attended

From: Brian Deheer, Board Chair

To: AWC-WPAC Board

Date: 11 July, 2018

Re: Conference Attended: WPAC Summit, June 19-22, 2018

**Conference's purpose & summary:** The conference gave various opportunities:

- to meet and network with all other WPACs in Alberta;
- to meet and learn from numerous guest presenters; and
- to learn about other WPACs' activities.

**Conference attendees:** various Board members and staff from other WPACs; various presenters from government, industry, NGOs.

### Information learned from selected sessions:

Meghan Beveridge, NWT Transboundary Waters: Downstream Perspectives: the AB-NWT Bilateral Water Management Agreement.

- Mackenzie River Basin Transboundary Master Agreement, 1997, signed between NWT, YK, BC, AB, SK, and Govt of Canada.
- NWT Water Stewardship Strategy, 2010.
- AB-NWT Bilateral Water Management Agreement, 2015. Makes use of risk-informed management (RIM) approach, using triggers, thresholds, limits, to guide management actions.
- Mackenzie River Basin Board, 1997; established to implement the Master Agreement.

Troy Stuart: Bigstone Cree Nation's Wabasca Lakes Source Water Protection Plan.

- Bigstone Cree First Nation (BCFN) has set aside some areas in the Wabasca Lakes watershed for cultural activities only, no development.
- Started the process with a Source Water Assessment. Identified concerns, risks. Developed management actions based on this info.

Lori Parker, Wood Buffalo National Park (WBNP): Monitoring and Management in the Peace-Athabasca Delta.

- The Peace-Athabasca Delta (PAD) is the largest boreal delta in the world; both a UNESCO World Heritage site and a RAMSAR site (wetland of international importance).
- Climate change is having an effect; temperatures have shifted, causing changes to freeze-up, thaw dates, daytime temperatures, etc. The Mackenzie River Basin Board (MRBB) has noted that "the PAD is a clear example where cumulative effects have generated ecological change on a landscape scale" MRBB, 2012.
- The Peace-Athabasca Delta Environmental Monitoring Program (PADEMP) was established in 2008 to monitor PAD ecosystem and support environmental stewardship. Members include six First Nations, four Metis Associations, WBNP and three other federal departments, the governments of NWT Alberta, as well as Ducks Unlimited Canada and World Wildlife Fund.
- WBNP ecological integrity monitoring program makes use of three monitoring sites, one each on the Peace, Athabasca and Slave rivers.

AnnLisa Jensen, Parkland County Councillor: Municipal Watershed Partnership: Overview of the Sturgeon Watershed Alliance.

- Councillor Jensen is Vice-Chair of the N. Sask. Watershed Alliance(NSWA) Board and Chair of the Sturgeon R Watershed Alliance (SRWA).
- The SRWA was formed by 10 area municipalities who wanted “to protect and improve the health of the Sturgeon River Watershed.” It has both a Steering Committee and a Technical Committee.
- Recent changes to the Municipal Government Act (MGA) include requirements for municipalities to play a role in stewardship.
- State of the Watershed Report was completed in 2012.
- As an Inter-Municipal Partnership, the SRWA is different from WPACS in that it is municipality-led. It doesn’t have the same multi-stakeholder composition as WPACs have.

Phil Boehme, AEP Planner, Red Deer: Source Water Protection Plans and Drinking Water Safety Plans: what are they?

- Source Water Protection Plans (SWPPs) are not mandatory, they are proactive, voluntary measures. They have the benefit of tying land planning and watershed planning together in a municipal context.
- Drinking Water Safety Plans (DWSPs) are mandatory in Alberta for all municipalities.

Bob Patrick, U. Of Saskatchewan: Toward water security and climate change adaptation through source water protection planning: Stories from the Canadian Prairie.

- Numerous experiences in SWPP with First Nations. Observations based on these experiences:
- SWPP is an opportunity to engage in water knowledge.
- SWPP is a practical tool that can provide links to land use planning, land & watershed health.
- SWPP can provide an opportunity for reconciliation.
- SWPP can be an opportunity for partnerships, and for funding leverage. Groups have found it’s very helpful to have a Plan in place.

**Key take-home messages learned:**

- Communications: very important to keep lines of communication open between Board and Staff.
- Source Water Protection Planning (SWPP): much activity being done on this topic, increasing body of examples to learn/borrow from. Local groups and municipalities may be more likely to take interest in this because of smaller-scale, local relevance.
- Transboundary Water Agreements and departments: there are many contacts and other organizations (provincial/territorial, NGOs, indigenous groups, Mackenzie River Basin Board) for us to work with on the out-of-province portion of the Athabasca watershed.
- Municipal Government Act: new requirements for municipalities to play a role in stewardship.

**Contacts made/developed, with some key points where noteworthy:**

- Meghan Beveridge (NWT Transboundary Waters). Valuable contact on AB-NWT Bilateral Water Agreement, Mackenzie River Basin Master Agreement, Mackenzie River Basin Board.
- Phil Boehme (AEP Planner, Red Deer). Phil helped with additional background information on Source Water Protection Planning (SWPP)

- Tim Toth (AEP Transboundary Waters). Tim was able to provide several helpful watershed staff contacts in Saskatchewan for the Sask. portion of our watershed.
- Tom Rutherford (ED, Cowichan Watershed Board). Interestingly, in BC, there is no legislation nor policy framework for watershed groups, so each group is making it up as they go. In the Cowichan group, they've had excellent interaction with and support from local First Nations. Key questions they've identified: "Can we drink the water? Can we eat the shellfish? Can we swim in the water?" These questions guide their water management actions.

WPAC contacts:

- Rhonda Clarke-Gauthier, ED, Mighty Peace Watershed Alliance. Learned about a Source Water Protection Plan (SWPP) under development for the Wapiti R. Also a SWPP for the Grimshaw aquifer. One major challenge in Peace R watershed: perceived abundance of water.
- David Samm, ED, Battle R Watershed Alliance. Some interesting words of wisdom on WPAC families and working together. "Connecting people to places for action." "Management is both an art and a science." Skills needed in a Board Chair & ED? Communicate.
- Mark Bennett, ED, Bow R Basin Council. Some interesting observations on communication dynamics.
- Jeff Hanger, ED, Red Deer R Watershed Alliance. Jeff passed along further info on road signage that indicates watershed boundaries. He's made an excellent, cooperative contact with AB Transportation, Steven Smid, who's helped get a number of signs installed already (over a dozen?), and plans for more are in the works.
- Colin Hanusz, Beaver R Watershed Program Manager, LICA (Lakeland Industry and Community Association) Environmental Stewards. Since their reorganization, LICA Environmental Stewards now has one board for their WPAC, airshed group and synergy group.
- Meghan Payne, ED, Lesser Slave Watershed Council. Learned about some (16) new monitoring sites, to help track phosphorus.