

Minutes of the 127th Annual Business Meeting of The Ottawa Field-Naturalists' Club 10 January 2006

Place and time: Canadian Museum of Nature, Ottawa, Ontario, 7:30 p.m.

Chairperson: Mike Murphy, President

Attendance: Forty-two persons attended the meeting.

Attendees spent the first half-hour reviewing the minutes of the previous meeting, the Treasurer's report and the Report of Council. The meeting was called to order at 7:40 p.m. with some opening remarks from the President.

1. Minutes of the Previous Meeting

Under Report of the Nominating Committee/Committee Chairs: The Chair of the Education and Publicity Committee should be corrected to read Gillian Marston not John Cameron.

It was moved by Gillian Marston seconded by Fenja Brodo that the minutes be accepted.

(Motion Carried)

2. Business Arising from the Minutes

There was no business arising from the Minutes.

3. Communications Relating to the Annual Business Meeting

There were no communications relating to the Annual Business Meeting.

4. Treasurer's Report

Frank Pope reviewed the financial report for the year ending 30 September 2005, noting that the Club's net assets had increased by approximately \$86,350. This was due in large part to a bequest from the estate of Mildred Groh of \$62,250. There was an amendment to the Report.

Moved by Frank Pope and seconded by Diane Lepage that the Financial Report be accepted as amended.

(Motion Carried)

5. Committee Reports

Mike Murphy introduced each of the Committee reports and a representative of the appropriate Committee and asked for questions and comments. He thanked the committee chairs and committee members for their work over the previous year.

Moved by David Hobden seconded by Gillian Marston, that the reports be accepted with suggested amendments.

(Motion Carried)

6. Nomination of the Auditor

Moved by Frank Pope, seconded by Bill Cody, that Janet Gehr continue as Auditor for another year.

(Motion Carried)

7. Report of the Nominating Committee

President	Mike Murphy
Vice President	Ken Allison
Secretary	Susan Laurie-Bourque
Treasurer	Frank Pope
Past President	Gary McNulty
Business Manager	Bill Cody
Editor, CFN	Francis Cook
Editor, T&L	Karen McLachlan Hamilton

Committee Chairs

Birds	Chris Traynor
Computers	Dan Millar
Conservation	Stan Rosenbaum
E&P	Gillian Marston
E&L	Fenja Brodo
Finance	Ann MacKenzie
FWG	David Hobden
Macoun rep.	Diane Kitching
Membership	Henry Steger
Publications	Ron Bedford
ON Rep	Eleanor Zurbrig

Members at large

Susan Howell
Julia Cipriani
Justin Peter

Chairs not on Council

Awards	Ernie Brodo
Macoun	Rob Lee
Nominations	Fenja Brodo

Retiring from the council: Kathy Conlan,
Louise Schwartz,
Dave Smythe

New on the council: Ken Allison, Julia Cipriani,
Susan Howell, Ann
MacKenzie, Dan Millar
and Justin Peter.

Moved by Fenja Brodo, seconded by Frank Pope, that the slate of nominations for the 2006 Council be accepted.

(Motion Carried)

8. New Business

There was no new business.

9. Presentation of Awards for the 2005 OFNC Photo Contest

There was a presentation of the awards to the winners of the 2005 OFNC Photo Contest by Suzanne Deschene and Gillian Marston. The grand prize winner received a digital camera and photo printer.

Amphibians:	Ruth Allison
Birds:	Lois Naggs
Insects and spiders:	Christine Hanrahan
Mammals and vegetation:	Jim Robertson
Scenery:	Stephen Darbyshire
Honorable mention –	
Birds and vegetation:	Gwen Williams
Grand prize winner:	Dave Sankster

The Education and Publicity committee was already planning the next photo contest, tentatively titled “The Tale of the Trail”. Details to be published in *Trail & Landscape*.

The presentation of the awards was followed by a slide show of the contest entries. This was viewed with admiration and enjoyment by the members in attendance.

10. Adjournment

Moved by Henry Steger/Ron Bedford that the meeting be adjourned at 9:35 pm.

(Motion Carried)

SUSAN LAURIE-BOURQUE
Recording Secretary

The Ottawa Field-Naturalists' Club Committee Reports for 2005

Awards Committee

At the club's Annual Soirée, on 30 April 2005 at St. Basil's Church in Ottawa, awards were once again given to members, and two non-members, who distinguished themselves by accomplishments in the field of natural history and conservation, or by extraordinary activity within the club. There isn't always a winner for every potential award, and this year, once again, the Anne Hanes Natural History Award was not given. On the other hand, a new award was approved by Council and awarded for the first time this year: the Mary Stuart Education Award. This new award has been established for members, non-members or organizations in recognition of outstanding achievements in the field of natural history education in the Ottawa Region. The new Education Award was appropriately named in honour of Mary Stuart, who was so passionately interested in establishing a new generation of young naturalists. The winners of the 2004 Awards were:

HONORARY MEMBER:

Charles D. Bird – a long-time member of the OFNC and one of Canada's most outstanding naturalists in the fields of cryptogamic botany and entomology. He has been an associate editor of *The Canadian Field-Naturalist* for over 25 years.

MEMBER OF THE YEAR:

Marilyn Ward – for her efforts in handling the club phone, helping to make sure lecture and excursion events are successful, and keeping the Fletcher Wildlife Garden spic and span.

GEORGE MCGEE SERVICE AWARD:

Martha Camfield – for her many years of service with the Macoun Field Club both at meetings and in the field, and for her botanical work on the Leitrim wetlands.

MARY STUART EDUCATION AWARD:

Andrea Howard – for her extraordinary, innovative work in teaching natural history at the Eastern Ontario Biodiversity Museum in Kemptville and her “Museum in a Suitcase” school programs.

CONSERVATION AWARD – MEMBER:

Ghislaine Rozon – for her extraordinary efforts in trying to save the Larose Forest from destruction by developers.

CONSERVATION AWARD – NON-MEMBER:

Barbara Barr – for attending municipal and regional meetings and hearings regularly, mostly representing the Green-space Alliance, gathering information, presenting briefs, and being a source of sage advice to policy makers on conservation issues.

The full text of the citations for each of these awards was read at the annual soirée and will be published in vol. 119, no. 4 of *The Canadian Field-Naturalist*.

IRWIN BRODO
Chair, Awards Committee

Birds Committee

The Birds Committee participated with the Club des Ornithologues de l'Outaouais in both the Christmas Bird Count and the Fall Bird Count. The compilation dinners for both events were very well attended. The committee again organized the Peregrine Falcon Watch at the nest site downtown. Donations to the watch in 2005 totalled \$275. While both chicks fledged, one disappeared and its fate remains unknown. Sadly, the adult female, Horizon, was injured and subsequently euthanized at the request of the Ministry of Natural Resources. We continued to provide seasonal bird summaries for *Trail & Landscape*. Several members have also enhanced our committee's presence on the OFNC's web site. The 5th and final year of the Ontario Breeding Bird Atlas has been completed and a report summary has been prepared. The Bird Record Sub-committee met several times during the year to review rare bird records. The committee also provided several leaders for OFNC bird trips. The committee has also added a new bird feeder, provided by the National Capital Commission, near the new picnic shelter at the Mer Bleu. The 2005 seed-athon raised over \$300 in pledges. We continue to operate the rare bird alert and Ottawa's bird status line which provides updates and information on both rare birds and regular report summaries.

CHRIS TRAYNOR
Chair, Birds Committee

Computer Management Committee

During 2005, the Club purchased two new computers, one for use by the Treasurer's Assistant; old equipment has been retired.

The Computer Management Committee reviewed how club volunteers manage key information holdings of the club, to ensure that club data are secure and accessible. Key files include the membership database, financial records, *Trail & Landscape* electronic archives, and *Canadian Field-Naturalist* files. The committee concluded that current data management practices are adequate.

There were no requests to the Computer Management Committee from other committees during the year for computer support, as they had expertise available in-house.

The club upgraded the capabilities of its web site considerably when it moved to a new service provider. These improvements are allowing the Web Master to continue to improve the content of our popular web site.

ELEANOR ZURBRIGG
Chair, Computer Management Committee

Conservation Committee

Alfred Bog

Frank Pope continues to chair the Alfred Bog Committee, while planning to hand over to a new person who has provisionally accepted this position.

Planning Reform

In follow-up to our 2004 brief and letters to Ontario Ministers, additional letters were sent on 19 May 2005, including a joint letter to the Premier and four Ministers, and individual covering letters to each. Frank Pope and Eleanor Zurbrigg presented our position on planning reform at the Ontario Nature/Federation of Ontario Naturalists regional meeting at Alfred College on 15 October. A meeting to discuss the issues with the ON/FON regional Board Member was set for 6 December.

South Gloucester (5309 Bank Street)

We sent notification by registered letter to both the Ministry of Natural Resources and R. W. Tomlinson, stating our continuing opposition to the granting of an aggregate extraction licence to which we had previously objected. We pointed out that R. W. Tomlinson's proposed mitigation measures for damage to significant plant species were dismissed in short work by Brunton Consulting Services in a second Peer Review specially ordered by the City. The issue was presently on hold pending hearings at the Ontario Municipal Board of appeals by the Greenspace Alliance and others.

Pesticide Use on Lawns and Gardens

Email letters were sent to the Mayor of Ottawa and Councillors, supporting a campaign that is trying to get the present (ineffective) policy of voluntary reduction in pesticide use replaced by a ban on the cosmetic use of pesticides. City Council rejected a ban, but the Mayor and some Councillors in favour of a ban stated that they would make this an election issue in 2006.

STAN ROSENBAUM
Chair, Conservation Committee

Education and Publicity Committee

KIOSKS, DISPLAYS AND OTHER EVENTS

The committee enhanced the material available for displays and kiosks by adding several light weight portable displays. Committee members participated with displays at the Ottawa-Carleton Elementary Teachers' Federation Publishers' Display, National Wildlife Week's Wildlife Festival, Environment Week Fair and Eco Fair at Friends of the Farm and the OFNC Soirée. Once again the OFNC participated in the Ottawa Sci-

ence Fair sponsoring a prize for a project judged by Education and Publicity Committee member Kathy Conlan. The committee also arranged speakers for outside groups.

OFNC MEMBERSHIP DRIVE

The portable kiosks were used for approximately 10 outings for a successful spring club membership drive.

DIGITAL LIBRARY

The committee has initiated the OFNC's 'digital photo library and catalogue' as a successor to the slide collection that the committee currently manages.

OFNC NATURE PHOTOGRAPHY CONTEST

The committee ran a members' photography contest to encourage discovery of nature and enhance the club's digital library. Over 200 entries were received and catalogued in the digital photo library.

BROCHURES

The committee continued to distribute the club brochure to area libraries and nature shops.

GILLIAN MARSTON
Chair, Education and Publicity Committee

Executive Committee

No report

Excursions and Lectures Committee

In 2005 this committee arranged 29 events, ten monthly meetings (including the Annual Business Meeting) plus the Soirée. The majority of our trips (twelve) were of general interest, two were devoted to plants, two to geology, four to mammals and invertebrates and nine were birding trips. The latter included our club's biannual bus trip to Pt. Pelee which was very well attended, and two winter birding trips in conjunction with the Kingston Field-Naturalists Club. There have been fewer birding trips the last five years because potential leaders were heavily involved with the Breeding Bird Atlas.

Something new in 2005 was a winter wildlife tracking excursion, on snowshoes, in the Gatineau. Also a first, club members were invited to join members of the Dragonfly Society of America, meeting in Amprior, on their scheduled field trips. Unfortunately a woodworking workshop had to be cancelled for lack of interest.

Our policy remains to arrange meeting places that are accessible by bus. The signed waiver forms allow us to track the popularity of events and help leaders to recognize participants.

Our monthly meetings cover a great diversity of subjects and most of our speakers are OFNC members.

FENJA BRODO
Chair, Excursions and Lectures Committee

Finance Committee

The Finance Committee met four times in 2005. Highlights include:

1. Increase in membership fees for the calendar year 2007

Fees had not been increased for at least four years, and some concerns were noted about gradually declining membership and operating deficits experienced over the previous few years. The committee recommended to Council that fees not be increased for calendar year 2006, but that the membership fees increase by at least \$5 in 2007. These recommendations were approved by OFNC Council.

2. Meeting with the OFNC Auditor

The Treasurer, Frank Pope, and the Chair of the Finance Committee met with the OFNC Auditor, Janet Gehr. She advised that the financial health of the club was good compared to similar non-profit organizations and that we had ample reserves. She also advised that our computer hardware and software were adequate, as well as the club's record keeping and documentation. It was recommended that future financial statements include a note on potential liabilities related to the backlog of publication of the *Canadian Field-Naturalist*. The amount of deferred revenue which would cover a part of this financial commitment should also be noted. This recommendation was acted upon by the Treasurer.

3. Budget for 2005-06 Fiscal Year

A proposed budget for the OFNC and the *Canadian Field-Naturalist* for the period 1 October 2005 to 30 September 2006 was submitted to Council. A deficit of over \$18,000 was forecast, and if realized would be a draw on the unrestricted reserve. Council approved this proposed budget.

4. Other Items

During the year the committee discussed the impact of changes in the federal government's Publication Assistance Program on mailing costs for *The Canadian Field-Naturalist* and *Trail & Landscape*, the increase to the audit fee from \$1,000 to \$2,000, a credit card for club business (not approved), the bequest from the estate of M. Groh, and reviewed the draft financial statements for 2004-05 before finalization.

LOUISE SCHWARTZ
Chair, Finance Committee

Fletcher Wildlife Garden Committee

The Garden completed another successful year with over 2000 volunteer hours contributed. We held or participated in a number of events. In February, it was the Great Backyard Bird Count and then an information table at the Pesticides Conference. April brought the Wildlife Festival with a display at Billings Bridge Shopping Centre, joint sponsorship of a seminar at the Canadian Museum of Nature and an event at our Centre for Annual Migratory Bird Day. Our annual plant sale in June raised over \$2000. We also participated in a Central Experimental Farm Open House held in September.

Without a grant we were only able to have a part-time employee who worked on the interpretation program. Our preferred employee was unable to start immediately, so the program began later and ran through September.

Remodelling of the Backyard Garden continued. Some beds have been reshaped, a new entrance sign added and the patio re-laid. In 2006 most of the beds will contain only regional native flowers.

Our work on invasive plants continues. There is some success with buckthorn and garlic mustard, but swallow-wort continues to be a problem. All methods of removing it end up destroying everything else as well. We are also working on burdock, Canada thistle and amur maple which have become too common. Flowering rush and cat-tails are being removed from the pond. The pond itself is showing decreased biodiversity with very few insect larvae observed in 2005. The primary water source is agricultural run-off so this trend may be difficult to reverse.

In the spring we published a new general brochure in English, using a grant from TD Friends of the Environment Foundation and intend to seek another grant to publish the French version. Information sheets on burdock and garlic mustard were also produced. For the Central Experimental Farm Open House a bilingual miniguide was prepared to give an overview of what the Fletcher Wildlife Garden has to offer. This is now available to all visitors.

We have renewed the main entrance sign, enhanced the boundary sign system and the direction signs along the Bill Holland Trail. Other improvements include a small shed and gravel on heavily used parts of the trail system. During the winter there was considerable rabbit damage. We must expect this problem to continue until the local fox population recovers.

DAVID HOBDEN
Chair, Fletcher Wildlife Garden Committee

Macoun Club Committee

The committee met once during the year, with most of the planning being coordinated by telephone and e-mail. Committee members supervised or gave presentations at 18 indoor meetings (down from 44 last year) and led 14 field trips and one camping trip (roughly the same).

The much reduced number of meetings stems from the failure of a Senior (high-school-age) group to form this year, apparently for the first time in the Club's 57-year history. In part, this follows from weak participation over a period of years in the Intermediate (middle-school) group, which would normally feed into the Seniors. But it also appears to be a social phenomenon of a proliferation of competing activities, and ever more tightly scheduled lives.

Participation in the Junior group remains strong, although the same social pressures have become evident in the families of younger children, too. With no Senior members, the Macoun Field Club's annual publication (*The Little Bear*) had to be edited and produced by a committee member for the first time since 1988. The content, however, continues to be dominated by the children's work.

ROBERT E. LEE
Chair, Macoun Club Committee

Type	CANADIAN				FOREIGN				Total
	Local		Other		USA		Other		
Family	312	(301)	23	(19)	2	(1)	1	(1)	338 (322)
Individual	307	(310)	101	(107)	18	(19)	5	(4)	431 (440)
Honorary	14	(14)	11	(10)	0	(0)	0	(0)	25 (24)
Life	21	(21)	20	(20)	7	(6)	1	(1)	49 (48)
Sustaining	10	(11)	2	(4)	0	(0)	0	(0)	12 (15)
Total	664	(657)	157	(160)	27	(26)	7	(6)	(855) (849)

Membership Committee

The distribution of memberships for 2005 is shown in the table on previous page, with the comparable numbers for 2004 in parentheses. These statistics do not include the 23 affiliate organizations which receive complimentary copies of *Trail & Landscape*.

During 2005, the club lost a long time member with the death of Eileen Evans, who joined the club in 1974 and served on Council as Corresponding Secretary from 1990 to 1996. Eileen was an important organizer and contributor to the social part of the monthly meetings at the Canadian Museum of Nature and the annual Soirée for many years.

DAVE SMYTHE
Chair, Membership Committee

Publications Committee

The Publications Committee met three times in 2005.

Only two issues of *The Canadian Field-Naturalist* were published in 2005: Volume 118, numbers two and three. These

two issues contained a total of 336 pages; 32 articles; 15 notes; 41 book reviews; 71 new titles; 1 commemorative tribute; 14 pages of News and Comments; and 2 pages of miscellany. The journal fell further behind schedule largely because of some problems with the (relatively new) printer. These problems seem to have been solved, and the next four issues were near to being ready for production. The possibility of eventual electronic publication was considered at some length, and is continuing. For the present, the Abstracts of *CFN* papers will be posted on the OFNC website (to accompany the Tables of Contents which have been appearing there for some time). None of the Manning funds were drawn upon in 2005.

Volume 39 of *Trail & Landscape* was published in four issues containing a total of 200 pages having the usual excellent mix of articles.

RONALD E. BEDFORD
Chair, Publications Committee

Auditor's Report

To The Members of THE OTTAWA FIELD NATURALISTS' CLUB

I have audited the balance sheet of THE OTTAWA FIELD NATURALISTS' CLUB as at 30 September 2005, the statement of changes in net assets, and the statements of operations. These financial statements are the responsibility of the organization's management. My responsibility is to express an opinion on these statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many non-profit organizations, the Ottawa Field-Naturalists' Club derives some of its revenue from donations and fund raising activities. These revenues are not readily susceptible to complete audit verification, and accordingly, my verification was limited to accounting for the amounts reflected in the records of the organization.

In my opinion, except for the effect of the adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the OFNC as at September 30, 2005, and the results of its operations and changes in net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

JANET M. GEHR
Chartered Accountant

North Gower, Ontario
3 January 2006

The Ottawa Field-Naturalists' Club Balance Sheet September 30, 2005

	2005	2004
ASSETS		
CURRENT		
Cash (Note 1)	\$ 27,819	\$ 22,306
Investment certificates (Note 1)	29,401	29,175
Marketable securities (Note 2)	0	69,310
Accounts receivable	21,837	16,703
Prepaid expenses	<u>1,000</u>	<u>1,000</u>
	80,057	138,494
LAND – ALFRED BOG	<u>3,348</u>	<u>3,348</u>
MARKETABLE SECURITIES (Note 2)	<u>338,834</u>	<u>191,740</u>
	\$ 422,239	\$ 333,582
LIABILITIES AND FUND BALANCES		
CURRENT		
Accounts payable and accrued liabilities	\$ 3,500	\$ 2,000
Deferred revenue	<u>12,049</u>	<u>11,714</u>
	15,549	13,714
LIFE MEMBERSHIPS	<u>14,079</u>	<u>13,607</u>
NET ASSETS		
Unrestricted	147,823	62,667
Club reserve	100,000	100,000
Manning principal	100,000	100,000
Manning interest - OFNC	1,014	2,457
- CFN	20,490	15,805
Seedathon	810	1,281
Anne Hanes memorial	870	870
de Kiriline-Lawrence	16,619	18,429
Macoun Baillie Birdathon	1,180	1,052
Alfred Bog	<u>3,805</u>	<u>3,700</u>
	392,611	306,261
	\$ 422,239	\$ 333,582

**The Ottawa Field-Naturalists' Club
Statement of Operations
for the Year Ended September 30, 2005**

	2005	2004
REVENUE		
Memberships	\$ 13,635	\$ 13,969
Trail and Landscape	220	280
Interest	2,129	1,835
GST rebate	720	768
Other	622	373
	<u>17,326</u>	<u>17,225</u>
OPERATING EXPENSES		
Affiliation fees	652	670
Computer	1,846	1,294
Membership	1,363	1,168
Office Assistant	1,000	1,000
Telephone	1,733	1,640
Insurance	725	725
Audit	2,500	1,000
GST	1,755	1,214
Other	1,072	952
	<u>12,646</u>	<u>9,663</u>
CLUB ACTIVITY EXPENSES		
Awards	390	150
Birds	618	540
Education and Publicity	1,149	775
Excursions and Lectures	(1,805)	(508)
Macoun Field Club	466	606
Origins and History of OFNC	3,800	0
Soiree	228	270
Trail and Landscape	8,887	9,578
Fletcher Wildlife Garden (Note 4)	3,667	(1,734)
Other	0	84
	<u>17,400</u>	<u>9,761</u>
EXCESS EXPENSES OVER REVENUE	<u>\$ (12,720)</u>	<u>\$ (2,199)</u>

**The Ottawa Field-Naturalists' Club
The Canadian Field-Naturalist — Statement of Operations
for the Year Ended September 30, 2005**

	2005	2004
REVENUE		
Memberships	\$ 9,090	\$ 9,313
Subscriptions	25,135	23,936
Reprints	6,578	5,574
Publication charges	23,270	23,685
Interest and exchange	9,824	8,290
GST rebate	2,503	3,889
Other	1,231	1,477
	<u>77,631</u>	<u>76,164</u>
EXPENSES		
Publishing	20,777	\$ 46,385
Reprints	4,658	2,141
Circulation	8,532	6,442
Editing	2,394	3,587
Office Assistant	5,000	5,000
Honoraria	9,000	9,000
GST rebate	2,693	4,203
Other	191	65
	<u>53,245</u>	<u>76,823</u>
EXCESS EXPENSES OVER REVENUE	<u>\$ 24,386</u>	<u>\$ (659)</u>

**The Ottawa Field-Naturalists' Club Notes to the Financial Statements
September 30, 2005**

1. CASH

	2005	2004
Chequing	\$ 16,144	\$ 11,899
Savings	6,963	4,491
Nesbitt Burns	459	0
Fletcher Wildlife Garden	4,253	5,916
	<u>\$ 27,819</u>	<u>\$ 22,306</u>

Investment Certificates: 2005	Maturity Value	Maturity Date	Yield	Book Value
	\$ 29,963	05/01/06	1.90%	<u>\$ 29,401</u>

2. MARKETABLE SECURITIES 2005

Investment Certificates:	Maturity Value	Maturity Date	Yield	Book Value
Province of Newfoundland Coupon	\$ 44,782	10/17/11	4.525%	\$ 34,509
Province of Ontario Coupon	15,376	12/02/12	4.591%	11,106
Province of Manitoba Coupon	45,740	09/05/13	4.694%	31,909
Res CIBC Int BB6	70,827	10/31/14	4.144%	48,934
CMHC Global Debs	52,000	12/01/06	5.250%	53,539
Province of Ontario Bond	30,000	09/12/07	6.125%	31,187
Province of Newfoundland Bond	20,000	10/07/08	6.263%	20,538
Government of Canada Coupon	30,167	12/01/09	5.605%	23,534
Province of New Brunswick Bond	60,000	12/03/15	3.965%	62,510
Province of New Brunswick Bond	20,000	06/15/10	6.231%	21,068
				<u>\$338,834</u>

3. CAPITAL ASSETS

Equipment at a cost of \$16,748 is fully amortized.

4. FLETCHER WILDLIFE GARDEN

	2005	2004
REVENUE		
Human Resources and Skills Dev. Canada	\$ 296	\$ 2,892
TD Friends of the Environment Fund	0	2,888
Taverner Cup	96	418
Sales	3,463	3,376
GST	155	144
Donations	200	476
	<u>4,210</u>	<u>10,194</u>
EXPENSES		
Program	614	3,664
Backyard	2,142	2,176
Habitats	2,213	737
Interpretation centre	223	130
Administration	706	693
Publications	1,479	799
GST	388	261
Library	112	0
	<u>7,877</u>	<u>8,460</u>
	<u>\$(3,667)</u>	<u>\$(1,734)</u>

**The Ottawa Field-Naturalists' Club Statement of Changes in Net Assets
for the Year Ended September 30, 2005 (Note 5)**

Net Assets	Beginning Balance	Excess Revenue CFN	Excess Expenses OFNC	Other Revenue	Other Expenses	Ending Balance
Unrestricted	\$ 62,667	\$ 24,386	\$ (12,720)	\$ 73,490 a	\$ -	\$ 147,823
Club reserve	100,000	-	-	-	-	100,000
Manning Principal	100,000	-	-	-	-	100,000
Manning - CFN	15,805	-	-	4,685	-	20,490
Manning - OFNC	2,457	-	-	1,172	(2,615 b)	1,014
Seedathon	1,281	-	-	807	(1,278 c)	810
Anne Hanes Memorial	870	-	-	-	-	870
de Kiriline-Lawrence	18,429	-	-	190	(2,000 d)	16,619
Macoun Baillie Birdathon	1,052	-	-	128	-	1,180
Alfred Bog	3,700	-	-	105	-	3,805
	\$ 306,261	\$ 24,386	\$ (12,720)	\$ 80,577	\$ (5,893)	\$ 392,611

5. STATEMENT OF CHANGES IN NET ASSETS

- a) Unrestricted other revenue includes a bequest of \$62,250 from the Estate of Mildred Groh.
- b) Manning OFNC expenses: Innis Point Bird Observatory \$2,000, Peregrine Falcon Watch \$649.
- c) Seedathon Expenses: birdseed for club feeders, \$809.
- d) Louise de Kiriline-Lawrence Expenses: Contribution to the defence of the Larose Forest at a hearing of the Ontario Municipal Board.

6. PUBLICATION LIABILITY

An annual membership fee or subscription entitles the member/subscriber to four issues of *The Canadian Field-*

Naturalist based on a calendar year. As the year end of the club is September 30, the Club incurs a liability for publishing the fourth issue of each publication.

At this time, however, the publication of *The Canadian Field-Naturalist* is running late. At September 30, 2005, the club owes members/subscribers of 2005 issue number 4 of 2004 and three issues of 2005. Although most of the work preparing these publications is done by volunteers, the club must pay for printing and mailing. Based upon recent costs, it is estimated that the club has a liability of \$68,000 for the outstanding issues. This amount will be reduced by page charges to the authors in the amount of 40% of the printing costs.

The Ottawa Field-Naturalists' Club Summary of Significant Accounting Policies

September 30, 2005

1. Nature of Business

The organization is non-profit and incorporated under the laws of Ontario (1884). The organization promotes the appreciation, preservation, and conservation of Canada's natural heritage. It encourages investigation and publishes the results of the research in all fields of natural history and diffuses information on these fields as widely as possible. It also supports and cooperates with other organizations engaging in preserving, maintaining or restoring environments of high quality for living things.

2. Financial Instruments

The organization's financial instruments consist of cash, accounts receivable, marketable securities, and accounts payable. Unless otherwise noted, it is the management's opinion that the organization is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of these instruments approximate their carrying values, unless otherwise noted.

3. Capital Assets

Capital assets in excess of \$4,000 cost are recorded as assets at cost and amortized on a straight-line basis. These assets have been fully amortized.

4. Statement of Changes in Financial Position

A statement of changes in financial position has not been provided as it would not provide additional meaningful information.

5. Foreign Currency

Transactions during the year in U.S. dollars have been converted in the accounts to Canadian dollars at the exchange rate effective at the date of the transaction. All monetary assets in U.S. dollars at year end have been converted to Canadian dollars at the rate effective on Sept. 30, 2005.

Gains or losses resulting therefrom are included in revenue or expenses.