



Financial Statements of
ESSEX REGION CONSERVATION AUTHORITY

Year ended December 31, 2009

**GRAHAM, SETTERINGTON, McINTOSH,
DRIEDGER & HICKS LLP**

CHARTERED ACCOUNTANTS



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AUDITORS' REPORT

**To the Members of
Essex Region Conservation Authority**

We have audited the statement of financial position of the Essex Region Conservation Authority as at December 31, 2009 and the statements of operations, statement of cash flows, and statement of net debt for the year then ended. These financial statements are the responsibility of the conservation authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, 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 our opinion, these financial statements present fairly, in all material respects, the financial position of the conservation authority as at December 31, 2009 and the results of its operations, the statement of cash flows and statement of net debt for the year then ended in accordance with the significant accounting principles disclosed in note 2 to the financial statements.

**GRAHAM, SETTERINGTON, McINTOSH,
DRIEDGER & HICKS LLP**

*Graham, Settersington, McIntosh
Driedger & Hicks LLP*

Leamington, Ontario
August 18, 2010

Chartered Accountants
Licensed Public Accountants

ESSEX REGION CONSERVATION AUTHORITY

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December 31, 2009**

Auditors' Report

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Essex Region Conservation Authority
Statement of Financial Position
December 31, 2009

	2009	2008
		(Restated Note 3)
Financial Assets		
Cash	\$ 1,149,961	\$ 1,402,496
Accounts receivable (Note 6)	1,250,415	2,133,651
	2,400,375	3,536,146
Financial Liabilities		
Accounts payable and accrued liabilities	676,443	733,151
Deferred revenues	1,788,536	2,829,937
	2,464,979	3,563,088
Net Debt	(64,604)	(26,942)
Non-Financial Assets		
Tangible capital assets (Notes 2(c) and 4)	12,263,362	11,926,095
Prepaid expenses and inventory	6,889	1,061
	12,270,250	11,927,157
Accumulated surplus	\$ 12,205,646	\$ 11,900,214
Accumulated surplus consists of:		
Operating fund (deficit)	\$ (183,267)	\$ (139,462)
Reserves (Schedule 10)	125,552	113,581
Equity in tangible capital assets	12,263,362	11,926,095
	\$ 12,205,646	\$ 11,900,214

The accompanying notes and schedules are an integral part of these financial statements.

On behalf of the Board:

_____ Chair

_____ Secretary-Treasurer

Essex Region Conservation Authority
Statement of Operations
Year ended December 31, 2009

	2009 Budget (Note 8)	2009 Actual	2008 Actual (Restated Note 3)
Revenues			
Government grants & transfer payments:			
Provincial - Section 39	\$ 202,263	\$ 202,263	\$ 202,263
- Source Water Protection	754,929	690,078	1,134,194
- MNR (Water & Erosion Control Infrastructure)	1,004,000	691,825	778,750
- Other	915,108	814,930	816,375
Federal	528,799	261,945	862,755
Municipal			
Levy - General	1,262,060	1,262,059	1,262,060
Levy - Special	1,050,000	1,050,000	1,050,000
Other (Remedial projects and studies)	971,200	523,790	1,122,632
Total government revenues	6,688,360	5,496,890	7,229,029
Self-generated and other revenues			
User fees and admissions	1,049,158	1,036,051	692,284
Leases and property rentals	67,570	52,619	60,889
Interdepartmental recoveries	807,638	730,572	760,139
Donations and other grants	-	-	-
General	72,000	269,018	110,246
Essex Region Conservation Foundation	165,000	146,869	329,243
In-kind contributions	3,256,000	1,175,005	741,993
Interest and miscellaneous income	13,000	4,785	62,454
Total other revenues	5,430,366	3,414,919	2,757,248
Change in deferred revenue			
Net transfers from (to) deferred revenue	998,851	1,041,586	(296,688)
	13,117,576	9,953,395	9,689,589
Expenses			
Protect and improve water (Schedule 1)	1,435,838	1,283,533	1,168,952
Protect and enhance biodiversity (Schedule 2)	2,344,288	1,993,164	2,346,318
Flood and erosion protection (Schedule 3)	2,842,273	1,908,463	2,448,538
Conservation education (Schedule 4)	219,364	185,965	188,354
Nature-based recreation			
John R. Park Homestead conservation area (Schedule 5)	187,204	172,963	173,001
Holiday Beach Conservation Area (Schedule 6)	213,508	299,505	251,448
Other (Schedule 7)	1,158,879	550,828	677,824
Land Acquisition (Schedule 8)	3,773,000	2,124,030	1,353,746
Corporate Services (Schedule 9)	964,223	1,129,513	998,355
	13,138,576	9,647,963	9,606,536
Net surplus (deficit) for the year	(21,000)	305,432	83,053
Accumulated surplus, beginning of year	12,656	11,900,214	11,817,162
Accumulated surplus/(deficit), end of year	\$ (8,344)	\$ 12,205,646	\$ 11,900,214

The accompanying notes and schedules are an integral part of these financial statements.

Essex Region Conservation Authority
Statement of Cash Flows
December 31, 2009

	Actual 2009	Actual 2008
		(Restated Note 3)
Operating Activities		
Net surplus for the year	\$ 305,432	\$ 83,053
Non cash items:		
Amortization	217,376	214,189
Gain on sale of tangible capital assets	(2,500)	
(Increase) decrease accounts receivable	883,236	(413,805)
(Increase) decrease prepaid expenses and inventory	(5,828)	(1,061)
Increase (decrease) accounts payable and accruals	(56,708)	(262,126)
Increase (decrease) deferred revenues	(1,041,401)	296,689
	299,607	(83,062)
Capital Activities		
Construction of tangible capital assets	(128,578)	(218,468)
Construction of tangible capital assets-work in progress	(317,313)	-
Purchase/Acquisition of tangible capital assets	(108,751)	(80,545)
Proceeds on sale of tangible capital assets	2,500	-
	(552,142)	(299,013)
(Decrease) Increase in cash and cash equivalents	(252,535)	(382,075)
Cash and cash equivalents, beginning of year	1,402,496	1,784,571
Cash and cash equivalents, end of year	\$ 1,149,961	\$ 1,402,496

The accompanying notes and schedules are an integral part of these financial statements.

Essex Region Conservation Authority
Statement of Net Debt
December 31, 2009

	Actual 2009	Actual 2008
		(Restated Note 3)
Net surplus for the year	\$ 305,432	\$ 83,053
Acquisition and/or construction of tangible capital assets	(554,642)	(299,013)
Amortization of tangible capital assets	217,376	214,189
Change in prepaid expenses and supplies inventory	(5,828)	(1,061)
Increase in net debt	(37,662)	(2,832)
Net debt, beginning of year	(26,942)	(24,110)
Net debt, end of year	\$ (64,604)	\$ (26,942)

The accompanying notes and schedules are an integral part of these financial statements.

1. Purpose of Organization

The Essex Region Conservation Authority (ERCA) is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, exclusive of gas, oil, coal and minerals for the watersheds within its area of jurisdiction.

2. Summary of Significant Accounting Policies

- a) **Management Responsibility** – The financial statements of the Essex Region Conservation Authority ("Authority") are prepared by management in accordance with generally accepted accounting principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are also management's responsibility. Management is also responsible for all of the notes and schedules to the financial statements and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.
- b) **Basis of Accounting** – Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.
- c) **Tangible Capital Assets** – Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Donated tangible capital assets are reported at fair market value at the time of donation. Leasehold improvements are amortized on a straight-line basis over the lesser of the economic useful life of the improvement or the term of the related property management agreement or lease. Capital works-in-progress are not amortized until the asset is available for productive use. Tangible Capital Assets do not include: assets unrelated to the Authority's core business operations, such as ancillary rental dwellings, heritage/historical assets held in perpetuity and minority ownership in assets owned by other public sector organizations. Tangible capital assets are amortized on a straight-line basis over their estimated useful lives, as follows:
- | | |
|---------------------------------|----------------|
| Land/Site Improvements | 15 to 30 years |
| Buildings | 25 to 50 years |
| Engineered Structures | 25 to 30 years |
| Linear Assets (Sewer and Water) | 35 to 60 years |
| Machinery and Field Equipment | 7 to 40 years |
| Vehicles | 7 years |
| Furniture & Fixtures | 20 years |
| Computer Hardware & Software | 4 to 5 years |
- d) **Reserves** – Reserves for future expenditures and contingencies are established as required using the estimates of management. Increases or decreases in these reserves are made by appropriations to or from operations.

Essex Region Conservation Authority
Notes to the Financial Statements
December 31, 2009

2) Summary of Significant Accounting Policies (Cont'd)

- e) **Corporate Support Recoveries** – Internal charges for the use of the vehicles and equipment are made to the various projects and programs of the Authority. The internal charges are designed to recover the costs of operating the equipment, including replacement. Finance, administration and overhead items are partially charged to programs, on a pro-rata basis.
- f) **In-Kind Contributions** – The Authority records various in-kind contributions made by private landowners and other public sector agencies. A landowner in-kind contribution is recorded when required by government grant programs to satisfy eligibility requirements or when landowners sign a 15-year habitat restoration stewardship agreement (valued at \$1500/acre). The Authority also records in-kind contributions by other agencies, when a property is acquired by the Authority or another agency, in order to capture the total cost to the region of protecting environmentally significant properties.
- g) **Government Transfers & Deferred Revenue** – The Authority receives certain amounts for which the related services have yet to be performed. The gross transfer payments received during the year are shown by government program, however, revenue unearned in the current period is recorded as a transfer to deferred revenue.
- h) **Use of Estimates** – The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. Prior Period Adjustments

The Authority has restated its financial statements to comply with the provisions of Section 3150 of the Public Sector Accounting Board Handbook, which requires governments to record and amortize their tangible capital assets on their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction. This change has been applied retroactively and the change in policy has resulted in changes to amounts reported in the prior period as follows:

Adjustments to 2008 Accumulated Surplus:

Accumulated Surplus - Operating	\$ 12,656
Accumulated Surplus - Reserves	113,581
Accumulated Surplus- Other	(120,260)
Accumulated Surplus, as previously reported	5,977
Reversal of prior partially recorded assets	(31,858)
Net book value of tangible capital assets recorded	11,926,095
Accumulated Surplus, as restated	<u>\$11,900,214</u>

Adjustments to 2008 Annual Surplus:

Annual Surplus/(Deficit), as previously reported before reserve transfers	\$ (1,771)
Tangible capital assets, capitalized but previously expensed	299,013
Amortization, not previously recorded	(214,189)
Annual Surplus, as restated	<u>\$ 83,053</u>

Essex Region Conservation Authority
Notes to the Financial Statements
December 31, 2009

4. Tangible Capital Assets

Cost	Balance 31-Dec-08	Additions	Disposals	Balance 31-Dec-09
Land	\$ 7,119,732			\$ 7,119,732
Land/Site improvements	3,462,824	97,680		3,560,504
Buildings	522,600	30,898		553,498
Engineered structures	1,290,229			1,290,229
Leasehold improvements	798,884			798,884
Machinery and field equipment	190,813	33,339		224,152
Vehicles	282,168	43,814	(29,907)	296,075
Furniture and fixtures	103,280			103,280
Computer hardware and software	182,485	31,598		214,083
Capital works-in-progress	-	317,313		317,313
	\$ 13,953,015	\$ 554,642	\$ (29,907)	\$ 14,477,750

Accumulated Amortization	Balance 31-Dec-08	Disposals	Amortization	Balance 31-Dec-09
Land	\$ -			\$ -
Land/Site improvements	377,070		64,913	441,983
Buildings	337,700		16,078	353,778
Engineered structures	730,073		27,839	757,912
Leasehold improvements	104,526		30,388	134,914
Machinery and field equipment	101,599		12,334	113,933
Vehicles	198,913	(29,907)	28,935	197,941
Furniture and fixtures	42,692		3,564	46,256
Computer hardware and software	134,346		33,325	167,671
Capital works-in-progress	-		-	-
	\$ 2,026,919	\$ (29,907)	\$ 217,376	\$ 2,214,389

	Net Book Value 31-Dec-08		Net Book Value 31-Dec-09
Land	\$ 7,119,732		\$ 7,119,732
Land/Site improvements	3,085,754		3,118,521
Buildings	184,900		199,720
Engineered structures	560,156		532,317
Leasehold improvements	694,358		663,970
Machinery and field equipment	89,214		110,219
Vehicles	83,254		98,134
Furniture and fixtures	60,588		57,024
Computer hardware and software	48,139		46,412
Capital works-in-progress	-		317,313
	\$ 11,926,095		\$ 12,263,361

Essex Region Conservation Authority
Notes to the Financial Statements
December 31, 2009

4. Tangible Capital Assets (Cont'd)

Cost	Balance 31-Dec-07	Additions	Disposals	Balance 31-Dec-08
Land	\$ 7,076,291	\$ 43,441		\$ 7,119,732
Land/Site improvements	3,447,249	15,575		3,462,824
Buildings	522,600			522,600
Engineered structures	1,290,229			1,290,229
Leasehold improvements	639,432	159,452		798,884
Machinery and field equipment	137,719	53,094		190,813
Vehicles	263,456	18,712		282,168
Furniture and fixtures	103,280			103,280
Computer hardware and software	173,746	8,739		182,485
Capital works-in-progress	-			-
	\$ 13,654,002	\$ 299,013	\$ -	\$ 13,953,015
Accumulated Amortization	Balance 31-Dec-07	Disposals	Amortization	Balance 31-Dec-08
Land	\$ -			\$ -
Land/Site improvements	313,067		64,003	377,070
Buildings	322,240		15,460	337,700
Engineered structures	690,429		39,644	730,073
Leasehold improvements	74,138		30,388	104,526
Machinery and field equipment	89,970		11,629	101,599
Vehicles	178,027		20,886	198,913
Furniture and fixtures	39,128		3,564	42,692
Computer hardware and software	105,731		28,615	134,346
Capital works-in-progress	-			-
	\$ 1,812,730	\$ -	\$ 214,189	\$ 2,026,919
Net Book Value	31-Dec-07			31-Dec-08
Land	\$ 7,076,291			\$ 7,119,732
Land/Site improvements	3,134,182			3,085,754
Buildings	200,360			184,900
Engineered structures	599,800			560,156
Leasehold improvements	565,294			694,358
Machinery and field equipment	47,749			89,214
Vehicles	85,428			83,254
Furniture and fixtures	64,152			60,588
Computer hardware and software	68,015			48,139
Capital works-in-progress	-			-
	\$ 11,841,272			\$ 11,926,095

Essex Region Conservation Authority
Notes to the Financial Statements
December 31, 2009

4. Tangible Capital Assets (Cont'd)

The Authority owns historic assets, including the Kingsville Train Station and the John R. Park Homestead and its related artifacts. The assets have significant heritage and historical value in perpetuity and are not amortized or recorded as tangible capital assets in the financial statements.

5. Financial Instruments

The fair values of cash, receivables, payables, accruals and deferred revenue approximate their carrying values because of their expected short term maturity and treatment on normal trade terms. It is management's opinion that the Authority is not exposed to significant interest or currency risks arising from these financial instruments.

6. Accounts Receivable

Included in accounts receivable is \$10,024 (2008 - \$1,806) due from the Essex Region Conservation Foundation and GST Rebate of \$159,489 (2008 - \$193,932). The amount due from the Foundation is non-interest bearing, unsecured and has no specified repayment terms.

7. Pension Agreements

The Essex Region Conservation Authority belongs to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan, on behalf of the members of its staff. This plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The cost of the plan is the employer's contribution to the plan.

The 2009 employer portion of OMERS pension contributions were \$129,758 (2008 - \$128,875).

8. Budget Amounts

Under generally accepted accounting principles, budget amounts are to be reported on the statement of operations for comparative purposes. The 2009 budget amounts for ERCA were adopted on February 12, 2009. The budget figures are unaudited.

9. Expenses by Object

	2009	2008
Wages and benefits	\$2,911,503	\$2,717,759
Land acquisition and acquisition assistance	2,095,851	1,346,019
Consulting and professional fees	1,533,009	908,596
Plant materials and landowner grants	495,025	650,797
Supplies, office, maintenance, and janitorial	436,325	468,986
Construction	413,888	1,722,233
In-kind supplies and services	412,757	496,968
Corporate support and shared services	374,306	383,021
Vehicle, travel and equipment	337,641	302,867
Rent, insurance, taxes and utilities	237,629	232,485
Amortization	217,376	214,189
Dues, member and committee per diems	100,052	88,505
Repairs & Maintenance-Infrastructure	82,601	74,111
	<u>\$9,647,963</u>	<u>\$9,606,536</u>

10. Credit Facility

The Authority maintains an operating line facility with a Canadian chartered bank which bears interest at prime less .25% and is due on demand. As of December 31, 2009, no balance was payable under this facility.

11. Commitments

On May 4, 2001 the Authority entered into a 30 year property management agreement, with the Province of Ontario (Ministry of Natural Resources), to manage the property known as Holiday Beach Conservation Area. The agreement can be terminated at any time, if notice is served at least 120 days in advance of the termination date.

12. Comparative Figures

Certain of the comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 1 - Protect and Improve Water
Expenditures

Source Water Protection Program			
Professional, technical consultants and resources	\$ 658,000	\$ 593,239	\$ 535,967
Wages, benefits and professional development	406,210	409,188	346,200
Supplies, insurance and corporate support	138,728	108,696	126,878
Computers, data management and software	17,000	25,621	11,173
Program awareness, public education and outreach	46,000	33,846	43,884
SPA board member per diems	38,000	31,250	29,360
Landowner grants	50,000	29,816	8,525
Travel	25,200	27,361	28,133
Contingencies	2,000	-	-
Office reconfiguration and buildout	-	-	5,500
	1,381,138	1,259,017	1,135,619
Surface and Ground Water Monitoring			
Supplies, insurance and corporate support	28,100	15,101	17,626
Wages, benefits and professional development	19,300	7,074	14,186
Travel	4,800	2,341	1,520
Professional, technical consultants and resources	2,500	-	-
	54,700	24,516	33,332
	\$ 1,435,838	\$ 1,283,533	\$ 1,168,952

Essex Region Conservation Authority
Schedule 2 - Protect and Enhance Biodiversity
Expenditures

Program Management and Development			
Wages, benefits and professional development	\$ 49,178	\$ 96,482	\$ 64,128
Supplies, insurance and corporate support	23,150	20,500	15,822
Travel and vehicle	6,750	11,964	7,024
Computers, data, and telecomm	5,400	3,775	2,751
	84,478	132,722	89,725
Habitat Restoration			
Construction, vegetation and technical resources	889,700	608,357	970,032
Wages, benefits and professional development	305,400	339,024	273,341
Supplies and overhead	95,300	106,756	107,651
Travel, vehicle and field equipment	39,700	50,451	49,584
	1,330,100	1,104,587	1,400,608

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 2 - Protect and Enhance Biodiversity (Cont'd)
Expenditures

Water Quality Enhancements (including Demo Farm)			
Construction, vegetation and technical resources	\$ 413,300	\$ 298,503	\$ 398,501
Wages, benefits and professional development	63,280	62,437	84,716
Supplies and overhead	34,420	27,383	39,259
Travel, vehicle and field equipment	3,800	5,770	5,930
	514,800	394,093	528,406
Detroit River Cleanup			
Wages, benefits and professional development	87,244	113,411	63,951
Supplies and overhead	15,400	20,619	16,249
Construction, vegetation and technical resources	16,756	11,872	8,668
Travel, vehicle and field equipment	600	1,281	1,962
	120,000	147,182	90,830
Friends of Watersheds			
Wages, benefits and professional development	66,640	65,967	69,706
Construction, vegetation and technical resources	72,500	61,976	14,839
Supplies and overhead	15,670	18,864	17,414
Travel, vehicle and field equipment	4,400	4,583	6,860
	159,210	151,390	108,819
Tree Planting Programs			
Wages, benefits and professional development	63,000	25,335	62,678
Construction, vegetation and technical resources	55,800	18,689	30,810
Supplies and overhead	10,300	12,511	18,533
Travel, vehicle and field equipment	6,100	5,575	13,890
Program awareness, public education and outreach	500	1,079	2,019
	135,700	63,190	127,931
	\$ 2,344,288	\$ 1,993,164	\$ 2,346,318

Essex Region Conservation Authority
Schedule 3 - Flood and Erosion Protection
Expenditures

Flood and Erosion Prevention and Control			
Wages, benefits and professional development	\$ 102,557	\$ 94,287	\$ 113,778
Computers, data, and telecomm	35,500	25,837	19,426
Supplies - office, small maintenance and amortization	24,700	23,859	24,715
Construction, consulting and technical resources	21,650	7,349	226
Travel, vehicle and field equipment	1,500	2,626	3,898
	185,907	153,957	162,044

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 3 - Flood and Erosion Protection (Cont'd)
Expenditures

Development Services, Reviews and Inquiries			
Wages, benefits and professional development	\$ 262,256	\$ 285,427	\$ 259,945
Supplies - office and small maintenance	65,100	64,440	52,383
Travel, vehicle and field equipment	15,200	12,297	11,653
Computers, data, and telecomm	3,500	2,534	2,624
	346,056	364,697	326,604
Operational and Long Range Planning			
Wages, benefits and professional development	148,268	126,051	151,563
Supplies - office and small maintenance	22,500	21,665	25,617
Travel, vehicle and field equipment	-	2,170	2,108
	170,768	149,885	179,287
GIS Services			
Wages, benefits and professional development	49,592	40,041	49,204
Supplies - office and small maintenance	15,250	8,206	12,541
Computers, data, and telecomm	5,700	4,237	3,454
	70,542	52,484	65,199
	\$ 773,273	\$ 721,023	\$ 733,134

Remedial Water and Erosion Control Infrastructure Projects

Grand Marais Drain Projects and Studies			
Contract construction, consulting and technical resources	\$ 1,147,500	\$ 382,316	\$ 1,224,381
Wages, supplies, travel and allocated overhead	54,500	38,358	17,904
	1,202,000	420,674	1,242,286
Belle River Projects and Studies			
Wages, supplies, travel and allocated overhead	5,500	8,180	23,530
Contract construction, consulting and technical resources	9,500	-	177,448
	15,000	8,180	200,978
Little River Projects and Studies			
Contract construction, consulting and technical resources	56,000	28,006	51,906
Wages, supplies, travel and allocated overhead	7,000	10,961	4,154
	63,000	38,967	56,060
Canard River Projects and Studies			
Wages, supplies, travel and allocated overhead	-	8,080	3,791
Contract construction, consulting and technical resources	-	6,510	18,850
	-	14,590	22,641

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 3 - Flood and Erosion Protection (Cont'd)
Expenditures

Windsor Waterfront Projects and Studies			
Wages, supplies, travel and allocated overhead	\$ -	\$ 3,137	\$ 2,500
Contract construction, consulting and technical resources	-	-	-
	-	3,137	2,500
Hillman Marsh Dykes Projects and Studies			
Contract construction, consulting and technical resources	42,000	47,500	-
Wages, supplies, travel and allocated overhead	7,000	6,183	-
	49,000	53,683	-
South/Southeast County Shore Projects and Studies			
Contract construction, consulting and technical resources	346,300	364,301	49,420
Wages, supplies, travel and allocated overhead	63,700	47,209	38,924
	410,000	411,510	88,344
Pelee Island Projects and Studies			
Contract construction, consulting and technical resources	171,500	184,482	47
Wages, supplies, travel and allocated overhead	28,500	14,027	1,444
	200,000	198,509	1,491
Miscellaneous small studies and projects			
Contract construction, consulting and technical resources	110,000	28,000	90,000
Wages, supplies, travel and allocated overhead	20,000	10,190	11,104
	130,000	38,190	101,104
	\$ 2,069,000	\$ 1,187,440	\$ 1,715,404
	\$ 2,842,273	\$ 1,908,463	\$ 2,448,538

Essex Region Conservation Authority
Schedule 4 - Conservation Education and Communications
Expenditures

Public Education and Awareness Events			
Wages, benefits and professional development	\$ 105,949	\$ 102,177	\$ 111,214
Supplies - office and small maintenance	11,860	12,331	11,802
Travel, vehicle and field equipment	4,050	1,697	4,185
Publications, displays and media placement	35,869	5,878	5,337
Computers, data, and telecomm	1,300	1,384	2,883
	159,028	123,466	135,421

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

	2009	2009	2008
	Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 4 - Conservation Education and Communications
Expenditures

School Program

Wages, benefits and professional development	\$ 56,286	\$ 56,675	\$ 47,496
Supplies - office and small maintenance	1,800	2,591	3,090
Travel, vehicle and field equipment	2,250	3,233	2,347
	60,336	62,499	52,933
	\$ 219,364	\$ 185,965	\$ 188,354

Essex Region Conservation Authority
Schedule 5 - John R. Park Homestead Conservation Area

Revenues

Admissions	\$ 51,750	\$ 53,254	\$ 51,228
General Levy	76,454	76,454	76,164
Government grants	29,000	31,737	29,919
Other grants and donations	6,000	4,990	24,764
Interdepartmental Recoveries	16,000	15,733	18,310
Transfers (to)/from reserves	8,000	(10,000)	(27,282)
	187,204	172,167	173,103

Expenditures

Wages, benefits and professional development	138,755	140,429	137,894
Utilities, taxes, insurance and corp allocation	16,700	17,015	15,512
Supplies - office, site and curatorial	17,799	10,191	12,581
Events and cost of goods sold	1,950	3,162	5,403
Capital maintenance	12,000	2,166	1,612
	187,204	172,963	173,001

Essex Region Conservation Authority
Schedule 6 - Holiday Beach Conservation Area

Revenues

Admissions and events	\$ 179,300	\$ 203,199	\$ 157,795
General Levy	20,000	20,000	20,000
Property/land rental	12,300	12,300	11,880
Government grants	1,908	9,181	2,971
Other grants and donations	-	515	6,610
	213,508	245,195	199,256

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 6 - Holiday Beach Conservation Area

Expenditures

Wages, benefits and professional development	\$ 103,703	\$ 150,542	\$ 121,517
Capital, structural and amortization (net of insurance)	34,964	45,833	54,538
Utilities, taxes, insurance and corp allocation	31,150	45,193	32,986
Travel, vehicle and field equipment	9,100	23,840	4,503
Supplies - office and small maintenance	25,991	22,287	32,036
Computers, data, and telecomm	5,100	7,810	4,398
Materials - vegetation/gravel/cost of goods sold	3,500	4,001	1,471
	213,508	299,505	251,448

Essex Region Conservation Authority
Schedule 7 - Nature-Based Recreation -Other

Expenditures

Program Management and Development

Wages, benefits and professional development	127,613	133,495	129,212
Utilities, taxes, insurance and corp allocation	18,909	19,371	19,643
Computers, data, and telecomm	5,800	5,787	6,187
Supplies - office and small maintenance	4,800	4,831	15,215
Travel, vehicle and field equipment	1,500	2,007	1,489
Construction and capital items	-	1,265	-

Conservation Areas Maintenance

Utilities, taxes, insurance and corp allocation	91,983	103,001	104,353
Wages, benefits and professional development	112,619	82,002	145,854
Travel, vehicle and field equipment	39,700	41,134	38,137
Supplies - office and small maintenance	17,495	38,193	26,388
Construction and capital items	6,550	38,092	26,583
Materials - vegetation/gravel	17,310	8,176	19,313
Computers, data, and telecomm	600	1,617	2,090
	\$ 286,257	\$ 312,215	\$ 362,717

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

	2009 Budget	2009 Actual	2008 Actual
Conservation Areas Development			
Various (Stone Rd Alvar)			
Wages, supplies, travel and allocated overhead	\$ 26,000	\$ 27,965	\$ 137
Contract construction, consulting and technical resources	-	1,423	-
	26,000	29,389	137
Detroit River Heritage Lookout			
Wages, supplies, travel and allocated overhead	-	-	-
Contract construction, consulting and technical resources	-	-	-
	-	-	-
Sadler's Pond			
Wages, supplies, travel and allocated overhead	-	-	-
Contract construction, consulting and technical resources	-	-	-
	-	-	-
Holiday Beach Infrastructure			
Contract construction, consulting and technical resources	145,000	1,950	-
Wages, supplies, travel and allocated overhead	-	228	-
	145,000	2,178	-
John R Park Homestead Infrastructure			
Wages, supplies, travel and allocated overhead	16,000	16,396	5,400
Contract construction, consulting and technical resources	207,000	10,149	118,259
	223,000	26,545	123,659
Hillman Marsh Solar Energy			
Wages, supplies, travel and allocated overhead	-	-	11,725
Contract construction, consulting and technical resources	-	-	3,850
	-	-	15,575
Greenway Extension/Misc Trails Development (\$317,313 included in tangible capital assets)			
Wages, supplies, travel and allocated overhead	34,000	6,920	-
Contract construction, consulting and technical resources	286,000	-	2,200
	320,000	6,920	2,200
Petite Cote			
Wages, supplies, travel and allocated overhead	-	-	1,488
Contract construction, consulting and technical resources	-	-	300
	-	-	1,788
McAuliffe Woods (\$93,093 included as tangible capital assets)			
Wages, supplies, travel and allocated overhead	-	-	-
Contract construction, consulting and technical resources	-	6,825	-
	-	6,825	-
	714,000	71,857	143,360
	\$ 1,158,879	\$ 550,828	\$ 677,824

Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

2009	2009	2008
Budget	Actual	Actual

Essex Region Conservation Authority
Schedule 8 - Land Acquisition

Expenditures

Cedar Creek- Acquisition	\$ -	\$ 1,497,851	\$ -
Spring Garden- Acquisition assistance	725,000	600,000	850,000
Miscellaneous properties - Acquisition	3,017,000	-	
Surveys, Appraisals and Legal	31,000	25,612	7,746
Detroit River Wetland-Acquisition	-	567	41,000
CNHS18-Acquisition assistance	-	-	340,000
Gerard Tellier Perdu-Acquisition assistance	-	-	115,000
	\$ 3,773,000	\$ 2,124,030	\$ 1,353,746

Essex Region Conservation Authority
Schedule 9 - Corporate Support Services

Expenditures

Administration

Wages, benefits and professional development	\$ 452,321	\$ 446,706	\$ 382,926
Occupancy	88,000	88,415	91,767
Supplies and miscellaneous	28,544	42,875	35,229
Equipment, computers and telecomm	37,600	38,905	47,853
Dues and memberships	36,000	39,037	37,347
Professional fees	14,000	52,561	15,428
Travel (Staff and members)	26,200	27,289	21,567
Board meetings and per diems	16,600	26,395	19,086
Insurance	6,000	2,943	2,694
Other special projects	-	-	-

705,265	765,127	653,896
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Central Workshop and Grounds

Wages, benefits and professional development	12,981	20,054	11,252
Supplies - office and small maintenance	4,600	15,201	7,450
Utilities, taxes, insurance and corp allocation	13,735	14,868	12,506
Construction and capital items	2,900	14,333	1,053
Travel, vehicle and field equipment	1,725	1,289	1,685
Materials - vegetation/gravel	1,543	635	1,982

37,484	66,379	35,928
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Essex Region Conservation Authority
Schedules to Statement of Financial Activities
For the year ended December 31

	2009	2009	2008
	Budget	Actual	Actual
Vehicles and Equipment			
Amortization (for all asset classes except leasehold improvements)	\$ -	\$ 185,468	\$ 182,281
Maintenance, repairs and small tools	41,000	48,302	50,271
Fuel, supplies and rentals	55,150	52,068	59,073
Insurance and corp allocation	10,000	7,162	8,010
Wages, benefits and professional development	8,026	5,007	8,897
Vehicle and Equipment Acquisitions	107,298	-	-
	221,474	298,007	308,531
	\$ 964,223	\$ 1,129,513	\$ 998,355

Essex Region Conservation Authority
Schedule 10 - Continuity of Reserves

	Balance at December 31, 2008	Transfers to Reserves	Transfers from Reserves	Balance at December 31, 2009
Canard River Low Flow	\$ 25,693	\$ -	\$ 5,374	\$ 20,319
Canard River Maintenance	24,109	-		24,109
Demonstration Farm Equipment	6,528	-		6,528
Turkey and Little River Water Sampling	1,342	-	-	1,342
Tree Replacement Warranty	43,683	40,890	44,429	40,144
Hillman Marsh Dykes	2,343	-		2,343
Vehicle and Equipment Replacement	2,250	-	-	2,250
Legal	5,278	25,000	8,116	22,162
JRPH Maintenance Reserve	2,354	12,000	8,000	6,354
	\$ 113,581	\$ 77,890	\$ 65,919	\$ 125,552