Essex Region Conservation Authority

Financial Statements
December 31, 2016

HMID LLP
ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

To the Directors of Essex Region Conservation Authority

We have audited the accompanying financial statements of Essex Region Conservation Authority, which comprise the statement of financial position as at December 31, 2016, the statements of operations, cash flow and changes in net surplus for the year then ended, and a summary of accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Essex Region Conservation Authority, as at December 31, 2016, and the statements of operations, cash flow and changes in net surplus for the year then ended in accordance with Canadian public sector accounting standards.

HICKS, MacPHERSON, IATONNA & DRIEDGER LLP

Hicks, MacPherson, Iatonna & Driedger LLP

Chartered Professional Accountants
Licensed Public Accountants

Leamington, Ontario
June 22, 2017

Essex Region Conservation Authority
Statement of Financial Position
December 31

		2016		2015
Financial Assets				
Cash and cash equivalents (Note 1(i))	$	2,993,380	$	2,393,647
Accounts receivable (Note 4)		1,839,828		1,506,602
		4,833,207		3,900,250
Financial Liabilities				
Accounts payable and accrued liabilities (Note 4)		1,308,824		978,598
Deferred revenues		2,678,139		2,172,812
		3,986,964		3,151,410
Net Surplus		846,244		748,840
Non-Financial Assets				
Tangible capital assets (Notes 1(c) and 2)		17,067,529		15,936,235
Prepaid expenses and inventory		54,687		64,523
		17,122,217		16,000,759
Accumulated surplus	**$**	**17,968,460**	**$**	**16,749,599**
Accumulated surplus consists of:				
Operating deficit	$	(67,373)	$	(128,686)
Reserves (Note 1(d) and Schedule 5)		968,305		942,050
Equity in tangible capital assets		17,067,529		15,936,236
	$	17,968,460	$	16,749,599

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
for the years ended December 31

	2016 Budget	2016 Actual	2015 Actual
Revenues			
Government grants & transfer payments:			
Provincial - Section 39	$ 202,263	$ **202,263**	$ 202,263
- Drinking Source Water Protection Program	124,000	**2,969**	131,970
- MNR (Water & Erosion Control Infrastructure)	860,625	**452,712**	276,538
- Other	478,400	**520,977**	441,451
Federal	568,450	**1,379,850**	1,199,575
Municipal			
Levy - General	1,906,833	**1,906,833**	1,767,435
Levy - Special	1,050,000	**1,050,000**	1,050,000
Remedial projects, studies and risk management services	768,879	**770,878**	488,295
Total government revenues	5,959,450	**6,286,482**	5,457,527
Self-generated & other revenues			
Fee for service, program fees and admissions	875,880	**1,130,808**	1,031,317
Leases and property rentals	56,844	**73,300**	55,247
Interdepartmental recoveries	631,000	**735,483**	669,704
Donations and other grants			
General	234,950	**245,042**	265,721
Essex Region Conservation Foundation	599,000	**962,708**	89,400
In-kind contributions	52,000	**41,386**	95,488
Interest and miscellanous income	20,000	**33,433**	27,049
Net gain on disposal of assets	-	**4,192**	9,000
Proceeds of insurance		**178,000**	
Total other revenues	2,469,674	**3,404,352**	2,342,925
Change in deferred revenue			
Net transfers to deferred revenue	(158,446)	**(505,327)**	(121,770)
TOTAL REVENUES	$ 8,270,678	$ **9,185,506**	$ 7,678,682
Expenses			
Watershed management services (Schedule 1)	$ 2,371,808	$ **2,207,908**	$ 1,670,981
Conservation services (Schedule 2)	4,108,050	**4,038,420**	3,175,328
Communications & outreach (Schedule 3)	559,400	**550,070**	560,582
Corporate services (Schedule 4)	913,350	**947,564**	912,784
	7,952,608	**7,743,963**	6,319,675
Amortization	202,000	**222,683**	203,125
	8,154,608	**7,966,646**	6,522,800
TOTAL EXPENSES	$ 8,154,608	$ **7,966,646**	$ 6,522,800
Net Surplus for the Year	116,070	**1,218,861**	1,155,882
Accumulated Surplus, Beginning of Year	16,749,599	**16,749,599**	15,593,717
Accumulated Surplus, End of Year	$ 16,865,669	$ **17,968,460**	$ 16,749,599

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

Essex Region Conservation Authority
Statement of Cash Flow
for the years ended December 31

		2016 Actual		2015 Actual
Cash provided for (used in):				
Operating Activities				
Net surplus for the year	**$**	**1,218,861**	$	1,155,882
Non cash items:				
Amortization		**222,683**		203,125
Gain on sale of tangible capital assets		**(4,192)**		(9,000)
(Increase) accounts receivable		**(333,225)**		(249,821)
(Increase) decrease prepaid expenses and inventory		**9,836**		(30,536)
Increase accounts payable and accruals		**330,226**		34,439
Increase deferred revenues		**505,327**		121,770
		1,949,517		1,225,859
Investing/Capital Activities				
Constructed tangible capital assets		**(264,316)**		(329,081)
Construction in progress of tangible capital assets		**(912,938)**		(307,145)
Acquisition of land		**(90,227)**		(533,653)
Purchase of tangible capital assets		**(82,303)**		(90,609)
		(1,349,784)		(1,260,488)
(Decrease) Increase in cash and cash equivalents		**599,733**		(34,629)
Cash and cash equivalents, beginning of year		**2,393,647**		2,428,275
Cash and cash equivalents, end of year	**$**	**2,993,380**	$	2,393,647

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

Essex Region Conservation Authority
Statement of Changes in Net Surplus
for the years ended December 31

	2016 Budget	2016 Actual	2015 Actual
Net surplus for the year	$ 116,070	**$ 1,218,861**	$ 1,155,882
Acquisition and/or construction of tangible capital assets	(72,000)	**(1,349,784)**	(1,260,488)
Amortization of tangible capital assets	202,000	**222,683**	203,125
Gain on sale/disposal/destruction of assets	-	**(4,192)**	(9,000)
Change in prepaid expenses and supplies inventory	-	**9,836**	(30,536)
Increase in net surplus	246,070	**97,404**	58,983
Net surplus, beginning of year	748,840	**748,840**	689,857
Net surplus, end of year	$ 994,910	**$ 846,244**	$ 748,840

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

Purpose of Organization

The Essex Region Conservation Authority (ERCA) is a public sector agency, 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.
The Authority is also a registered charity (107311177RR0001) as recognized by the Canada Revenue Agency.

1. Summary of Accounting Policies

a) **Management Responsibility** – The financial statements of the Essex Region Conservation Authority ("Authority") are prepared by management in accordance with Canadian public sector accounting standards principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of the CPA Canada. 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 expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures 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, specialty assets purchased exclusively for purposes of fulfilling grant obligations, heritage/historical assets held in perpetuity and minority ownership in assets owned by other public sector organizations.

1. Summary of Accounting Policies (Continued)

c) Tangible Capital Assets (Continued)

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	15 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 10 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.

e) **Interdepartmental 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 and projects, 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 and when the landowner contribution can be verified and valued. The Authority periodically receives property and tangible goods, donated by various agencies and private landowners, which also results in the recording of an in-kind contribution.

1. Summary of Accounting Policies (Continued)

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 Canadian public sector accounting standards 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. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the carrying value of property plant and equipment and accruals. Actual results could differ from management's best estimates as additional information becomes available in the future.

i) **Cash and Cash Equivalents**– Cash and cash equivalents include cash balances and short term highly liquid investments that are readily converted to cash.

2. Tangible Capital Assets

Cost	Balance 31-Dec-15	Additions	Disposals	Balance 31-Dec-16
Land	$ 9,892,168	$ 90,227	$ -	$ 9,982,395
Land/Site improvements	4,202,372	172,884	-	4,375,256
Buildings	479,222	-	-	479,222
Engineered structures	1,438,318	398,577	(184,000)	1,652,895
Leasehold improvements	1,578,280	-	-	1,578,280
Machinery and field equipment	396,856	55,306	(20,040)	432,122
Vehicles	395,940	33,997	(17,929)	412,008
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	157,334	-	-	157,334
Capital works-in-progress	307,145	912,938	(307,145)	912,938
	$ 18,950,913	$ 1,663,929	$ (529,114)	$ 20,085,729

Accumulated Amortization	Balance 31-Dec-15	Disposals	Amortization	Balance 31-Dec-16
Land	$ -	$ -	$ -	$ -
Land/Site improvements	723,724	-	8,093	731,817
Buildings	307,102	-	8,110	315,212
Engineered structures	889,340	(184,000)	50,521	755,861
Leasehold improvements	385,171	-	75,427	460,598
Machinery and field equipment	244,576	(17,232)	26,219	253,563
Vehicles	249,666	(17,929)	49,651	281,388
Furniture and fixtures	67,640	-	3,564	71,204
Computer hardware and software	147,458	-	1,098	148,556
Capital works-in-progress	-		-	-
	$ 3,014,677	$ (219,161)	$ 222,683	$ 3,018,199

	Net Book Value 31-Dec-15			Net Book Value 31-Dec-16
Land	$ 9,892,168			$ 9,982,395
Land/Site improvements	3,478,648			3,643,439
Buildings	172,120			164,010
Engineered structures	548,978			897,034
Leasehold improvements	1,193,109			1,117,682
Machinery and field equipment	152,280			178,559
Vehicles	146,274			130,620
Furniture and fixtures	35,640			32,076
Computer hardware and software	9,876			8,778
Capital works-in-progress	307,145			912,938
	$ 15,936,236			$ 17,067,529

2. Tangible Capital Assets-(Continued)

Cost	Balance 31-Dec-14	Additions	Disposals	Balance 31-Dec-15
Land	$ 9,358,514	$ 533,653	$ -	$ 9,892,167
Land/Site improvements	4,202,372	-	-	4,202,372
Buildings	479,222	-	-	479,222
Engineered structures	1,433,530	7,088	(2,300)	1,438,318
Leasehold improvements	890,442	687,838	-	1,578,280
Machinery and field equipment	383,272	22,884	(9,300)	396,856
Vehicles	387,894	58,663	(50,616)	395,940
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	178,735	10,975	(32,376)	157,334
Capital works-in-progress	358,757	307,145	(358,757)	307,145
	$ 17,776,016	$ 1,628,245	$ (453,349)	$ 18,950,912

Accumulated Amortization	Balance 31-Dec-14	Disposals	Amortization	Balance 31-Dec-15
Land	$ -	$ -	$ -	$ -
Land/Site improvements	718,004	-	-	718,004
Buildings	298,992	-	8,110	307,102
Engineered structures	859,574	(2,300)	37,786	895,060
Leasehold improvements	309,744	-	75,427	385,171
Machinery and field equipment	225,404	(9,300)	28,472	244,576
Vehicles	251,614	(50,616)	48,668	249,666
Furniture and fixtures	64,076	-	3,564	67,640
Computer hardware and software	178,736	(32,376)	1,098	147,458
Capital works-in-progress	-		-	-
	$ 2,906,144	$ (94,592)	$ 203,125	$ 3,014,677

	Net Book Value 31-Dec-14			Net Book Value 31-Dec-15
Land	$ 9,358,514			$ 9,892,167
Land/Site improvements	3,484,368			3,484,368
Buildings	180,230			172,120
Engineered structures	573,956			543,258
Leasehold improvements	580,698			1,193,109
Machinery and field equipment	157,868			152,280
Vehicles	136,279			146,274
Furniture and fixtures	39,204			35,640
Computer hardware and software	-			9,876
Capital works-in-progress	358,757			307,145
	$ 14,869,873			$ 15,936,235

2. Tangible Capital Assets-(Continued)

The Authority owns historic treasures which are not included above, 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.

3. Financial Instruments

The fair values of cash, accounts receivables, accounts payables and accrued liabilities and deferred revenues 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.

4. Accounts Receivable/Accounts Payable

Included in accounts receivable is a GST/HST rebate of $467,873 (2015 - $410,429). Included in accounts payable is GST/HST payable of $122,884 (2015 - $77,267).

5. 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 2016 employer's portion of OMERS pension contributions was $247,440 (2015 - $218,494).

6. Expenses by Object

	Budget 2016	2016	2015
Wages and benefits	$3,527,623	$3,439,952	$3,169,117
Construction	1,878,086	1,084,619	438,770
Plant materials and landowner grants	506,850	590,087	555,841
Supplies, office, maintenance, and janitorial	353,500	524,169	420,585
Engineering and other technical project consulting	418,549	565,541	397,897
Corporate support and shared services	382,050	416,925	374,080
Fleet, travel & equipment	351,500	387,485	374,811
Rent, insurance, taxes and utilities	298,800	334,495	290,742
Amortization	202,000	222,683	203,125
Repairs, maintenance, replacement	86,250	245,608	111,143
Contributed supplies and services	52,000	41,386	95,649
Dues and memberships	39,150	44,491	42,235
Audit and legal	26,500	34,742	16,929
Board and committee expenses	16,000	16,540	16,830
Bank, interest and credit card charges	15,750	17,922	15,046
	$8,154,608	**$7,966,646**	**$6,522,800**

7. Budget Amounts

The 2016 budget amounts that were approved on February 11, 2016, were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as project expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant positive variance for the surplus reported for the year. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

7. Budget Amounts (Continued)

	Approved Budget (BD 07/16)	Actual
TCA Adjusted Budget/Statement of Operations	$ 969,570	1,218,861
Capitalized (TCA) items included as operating expenses	(853,500)	(1,177,254)
Surplus per Approved Budget / Statement of Operations	116,070	41,607
Acquisition of fleet & equipment	(72,000)	(86,495)
Land Acquisition*	-	(90,227)
Amortization	202,000	222,683
Increase in net surplus/(debt) per Statement of Net Surplus	**246,070**	**87,567**
Net transfers from/(to) reserves (Schedule 5)	(211,900)	(26,255)
Decrease in Operating Deficit per Statement of Financial Position	**$ 34,170**	**$ 61,312**

** Land acquisitions are approved during the year through the Committee of the Whole*

8. Credit Facility

The Authority maintains an operating line facility with the Canadian Imperial Bank of Commerce to a maximum of 1.5 million dollars which bears interest at prime less .25% and is due on demand. As of December 31, 2016, no balance (2015 -$0) was payable under this facility.

9. 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.

10. Related Entity

Essex Region Conservation Foundation

Essex Region Conservation Authority ("ERCA") has an economic interest in the Essex Region Conservation Foundation ("Foundation"). The Foundation was established for the purpose of raising funds and disbursing grants to ERCA and other organizations, which are working towards a shared vision of environmental sustainability.

10. Related Entity (Continued)

The Foundation was incorporated under the laws of Ontario without share capital or benefit for its members and is therefore exempt from income taxes. The income generated by the Foundation is distributed to ERCA and other qualifying donees as the funds are requested and approved. The accounting policy followed in reporting the Foundation is note disclosure.

The transactions with the Foundation include $962,708 (2015 - $89,400) recorded as revenue. All amounts have been measured at the exchange amount.

The assets, liabilities, results of operations and cash flow for the Foundation for the years ended December 31 are as follows:

	2016	2015
Financial position:		
Total assets	$ 541,517	$ 519,592
Total liabilities	$ 189,696	$ 52,169
Net assets	351,821	467,423
	$ 541,517	$ 519,592
Results of operations:		
Total revenue	$ 716,368	$ 184,034
Total expenses (including grants)	831,971	161,156
Net income (loss) for the year	$ (115,603)	$ 22,878
Cash flows:		
Operating	$ 493,741	$ 191,054
Investing	200,000	(386,000)
Distributions	(683,066)	(158,222)

11. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

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

Schedule 1- Watershed Management Services

	2016 Budget	2016 Actual	2015 Actual
Flood & Erosion Prevention & Management			
Wages, benefits & professional development	$ 115,000	$ 108,834	$ 112,576
Computers, data, & telecommunications	32,600	38,332	33,898
Supplies, insurance, corporate services	23,000	25,400	28,507
Construction, consulting & technical resources	6,000	-	-
Vehicle charges	5,000	6,930	6,193
	181,600	179,496	181,174
Regulations, Compliance & Development Services			
Wages, benefits & professional development	395,400	466,058	337,022
Supplies, insurance, corporate services	68,850	76,923	64,290
Legal fees and consulting	5,000	9,936	1,737
Travel, vehicle charges	12,700	12,268	12,054
	481,950	565,185	415,102
Municipal Planning Support/Studies			
Wages, benefits & professional development	244,500	267,912	245,656
Supplies, insurance, corporate services	33,100	43,468	39,740
Travel, vehicle charges	1,400	1,323	2,715
	279,000	312,704	288,110
Remedial Water & Erosion Control Infrastructure Projects & Studies (WECI)			
Consulting	263,549	235,640	298,564
Construction, landscape materials & equipment	1,077,086	781,374	405,521
Wages, supplies, travel & allocated overhead	31,123	35,897	31,147
	1,371,758	1,052,912	735,232
Regional Watershed Projects and Studies			
Consulting/technical resources	-	47,096	8,231
Wages, benefits & professional development	50,500	42,022	35,703
Supplies & overhead	7,000	8,493	7,428
	57,500	97,611	51,362
	$ 2,371,808	$ 2,207,908	$ 1,670,981

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

Schedule 2 - Conservation Services

	2016 Budget	2016 Actual	2015 Actual
Conservation Areas, Land Protection & Restoration			
Program Planning, Management & Development			
Wages, benefits & professional development	$ 123,100	$ **115,002**	$ 112,444
Supplies, insurance & corporate support	20,400	**21,195**	21,571
Travel & vehicle	2,500	**2,525**	3,396
	146,000	**138,721**	137,411
Land Acquisition & Planning			
Wages, benefits & professional development	15,000	**10,352**	25,939
Supplies, insurance & corporate support	3,000	**1,648**	7,694
Acquisition/preparation of property (*acquisitions are capitalized as TCA*)	-	**13,677**	-
Surveys, appraisals, consulting, legal	20,000	**12,240**	7,788
	38,000	**37,917**	41,421
Tree Planting and Land Restoration			
Wages, benefits & professional development	348,600	**352,801**	329,632
Landscape materials & technical resources	363,500	**555,476**	359,701
Supplies & overhead	101,400	**146,828**	115,235
Vehicle & field equipment usage	62,500	**83,034**	72,383
Landowner contributions (donated services)	-	**10,567**	6,036
	876,000	**1,148,705**	882,988
Water, Soil or Septic Improvements (Landowner Incentive & Outreach Programs)			
Wages, benefits & professional development	34,500	**11,892**	34,350
Landowner grants/contributed landowner services	95,000	**61,440**	142,932
Supplies, insurance & corporate support	6,500	**5,181**	7,182
Vehicle & equipment	1,000	**1,575**	1,971
	137,000	**80,088**	186,436
Conservation Areas Maintenance			
Wages, benefits & professional development	204,100	**204,113**	179,829
Utilities, taxes, insurance & corporate allocation	153,650	**159,360**	118,942
Vehicle & field equipment charges	80,000	**105,429**	86,387
Supplies - office & small maintenance	52,000	**56,986**	68,117
Construction & capital items	21,550	**41,269**	33,541
Plant material and removal	5,000	**13,221**	7,763
	516,300	**580,378**	494,578
John R Park Homestead Conservation Area			
Revenues			
Admissions, sales & program fees	52,600	**73,069**	56,290
General levy	117,000	**117,000**	110,796
Government grants	31,800	**28,966**	18,321
Other grants & donations	6,000	**13,576**	6,092
Interdepartmental Recoveries	51,000	**44,323**	48,431
Net transfers (to)/from reserves	8,000	**6,000**	(6,000)
	266,400	**282,934**	233,930
Expenses			
Wages, benefits & professional development	193,900	**207,745**	196,249
Utilities, taxes, insurance & corporate allocation	25,100	**24,531**	22,540
Supplies and maintenance - office, site & curatorial	15,950	**13,372**	18,668
Events and cost of goods sold	11,500	**10,664**	11,222
Capital replacement and repairs	20,200	**47,153**	2,123
	266,650	**303,465**	250,801

Schedule 2 - Conservation Services (Continued)

	2016 Budget	2016 Actual	2015 Actual
Holiday Beach Conservation Area			
Revenues			
Admissions, events & camping fees	163,200	**175,093**	171,856
General levy	96,680	**96,684**	76,680
Property/land rental	7,000	**12,673**	6,903
Other grants & donations	1,000	**500**	1,500
Net transfers from reserves/deferred revenue	4,700	**4,857**	11,288
	272,580	**289,806**	268,227
Expenses			
Wages, benefits & professional development	128,000	**141,190**	128,077
Site, capital & major maintenance	10,000	**23,010**	46,626
Utilities, taxes, insurance & corporate allocation	49,000	**73,696**	46,011
Supplies - office, network, events, janitorial	62,550	**64,471**	50,765
Vehicle & field equipment usage	24,000	**25,124**	27,902
Consulting	15,000	**2,535**	-
	288,550	**330,027**	299,382
Conservation Areas/Trails Infrastructure Investment (Non capitalized)			
Contract construction, materials, consulting & technical resources	790,000	**346,605**	28,173
Wages, benefits & professional development	55,000	**1,366**	301
Insurance, legal & corporate allocation	10,000	**25,824**	15,908
Vehicle & field equipment charges	8,500	**-**	-
	863,500	**373,795**	44,382
Science, Research & Monitoring			
Drinking Water Source Protection Program - Ministry of the Environment			
Wages, benefits & professional development	113,000	**87,662**	128,229
Supplies, advertising, insurance & corporate support	11,000	**16,693**	24,137
Committee member per diems	-	**2,060**	2,125
Travel	-	**1,354**	1,196
	124,000	**107,769**	155,687
Healthy Watersheds Research, Remediation & Monitoring- (RMO/WQ Studies/Demo Farm/DRCC)			
Wages, benefits & professional development	441,700	**385,466**	272,025
Supplies, insurance & corporate support	97,500	**124,136**	78,771
Lab/technical services,speciality equipment & software	94,500	**193,078**	62,623
Landowner grants & construction	65,000	**82,553**	106,524
Vehicle & field equipment charges	18,800	**20,463**	16,405
	717,500	**805,695**	536,347
Fleet & Equipment			
Fleet & Field/Shop Equipment			
Maintenance, repairs, rentals & non-capital replacements	79,350	**82,208**	89,734
Fuel, supplies & rentals	41,000	**36,098**	40,269
Insurance & licences	8,900	**5,169**	9,382
Wages, benefits	5,300	**8,385**	6,509
	134,550	**131,860**	145,894
	$ 4,108,050	**$ 4,038,420**	$ 3,175,328

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

Schedule 3 - Communications & Outreach

	2016 Budget	2016 Actual	2015 Actual
Corporate Communications, Media & Outreach			
Wages, benefits & professional development	$ 257,750	$ **180,222**	$ 237,476
Supplies, consulting, insurance & corporate support	14,150	**19,443**	24,574
Travel, vehicle & equipment	3,400	**1,684**	2,449
	275,300	**201,348**	264,499
Student Education Program			
Wages, benefits & professional development	52,900	**51,306**	47,541
Supplies, insurance & corporate support	12,750	**12,558**	10,509
Travel, vehicle & equipment	1,000	**1,675**	1,503
	66,650	**65,539**	59,553
Community Planting/Restoration Initiatives & Events (Earth Day, Children's Water Festival, SCAR)			
Wages, benefits & professional development	100,000	**116,756**	97,536
Plant materials, event supplies & technical/consulting resources	98,200	**143,263**	113,019
Supplies & overhead	15,500	**19,593**	21,634
Travel, vehicle & field equipment	3,750	**3,571**	4,340
	217,450	**283,183**	236,529
	$ 559,400	$ **550,070**	$ 560,582

Schedule 4 - Corporate Services

	2016 Budget	2016 Actual	2015 Actual
Expenses			
Corporate & Shared Services (Administration, Finance, Human Resources,GIS/IS/IT)			
Wages, benefits & professional development	$ 559,700	$ **573,256**	$ 535,619
Occupancy	106,000	**110,815**	114,390
Professional fees - audit, legal & consulting	26,500	**32,604**	29,642
Dues & memberships	35,000	**34,526**	33,536
Foundation support	61,000	**67,810**	70,525
Office equipment, computers/network & phone	48,750	**60,777**	62,349
Supplies & miscellaneous	32,900	**26,931**	29,206
Board meetings & per diems	18,500	**16,317**	17,208
Travel (staff & members)	11,000	**9,485**	7,653
Retiree benefits	12,000	**12,455**	10,388
Insurance	2,000	**2,587**	2,268
	$ 913,350	$ **947,564**	$ 912,784
	$ 7,952,608	$ **7,743,963**	$ 6,319,675

Essex Region Conservation Authority
Schedule 5- Continuity of Reserves

	Actual Balance at December 31, 2015	Budgeted Transfers to Reserves	**Actual Transfers to Reserves**	Budgeted Transfers from Reserves	**Actual Transfers from Reserves**	Budgeted Balance at December 31, 2016	**Actual Balance at December 31, 2016**
Canard River Low Flow	**20,319**	-	-	-	-	20,319	**20,319**
Canard River Maintenance	**27,538**	-	-	-	-	27,538	**27,538**
Turkey & Little River Water Sampling	**1,342**	-	-	-	**1,342**	1,342	-
Tree Replacement	**90,000**	-	-	-	-	90,000	**90,000**
Infrastructure & Major Maintenance	**388,466**	425,000	**430,799**	363,500	**531,300**	449,966	**287,965**
Revenue Stabilization	**102,000**	24,000	**25,342**	-	**54,000**	126,000	**73,342**
Project Grant Matching	-	20,000	**20,000**	-	-	20,000	**20,000**
Office, Computers & Network	**26,708**	15,400	**15,400**	6,000	-	36,108	**42,108**
Vehicle & Equipment Replacement	**90,787**	2,000	**40,000**	8,000	-	84,787	**130,787**
Legal & Insurance	**37,000**	3,000	**13,000**	-	-	40,000	**50,000**
Admin/Human Resources	**13,580**	2,000	**2,000**	-	-	15,580	**15,580**
Historic Properties	**43,374**	18,000	**20,000**	20,000	**56,000**	41,374	**7,374**
Amortization Funding Phase-In	**100,936**	100,000	**102,356**	-	-	200,936	**203,292**
	$ 942,050	$ 609,400	**$ 668,897**	$ 397,500	**$ 642,642**	$ 1,153,950	**$ 968,305**