

Financial Statements of

**NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2019



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INDEPENDENT AUDITORS' REPORT

To the Members of Nottawasaga Valley Conservation Authority

Opinion

We have audited the accompanying financial statements of Nottawasaga Valley Conservation Authority (the "Authority"), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes and schedule to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2019, and its results of operations and accumulated surplus, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the **"Auditors' Responsibilities for the Audit of the Financial Statements"** section of our report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

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



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

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 24, 2020

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash	\$ 1,240,979	1,271,619
Accounts receivable (note 2)	237,522	236,668
Investments (note 3)	1,030,300	1,009,163
	<u>2,508,801</u>	<u>2,517,450</u>
Financial Liabilities		
Accounts payable and accrued liabilities	359,577	438,490
Deferred revenue (note 5)	903,102	921,281
	<u>1,262,679</u>	<u>1,359,771</u>
Net financial assets	1,246,122	1,157,679
Non-Financial Assets		
Tangible capital assets (note 4)	9,005,142	9,053,570
Prepaid expenses	34,250	35,895
	<u>9,039,392</u>	<u>9,089,465</u>
Contingent liabilities (note 8)		
Commitments (note 14)		
Accumulated surplus (note 6)	\$ 10,285,514	10,247,144

See accompanying notes to financial statements.

On behalf of the Board:



Chair



CAO/Secretary - Treasurer

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019 Total	2018 Total
	(see note 12)		
Revenue:			
Municipal government grants			
Municipal levies			
- general matching	\$ 188,490	97,307	188,490
- general non-matching	2,237,586	2,459,348	2,163,543
- special	23,500	29,305	11,600
Municipal grants	120,845	96,602	120,574
Total municipal funding	2,570,421	2,682,562	2,484,207
Government - provincial grants (schedule)	409,038	285,375	445,902
- federal grants (schedule)	44,000	184,251	319,198
User fees (schedule)	1,379,945	1,364,106	1,439,727
Contributions and donations	462,640	509,062	472,212
Interest income	13,000	36,876	26,531
Miscellaneous	-	18,778	27,008
	4,879,044	5,081,010	5,214,785
Expenses (note 10):			
Planning services	1,217,004	1,240,357	1,027,168
Administrative support	538,916	566,745	613,210
Healthy waters	459,521	463,928	513,526
Reforestation	479,114	389,130	390,551
Flood forecast and warning	417,857	323,721	422,061
Tiffin Centre infrastructure maintenance	338,973	341,816	292,399
Corporate governance	314,393	314,393	304,028
Environmental monitoring	246,133	223,133	201,419
Environmental education	316,172	320,489	311,706
GIS technical support	278,772	247,252	244,135
Groundwater management	228,893	219,966	282,529
Conservation lands	205,300	220,681	225,279
Workshop vehicles and equipment	48,000	423	-
Engineering and technical services	-	170,606	217,399
	5,089,048	5,042,640	5,045,410
Annual surplus	(210,004)	38,370	169,375
Accumulated surplus, beginning of year	10,247,144	10,247,144	10,077,769
Accumulated surplus, end of year	\$ 10,037,140	10,285,514	10,247,144

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	2019 Budget	2019 Total	2018 Total
	(see note 12)		
Annual surplus	\$ (210,004)	38,370	169,375
Acquisition of tangible capital assets	-	(168,667)	(192,942)
Amortization of tangible capital assets	-	213,891	225,116
Loss on disposition of tangible capital assets	-	3,204	4,899
	(210,004)	86,798	206,448
Acquisition of prepaid expenses	-	(34,250)	(35,470)
Use of prepaid expenses	-	35,895	36,478
	-	1,645	1,008
Change in net financial assets	(210,004)	88,443	207,456
Net financial assets, beginning of year	1,157,679	1,157,679	950,223
Net financial assets, end of year	\$ 947,675	1,246,122	1,157,679

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash flows from operating activities:		
Annual surplus	\$ 38,370	169,375
Items not involving cash:		
Amortization of tangible capital assets	213,891	225,116
Loss on disposition of capital assets	3,204	4,899
	255,465	399,390
Changes in non-cash working capital:		
Accounts receivable	(855)	31,537
Prepaid expenses	1,645	1,008
Accounts payable and accrued liabilities	(78,912)	81,860
Deferred revenue	(18,179)	(71,445)
	159,164	442,350
Investing activities:		
Purchase of investments	(21,137)	(204,481)
	(21,137)	(204,481)
Capital activities:		
Purchase of tangible capital assets	(168,667)	(192,942)
	(168,667)	(192,942)
Increase (decrease) in cash	(30,640)	44,927
Cash, beginning of year	1,271,619	1,226,692
Cash, end of year	\$ 1,240,979	1,271,619

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

Nottawasaga Valley Conservation Authority (the "Authority") is a land and water management agency established under the provisions of the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

1. Significant accounting policies:

The financial statements for the Authority are the responsibility of and prepared by management in accordance with the Chartered Professional Accountants of Canada Public Sector Accounting Handbook, that sets out generally accepted accounting principles for government not-for-profit organizations in Canada. The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), excluding Sections PS4200 and PS4270, with the following significant accounting policies:

(a) Basis of accounting:

The financial statements are prepared using an accrual basis of accounting which recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Accrual accounting recognizes an asset until the future economic benefit underlying the asset is partly or wholly used or lost.

(b) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, designed and engineering fees, legal fees and site preparation costs. Contributed capital assets are recorded at fair value at the time of donation, with a corresponding amount recorded as revenue. Amortization is being recorded at the following rates and methods commencing once the asset is available for productive use as follows:

Asset	Basis	Rate
Small equipment	Declining-balance	20%
Equipment and vehicles	Declining-balance	25%
Computer equipment	Straight-line	5 years
Furniture and fixtures	Straight-line	10 years
Site utilities	Straight-line	15 years
Buildings	Straight-line	50 years
Dam and structures	Straight-line	50 years

Tangible capital assets are written down when conditions indicate they are no longer able to contribute to the Authority's ability to provide goods or services, or when the value of future economic benefits associated with the tangible capital asset are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(c) Cash:

Cash consists of cash on hand, cashable guaranteed investment certificates and all deposits at banks including interest bearing savings accounts.

(d) Deferred revenue:

Funds received for specific purposes which are for future services are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which services are provided.

(e) Pension plan:

The Authority is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Authority has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. The Authority records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for the past employee service.

(f) Reserves:

The Authority internally allocates its accumulated surplus to capital reserves to finance the cost of tangible capital assets, purchases, maintenance and related expenditures and operating reserves in order to ensure funds are available for financial relief in the event of a significant loss of revenues or other financial emergency for which no other source of funding is available. These reserve allocations are directed by the Board of Directors of the Authority.

(g) Revenue recognition:

Provincial, federal and municipal grant funding revenues are recognized in the year to which the program relates and when the related expenses are incurred. Amounts unused at year end are deferred to subsequent years. Municipal levies are recognized in the year they are levied to member municipalities. User fees are recognized as revenue over the period the services are performed. Other revenues are recognized when they are received or receivable and collectability is reasonably assured.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(h) Use of estimates:

The preparation of the 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of tangible capital assets, the allowance for doubtful accounts and deferred revenue. Actual results could differ from those estimates.

2. Accounts receivable:

	2019	2018
HST recoverable	\$ 8,789	26,798
Fees for services and other	232,679	159,263
Government grants	9,604	67,300
Allowance for doubtful accounts	(13,550)	(16,693)
	<u>\$ 237,522</u>	<u>236,668</u>

3. Investments:

The investments bear interest at rates of 1.94% with maturity dates between January 10, 2020 and April 17, 2020.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

4. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions and Transfers	Disposals and Write-offs	Balance at December 31, 2019
Land	\$ 6,499,787	-	-	6,499,787
Buildings	1,923,564	54,675	-	1,978,239
Dams and structures	3,063,418	-	-	3,063,418
Site utilities	622,960	14,371	-	637,331
Equipment and vehicles	441,470	45,960	26,546	460,884
Small equipment	258,145	5,580	21,358	242,367
Computer equipment	268,547	38,875	62,464	244,958
Furniture and fixtures	256,679	9,207	1,442	264,444
Total	\$ 13,334,570	168,667	111,810	13,391,427

Accumulated Amortization	Balance at December 31, 2018	Disposals and Write-offs	Amortization Expense	Balance at December 31, 2019
Land	\$ -	-	-	-
Buildings	767,184	-	39,206	806,390
Dams and structures	2,126,077	-	55,910	2,181,987
Site utilities	499,955	-	19,984	519,939
Equipment and vehicles	282,579	(24,553)	50,714	308,740
Small equipment	171,262	(20,147)	18,250	169,366
Computer equipment	224,330	(62,464)	21,950	183,816
Furniture and fixtures	209,614	(1,442)	7,876	216,048
Total	\$ 4,281,001	(108,606)	213,890	4,386,285

	Net book value, December 31, 2018	Net book value, December 31, 2019
Land	\$ 6,499,788	6,499,787
Buildings	1,156,381	1,171,848
Dams and structures	937,341	881,431
Site utilities	123,005	117,392
Equipment and vehicles	158,891	152,144
Small equipment	86,882	73,001
Computer equipment	44,217	61,142
Furniture and fixtures	47,065	48,396
Total	\$ 9,053,570	9,005,142

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

5. Deferred revenue:

Revenue from the following sources received that were unexpended for the year have been deferred:

	2019	2018
Unearned project revenue	\$ 87,359	83,588
Forestry – follow-up tending	46,221	58,735
Subdivision and condominium fees	371,499	517,320
Site planning	89,007	74,437
John McDonald Foundation	50,000	–
Other	111,621	87,180
Bruce Power	41,703	2,360
Department of Fisheries and Oceans	24,130	–
Wetland compensation	81,562	97,661
	\$ 903,102	921,281

6. Accumulated surplus:

	2019	2018
Internally restricted reserves (note 9)	\$ 1,291,156	1,231,037
Investments in tangible capital assets	8,994,358	9,016,107
	\$ 10,285,514	10,247,144

7. Credit facilities:

The Authority has a demand loan facility with Scotiabank. This credit facility has an authorized credit limit of \$500,000 (2018 - \$500,000) and bears interest at the bank's prime rate less 0.5%. There is no balance outstanding on the demand loan facility as at December 31, 2019.

8. Contingent liabilities:

Legal actions and claims:

The Authority has received statements of claim as defendant under various legal actions resulting from its involvement in land purchases, fatalities, personal injuries and flooding on or adjacent to its properties. The Authority maintains insurance coverage against such risks and has notified its insurers of the legal actions and claims. It is not possible at this time to determine the outcome of these claims and, therefore, no provision has been made in these financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

9. Internally restricted reserve funds:

Appropriations are made from accumulated surplus to various reserve funds upon approval of the Board of Directors.

Operational Reserve:

The Operational Reserve was established to provide funds to purchase equipment as required.

Environmental Education Reserve:

The Environmental Education Reserve was established to cover future environmental equipment and material purchases.

Human Resources Reserve:

The Human Resources Reserve was established to provide funds to cover human resource issues.

New Lowell Reserve Fund:

The New Lowell Reserve Fund was established to cover future capital expenses for the New Lowell campground.

Capital Repair and Replacement Reserve:

The Capital Repair and Replacement Reserve was established to cover future capital expenses.

Healthy Waters Reserve:

The Healthy Waters Reserve was established to cover future expenses for the Healthy Waters program.

Land Management Acquisition Reserve:

The Land Management Acquisition Reserve was established to assist with acquisitions of significant or environmentally sensitive lands. The reserve would compliment the ongoing acquisition program and partnership arrangements with Nature Conservancy Canada and the Ministry of Natural Resources for Minesing Swamp and Niagara Escarpment lands.

Planning Reserve:

The Planning Reserve was established to cover legal activities and unexpected variations in planning revenue.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

9. Internally restricted reserve funds (continued):

The internally restricted reserve funds consist of the following:

	2019	2018
Operational reserve fund	\$ 258,823	194,903
Environmental education fund	6,331	6,331
Human resources reserve fund	232,799	168,880
New Lowell reserve fund	49,381	54,410
Capital repair and replacement reserve fund	677,166	615,791
Healthy waters reserve fund	13,936	13,936
Land management acquisition reserve fund	52,720	109,917
Planning reserve fund	–	66,869
Total internally restricted reserve funds	\$ 1,291,156	1,231,037

10. Expenses by object:

	2019	2018
Wages and benefits	\$ 3,747,906	3,592,738
Purchased supplies	577,623	676,069
Professional and consulting fees	141,565	197,066
Amortization of tangible capital assets	213,891	225,116
Occupancy costs	175,765	161,362
Travel and vehicle	48,003	46,931
Office supplies and expenses	38,897	43,159
Education and training	22,946	34,431
Licenses, memberships and dues	43,741	40,972
Advertising	14,112	15,639
Interest and bank	18,191	11,927
	\$ 5,042,640	5,045,410

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

11. Pension plan:

OMERS provides pension services to more than 451,000 active and retired members and approximately 974 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total going concern actuarial liabilities of \$107,687 million (2018 - \$100,081 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$104,290 million (2018 - \$95,890 million) indicating a going concern actuarial deficit of \$3,397 million (2018 - \$4,191 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Authority's share is not determinable. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2019 was \$280,880 (2018 - \$253,199) and is included as an expense in the statement of operations and accumulated surplus.

12. Budget figures:

The 2019 budget figures included in these financial statements are the operational budget figures and are those adopted by the Authority on March 22, 2019. The capital asset levy is budgeted within the capital budget which is not included within the budgeted figures in these financial statements. The capital asset levy received is recorded within the municipal levies (non-matching) the statement of operations for the 2019 year end.

13. Segmented reporting:

The Chartered Professional Accountants of Canada Public Sector Accounting Handbook Section PS2700, Segment Disclosures, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide disclosures established by this section when their operations are diverse enough to warrant such disclosures.

The presentation of the items on the statement of operations and included within note 9 are considered sufficient to meet the requirements of PS2700, Segment Disclosures.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2019

14. Commitments:

Lease obligations:

The Authority is presently leasing equipment with various monthly rentals and maturity dates. The minimum lease payments required over the next four years are as follows:

2020	\$	12,602
2021		12,602
2022		6,412
	\$	31,616

Rental arrangements:

The Authority leases five pieces of property to three local municipalities and two not-for-profit organizations for no financial consideration. Under the terms of the agreements the municipalities and the not-for-profit organizations are responsible for all costs associated with their respective properties. The leases may be terminated by either party with written notice. The agreement with one local municipality extends to 2023 and the remaining two agreements with the local municipalities each extend to 2023 and 2025. The agreements with the two not-for-profit organizations extend to 2021 and 2022 respectively.

The Authority leases the New Lowell Campground and Conservation Park to two individuals who manage the park. Under the terms of the agreement which extends to April 14, 2023, the managers will pay the Authority a lease amount equal to \$18,815 plus HST per year with an additional 3% increase every year. The lease has a five year renewal option with the understanding that one year's notice must be given by either party to terminate the lease. The Authority is responsible for property taxes and property insurance while the managers are responsible for operational costs. Capital projects are paid for by the managers and become the property of the Authority.

The Authority leases various agricultural lands to farmers for minimal financial consideration under the terms of agreements which expire in 2020 to 2025. The minimum future rental income to be received related to these leases varies depending on the tenant.

The Authority leases property to a wildlife veterinary and rehabilitation organization which operate on the premises. Under the terms of the agreement which extends to December 31, 2021, the organization will pay the Authority a lease amount equal to \$3,375 plus HST per year plus costs. The lease can be renewed at the lessee's discretion. The rent shall increase 3% in each year of the term and any renewal periods. The Authority is responsible for property taxes, property insurance and operational costs. The rental monies are to be allocated to the capital repair and replacement reserve of the Authority to cover future capital projects.

15. Comparative information:

Certain 2018 comparative information has been reclassified where necessary to conform to the current year presentation.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Schedule of Revenue

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Provincial government grants:		
Ministry of Natural Resources - Flood operations	\$ 97,307	188,490
Source Water Protection Planning	168,580	138,480
Hydrologic Function	-	41,360
Water and Erosion Control Infrastructure	11,874	35,717
Guardian fund	-	24,922
Other	3,330	8,278
Groundwater Monitoring	4,284	5,030
Nottawasaga Watershed Improvement Program	-	3,513
Species at Risk	-	112
Total provincial funding	\$ 285,375	445,902
 Federal government grants	 \$ 184,251	 319,198
User fees:		
Planning	\$ 831,322	879,323
Environmental education	288,104	304,597
Tiffin outreach	112,136	108,400
Stewardship services	46,901	64,815
Conservation lands	55,362	51,310
Monitoring	23,000	23,000
Office and occupancy	4,381	3,585
GIS Technical Support	596	3,310
Healthy waters	2,304	1,387
	\$ 1,364,106	1,439,727