



July 18, 2022

Town of Amherstburg
Town of Essex
Town of Kingsville
Town of LaSalle
Municipality of Leamington
Municipality of Lakeshore
Township of Pelee
Town of Tecumseh
City of Windsor

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360 Fairview Avenue West
Suite 311, Essex, ON N8M 1Y6

Attention: Municipal Council Clerks (for distribution)

RE: ESSEX REGION CONSERVATION AUTHORITY 2021 Audited Financial Statements and Administration's Report

Attached please find Essex Region Conservation Authority's 2021 Audited Financial Statements as approved by the ERCA Board of Directors at the June 23, 2022.

At the request of our Board, also attached is Administration's report (BD 13/22 2021 Draft Audited Financial Statements and Financial Condition Update) providing additional analysis undertaken as presented to the ERCA Board of Directors in conjunction with the independent audit undertaken by the firm of Hicks, MacPherson, latonna and Driedger LLP.

Should you have any questions regarding ERCA's Audited Financial Statements or Administration's report, please feel free to contact Mr. Tim Byrne, tbyrne@erca.org or by phone 519-776-5209 ext. 350.

Thank you,

Tim Byrne
CAO/Secretary-Treasurer

Shelley McMullen
CFO/Director, Finance and Corporate Services

Attachments:

- BD13/22 Draft Audited Financial Statement and Financial Condition Update and related appendices
- ERCA 2021 Audited Financial Statements



Essex Region Conservation Authority

Board of Directors

BD13/22

From: Shelley McMullen, CFO/Director Finance & Corporate Services

Date: Thursday, June 2, 2022

Subject: 2021 Draft Audited Financial Statements and Financial Condition Update

Compliance Action: Conservation Authorities Act -S.38 Annual Audit
Income Tax Act-Audited Financial Statement/T3010 Requirement for
Registered Charities

Recommendation: THAT the draft audited Financial Statements of the Essex Region Conservation Authority, including the Independent Auditor's Report, for the year ended December 31, 2021, be approved and released as final audited Financial Statements; and further,

THAT Administration be directed to circulate the approved report and Audited Financial Statements to member Municipalities as correspondence.

Summary

- The auditors are proposing to issue an unqualified audit report upon Board members' approval of the 2021 audited Financial Statements. While the audit procedures, including an understanding of the internal controls, are designed to identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and to obtain sufficient audit evidence to support the audit opinion, the procedures are not for the purpose of expressing an opinion on the effectiveness of the Authority's internal controls.
- The 2021 operating budget anticipated a continuation of Covid19 restrictions throughout most of the year, and while there were several operating units, likely impacted by Covid19-related restrictions, that experienced unanticipated increases/decreases in revenues, the variances were overall immaterial to the financial results of the Authority.
- While the Financial Statements show an increase of \$81,048 in the operating fund surplus, resulting in an accumulated operating surplus of approximately \$133,380, \$85,000 is expected to be utilized in 2022, as outlined in the operating budget. Also, the actual unrestricted operating surplus amounted to ~\$126,000, prior to additional transfers of ~\$45,000 to the reserve funds, to address 2022 projects, as discussed below.
- The reserve funds increased by \$29,853 to \$1,221,251 from \$1,191,398 (Schedule 5 of the Financial Statements), although a decrease of \$119,000 was expected. This positive variance primarily relates

to: a lower demand for reserve funds for the construction of the JRPH Conservation Centre, due to receipt of Foundation grants; deferral of IT projects to 2022 due to vendor selection process; and additional transfers to infrastructure reserves for 2022 capital asset condition assessments and maintenance projects.

- Overall, the Authority experienced relative stability in its operations during 2021, as it adjusted to new operating procedures and service delivery methods, introduced as a result of the pandemic.
- Higher-than-expected permit revenues was the primary contributor to the positive results followed by wage savings related to periodic vacancies and redeployment of staff to special projects, funded by grants.
- The Authority has begun to proactively align its budget format and presentation, with the categorization of programs and services (mandatory and non-mandatory), as required by the revised Conservation Authorities Act, however the format of the audited Financial Statements will not be revised until fiscal year 2024, when all municipal funding agreements are expected to be in place, for non-mandatory programs and services. To provide further clarity to readers and support transparency, the Detailed Statement of Financial Activities by Program, is attached as Appendix C. This schedule presents program financial information, with revenues and expenses, and is the format used to present budget and interim financial results to stakeholders

Discussion

The firm of Hicks, MacPherson, latonna and Driedger LLP has completed the audit of the Financial Statements for the year ended December 31, 2021, (attached) and are prepared to issue their draft unqualified opinion upon Board approval of the Financial Statements. Audit guidelines now require the Board of Director's approval of the Financial Statements prior to final release of the audited Financial Statements and accompanying audit opinion.

The Audit Committee of the Essex Region Conservation Authority met on June 9, 2022 to review the draft audited Financial Statements with management and with Ms. Lindsay latonna, a partner with the appointed auditing firm. The Auditors and Audit Committee did not identify any concerns with the financial statements as prepared by management and additionally, no material internal control weaknesses or errors were noted by the auditors, to the extent that internal controls are reviewed. The Auditors noted that an unqualified report will be attached to the Authority's statements upon Board approval of the Financial Statements.

Financial Statements Overview

The financial statements comprise a report card on the financial activities of a government during a fiscal period and are made available to various stakeholders including: MECP; participating municipalities; board members; ratepayers; staff; transfer payment agencies and other funders; program partners; and financial institutions. Increased expectations and requirements for greater transparency, accountability, value- for-money, and greater comparability amongst governments and public sector agencies, has resulted the expectation for informative and standardized statements.

Five indicators or “messages” are typically included in government financial statements:

- net surplus/(debt);
- accumulated surplus/(deficit);
- annual surplus/(deficit);
- change in net debt in the year; and
- cash position and related cash flow in the year.

In response to this, the Authority has prepared four financial statements:

- Statement of Financial Position;
- Statement of Operations and Accumulated Surplus;
- Statement of Net Surplus; and
- Statement of Cash Flows.

Reconciling Budgets with Financial Statements

While the Financial Statements, as presented, accurately reflect the Authority’s financial position and transactions, they appear to be divergent or inconsistent as compared to the approved budget, resulting in a challenge for stakeholders, in terms of reconciling year-end results with the approved budget. Despite the suggestion that budget documents are to be presented in the same format as Financial Statements (C.D. Howe Institute’s 2014 report titled “Baffling Budgets: Canada’s Cities Need Better Financial Reporting”), it is often not the case: Budget documents are typically generated in a more user- friendly format to facilitate comprehension and ultimate decision-making. This is a challenge that is currently being addressed, at least in the municipal sector: MFOA’s official response to the Howe Institute report states that *“Budgets are laid out in a manner to be meaningful to both Councillors and the public. They are regularly monitored throughout the year by both staff and municipal Council. As well, municipalities have many excellent fiscal controls and countless reports in addition to the annual statutory reporting, all of which are more readable and understandable to “the reasonably intelligent” person than the annual financial statement. We know of no municipality in Ontario who provides interim financial reports based on their year-end reporting format due to its irrelevance to the budgets and actual fiscal control.”*

To address the issue and to facilitate the reconciliation between the budget and the Financial Statements, the following reconciliation summary has been prepared (FS Note 7):

	Approved Budget (BD 07/21)	Actual
Budgeted Deficit	\$ (346,500)	
Capital items to be included as operating expenses	700,000	
Land Acquisition	-	
Adjusted/Actual Net Surplus (Deficit)	353,500	654,877
Gain on Sale of Vehicles	-	(22,500)
Capitalized items	(700,000)	(805,973)
Land Acquisition*	-	-
	(346,500)	(173,596)
Acquisition of fleet & equipment	(88,500)	(93,246)
Net transfers from reserves (Schedule 5)	490,000	386,500
	55,500	119,658
Amortization	315,500	377,743
	371,000	497,401
Net transfers to reserves (Schedule 5)	(371,000)	(416,353)
Increase in Operating Surplus	\$ -	\$ 81,048

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

It should be noted that the Authority has begun to proactively align its budget format and presentation, with its draft categorization of programs and services (mandatory and non-mandatory), as required by the revised Conservation Authorities Act (effective January 1, 2024), however the format of the audited Financial Statements will not be revised until fiscal year 2024, when all municipal funding agreements are expected to be in place, for non-mandatory programs and services. To further provide clarity to readers and support transparency, the **Detailed Statement of Financial Activities by Program, is attached as Appendix C**. This schedule presents program financial information, with revenues and expenses, and is the format used to present budget and interim financial results to stakeholders

Statement of Financial Position, Statement of Cash Flows and Net Debt

For 2021, the Authority's year-end cash position increased by approximately \$1.64 million, almost entirely related to the collection of accounts receivable and the increase in deferred revenues, which together comprise the total change (Statement of Cash Flows).

Deferred revenues increased significantly by \$869,377, resulting in total deferred revenues at December 31st of almost \$3.6 million. The increase was driven by transfers to the land acquisition fund of ~\$600,000, in anticipation of the 2022 property acquisition. Additional transfers were made for budgeted water quality studies and capital projects, expected to proceed in 2022. Of the total \$3.6 million in deferred revenues, the land acquisition fund accounts for nearly \$2.2 million.

The reserve funds increased by \$29,853 to \$1,221,251 from \$1,191,398 (**Schedule 5 of the Financial Statements**), although a decrease of \$119,000 was expected. The positive variance of ~\$148,000 primarily relates to: a lower demand for reserve funds for the construction of the JRPH Conservation Centre, due to receipt of Foundation grants; deferral of IT projects to 2022 due to vendor selection process; and additional transfers of ~\$45,000 to infrastructure reserves for 2022 capital asset condition assessments and maintenance projects.

The net surplus position increased to \$1,310,364, a change of \$104,537 (Statement of Net Surplus). This particular change in financial position can also be reconciled as the increase in reserves, as noted above, plus the increase in the operating fund surplus of \$81,048 less the increase in prepaid expenses.

Statement of Operations (and Schedules 1-4)

As has been previously reported, ERCA's reliance on fee-for-service revenues, third party and special funding, results in varying revenues and expenses, as new projects and funding are available, partnership programs emerge, or are completed, and municipal capacity to support projects (e.g. WECl) varies.

While a comprehensive analysis regarding financial impacts of public health restrictions related to Covid19, was not undertaken, due to the fact that management assumed that most restrictions would remain in effect until fall of 2021, there were some minor unexpected results. Attendance skyrocketed at Holiday Beach and gate and pass revenues increased by \$60,000, although offset partially by placement of gate and additional cleaning staff. The increased net revenues were sufficient to allow for a redirection of the allocated \$27,000 CW~GS levy to the land acquisition fund though. Due to school field trips not resuming until 2022, and reduced event capacity, the John R Park Homestead's admissions/programs revenues fell short by approximately \$50,000, however expenses were reduced and the net result was a \$17k deficit at year end.

Other variances were likely unrelated to Covid19 and were attributable to greater than anticipated fee-for-service revenues in Watershed Management Services, as has been the trend over the past few years, and to other savings in labour, associated with vacant positions, staff work on outside funded special projects and deployment of internal staff to work on capital projects.

While the Financial Statements show an increase of \$81,048 in the operating fund surplus, the actual unrestricted operating surplus amounted to ~\$126,000, prior to additional transfers of ~\$45,000 to the reserve funds, to fund 2022 projects.

The breakdown of the net unanticipated positive variance of \$81,000 is shown below in Table 1:

Table 1

BUSINESS UNIT	Surplus/Deficit	Explanation	Additional Transfers to Reserves	Contribution to 2021 Increase in Accumulated Surplus
Watershed Mgmt Services	\$86,378	Permit revenues exceeded budget	-	\$86,378
Conservation Services	17,647	Wage savings due to redeployment of staff to special projects	40,000	(22,353)
Corporate Services	22,376	Wage savings due to vacancies/turnover and lower IT equipment costs due to transition to hosted/cloud IT infrastructure	5,353	17,023
	\$126,401		\$45,353	\$81,048

Revenues

Total revenues, before transfers to deferred revenues, were lower than budgeted revenues, but slightly higher, year over year (YoY), for the following reasons:

- Overall, government revenues were substantially lower than budget, due to timing of project revenues associated with the City of Windsor's Peche Island project. This accounted for approximately \$1.5million of the difference, which was offset by slightly higher Federal grant revenues for construction projects, habitat projects and water quality studies. Provincial grants were higher due to grants received for water quality initiatives and studies.
- Fee-for-service revenues significantly exceeded budget due to increased attendance at Holiday Beach accompanied by increased enforcement of admissions fees, higher than budgeted permit fees plus fee-for-service tree planting and restoration work.
- Other grants were higher than budgeted due to tree planting and restoration grants received from a US based non-profit organization, supporting tree planting.
- Grants from the Foundation were better than expected due to increased grants for the construction of the JRPH Conservation Centre.
- Deferred revenues are related to timing of grant payments, can vary dramatically from year to year and are difficult to predict. The variance from budget is primarily due to receiving grants and transfer payments specific to water quality initiatives, studies and restoration projects, in advance of incurring project expenses. Several grants were also received in late 2021, for 2022 conservation areas capital projects.

Expenses

Schedule 1/Appendix C Expenses- Watershed Management Services

- Overall, the expenses for Watershed Management Services of \$1.7million, are less than budgeted, due to timing of consulting expenses tied to Turkey Creek Hydrology Study and the conclusion of the Authority's direct staffing supports for Phase 1 of the County's Regional Energy Plan and related contracted consulting.
- Wage expenses were higher, due to turnover in the planning department, as staff from other functions, assisted in the transition and were engaged in reviewing applications and clearances while new staff were trained in role. Wages were also higher as senior administrative staff provided input and comments on a number of official plans updates.
- Overall, as noted in Table 1, Watershed Management Services contributed ~\$86k to the total unrestricted surplus of the Authority and related to permit fee revenues, which exceeded budget.

Schedule 2/Appendix C Expenses- Conservation Services

- Total departmental expenses of ~\$3.9 million were extremely consistent with the previous year, however approximately \$2million less than budgeted, as noted below:
 - Infrastructure additions and maintenance expenses of \$700,000 were included in the operating budget while approximately \$100,000 of expenses, relating to non-capitalized maintenance costs, were expensed, accounting for \$600,000 of the variance.
 - ~\$1.3 million variance relates to timing of the Peche Island project and postponement of other restoration activities, as noted above, but did not impact the operating surplus.
 - As noted in Table 1, the Conservation Services department contributed a small surplus of under \$18k to the overall financial surplus before additional transfers of \$40,000 to infrastructure reserves.

Schedule 3/Appendix C Expenses- Community Outreach Services

- In total, departmental expenses were slightly less than budgeted due to reduced supplies/plant material requirements for special projects for tree planting. This had no effect on the Authority's financial results.
- Wages were slightly less than budgeted as communication's staff were engaged in other initiatives of the Authority, which had a provision/budget for media and communication's supports.
- Overall, Community Outreach activities had no financial effect on the corporate surplus in 2021.

Schedule 4 Expenses/Appendix C - Corporate Services

- Corporate Services includes Administration, Finance, Human Resources and Information Management/Systems/Network. While actual 2021 expenses were slightly less than expected, it should be noted that IT related projects were delayed due to vendor procurement and selection process. However, since the majority of the consulting expense was expected to be financed through a reserve transfer, there was minimal effect on the departmental surplus.
- As noted in Table 1, the departmental activities contributed approximately \$22,000 before a small transfer of \$5k to the HR-related reserve. The Authority has committed to undertake external pay equity evaluations, for which the reserve may be required to fund the project and/or pay adjustments.
- Administration is working collaboratively with the Foundation to address the time and effort that is required of Authority staff to support the Foundation's compliance, governance and finance requirements. For 2022, the Foundation has approved a \$60,000 support grant, an increase of 50% from 2021. As the activity is non-mandatory, the Foundation is wholly responsible to support its own activities and operations and administrative staff is assisting the Foundation in evaluating options for service delivery.

Financial Condition Revisited

In November 2012, the Board of Directors directly responded to previously identified corporate sustainability threats: the looming infrastructure crisis; lack of reserves; and the accumulated operating deficit, by approving a five-year sustainability plan. Since that time, the Authority has continued to monitor indicators of its financial health.

The financial indicators included in BD 20/11, have been updated to include 2021 results and additional metrics have been added in order to report the progress, which was anticipated as a direct result of the Sustainability Plan implementation. The continuity schedule for financial indicators is included as Appendix A.

Infrastructure Reserve

As noted above, an infrastructure and major maintenance reserve was initiated and funded as part of the Sustainability Plan, to address degraded, failing and unsafe infrastructure. The asset management plan formed the basis of the replacement/repair plan and actual investments have been largely consistent with that plan. If the investment was not included in the original plan, it was made either: to address an emergency asset failure, to prevent more expensive future repairs; or to address a potential safety issue; or to prevent loss of material revenues; or government funds became available to add an additional or enhanced amenity (JRP Conservation Centre). Contributions to the infrastructure reserve fund are nearly \$3.9 million since the implementation of the Sustainability Plan in 2013 and during that time-frame the fund has financed almost \$3.77 million of investment in infrastructure. As of 12/31/2021, there was a balance of \$136,198 in the infrastructure reserve fund.

It should be noted that the infrastructure items shown in Appendix B were scheduled for replacement (or undertaken on an emergency basis), irrespective of available third-party grants and donations and that the additional contributions have facilitated a total of **\$7.5 million** investment in Authority infrastructure and capital maintenance over the past 9 years. The additional non-levy funding has reduced the burden on the reserve fund, in terms of dealing with emergency repairs and replacements, covering unforeseen project expenses and has also financed enhanced site amenities.

The continuity schedule shown in Appendix B does not convey the total project cost, but only the use of the infrastructure fund, to finance projects, either on a permanent or temporary basis, with totals as of December 31, 2021. The Essex Region Conservation Foundation contributes funds by soliciting organizations and companies to support key projects and executes multi-year funding agreements. Due to the nature of capital projects, projects are often completed in their entirety and the Authority accepts the funding transfer from the Foundation, as pledges are collected, leading to temporary use of the fund until full payment is made. The nine year investment in infrastructure, as funded or advanced by the reserve fund, is shown in Appendix B.

The complete listing of the Authority's reserves is shown on Schedule 5 of the Financial Statements.

Recommendation

Administration recommends that the draft audited Financial Statements of the Essex Region Conservation Authority, including the Independent Auditor's Report, for the year ended December 31, 2021, be approved and released as final audited Financial Statements.

Approved By:



Tim Byrne
CAO/Secretary Treasurer

Attachments:

- Appendix A – Financial Condition Indicators (2012-2021)
- Appendix B – Infrastructure Reserve Contributions/Uses
- Appendix C – Detailed Financial Activities By Program
- Draft Audited 2021 Financial Statements with Independent Auditor's Report (available under separate cover)

Appendix A-Financial Condition Indicators

Essex Region Conservation Authority

Financial Condition Indicators (2012-2021)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sustainability Plan I.O (2013-2017)	Pre-Plan	Yr1	Yr2	Yr3	Yr4	Yr5				
Ratio – Financial Assets to Financial Liabilities	0.88	1.21	1.23	1.24	1.21	1.54	1.51	1.55	1.34	1.30
Annual investment - Infrastructure/Major Maintenance	\$160,201	\$248,800	\$637,600	\$683,800	\$1,640,000	\$1,067,600	\$509,500	\$360,800	\$1,456,000	\$914,200
Net Book Value as % of Total Historical Asset Cost (excluding land)	68%	66%	65%	67%	70%	75%	76%	73%	74%	73%
Accumulated Unrestricted Surplus/(Deficit)	(\$436,970)	(\$316,635)	(\$249,872)	(\$128,686)	(\$67,374)	\$133,746	\$116,063	\$118,223	\$52,332	\$133,380
Reserves(restricted/unrestricted)	\$199,587	\$822,109	\$973,716	\$942,050	\$968,305	\$1,251,856	\$1,293,887	\$1,448,539	\$1,191,398	\$1,221,251
Annual Levy (General)	\$1,640,206	\$1,684,210	\$1,746,936	\$1,767,435	\$1,906,833	\$1,997,733	\$2,098,752	\$2,188,667	\$2,336,666	\$2,485,204
Annual Levy (CW~GS)	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$1,050,000	\$969,414
Total Levies	\$2,690,206	\$2,734,210	\$2,796,936	\$2,817,435	\$2,956,833	\$3,047,733	\$3,148,752	\$3,238,667	\$3,386,666	\$3,454,618
Levy Increase		\$44,004	\$62,726	\$20,499	\$139,398	\$90,900	\$101,019	\$89,915	\$148,000	\$67,952
Levy allocated for infrastructure replacement		\$425,000	\$475,000	\$425,000	\$475,000	\$475,000	\$320,000	\$200,000	\$250,000	\$325,000
Levy allocated to other reserves	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	\$50,000	\$64,000
Levy allocated to land securement		\$141,400	\$139,400	\$156,900	\$158,600	\$170,226	\$458,600	\$582,600	\$510,095	\$525,099
Levy increase attributable to operations	\$208,256	\$44,004	\$14,726	\$52,999	\$87,698	\$79,274	\$17,645	\$85,915	\$120,505	(\$36,052)

Appendix B – Infrastructure Reserve Contributions/Uses

Infrastructure/Major Maintenance Reserve Continuity Schedule	2013	2014	2015	2016	2017	2018	2019	2020	2021	TOTAL
Infrastructure reserve contributions										
Opening balance	\$ 19,175									\$ 19,175
Infrastructure reserve contributions	425,000	425,000	425,000	425,000	425,000	120,000	204,000	250,000	315,000	3,014,000
Phased-in infrastructure replacement levy		50,000	50,000	100,000	150,000	200,000	-	-	-	550,000
Interest	1,995	5,464	7,971	8,144	9,937	9,600	12,000	10,000	-	65,111
Other/ERCF/MTO	245,000	13,768	-	-	-	-	-	-	-	258,768
	\$ 691,170	\$ 494,232	\$ 482,971	\$ 533,144	\$ 584,937	\$ 329,600	\$ 216,000	\$ 260,000	\$ 315,000	\$ 3,907,054
Infrastructure and major maintenance items:										
Cypher Systems Greenway				82,000	72,690		(80,000)	(71,250)	-	\$ 3,440
Devonwood trail & parking lot						77,000	(44,000)			33,000
Greenways resurfacing/signage /maintenance	32,079	2,200	7,599		266,773		-		-	308,651
Greenway risk remediation/netting		80,040								80,040
Greenway entrances/access									7,700	7,700
HBCA Beach washroom	56,580	195,237	332,160		-		-			583,977
HBCA Boardwalk					19,000	139,074	60,500			218,574
HBCA Cottage (site work, landscape/deck)				26,000	15,000					41,000
HBCA Investment feasibility plan							19,000			19,000
HBCA linear infrastructure (drainage/water/sewer/electrical)	45,458	21,544	12,399	57,500						136,901
HBCA -Classroom (in excess of ERCF\$)							13,559	(18,100)		(4,541)
HBCA -Playground (in excess of ERCF\$)							7,702	23,650		31,352
HBCA roads							179,800	105,472		285,272
HBCA shoreline remediation					3,000	66,400	8,400			77,800
HBCA Storm damages (in excess of insurance reserve\$)							5,245			5,245
HBCA workshop replacement						645	13,540	227,500	25,000	266,685
HMCA Entrance			14,882							14,882
JRPH Conservation Centre								73,260	347,800	421,060
JRPH parking lot expansion		30,000								30,000
JRPH Shoreline remediation								223,710	6,000	229,710
Kopegaron boardwalk			183,866	226,000						409,866
Maidstone boardwalk/gravel trail					84,173	90,550				174,723
Maidstone drainage	3,128	33,420								36,548
Millcreek Culverts	9,210	99,550	7,144							115,904
Misc major CA maintenance(P lots etc)		3,900								3,900
Ramps - accessibility				6,800						6,800
Ruthven Trail Extension				41,000						41,000
Rotary(Oldcastle) Hub	-	-	4,164	92,000	93,000	21,000	(59,504)			150,660
CA Signage							11,606	4,951		16,557
Civic Centre workshop heating/parking lot			4,400		20,750					25,150
	146,455	465,891	566,614	531,300	574,386	394,669	135,848	569,193	386,500	3,770,856
Closing balance	\$ 544,715	\$ 573,056	\$ 489,413	\$ 491,257	\$ 501,808	\$ 436,739	\$ 516,891	\$ 207,698	\$ 136,198	\$ 136,198

2021 DETAILED FINANCIAL ACTIVITIES BY PROGRAM

2021
AUDITED

2021
BUDGET

WATERSHED MANAGEMENT SERVICES

CATEGORY 1 MANDATORY SERVICES - RISKS OF NATURAL HAZARDS

DEVELOPMENT SERVICES

GENERAL LEVY	185,800	234,650
OTHER GRANTS/USER FEES/RECOVERIES	745,245	620,000
	<u>931,045</u>	<u>854,650</u>
WAGES	674,228	661,000
CONSULTING	-	1,000
SUPPLIES/OFFICE/JANITORIAL	30,687	17,000
VEHICLE/TRAVEL/EQUIP'T USAGE	14,343	20,500
CORP SUPPORT/SHARED SVCS	111,388	119,000
RENT/INS/TAXES/UTILITIES	27,325	23,000
DUES/MEMBERSHIPS	251	650
AUDIT AND LEGAL	-	10,000
CAP MAINT/LOW VALUE ASSETS	1,364	2,500
	<u>859,585</u>	<u>854,650</u>

PLANNING RELATED TO HAZARDS

GENERAL LEVY	98,550	89,550
OTHER GRANTS/USER FEES/RECOVERIES	113,965	10,000
	<u>212,515</u>	<u>99,550</u>
WAGES	163,494	84,500
SUPPLIES/OFFICE/JANITORIAL	2,987	1,550
VEHICLE/TRAVEL/EQUIP'T USAGE	-	500
CORP SUPPORT/SHARED SVCS	25,382	12,000
RENT/INS/TAXES/UTILITIES	5,000	1,000
	<u>196,863</u>	<u>99,550</u>

FLOOD /EROSION PROGRAM (\$3.39 PROV \$)

GENERAL LEVY	136,013	144,263
PROVINCIAL GRANTS	104,417	104,417
OTHER GRANTS/USER FEES/RECOVERIES	0	-
	<u>240,430</u>	<u>248,680</u>
WAGES	153,031	156,500
CONSULTING/INFO'N/DATA SVCS	39,731	35,500
SUPPLIES/OFFICE/JANITORIAL	4,591	8,680
VEHICLE/TRAVEL/EQUIP'T USAGE	3,982	6,000
CORP SUPPORT/SHARED SVCS	31,336	32,000
RENT/INS/TAXES/UTILITIES	8,000	10,000
	<u>240,671</u>	<u>248,680</u>

WATERSHED ENGINEERING/TECHNICAL STUDIES SUPPORTS

GENERAL LEVY	70,750	94,150
	<u>70,750</u>	<u>94,150</u>
WAGES	58,454	75,000
SUPPLIES/OFFICE/JANITORIAL	901	1,550
VEHICLE/TRAVEL/EQUIP'T USAGE	-	1,100
CORP SUPPORT/SHARED SVCS	9,222	15,000
RENT/INS/TAXES/UTILITIES	2,000	1,000
DUES/MEMBERSHIPS	270	500
	<u>70,846</u>	<u>94,150</u>

	2021 AUDITED	2021 BUDGET
CLIMATE CHANGE - HAZARDS		
GENERAL LEVY	-	25,000
	-	25,000
WAGES	-	21,500
CONSULTING	-	-
CORP SUPPORT/SHARED SVCS	-	3,500
	-	25,000
SUMMARY - CATEGORY 1 WMS MANDATORY SERVICES, RISKS OF NATURA		
GENERAL LEVY	491,113	587,613
PROVINCIAL GRANTS	104,417	104,417
OTHER GRANTS/USER FEES	876,710	630,000
TRANSFER TO/FROM DEF REVENUES	(17,500)	-
	1,454,740	1,322,030
WAGES & BENEFITS	1,049,207	998,500
SUPPLIES/SERVICES/OTHER	123,490	114,930
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	195,268	208,600
	1,367,965	1,322,030
SURPLUS/(DEFICIT)	86,775	-
CATEGORY 2 NON MANDATORY SERVICES -MUNICIPAL PROGRAMS		
PLANNING RELATED TO NATURAL HERITAGE		
GENERAL LEVY	65,500	-
CW~GS LEVY	-	-
OTHER GRANTS/USER FEES/RECOVERIES	-	91,000
	65,500	91,000
WAGES	56,930	76,000
VEHICLE/TRAVEL/EQUIP'T USAGE	20	-
CORP SUPPORT/SHARED SVCS	8,542	13,000
RENT/INS/TAXES/UTILITIES	-	2,000
	65,492	91,000
SUMMARY CATEGORY 2 NON MANDATORY SERVICES -MUNICIPAL PROGRAMS		
GENERAL LEVY	65,500	-
CW~GS LEVY	-	-
OTHER GRANTS/USER FEES	-	91,000
	65,500	91,000
WAGES & BENEFITS	56,930	76,000
SUPPLIES/SERVICES/OTHER	20	2,000
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	8,542	13,000
	65,492	91,000
SURPLUS/(DEFICIT)	8	-

	2021 AUDITED	2021 BUDGET
CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED MUNICIPAL PROJECTS/STUDIES		
MUNICIPAL WATER & EROSION CONTROL PROJECTS (50% PROV \$)		
MUNICIPAL	69,945	70,500
PROVINCIAL GRANTS	(26,652)	17,625
TRANSFERS (TO)/FROM DEFERRED REVENUES	34,298	52,875
	<u>77,591</u>	<u>141,000</u>
 DIRECT WAGES	 9,550	 750
CONSULTING/OUTSIDE ENGINEERING	27,930	44,250
CONSTRUCTION	37,918	96,000
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	2,203	-
	<u>77,600</u>	<u>141,000</u>
SPECIAL MUNICIPAL STUDIES/PROJECTS		
MUNICIPAL	122,380	355,000
PROVINCIAL GRANTS	-	-
FEDERAL GRANTS	22,500	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(15,279)	14,700
	<u>129,601</u>	<u>369,700</u>
 DIRECT WAGES	 10,454	 20,000
CONSULTING/OUTSIDE ENGINEERING	116,756	340,500
TRAVEL/VEHICLE/ADMINISTRATION/OVERHEAD	2,788	9,200
	<u>129,997</u>	<u>369,700</u>
SUMMARY CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED PROJECTS/STUDIES		
MUNICIPAL	192,325	425,500
PROVINCIAL GRANTS	(26,652)	17,625
FEDERAL GRANTS	22,500	-
TRANSFER TO/FROM DEF REVENUES	19,019	67,575
	<u>207,192</u>	<u>510,700</u>
 WAGES & BENEFITS	 20,004	 20,750
CONSTRUCTION/ENGINEERING/SUPPLIES	182,603	480,750
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	4,991	9,200
	<u>207,597</u>	<u>510,700</u>
 SURPLUS/(DEFICIT)	 (405)	 -

CONSERVATION SERVICES

CATEGORY 1 MANDATORY SERVICES - CONSERVATION LANDS MANAGEMENT		
GENERAL PROGRAM OPERATIONS, MANAGEMENT PLANS & LAND STRATEGIES		
GENERAL LEVY	147,815	179,215
FEDERAL GRANTS	-	25,000
	<u>147,815</u>	<u>204,215</u>
 WAGES	 124,238	 175,000
SUPPLIES/OFFICE/JANITORIAL	4,164	4,215
VEHICLE/TRAVEL/EQUIP'T USAGE	-	2,000
CORP SUPPORT/SHARED SVCS	19,421	23,000
SMALL MISC	-	-
	<u>147,823</u>	<u>204,215</u>

	2021 AUDITED	2021 BUDGET
CONSERVATION AREAS/GREEWAYS/OWNED PROPERTIES MAINTENANCE		
GENERAL LEVY	543,626	620,226
FEDERAL GRANTS	22,153	-
OTHER GRANTS/USER FEES	96,621	85,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	9,111	5,800
TRANSFERS TO/FROM RESERVES	(22,000)	(7,000)
	<u>649,511</u>	<u>704,026</u>
	255,471	313,500
CONSTRUCTION	9,580	-
ENGINEERING/CONSULTING	8,802	12,000
SUPPLIES/OFFICE/JANITORIAL	45,088	45,910
VEHICLE/TRAVEL/EQUIP'T USAGE	56,921	74,500
PLANT MAT/LANDOWNER GRANTS	1,909	16,300
CORP SUPPORT/SHARED SVCS	76,384	89,890
RENT/INS/TAXES/UTILITIES	121,018	118,200
AUDIT AND LEGAL	1,120	-
CAP MAINT/LOW VALUE ASSETS	69,583	32,976
SMALL MISC	2,583	750
	<u>648,458</u>	<u>704,026</u>
CAPITAL OR MAJOR MAINTENANCE/IMPROVEMENT PROJECTS		
GENERAL LEVY	71,100	15,000
MUNICIPAL	100,000	-
PROVINCIAL GRANTS	6,249	-
FEDERAL GRANTS	160,000	60,000
OTHER GRANTS/USER FEES	202,833	200,000
TRANSFERS TO/FROM RESERVES	371,500	425,000
	<u>911,682</u>	<u>700,000</u>
	5,563	15,000
WAGES	24,519	648,500
CONSTRUCTION	2,442	15,000
ENGINEERING/CONSULTING/SUB CONTRACTING	6,716	12,000
CONSTRUCTION SUPPLIES	395	-
VEHICLE/TRAVEL/EQUIP'T USAGE	14,850	9,500
CORP SUPPORT/SHARED SVCS	49,714	-
CAP MAINT/LOW VALUE ASSETS	<u>108,229</u>	<u>700,000</u>
JOHN R PARK HOMESTEAD		
GENERAL LEVY	90,000	90,000
CW~GS LEVY	97,065	97,065
PROVINCIAL GRANTS	23,688	23,688
FEDERAL GRANTS	15,221	-
OTHER GRANTS/USER FEES	17,833	69,550
TRANSFERS (TO)/FROM DEF REVENUES	-	-
TRANSFERS (TO)/FROM RESERVES	(10,000)	-
	<u>233,807</u>	<u>280,303</u>
	168,331	173,000
WAGES	-	10,000
CONSTRUCTION	-	1,500
CONSULTING/SUB K	20,144	32,503
SUPPLIES/OFFICE/JANITORIAL	1,583	300
VEHICLE/TRAVEL/EQUIP'T USAGE	25,144	25,000
CORP SUPPORT/SHARED SVCS	24,448	30,000
RENT/INS/TAXES/UTILITIES	6,978	7,000
CAP MAINT/LOW VALUE ASSETS	<u>250,396</u>	<u>280,303</u>

	2021 AUDITED	2021 BUDGET
TREE PLANTING AND RESTORATION -ERCA LANDS		
GENERAL LEVY	60,600	58,700
PROVINCIAL GRANTS	13,654	10,000
OTHER GRANTS/USER FEES	29,285	51,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	17,435	-
	<u>120,974</u>	<u>119,700</u>
WAGES	61,072	64,000
SUPPLIES/OFFICE/JANITORIAL	3,499	9,079
VEHICLE/TRAVEL/EQUIP'T USAGE	19,702	13,550
PLANT MAT/LANDOWNER GRANTS	24,495	14,071
CORP SUPPORT/SHARED SVCS	12,204	17,000
RENT/INS/TAXES/UTILITIES	-	2,000
	<u>120,972</u>	<u>119,700</u>
FLEET & FIELD EQUIPMENT		
GENERAL LEVY	50,000	-
OTHER GRANTS/USER FEES/RECOVERIES	193,232	173,000
TRANSFERS TO/FROM RESERVES	-	25,000
	<u>243,232</u>	<u>198,000</u>
MAINTENANCE/REPAIRS	74,347	60,000
FUEL	36,707	33,400
LICENCES/MISC/SMALL TOOLS	20,058	16,600
AMORTIZATION	90,115	88,000
	<u>221,226</u>	<u>198,000</u>
SUMMARY CATEGORY 1 MANDATORY SERVICES -LAND MGMT, (OWNED) CONSERVATION AREAS OPERATIONS,MAINTEN		
GENERAL LEVY	963,141	963,141
CW~GS LEVY	97,065	97,065
MUNICIPAL	100,000	-
PROVINCIAL GRANTS	43,591	40,688
FEDERAL GRANTS	197,374	85,000
OTHER GRANTS/USER FEES	665,601	571,550
IN-KIND	5,000	-
TRANSFER TO/FROM DEF REVENUES	(104,251)	5,800
TRANSFER TO/FROM RESERVES	339,500	443,000
	<u>2,307,021</u>	<u>2,206,244</u>
WAGES & BENEFITS	626,032	740,500
CONSTRUCTION/ENGINEERING/SUPPLIES	651,389	1,224,854
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	219,684	240,890
	<u>1,497,104</u>	<u>2,206,244</u>
SURPLUS/(DEFICIT)	809,917	-
CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA CORE CONSERVATION-RELATED PROGRAMS		
LAND SECUREMENT		
CW~GS LEVY	525,099	500,000
FEDERAL GRANTS	-	-
TRANSFERS (TO)/FROM LAND ACQ FUND	(485,795)	(453,000)
	<u>39,304</u>	<u>47,000</u>
WAGES	14,686	17,000
LEGAL, SURVEYING,CONSULTNG	20,002	25,000
CORP SUPPORT/SHARED SVCS	4,617	5,000
	<u>39,305</u>	<u>47,000</u>

	2021 AUDITED	2021 BUDGET
RESTORATION/TREE PLANTING PROGRAM - NON ERCA PROPERTIES		
CW~GS LEVY	60,000	60,000
PROVINCIAL GRANTS	31,782	62,500
FEDERAL GRANTS	28,499	28,000
OTHER GRANTS/USER FEES	461,354	297,300
IN-KIND	14,478	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	45,285	4,400
	<u>641,397</u>	<u>452,200</u>
WAGES	197,777	150,500
ENGINEERING/CONSULTING/SUB-CONTRACTING	21,734	-
SUPPLIES/OFFICE/JANITORIAL	17,944	10,700
VEHICLE/TRAVEL/EQUIP'T USAGE	28,169	30,100
PLANT MAT/LANDOWNER GRANTS	276,469	205,500
CORP SUPPORT/SHARED SVCS	73,625	48,900
RENT/INS/TAXES/UTILITIES	8,857	5,000
IN KIND SVCS SUPPLIES	14,478	-
CAP MAINT/LOW VALUE ASSETS	2,300	1,000
SMALL MISC	-	500
	<u>641,352</u>	<u>452,200</u>
HOLIDAY BEACH (OPERATED UNDER MGMT AGREEMENT)		
CW~GS LEVY	-	27,000
SELF GENERATED	324,876	251,800
	<u>324,876</u>	<u>278,800</u>
WAGES	162,625	133,250
ENGINEERING/CONSULTING/SUB CONTRACTING	999	2,500
SUPPLIES/OFFICE/JANITORIAL	55,835	39,778
VEHICLE/TRAVEL/EQUIP'T USAGE	23,535	16,322
CORP SUPPORT/SHARED SVCS	34,138	31,600
RENT/INS/TAXES/UTILITIES	39,350	32,600
AUDIT AND LEGAL	500	-
MAJOR MAINT/ROADS/VEGETATION	8,104	22,250
SMALL MISC	-	500
	<u>325,086</u>	<u>278,800</u>
SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING CC		
CW~GS LEVY	585,099	587,000
PROVINCIAL GRANTS	31,782	62,500
FEDERAL GRANTS	28,499	28,000
OTHER GRANTS/USER FEES	786,229	549,100
IN-KIND	14,478	-
TRANSFER TO/FROM DEF REVENUES	(440,510)	(448,600)
	<u>1,005,577</u>	<u>778,000</u>
WAGES & BENEFITS	375,088	300,750
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	471,712	353,714
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	158,943	123,536
	<u>1,005,743</u>	<u>778,000</u>
SURPLUS/(DEFICIT)	(166)	-

	2021 AUDITED	2021 BUDGET
CATEGORY 3 NON MANDATORY SERVICES - FEE FOR SERVICE TERM-LIMITED PROJECTS/CONTRACTS		
FEE FOR SERVICE RESTORATION PROJECTS & HABITAT STUDIES		
MUNICIPAL	86,326	1,507,000
PROVINCIAL GRANTS	15,000	75,000
FEDERAL GRANTS	304,882	280,000
OTHER GRANTS/USER FEES	59,838	50,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	5,702	78,575
	471,748	1,990,575
WAGES	73,159	67,000
CONSTRUCTION	262,185	1,765,000
ENGINEERING/CONSULTING/SUB-CONTRACTING	105,614	125,000
SUPPLIES/OFFICE/JANITORIAL	3,602	5,000
VEHICLE/TRAVEL/EQUIP'T USAGE	8,938	7,000
CORP SUPPORT/SHARED SVCS	13,495	20,575
RENT/INS/TAXES/UTILITIES	590	1,000
SMALL MISC	4,230	-
	471,812	1,990,575
FEE FOR SERVICE PROPERTY MAINTENANCE/MANAGEMENT		
OTHER GRANTS/USER FEES	8,389	5,750
TRANSFERS (TO)/FROM DEFERRED REVENUES	3,200	-
	11,589	5,750
WAGES	8,769	4,000
SUPPLIES/OFFICE/JANITORIAL	(341)	-
VEHICLE/TRAVEL/EQUIP'T USAGE	1,367	1,000
CORP SUPPORT/SHARED SVCS	1,553	750
RENT/INS/TAXES/UTILITIES	302	-
SMALL MISC	-	-
	11,650	5,750
SUMMARY CATEGORY 3 NON MANDATORY SERVICES - FEE FOR SERVICE C		
MUNICIPAL	86,326	1,507,000
PROVINCIAL GRANTS	15,000	75,000
FEDERAL GRANTS	304,882	280,000
OTHER GRANTS/USER FEES	68,227	55,750
TRANSFER TO/FROM DEF REVENUES	8,902	78,575
	483,337	1,996,325
WAGES & BENEFITS	81,928	71,000
CONSTRUCTION/SUPPLIES/OTHER	376,205	1,896,000
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	25,328	29,325
	483,462	1,996,325
SURPLUS/(DEFICIT)	(125)	-

WATERSHED RESEARCH

CATEGORY 1 MANDATORY SERVICE - ESSEX REGION SOURCE PROTECTION AUTHORITY (Under Clean Water Act, 2006)

PROVINCIAL GRANTS	121,892	95,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(26,371)	-
	95,522	95,000
WAGES	77,603	80,000
SUPPLIES/OFFICE/JANITORIAL	1,005	-
CORP SUPPORT/SHARED SVCS	11,176	12,000
RENT/INS/TAXES/UTILITIES	1,493	-
PER DIEMS/MISC	4,245	3,000
	95,522	95,000

CATEGORY 2 MUNICIPAL SERVICES - RISK MANAGEMENT SERVICES (PART IV CWA, 2006)

	2021 AUDITED	2021 BUDGET
MUNICIPAL	25,434	12,000
	25,434	12,000
WAGES	19,889	10,000
SUPPLIES/OFFICE/JANITORIAL	348	500
CORP SUPPORT/SHARED SVCS	3,235	1,500
RENT/INS/TAXES/UTILITIES	1,962	-
MISC SUPPLIES	-	-
	25,434	12,000
CATEGORY 3 NON MANDATORY SERVICE - ONGOING ERCA CORE WATER QUALITY/RESEARCH PROGRAM		
WATERSHED WATER QUALITY PROGRAM		
CW~GS LEVY	72,750	72,750
FEDERAL GRANTS	5,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(56,500)	-
	21,250	72,750
WAGES	868	44,500
CONSULTING/SUB CONTRACTING	13,556	10,000
SUPPLIES/OFFICE/JANITORIAL	1,548	2,400
VEHICLE/TRAVEL/EQUIP'T USAGE	1,808	4,500
CORP SUPPORT/SHARED SVCS	2,056	11,000
RENT/INS/TAXES/UTILITIES	1,235	350
DUES/MEMBERSHIPS	171	-
SMALL MISC	-	-
	21,242	72,750
DEMONSTRATION/CROP RESEARCH FARM		
CW~GS LEVY	35,000	35,000
OTHER	19,414	16,600
TRANSFERS (TO)/FROM DEFERRED REVENUES	(35,000)	-
	19,414	51,600
WAGES	6,768	35,000
SUPPLIES/OFFICE/JANITORIAL	1,260	6,000
VEHICLE/TRAVEL/EQUIP'T USAGE	4,550	1,500
PLANT MAT/LANDOWNER GRANTS	852	-
CORP SUPPORT/SHARED SVCS	1,973	6,000
RENT/INS/TAXES/UTILITIES	350	-
DUES/MEMBERSHIPS	259	300
TECHNICAL EQUIPMENT	769	800
SMALL MISC	2,611	2,000
	19,393	51,600
LANDOWNER STEWARDSHIP PROGRAM		
CW~GS LEVY	35,000	35,000
IN-KIND	4,722	20,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(22,300)	3,000
	17,422	58,000
VEHICLE/TRAVEL/EQUIP'T USAGE	215	2,000
PLANT MAT/LANDOWNER GRANTS	8,669	25,000
CORP SUPPORT/SHARED SVCS	2,279	5,000
RENT/INS/TAXES/UTILITIES	128	-
IN KIND SVCS SUPPLIES	4,722	20,000
SMALL MISC	1,460	6,000
	17,473	58,000
SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING W		
CW~GS LEVY	142,750	142,750
FEDERAL GRANTS	5,000	-
OTHER GRANTS/USER FEES	19,414	16,600

	2021 AUDITED	2021 BUDGET
IN-KIND	4,722	20,000
TRANSFER TO/FROM DEF REVENUES	(113,800)	3,000
	58,086	182,350
WAGES & BENEFITS	9,096	85,500
SUPPLIES/TECH SERVICES/EQUIP'T	37,634	67,350
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	11,378	29,500
	58,108	182,350
SURPLUS/(DEFICIT)	(22)	-

CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES

DETROIT RIVER CANADIAN CLEANUP		
PROVINCIAL GRANTS	85,000	-
FEDERAL GRANTS	99,833	73,500
OTHER GRANTS/USER FEES	1,000	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(26,339)	73,500
	159,494	147,000
WAGES	126,422	110,000
ENGINEERING/CONSULTING	-	-
SUPPLIES/OFFICE/JANITORIAL	6,047	7,500
VEHICLE/TRAVEL/EQUIP'T USAGE	4,701	250
PLANT MAT/LANDOWNER GRANTS	-	10,000
CORP SUPPORT/SHARED SVCS	20,794	19,000
RENT/INS/TAXES/UTILITIES	1,530	250
SMALL MISC	-	-
	159,494	147,000
REGIONAL ENERGY PLAN & CLIMATE CHANGE STUDIES		
MUNICIPAL	50,675	79,100
FEDERAL GRANTS	29,790	23,000
OTHER GRANTS/USER FEES	-	10,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	33,376	51,000
	113,841	163,100
WAGES	79,361	65,000
ENGINEERING/CONSULTING	19,754	87,000
SUPPLIES/OFFICE/JANITORIAL	1,205	-
VEHICLE/TRAVEL/EQUIP'T USAGE	-	-
CORP SUPPORT/SHARED SVCS	12,853	11,100
RENT/INS/TAXES/UTILITIES	1,033	-
SMALL MISC	-	-
	114,206	163,100

	2021 AUDITED	2021 BUDGET
OTHER WATER QUALITY STUDIES (FED\$ & PROV\$)		
PROVINCIAL GRANTS	489,593	296,000
FEDERAL GRANTS	275,560	240,000
IN-KIND	6,413	-
TRANSFERS (TO)/FROM DEFERRED REVENUES	(158,726)	-
	<u>612,839</u>	<u>536,000</u>
WAGES	311,790	247,295
CONSTRUCTION	-	30,000
CONSULTING/SUB CONTRACTING	29,534	71,705
SUPPLIES/OFFICE/JANITORIAL	18,369	2,000
VEHICLE/TRAVEL/EQUIP'T USAGE	10,750	8,000
PLANT MAT/LANDOWNER GRANTS	161,261	114,000
CORP SUPPORT/SHARED SVCS	64,090	58,000
RENT/INS/TAXES/UTILITIES	3,169	-
IN KIND SVCS SUPPLIES	6,413	-
TECHNICAL EQUIPMENT	7,463	5,000
SMALL MISC	-	-
	<u>612,839</u>	<u>536,000</u>
OTHER WATER QUALITY FEE FOR SERVICE (SAMPLING/DATA/ANALYSIS)		
FEDERAL GRANTS	22,454	-
OTHER	23,000	21,985
	<u>45,454</u>	<u>21,985</u>
WAGES	35,822	16,500
CONSULTING/SUB CONTRACTING	1,791	600
SUPPLIES/OFFICE/JANITORIAL	485	185
VEHICLE/TRAVEL/EQUIP'T USAGE	1,906	1,900
CORP SUPPORT/SHARED SVCS	5,204	2,800
RENT/INS/TAXES/UTILITIES	236	-
SMALL MISC	-	-
	<u>45,443</u>	<u>21,985</u>
SUMMARY CATEGORY 3 NON MANDATORY SERVICES - TERM LIMITED GRANT-FUNDED/FEE-FOR-SERVICE PROJECTS/STUDIES		
MUNICIPAL	50,675	79,100
PROVINCIAL GRANTS	574,593	296,000
FEDERAL GRANTS	427,637	336,500
OTHER GRANTS/USER FEES	24,000	31,985
IN-KIND	6,413	-
TRANSFER TO/FROM DEF REVENUES	(151,689)	124,500
	<u>931,629</u>	<u>868,085</u>
WAGES & BENEFITS	553,394	438,795
SUBSIDIES/MATERIALS/TECH SVCS/EQUIP'T	262,582	328,240
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	116,005	101,050
	<u>931,982</u>	<u>868,085</u>
SURPLUS/(DEFICIT)	(353)	-

	2021 AUDITED	2021 BUDGET
COMMUNITY SERVICES		

CATEGORY 1 MANDATORY SERVICES- SUPPORTS ALL MANDATORY SERVICES		
CORPORATE COMMUNICATIONS		

GENERAL LEVY	167,350	177,700
ERCF/OTHER GRANTS	21,667	20,000
	<u>189,017</u>	<u>197,700</u>
WAGES	174,457	192,000
CONSULTING	-	-
SUPPLIES/OFFICE/JANITORIAL	14,110	4,800
VEHICLE/TRAVEL/EQUIP'T USAGE	-	450
CAP MAINT/LOW VALUE ASSETS	-	450
SMALL MISC	-	-
	<u>188,567</u>	<u>197,700</u>

CATEGORY 3 NON MANDATORY SERVICES - ONGOING ERCA STAKEHOLDER ENGAGEMENT, OUTREACH & EDUCATION		
OUTDOOR & CONSERVATION EDUCATION		

GENERAL LEVY	10,350	-
CW~GS LEVY	31,000	16,000
ERCF GRANTS	28,800	25,000
OTHER GRANTS/USER FEES	25,210	25,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(24,300)	3,000
	<u>71,060</u>	<u>69,000</u>
WAGES	59,863	55,000
SUPPLIES/OFFICE/JANITORIAL	505	2,670
VEHICLE/TRAVEL/EQUIP'T USAGE	252	830
CORP SUPPORT/SHARED SVCS	9,328	10,000
RENT/INS/TAXES/UTILITIES	1,565	500
SMALL MISC	-	-
	<u>71,513</u>	<u>69,000</u>

OUTREACH & ENGAGEMENT		
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CW~GS LEVY	49,500	62,600
OTHER GRANTS/USER FEES	6,835	30,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(750)	-
	<u>55,585</u>	<u>92,600</u>
WAGES	42,433	42,000
SUPPLIES/OFFICE/JANITORIAL	3,715	6,150
VEHICLE/TRAVEL/EQUIP'T USAGE	1,024	3,200
PARTNER GRANTS/PLANT MATERIAL	-	19,000
CORP SUPPORT/SHARED SVCS	7,036	21,000
RENT/INS/TAXES/UTILITIES	1,221	750
CAP MAINT/LOW VALUE ASSETS	-	500
TOTAL EXPENSES	55,601	92,600
SMALL MISC	173	-
	<u>55,601</u>	<u>92,600</u>

SUMMARY CATEGORY 3 NON MANDATORY SERVICES - ERCA ONGOING ST		
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CW~GS LEVY	49,500	62,600
OTHER GRANTS/USER FEES	6,835	30,000
TRANSFER TO/FROM DEF REVENUES	(750)	-
	<u>55,585</u>	<u>92,600</u>
WAGES & BENEFITS	42,433	42,000
OTHER OPERATING/SITE SUPPLIES/PROF SERVICES	5,108	26,600
INTERNAL RECOVERIES FOR SHARED SVCS/FLEET	8,060	24,000
	<u>55,601</u>	<u>92,600</u>
SURPLUS/(DEFICIT)	(16)	-

	2021 AUDITED	2021 BUDGET
CATEGORY 3 NON MANDATORY SERVICES - FUNDRAISING/COMMUNITY EVENTS & GRANT FUNDED TERM PROJECTS		
FEDERAL GRANTS	4,750	-
OTHER GRANTS/USER FEES	61,810	32,000
TRANSFERS (TO)/FROM DEFERRED REVENUES	(18,127)	35,500
	<u>48,433</u>	<u>67,500</u>
WAGES	25,210	17,000
TREES/SUPPLIES	23,340	50,500
	<u>48,551</u>	<u>67,500</u>

CORPORATE SERVICES

CATEGORY 1 MANDATORY SERVICES- CORPORATE & SUPPORT FUNCTIONS		
ADMINISTRATION, GOVERNANCE, RISK, COMPLIANCE, HR, FINANCE & IM/IT		
GENERAL LEVY	487,750	456,750
OTHER GRANTS/USER FEES/RECOVERIES	647,971	660,000
TRANSFERS (TO)/FROM RESERVES	(5,353)	15,000
	<u>1,130,368</u>	<u>1,131,750</u>
WAGES	771,624	784,000
MEMBER EXPENSES/CO DUES	54,101	57,500
AUDIT/LEGAL/CONSULTING	45,786	54,900
SUPPLIES/EQUIPT/NETWORK	55,925	59,350
OCCUPANCY/PHONE	145,670	142,500
TRAVEL & BD/STAFF MEETINGS	710	2,000
RETIREE BENEFITS	19,842	16,000
	<u>1,093,658</u>	<u>1,116,250</u>

CORPORATE SPECIAL PROJECTS (RECORDS/IS/IT)		
TRANSFERS FROM RESERVES	-	25,000
	<u>-</u>	<u>25,000</u>
CONSULTING/OTHER	-	25,000
	<u>-</u>	<u>25,000</u>

RESERVES		
GENERAL LEVY	300,000	300,000
CWGS	64,000	64,000
TRANSFER TO/FROM RESERVES	(364,000)	(364,000)
	<u>-</u>	<u>-</u>

SUMMARY CATEGORY 1 MANDATORY SERVICES - CORPORATE SERVICES		
GENERAL LEVY	787,750	756,750
CW~GS LEVY	64,000	64,000
OTHER GRANTS/USER FEES	647,971	660,000
TRANSFER TO/FROM RESERVES	(369,353)	(324,000)
	<u>1,130,368</u>	<u>1,156,750</u>
WAGES & BENEFITS	771,624	784,000
OTHER OPERATING/SUPPLIES/PROF SERVICES	322,034	357,250
	<u>1,093,658</u>	<u>1,141,250</u>
SURPLUS/(DEFICIT)	<u>36,710</u>	<u>15,500</u>

NON MANDATORY SERVICES- ESSEX REGION CONSERVATION GOVERNANCE & FINANCE SUPPORTS		
GRANT FROM FOUNDATION, FOR STAFF SUPPORTS	18,333	10,000
ERCF-RELATED WAGE SUPPORTS	37,883	25,500
NET FINANCIAL SUPPORT OF/(PROVIDED BY) ERCF	<u>(19,550)</u>	<u>(15,500)</u>

	2021 AUDITED	2021 BUDGET
AUTHORITY FINANCIAL SUMMARY OF PROGRAMS & SERVICES BY CATEGORY		
Programs & Services associated with Risks of Hazards, Conservation of Lands*, & Drinking Water Source Protection		
Total Municipal Levies associated with mandatory programs & services	2,564,819	2,631,269
Other Government \$	301,025	265,105
Self-generated/Other grants	1,441,000	1,307,360
Deferred Revenue Transfers	(17,324)	5,800
	4,289,520	4,209,534
Reserve transfers	(401,353)	(306,000)
Total revenues associated with mandatory programs & services	3,888,167	3,903,534
Operational Expenses associated with mandatory services		
Wages & benefits -ERCA operations	2,770,747	2,872,500
Plant material, removals and landowner subsidies - ERCA operations	26,404	30,371
Site & operational supplies/services - Conservation Areas	78,184	77,821
Office supplies & expenses - other ERCA programs	15,396	19,130
Occupancy, taxes, utilities & waste removal	275,019	282,860
Maintenance, repairs & security-sites	69,427	46,100
Maintenance, repairs & supplies-fleet/equipment	111,194	100,900
Equipment, software/hardware & website- ERCA operations	72,217	95,173
Technical & sub-contracted services/consulting - ERCA operations	65,875	75,000
Insurance, audit & legal	113,671	106,600
Dues & memberships	45,911	49,229
Travel, training & professional development	5,914	15,750
Board ,committee & meeting expenses	19,245	19,000
Bank, credit card charges and interest	20,941	9,600
Fleet/Equipment replacement	93,246	88,000
Total operational expenses -mandatory programs	3,783,391	3,888,034
Operating surplus/(Deficit) - mandatory programs/services	104,776	15,500
Capital projects associated with conservation areas infrastructure		
Total Municipal Levies associated with capital projects/infrastructure	71,100	15,000
Transfers from Infrastructure Reserve	371,500	425,000
Grants from ERCF/Other funders	469,082	260,000
Total revenues associated with capital projects/infrastructure	911,682	700,000
Construction/engineering-ERCA capital projects (transferred to TCA at y/e)	102,666	685,000
Wages	5,563	15,000
Capitalized Infrastructure replacement	805,973	
Total ERCA infrastructure investment	914,202	700,000
Surplus/(Deficit) - capital projects	(2,520)	-
TOTAL SURPLUS/(DEFICIT)-MANDATORY PROGRAMS/SVCS	102,256	15,500
CATEGORY 3 NON MANDATORY PROGRAMS & SERVICES		
On-going recurring core watershed programs & services		
Total Municipal Levies associated with NM programs & services	818,699	808,350
Other Government \$	65,281	90,500
Self-generated/Other grants	904,021	675,700
Deferred Revenue Transfers	(577,560)	(442,600)
Total revenues associated with ERCA-ongoing non-mandatory programs & service	1,210,441	1,131,950
Expenses associated with ERCA ongoing non-mandatory programs & services		
Wages & benefits -non mandatory operations	526,282	508,750
Construction& consulting engineering	29,043	17,500
Plants, removals and landowner subsidies	286,729	262,500
Supplies	40,270	44,085
Maintenance, repairs & security	22,502	19,086
Occupancy, taxes, utilities & waste removal	38,559	36,653
Equipment, software/hardware & website	8,379	6,750
Lab, data, technical & sub-contracted services	28,046	12,000
Insurance & legal	26,113	24,600
Dues & memberships	4,043	450
Travel, training & professional development	1,279	2,790

	2021 AUDITED	2021 BUDGET
Bank, credit card charges and interest	11,911	4,500
In-kind supplies & services	19,200	20,000
Recoveries-shared/corp svcs/fleet	188,353	187,786
	1,230,709	1,147,450
Surplus/(Deficit) associated with ERCA-ongoing NM programs & services	(20,267)	(15,500)
Category 2 & 3 Municipal and Non Mandatory Term-limited projects with special grants and fixed terms		
Municipal Special Project/Fee For Service	354,760	2,023,600
Other Government \$	1,322,711	1,005,125
Self-generated/Other grants	160,449	119,735
Deferred Revenue Transfer	(143,695)	306,150
Total Revenues associated with term limited 3rd-party funded projects & services	1,694,225	3,454,610
Expenses associated with term limited 3rd-party funded projects & services		
Wages & benefits -special grant & municipal projects	698,506	557,545
Construction& consulting engineering-special grant & municipal	576,700	2,537,750
Plants, removals and landowner subsidies-special grant projects	171,984	160,000
Program supplies- special grant projects	29,365	23,185
Maintenance, repairs & security	846	-
Occupancy, taxes, utilities & waste removal	642	1,000
Equipment, software/hardware & website-special grant projects	21,590	6,000
Lab, data, technical & sub-contracted services -special grant	24,781	22,305
Insurance & legal	8,822	1,250
Dues & memberships	-	-
Travel, training & professional development	891	-
Bank, credit card charges and interest	1,272	-
In-kind supplies & services	6,413	-
Recoveries-shared/corp svcs/fleet	153,354	145,575
	1,695,165	3,454,610
Surplus/(Deficit) associated with term limited 3rd party funded projects & services	(940)	-
SURPLUS/(DEFICIT) ASSOCIATED WITH ALL NMS & ACTIVITIES	(21,208)	(15,500)
Consolidated Surplus(Deficit)	81,048	-
Municipal Levies associated with mandatory services	2,635,919	2,646,269
Municipal Levies associated with non-mandatory services	818,699	808,350
Total Municipal Levies	3,454,618	3,454,619

Levy - Operations	\$ 2,485,204	\$ 2,485,204
Levy - Clean Water~Green Spaces	969,414	969,415
Total Municipal Levy	3,454,618	3,454,619
Water & erosion control infrastructure and special projects	429,326	2,011,600
Risk management services	25,434	12,000
	3,909,378	5,478,219
Provincial		
Section 39 Flood/Erosion Program	104,417	104,417
Drinking Water Source Protection	121,892	95,000
WECI	(26,652)	17,625
Other (CMOG, SEO etc)	664,966	474,188
	864,624	691,230
Federal	990,642	729,500
Total Government Transfer Payments & Fees-For-Services	5,764,644	6,898,949

	2021 AUDITED	2021 BUDGET
Other revenues		
Permit and applicant fees - mandatory services	859,210	721,000
Admissions, program fees & other services	741,159	498,385
Leases & property rentals	85,937	80,600
Donations and other grants		
General	262,518	193,500
Essex Region Conservation Foundation grants	460,780	421,500
In-kind contributions	30,613	20,000
Interest income	31,251	30,000
Gain on sale of assets	22,500	-
Total other revenues	2,493,969	1,964,985
Transfers from/(to) deferred revenues	(869,377)	(130,650)
Interdepartmental recoveries	781,190	803,000
TOTAL REVENUES	\$ 8,170,426	\$ 9,536,284
EXPENSES BY CLASSIFICATION		
Wages & benefits -ERCA operations	\$ 3,302,592	\$ 3,396,250
Wages & benefits -special grant projects	698,506	557,545
Construction-municipal projects	182,603	481,750
Construction-special grant projects	409,287	1,977,000
Construction-ERCA capital projects	73,378	818,000
Plant material, removals and landowner subsidies-special grant projects	471,747	368,571
Plant material, removals and landowner subsidies - ERCA operations	13,371	84,300
Program supplies- special grant projects	43,816	39,785
Site & operational supplies - Conservation Areas	98,654	75,899
Office supplies & expenses - other ERCA operations	24,702	35,037
Maintenance, repairs & security-sites	83,497	55,186
Maintenance, repairs & supplies-fleet/equipment	111,194	100,900
Equipment, software/hardware & website-special grant projects	23,915	10,000
Equipment, software/hardware & website- ERCA operations	122,035	97,923
Lab, data, technical & sub-contracted services -special grant	37,563	34,305
Lab, data, technical & sub-contracted services - ERCA operations	66,957	52,500
Insurance, audit & legal	148,606	132,450
Dues & memberships	49,954	49,679
Travel, training & professional development	8,084	18,540
Board ,committee & meeting expenses	19,245	19,000
Bank, credit card charges and interest	34,124	14,100
In-kind supplies & services	25,613	20,000
Amortization	377,743	315,500
Internal recoveries included in revenues	776,376	808,051
TOTAL EXPENSES	\$ 7,521,810	\$ 9,882,784
Total Revenues	8,176,687	9,536,284
Total Expenses	7,521,810	9,882,784
SURPLUS/(DEFICIT) (ACCRUAL BASIS)	654,877	(346,500)
ADD/SUBTRACT: NON CASH ITEMS		
Donation of land to ERCA	-	-
Gain/loss on asset disposal	(22,500)	-
Amortization	377,743	315,500
Transfers from Reserves (Per Schedule)	-	-
DEDUCT: CAPITAL ITEMS		
Land acquisition	-	-
Purchased fleet/equipment	(93,246)	(88,000)
Infrastructure additions	(805,973)	-
(DECREASE)/INCREASE IN NET SURPLUS (prior to reserve transfers)	110,901	(119,000)
TRANSFER (TO)/FROM RESERVES (Per Schedule)	(29,853)	119,000
FUND SURPLUS	\$ 81,048	\$ -

Essex Region Conservation Authority

**Financial Statements
December 31, 2021**

INDEPENDENT AUDITOR'S REPORT

To the Directors of Essex Region Conservation Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Essex Region Conservation Authority, which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations for the year then ended
- the statement of cash flow for the year then ended
- the statement of net surplus for the year then ended
- and notes to the financial statements including summary of 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 Essex Region Conservation Authority as at December 31, 2021, and its results of operations 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Essex Region Conservation Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical 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.

Other Information

Management is responsible for the other information. The other information comprises the Annual Report, but does not include the financial statement and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing Essex Region Conservation 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 Essex Region Conservation Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Essex Region Conservation Authority's financial reporting process.

Auditor's Responsibilities 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 auditor's 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 these 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 Essex Region Conservation 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 Essex Region Conservation 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 auditor's 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 auditor's report. However, future events or conditions may cause Essex Region Conservation 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

**HICKS, MacPHERSON, IATONNA
& DRIEDGER LLP**

*Hicks, MacPherson, Iatonna
& Driedger LLP*

Chartered Professional Accountants
Licensed Public Accountants

Leamington, Ontario
June 23, 2022

Essex Region Conservation Authority
Statement of Financial Position
December 31

	2021	2020
Financial Assets		
Cash and cash equivalents (Note 1(i))	4,815,475	\$ 3,175,037
Accounts receivable (Note 4)	809,108	1,589,059
	5,624,583	4,764,097
Financial Liabilities		
Accounts payable and accrued liabilities	715,635	829,063
Deferred revenues	3,598,584	2,729,208
	4,314,219	3,558,271
Net Surplus	1,310,364	1,205,826
Non-Financial Assets		
Tangible capital assets (Notes 1(c) and 2)	21,666,332	21,122,356
Prepaid expenses and inventory	44,267	37,903
	21,710,598	21,160,259
Accumulated surplus	\$ 23,020,962	\$ 22,366,085
Accumulated surplus consists of:		
Operating surplus	\$ 133,380	\$ 52,331
Reserves (Note 1(d) and Schedule 5)	1,221,251	1,191,398
Equity in tangible capital assets	21,666,332	21,122,356
	\$ 23,020,962	\$ 22,366,085

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

	2021 Budget (note 7)	2021 Actual	2020 Actual
Revenues			
Government grants & transfer payments:			
Provincial - Section 39	\$ 104,417	\$ 104,417	\$ 104,417
- Drinking Source Water Protection Program	95,000	121,892	52,734
- MNR (Water & Erosion Control Infrastructure) (recovery)	17,625	(26,652)	52,875
- Other	474,188	664,966	519,926
Federal	729,500	990,642	996,414
Municipal			
Levy - General	2,485,204	2,485,204	2,336,666
Levy - Special	969,415	969,414	1,050,000
Remedial projects, studies and risk management services	2,023,600	454,760	1,088,846
Total government revenues	6,898,949	5,764,644	6,201,879
Self-generated & other revenues			
Fee for service, program fees & admissions	1,219,385	1,606,630	1,145,495
Leases & property rentals	80,600	85,937	80,255
Interdepartmental recoveries	803,000	781,190	676,066
Donations & other grants			
General	193,500	262,518	156,010
Essex Region Conservation Foundation (note 10)	421,500	460,780	544,276
In-kind contributions	20,000	30,613	39,222
Interest and miscellaneous income	30,000	31,251	64,690
Net gain on disposal of assets	-	22,500	-
Total other revenues	2,767,985	3,281,420	2,706,015
Change in deferred revenue			
Net transfers to deferred revenue	(130,650)	(869,377)	(545,651)
TOTAL REVENUES	9,536,284	8,176,687	8,362,242
Expenses			
Watershed management services (Schedule 1)	2,086,830	1,755,260	1,801,569
Conservation services (Schedule 2)	5,886,904	3,893,034	3,884,950
Communications & outreach (Schedule 3)	406,800	342,565	299,602
Corporate services (Schedule 4)	1,186,750	1,153,208	991,376
	9,567,284	7,144,067	6,977,497
Amortization (note 2)	315,500	377,743	309,545
Total expenses before extraordinary item	9,882,784	7,521,810	7,287,042
Extraordinary item (note 12)	-	-	292,742
TOTAL EXPENSES	9,882,784	7,521,810	7,579,784
Net Surplus (Deficit) for the Year	(346,500)	654,877	782,458
Accumulated Surplus, Beginning of Year	22,366,085	22,366,085	21,583,627
Accumulated Surplus, End of Year	\$ 22,019,585	\$ 23,020,962	\$ 22,366,085

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

	2021	2020
	Actual	Actual
Cash provided for (used in):		
Operating Activities		
Net surplus for the year	\$ 654,877	\$ 782,458
Non cash items:		
Amortization	377,743	309,545
Gain on sale of tangible capital assets	(22,500)	-
(Increase) decrease accounts receivable	779,951	(856,389)
(Increase) decrease prepaid expenses and inventory	(6,364)	9,860
Increase (decrease) accounts payable and accruals	(113,426)	259,498
Increase deferred revenues	869,377	545,651
	2,539,657	1,050,624
Investing/Capital Activities		
Constructed tangible capital assets	(805,973)	(221,910)
Construction in progress of tangible capital assets	-	(1,023,929)
Acquisition of land	-	(115,562)
Purchase of tangible capital assets	(93,246)	(53,635)
	(899,219)	(1,415,036)
(Decrease) Increase in cash and cash equivalents	1,640,439	(364,412)
Cash and cash equivalents, beginning of year	3,175,037	3,539,449
Cash and cash equivalents, end of year	\$ 4,815,475	\$ 3,175,037

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

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

	2021 Budget (note 7)	2021 Actual	2020 Actual
Net surplus/(deficit) for the year	\$ (346,500)	\$ 654,877	\$ 782,458
Acquisition of land	-	-	(115,562)
Acquisition and/or construction of tangible capital assets	-	(805,973)	(1,245,839)
Purchase of tangible capital assets	(88,000)	(93,246)	(53,635)
Gain on sale/disposal/destruction of assets	-	(22,500)	-
Change in prepaid expenses and supplies inventory	-	(6,364)	9,860
Amortization of tangible capital assets	315,500	377,743	309,545
Increase (decrease) in net surplus	(119,000)	104,538	(313,172)
Net surplus , beginning of year	1,205,826	1,205,826	1,518,998
Net surplus, end of year	\$ 1,086,826	\$ 1,310,364	\$ 1,205,826

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

Essex Region Conservation Authority

Notes to the Financial Statements

for the year ended December 31

Purpose of Organization

The Essex Region Conservation Authority (ERCA) is a public sector agency, established under the Conservation Authorities Act of Ontario, on July 18, 1973, 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 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.

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

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.

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

1. Summary of Significant 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 tangible capital assets and accrued liabilities. 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.

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

2. Tangible Capital Assets

Cost	Balance 31-Dec-20	Additions	Disposals	Balance 31-Dec-21
Land	\$ 12,181,612	\$ -	\$ -	\$ 12,181,612
Land/Site improvements	5,586,165	-	-	5,586,165
Buildings	479,222	1,559,540	-	2,038,762
Engineered structures	2,102,010	-	-	2,102,010
Leasehold improvements	1,644,176	290,709	-	1,934,885
Machinery and field equipment	517,269	19,691	(10,153)	526,806
Vehicles	544,939	96,056	(79,619)	561,376
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	116,682	-	(10,975)	105,707
Capital works-in-progress	1,044,276	-	(1,044,276)	-
	\$ 24,319,631	\$ 1,965,995	\$ (1,145,024)	\$ 25,140,603
Accumulated Amortization	Balance 31-Dec-20	Disposals	Amortization	Balance 31-Dec-21
Land	\$ -	\$ -	\$ -	\$ -
Land/Site improvements	359,297	-	61,984	\$ 421,281
Buildings	347,732	-	39,301	387,033
Engineered structures	801,844	-	69,909	871,753
Leasehold improvements	776,427	-	106,562	882,989
Machinery and field equipment	349,502	(10,153)	28,910	368,259
Vehicles	381,132	(79,619)	62,261	363,773
Furniture and fixtures	85,460	-	3,564	89,024
Computer hardware and software	95,881	(10,975)	5,253	90,159
Capital works-in-progress	-	-	-	-
	\$ 3,197,275	\$ (100,747)	\$ 377,743	\$ 3,474,270
	Net Book Value 31-Dec-20			Net Book Value 31-Dec-21
Land	\$ 12,181,612			\$ 12,181,612
Land/Site improvements	5,226,868			5,164,884
Buildings	131,490			1,651,729
Engineered structures	1,300,166			1,230,257
Leasehold improvements	867,749			1,051,896
Machinery and field equipment	167,767			158,548
Vehicles	163,808			197,603
Furniture and fixtures	17,820			14,256
Computer hardware and software	20,801			15,548
Capital works-in-progress	1,044,276			-
	\$ 21,122,356			21,666,332

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

2. Tangible Capital Assets (Continued)

Cost	Balance 31-Dec-19	Additions	Disposals	Balance 31-Dec-20
Land	\$ 12,066,050	\$ 115,562	\$ -	\$ 12,181,612
Land/Site improvements	5,586,165	-	-	5,586,165
Buildings	479,222	-	-	479,222
Engineered structures	1,920,100	221,910	(40,000)	2,102,010
Leasehold improvements	1,644,176	-	-	1,644,176
Machinery and field equipment	517,269	-	-	517,269
Vehicles	491,304	53,635	-	544,939
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	116,682	-	-	116,682
Capital works-in-progress	20,347	1,023,929	-	1,044,276
	\$ 22,944,595	\$ 1,415,036	\$ (40,000)	\$ 24,319,631
Accumulated Amortization	Balance 31-Dec-19	Disposals	Amortization	Balance 31-Dec-20
Land	\$ -	\$ -	\$ -	\$ -
Land/Site improvements	297,313	-	61,984	359,297
Buildings	339,582	-	8,150	347,732
Engineered structures	771,935	(40,000)	69,909	801,844
Leasehold improvements	696,293	-	80,134	776,427
Machinery and field equipment	319,218	-	30,285	349,502
Vehicles	332,593	-	48,539	381,132
Furniture and fixtures	81,896	-	3,564	85,460
Computer hardware and software	88,901	-	6,981	95,881
Capital works-in-progress	-	-	-	-
	\$ 2,927,730	\$ (40,000)	\$ 309,545	\$ 3,197,275
	Net Book Value 31-Dec-19			Net Book Value 31-Dec-20
Land	\$ 12,066,050			\$ 12,181,612
Land/Site improvements	5,288,852			5,226,868
Buildings	139,640			131,490
Engineered structures	1,148,165			1,300,166
Leasehold improvements	947,883			867,749
Machinery and field equipment	198,051			167,767
Vehicles	158,712			163,808
Furniture and fixtures	21,384			17,820
Computer hardware and software	27,781			20,801
Capital works-in-progress	20,347			1,044,276
	\$ 20,016,865			21,122,356

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

2. Tangible Capital Assets (Continued)

The Authority owns assets that are not included above, including the Kingsville Train Station and certain buildings located on the John R. Park Homestead and its collection of 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 receivable, accounts payable 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

Included in accounts receivable is an HST Rebate of \$ 203,025 (2020 - \$344,217).

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 2021 employer's portion of OMERS pension contributions was \$277,546 (2020 - \$261,172).

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

6. Expenses by Object

	2021 APPROVED	2021 ACTUAL	2020 AUDITED
Expenses by Classification			
Wages & benefits - ERCA operations	3,281,500	3,155,420	2,813,104
Wages & benefits - special grant projects	672,295	845,679	739,273
Construction - municipal projects	481,750	182,603	61,385
Construction - special grant projects	1,977,000	409,287	1,176,295
Construction - ERCA capital projects	783,000	50,394	174,031
Plant material, removals & landowner subsidies - special grant projects	368,571	471,747	229,364
Plant material, removals & landowner subsidies - ERCA operations	84,300	13,371	18,129
Program supplies - special grant projects	39,785	43,816	41,665
Site & operational supplies - Conservation Areas	75,899	98,654	60,754
Office supplies & expenses - other ERCA operations	35,037	24,702	24,683
Occupancy, taxes, utilities & waste removal	320,513	318,250	297,578
Maintenance, repairs & security - sites	55,186	83,497	70,530
Maintenance, repairs & supplies - fleet/equipment	100,900	111,194	99,033
Equipment, software/hardware & website - special grant projects	10,000	23,915	43,913
Equipment, software/hardware & website - ERCA operations	97,923	122,035	41,109
Lab, data, technical & sub-contracted services - special grant	34,305	37,563	46,880
Lab, data, technical & sub-contracted services - ERCA operations	87,500	89,941	49,744
Insurance, audit & legal	132,450	148,606	197,679
Dues & memberships	49,679	49,954	52,300
Travel, training & professional development	18,540	8,084	3,314
Board, committee & meeting expenses	19,000	19,245	21,487
Bank, credit card charges & interest	14,100	34,124	20,820
In-kind supplies & services	20,000	25,613	39,222
Amortization	315,500	377,743	309,545
Extraordinary item	-	-	292,742
Other	-	-	45
	\$ 9,074,733	\$ 6,745,434	\$ 6,924,624
Internal recoveries included in revenues	808,051	776,376	655,160
Total Expenses	\$ 9,882,784	\$ 7,521,810	\$ 7,579,784

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

7. Budget Amounts:

The 2021 budget amounts that were approved on April 8, 2021, 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:

	Budget (BD 07/21)	Actual
Budgeted Deficit	\$ (346,500)	
Capital items included as operating expenses	700,000	
Adjusted/Actual Net Surplus	353,500	654,877
Gain on Sale of Vehicles	-	(22,500)
Capitalized items	(700,000)	(805,973)
	(346,500)	(173,596)
Acquisition of fleet & equipment	(88,000)	(93,246)
Net transfers from reserves (Schedule 5)	490,000	386,500
	55,500	119,658
Amortization	315,500	377,743
	371,000	497,401
Net transfers to reserves (Schedule 5)	(371,000)	(416,353)
Increase in Operating Surplus	\$ -	\$ 81,048

8. Credit Facility

The Authority maintains an operating line facility with the Canadian Imperial Bank of Commerce which bears interest at prime less .25% and is due on demand. As of December 31, 2021 no balance (2020 - \$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.

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

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.

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 \$460,780 (2020 - \$544,276) 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:

	2021	2020
Financial position:		
Total assets	\$ 739,956	\$ 619,691
Total liabilities	\$ 255,942	\$ 247,065
Net assets	484,014	372,626
	\$ 739,956	\$ 619,691
Results of operations:		
Total revenue	\$ 620,633	\$ 331,261
Total expenses (including grants)	509,246	691,979
Surplus/(Deficiency) of income over expenditures for the year	\$ 111,388	\$ (360,718)
Cash flows:		
Operating	\$ 547,788	\$ 287,811
Investing	1,097	8,916
Distributions	(494,326)	(572,992)

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

11. Comparative Figures

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

12. Extraordinary Item

On 27 August, 2020, The Essex Region Conservation Authority became aware that it was a victim of a social engineering scheme, which resulted in a financial loss of \$292,742. The Authority maintains coverage for losses and related expenses, resulting from cyber crime and social engineering incidents, and continues to be actively engaged with its insurers regarding this claim. No accrual has been made for proceeds of insurance at this time.

13. COVID-19 Operating Implications

On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic and on March 17, 2020, the Province of Ontario declared a state of emergency. As a result of directives and restrictions that remained in place throughout 2021, and to minimize risks to staff, board members and volunteers, ERCA maintained certain changed elements of its operations, but continued to deliver essential services with little to no impact on service delivery or revenues. Several non-essential activities continued to be delivered in a virtual format while other non-essential activities proceeded when permitted under the Province of Ontario's legislation, pertaining to COVID-19 restrictions.

The Authority continued to enact a mandatory work from home requirement, when it was practical, achievable and did not result in a disruption of essential services. A very small number of staff positions remained on permanent layoff or subject to hours reductions and those actions were undertaken in accordance with the terms of the collective agreement, as applicable to the affected staff members.

Any financial or operating implications of public health measures and restrictions, were largely anticipated in the 2021 Budget and while several operating units experienced unanticipated increases/decreases in revenues, as compared to budget, the financial implications were overall immaterial to the financial results of the Authority.

Essex Region Conservation Authority
Notes to the Financial Statements
for the year ended December 31

14. Conservation Authorities Act Legislative Framework

On December 8, 2020, Bill 229, the Protect, Support and Recover from COVID-19 Act (Budget Measures), 2020, which made changes to the Conservation Authorities Act and the Planning Act, received Royal Assent. The government is proposing to proclaim un-proclaimed provisions in the Conservation Authorities Act (stemming from amendments made in 2017, 2019, and 2020) through a staged process. This will enable accommodation of a staggered rollout of regulations (in two phases) and policies that are to be consulted on and developed in the future.

The first of these proclamations occurred on February 2, 2021 and included provisions related to conservation authority governance as well as items related to housekeeping amendments, government requirements and the Minister's powers. Between May and August 2021, the Ministry of the Environment, Conservation and Parks consulted on Phase 1 of the Regulatory Proposals under the Conservation Authorities Act and these regulations were finalized on October 7, 2021.

The new regulations specific to provision programs and services are as follows:

- O. Reg. 686/21 Mandatory Programs and Services;
- O. Reg. 687/21 Transition Plans and Agreements for Programs and Services under Section 21.1.2 of the Act; and

While the future financial impact on the Authority's operations is unknown and cannot be quantified at this time, the changes to the legislative framework have widespread implications for the Authority's operations. The Authority delivers a significant array of programs and services, which are now identified as non-mandatory and are primarily related to land securement, discretionary water quality programs, education and cultural heritage/museum operations. The Authority is actively engaged in complying with the components and timelines of the *Transition Plan*, in accordance with Regulation 687/21, and expects to engage its governing municipalities in consultation, regarding the suite of non-mandatory services and funding agreements during 2022.

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

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
Schedule 1- Watershed Management Services			
Regulations, Compliance & Development Services			
Wages, benefits & professional development	\$ 661,000	\$ 674,228	\$ 629,259
Supplies, insurance, corporate services	163,150	171,014	142,706
Legal fees & consulting	10,000	-	18,466
Travel, vehicle charges	20,500	14,343	14,280
	854,650	859,585	804,711
Municipal Planning Supports (Hazards & Natural Heritage)			
Wages, benefits & professional development	160,500	220,424	219,749
Supplies, insurance, corporate services	30,050	41,931	39,687
	190,550	262,355	259,436
Provincial Section 39 Flood & Erosion Program			
Wages, benefits & professional development	156,500	153,031	159,209
Computers, data, & telecommunications	35,500	39,731	34,222
Supplies, insurance, corporate services	50,680	43,927	41,604
Vehicle charges	6,000	3,982	4,600
	248,680	240,671	239,635
Technical Studies, Assessments & Modelling			
Wages, benefits & professional development	75,000	58,454	90,776
Supplies & overhead	19,150	12,392	16,506
	94,150	70,846	107,282
Municipal Infrastructure Projects & Studies (WECl, Hazards Mapping)			
Consulting	384,750	144,685	58,027
Construction, materials & equipment	96,000	37,918	-
Wages, supplies, travel & allocated overhead	29,950	24,995	4,848
	510,700	207,597	62,875
Regional Climate Change Term Projects			
Wages, benefits & professional development	86,500	79,361	109,206
Consulting & technical services	87,000	19,754	194,401
Supplies, insurance & shared services allocation	14,600	15,091	21,624
Vehicle & travel	-	-	2,400
	188,100	114,206	327,630
	\$ 2,086,830	\$ 1,755,260	\$ 1,801,569

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

(note 7)

	2021	2021	2020
	Budget	Actual	Actual

Schedule 2 - Conservation Services

Conservation Areas, Land Protection & Restoration

Program Planning, Management & Development

Wages, benefits & professional development	\$ 175,000	\$ 124,238	\$ 77,250
Supplies, insurance & shared services allocation	27,215	23,586	13,828
Travel & vehicle	2,000	-	1,000
	204,215	147,823	92,078

Land Acquisition

Wages, benefits & professional development	17,000	14,686	21,920
Supplies, insurance & shared services allocation	5,000	4,617	7,378
Surveys, appraisals, consulting, legal	25,000	20,002	27,373
	47,000	39,305	56,671

Tree Planting and Habitat Restoration

Wages, benefits & professional development	281,500	332,008	228,458
Plants, contracted construction, engineering & technical resources	2,109,571	690,497	1,108,335
Supplies, insurance & shared services allocation	120,754	140,345	77,209
Vehicle & field equipment usage	50,650	56,808	17,580
Landowner contributions (donated services)	-	14,478	5,033
	2,562,475	1,234,136	1,436,614

Conservation Areas Maintenance

Wages, benefits & professional development	317,500	264,240	268,457
Utilities, taxes, insurance & corporate allocation	208,840	199,257	190,183
Vehicle & field equipment charges	75,500	58,288	91,365
Maintenance supplies	46,660	48,449	41,037
Construction & capital items	44,976	87,964	28,787
Plant material and removal	16,300	1,909	4,330
	709,776	660,108	624,160

John R Park Homestead Conservation Area

Revenues

Admissions, sales & program fees	68,202	16,485	28,398
Municipal levies	187,065	187,065	116,922
Government grants	23,688	38,909	61,641
Other grants & donations	1,348	1,348	290
Net transfers to reserves	-	(10,000)	(12,000)
	280,303	233,807	195,251

Expenses

Wages, benefits & professional development	173,000	168,331	135,415
Utilities, taxes, insurance & corporate allocation	55,000	49,592	29,831
Supplies and maintenance - office, site & curatorial	36,303	22,931	14,388
Cost of goods sold	9,000	2,565	6,129
Capital replacement and repairs	7,000	6,978	8,891
	280,303	250,396	194,655

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

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
Schedule 2 - Conservation Services (Continued)			
Holiday Beach Conservation Area			
Revenues			
Admissions, events & camping fees	211,300	283,538	165,982
Municipal levies	27,000	-	50,602
Property/land rental	40,500	41,338	37,719
	278,800	324,876	254,303
Expenses			
Wages, benefits & professional development	133,250	162,625	127,721
Site, capital & major maintenance	22,250	8,104	23,067
Utilities, taxes, insurance & corporate allocation	64,700	73,988	53,667
Supplies - office, network, events, janitorial	39,778	55,835	31,087
Vehicle & field equipment usage	16,322	23,535	13,791
Sub contracting & consulting	2,500	999	1,151
	278,800	325,086	250,485
Conservation Areas/Trails Infrastructure Investment (Non-capitalized)			
Contract construction, materials, consulting & technical resources	675,500	83,391	163,560
Wages, benefits & professional development	15,000	5,563	13,986
Insurance, legal & corporate allocation	9,500	18,880	27,741
Vehicle & field equipment charges	-	395	4,980
	700,000	108,229	210,267
Fleet & Field/Shop Equipment			
Maintenance, repairs, rentals & non-capital replacements	60,000	74,347	71,759
Fuel	33,400	36,707	28,169
Insurance & licences	16,600	20,058	11,632
	110,000	131,111	111,560
Science & Research			
Drinking Water Source Protection			
Wages, benefits & professional development	80,000	77,603	68,824
Supplies, advertising, insurance & shared services allocation	12,000	13,674	11,061
Committee member per diems	3,000	4,245	3,310
Travel	-	-	302
	95,000	95,522	83,497
Water Quality Programs (Sampling, Demo Farm & Landowner Stewardship Incentives)			
Wages, benefits & professional development	79,500	7,636	60,915
Supplies, insurance & shared services allocation	37,050	12,720	28,379
Lab/technical services, speciality equipment & software	12,800	16,936	14,601
Plant material, construction & landowner subsidies	45,000	14,244	41,708
Vehicle & field equipment charges	8,000	6,573	6,320
	182,350	58,108	151,923

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

	(note 7) 2021	2021	2020
	Budget	Actual	Actual
Schedule 2 - Conservation Services (Continued)			
Water Quality Term Projects (Externally Funded)			
Wages, benefits & professional development	373,795	474,034	346,244
Supplies, insurance & shared services allocation	119,735	126,336	128,749
Lab/technical services, speciality equipment & software	77,305	38,788	39,118
Plant material, construction & landowner subsidies	124,000	161,261	88,276
Vehicle & field equipment charges	10,150	17,357	10,594
	704,985	817,776	612,982
Municipal Risk Management Services (Part IV Clean Water Act)			
Wages, benefits & professional development	10,000	19,889	47,803
Supplies, mileage, insurance & shared services allocation	2,000	5,545	12,255
	12,000	25,434	60,058
	\$ 5,886,904	\$ 3,893,034	\$ 3,884,950

Schedule 3 - Communications & Outreach

Corporate Communications, Outreach & Engagement			
Wages, benefits & professional development	\$ 234,000	\$ 195,223	\$ 229,286
Supplies, consulting, insurance & shared services allocation	32,650	26,254	24,978
Travel, vehicle & equipment	3,650	1,024	2,543
	270,300	222,501	256,807
Outdoor & Conservation Education			
Wages, benefits & professional development	55,000	59,863	36,775
Supplies, insurance & shared services allocation	13,170	11,398	5,409
Travel, vehicle & equipment	830	252	124
	69,000	71,513	42,308
Community Events & Special Grant Projects			
Wages, benefits & professional development	17,000	25,210	169
Plant materials, event supplies & technical/consulting resources	50,500	23,340	317
	67,500	48,551	486
	\$ 406,800	\$ 342,565	\$ 299,602

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

	(note 7)		
	2021	2021	2020
	Budget	Actual	Actual
Schedule 4 - Corporate Services			
Administration, Finance, HR & IT/(G)IS			
Wages, benefits & professional development	\$ 784,000	\$ 771,624	\$ 604,517
Occupancy	133,000	135,756	128,526
Professional fees - audit, legal & consulting	54,900	45,786	72,746
Dues & memberships	43,500	43,068	45,142
Office equipment, computers/network & phone	45,600	45,464	31,163
Supplies & miscellaneous	14,750	9,446	24,565
Board meetings & per diems	16,000	15,000	18,177
Travel (Staff & members)	4,500	710	752
Retiree benefits	16,000	19,842	12,125
Insurance (D&O, main office)	4,000	6,962	5,028
	1,116,250	1,093,658	942,740
Special Projects (Records, Data, HR)			
Software/Hardware	25,000	-	-
Supports to Essex Region Conservation Foundation			
Wages, benefits & professional development	45,500	59,550	48,636
<i>Support grant received of \$40,000</i>			
	\$ 1,186,750	\$ 1,153,208	\$ 991,376
	\$ 9,567,284	\$ 7,144,067	\$ 6,977,497

Essex Region Conservation Authority						
Schedule 5 - Continuity of Reserves						
	Actual Balance at December 31, 2020	Budgeted Transfers to Reserves	Actual Transfers to Reserves	Budgeted Transfers from Reserves	Actual Transfers from Reserves	Actual Balance at December 31, 2021
Canard River Low Flow	\$ 20,319	\$ -	\$ -	\$ -	\$ -	\$ 20,319
Canard River Maintenance	27,538	-	-	-	-	27,538
Tree Replacement	90,000	-	-	-	-	90,000
Building/Suite	228,000	-	-	-	-	228,000
Infrastructure & Major Maintenance	207,698	300,000	315,000	425,000	386,500	136,198
Revenue Stabilization	148,342	-	-	-	-	148,342
Project Grant Matching	100,000	-	-	-	-	100,000
Office Equipment, Computers & Network	46,508	-	-	40,000	-	46,508
Vehicle & Equipment Replacement	164,287	-	-	25,000	-	164,287
Legal & Insurance Claims	50,000	-	-	-	-	50,000
General/Administration/Human Resources	35,332	64,000	69,353	-	-	104,685
Historic Properties	73,374	7,000	32,000	-	-	105,374
	\$ 1,191,398	\$ 371,000	\$ 416,353	\$ 490,000	\$ 386,500	\$ 1,221,251