

**NORTH BAY-MATTAWA CONSERVATION AUTHORITY
MINUTES
of the**

NINTH Meeting of the North Bay-Mattawa Conservation Authority held at 5:30 p.m. on October 23, 2019 in the North Bay-Mattawa Conservation Authority Marc Charron Boardroom, 15 Janey Avenue North Bay, Ontario.

MEMBERS PRESENT:

| | | | |
|---------------------------------------|---|--------------------------|--------------------------|
| Bonfield, Township of | - | Jane Lagassie | (5:34pm – 7:15pm) |
| Callander, Municipality of | - | Robb Noon | (5:34pm – 7:02pm) |
| Calvin, Township of | - | Dean Grant | (5:34pm – 7:15pm) |
| Chisholm, Township of | - | Nunzio Scarfone | (5:34pm – 7:15pm) |
| East Ferris, Municipality of | - | Pauline Rochefort | (5:34pm – 7:15pm) |
| Mattawan, Municipality of | - | Michelle Lahaye | (5:34pm – 7:15pm) |
| North Bay, City of | - | Simon Blakeley | (5:34pm – 7:15pm) |
| Papineau –Cameron, Township of | - | Shelley Belanger | (5:34pm – 7:15pm) |
| Powassan, Municipality of | - | Dave Britton | (5:34pm – 7:15pm) |

MEMBERS ABSENT:

| | | |
|---------------------------|---|-----------------------|
| Mattawa, Town of | - | Loren Mick |
| North Bay, City of | - | Chris Mayne |
| North Bay, City of | - | Dave Mendicino |

ALSO PRESENT:

Brian Tayler, CAO, Secretary-Treasurer
Crystal Barnes, Acting Area Supervisor, On-Site Sewage Systems
Ella Bird, Inspector, On-Site Sewage Systems
Kris Rivard, Inspector, On-Site Sewage Systems
Rebecca Morrow, Administrative Assistant
Robin Allen, Acting Area Supervisor, On-Site Sewage Systems
Sasha Fredette, Inspector, On-Site Sewage Systems
Sue Buckle, Manager, Communications & Outreach
Valerie Murphy, Regulations Officer

1. Chairs Remarks

Dave Britton welcomed everyone to the meeting and extended regrets on behalf of Chris Mayne and Dave Mendicino.

2. Approval of the Agenda

After discussion the following resolution was presented:

Resolution No. 84-19, Belanger-Noon

THAT the agenda be approved as presented.

Carried Unanimously

3. Confirmation of Delegation(s)

No delegations.

4. Delegations

None

5. Adoption of Previous Minutes of September 25, 2019

After discussion the following resolution was presented:

Resolution No. 85-19, Grant-Lagassie

THAT the minutes from the September 25, 2019 meeting are adopted as presented.

Carried Unanimously

6. Declaration of Pecuniary Interest

None declared.

7. Quarterly Financial Statements

Brian Tayler presented the Quarterly Financial Statements. After discussion, the following resolution was presented:

Resolution No. 86-19, Lahaye-Lagassie

THAT the Income Statement, Balance Sheet, and Budget Status Report at September 30, 2019 be approved, and

FURTHER THAT this report is appended to the minutes of this meeting.

Carried Unanimously

8. Section 28 Approvals

The members reviewed the reports. After discussion, the following resolutions were presented:

Resolution No. 87-19, Grant-Noon

THAT the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses report dated October 15, 2019 is received and appended to the minutes of this meeting.

Carried Unanimously

9. 2020 Budget Projections

Brian Tayler presented his report to the members. After discussion, the members thanked Brian for his presentation and the following resolution was presented:

Resolution No. 88-19, Belanger-Scarfone

THAT staff prepare a draft 2020 Budget for consideration by the Executive Committee and Board of Directors guided by the projections as outlined, and;

FURTHER THAT this report is appended to the minutes of this meeting.

Carried Unanimously

10. Camp Island working group

Brian Tayler presented a brief background on the camp Island working group. He informed the members that Councilor Dave Mendicino has previously served on this working group, and expressed an interest to continue in this capacity. After discussion, it was suggested to explore if more than one member could possibly be involved in this working group. Brian will look into the matter and report back to the board. After further discussion, the following resolution was presented:

Resolution No. 89-19, Rochefort-Scarfone

THAT the Dave Mendicino be appointed as the Camp Island representative for the NBMCA.

Carried Unanimously

11. Program Presentation – On-Site Sewage System Program

Crystal Barnes and Robin Allen presented a visual presentation highlighting the On-Site Sewage System program. Their presentation highlighted staff of the two office locations, areas of jurisdiction, Ontario Regulation, program services, stakeholders, 2019 highlights and 2018 totals. After discussion, the members thanked Crystal and Robin for their presentation.

12. New Business

Brian Tayler reminded members that the office will be closed at 12:00 noon on Tuesday December 24, 2019 and will reopen again at 8:30 am Thursday January 2, 2020. Brian also reminded members that the NBMCA offices are open on Monday November 11, 2019 (Remembrance Day).

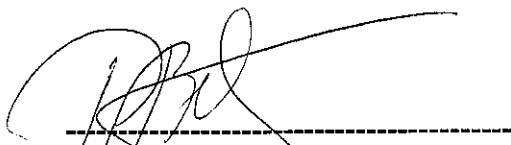
15. Adjournment (7:15p.m.)

As there was no further new business, the following resolution was presented:

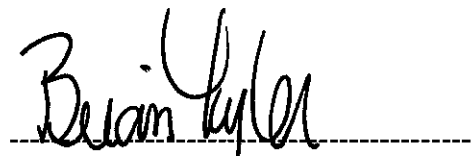
Resolution No. 90-19, Rochefort-Grant

THAT the meeting be adjourned, and the next meeting be held at 5:30 pm Wednesday November 27, 2019 at the Authority office, 15 Janey Avenue, North Bay, Ontario or at the call of the Chair.

Carried Unanimously



Dave Britton, Vice Chair



Brian Tayler, Chief Administrative Officer, Secretary Treasurer

TO: The Chairman and Members
of the Board of Directors,
North Bay-Mattawa Conservation Authority

DATE: October 23, 2019

ORIGIN: Helen Cunningham,
Manager, Financial Services and Human Resources

SUBJECT: Financial Statements for the period January 1, 2019 to September 30, 2019; Income Statement, Balance Sheet and Budget Status Report.

Background: The Financial reporting format was changed to reflect the direction provided by and approved by the Board of Directors. The statements include a monthly Income Statement and Balance Sheet and a quarterly Budget Status Statement.

Analysis: Presented are the Income Statement and Balance Sheet for September 2019. Also included is the Quarterly Budget Status Report for the period ending September 30, 2019. The following are the observations made by staff with respect to how revenues vs. expenses are comparing to the approved budget as of September 30, 2019.

Income Statement

*** Core (Grant Eligible)**

The Ministry of Natural Resources and Forestry transfer payment has been reduced by 48% for the 2019-20 fiscal year, for Section 39 Eligible Natural Hazard Management Grant. Due to the cut to our transfer payment revisions had to be made to compensate for the payment reduction. Project expenditure deferrals will see total savings of \$97,500.00 to help offset the revenue loss.

The extreme wet spring this year resulted in flooding and the Parks Creek Flood Control Structure was in full operation for over 40 days. This will have and will significantly impact to the Operation and Maintenance of Flood Control Structures budget. Not all wages and benefits have been re-allocated to Flood Control and Flood Forecasting for the 2019 spring flood event for this quarterly statement. Staff is still sorting out the details on how this re-allocation should occur. We do know a \$100,00 of staff effort was out into our efforts this spring.

A separate report will be coming to the Members in November to provide details of the expense over runs and their implications.

Amortizations of historically accumulated assets are expensed quarterly within the Administration Account (31-00). This quarter saw \$282,819.25 in expenses that are not part of the annual budget because these expenses were funded prior to 2009.

Core

Septics OBC - The net position of this account is in a surplus position at this time, but staff is projecting a small deficit due to an illness in the North Bay office and the hiring an additional staff to manage. Staff are monitoring this account, and if required the loss will be covered by Septic Reserves.

Section 28 Regulations – The net position of this account is in a surplus position at this time. No staff concerns at this time.

Interpretive Centre – The net position of this account is on target with the approved budget. No staff concerns at this time.

Lands & Properties – The net position of this account is on target with the approved budget. No staff concerns at this time.

Outreach – The net position of this account is on target with the approved budget. No staff concerns at this time.

Source Protection Planning - The net position of this account is on target with the approved budget. No staff concerns at this time.

*

Capital Projects

The Lands & Properties Capital and Central Services budgets have been revised as services have been deferred due to budget constraints.

The Water and Erosion Control Infrastructure (WECl) project for Chippewa Creek – erosion repair has received funding approval, and with deferred revenue from 2018 will see this project started this year.

Staff is closely monitoring these accounts.

*

Studies and Special Projects

A budget was created for the Laurentian Ski Hill Snowboarding Club's Capital 'Ask', as well as Laurentian Ski Hill Snowboarding Club's (LSHSC) Operating Reserve. Expenses are still being paid for the quad chair lift repairs and groomer repairs.

The Operating Reserve shows a deficit for monies to LSHSC for a shortfall in their operations as per Resolution #62-19. This will be covered by the LSHSCH Operating Reserve.

Project expenditures for the Section 28 Technical Project, Integrated Watershed Management (IWM) and Administrative Office Parking Lot projects have been deferred as per Budget Addendum.

Stewardship & Restoration program is completely supported by grant funding. As of September 30th ECC Canada (Eco Action) 2019-2020 Advance funding in the amount of \$19,845.00 has been received. Staff is monitoring expenses to grants on an ongoing basis.

Balance Sheet

Financial Assets

September 2019 assets are comparable to September 2018.

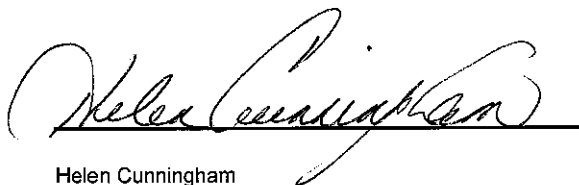
Liabilities

September 2019 liabilities are higher than September 2018 due to an increase in deferred revenue. Capital projects were deferred to 2019 as staffing positions were not filled until 2019.

Recommendation: The Financial statements that have been issued are consistent with Resolution No. 18-03. Therefore, it is recommended that the Conservation Authority Board of Directors approve these statements (see attached).

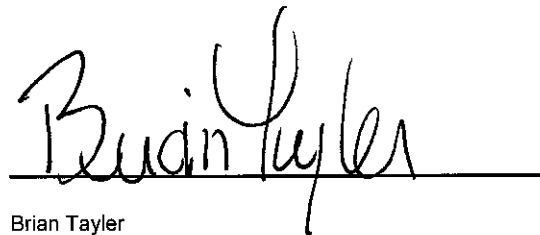
RECOMMENDED RESOLUTIONS:

THAT the Income Statement, Balance Sheet and Budget Status Report at September 30, 2019 be approved and appended to the minutes of this meeting.



Helen Cunningham

Manager, Financial Services and Human Resources



Brian Tayler

CAO/Secretary Treasurer

BALANCE SHEET at September 30, 2019

Draft

Unaudited Financial Statements

| | September 30, 2019 | August 31, 2019 |
|--|----------------------|----------------------|
| <u>FINANCIAL ASSETS</u> | | |
| Cash | 1,209,166.10 | 1,184,565.30 |
| Accounts Receivable | 273,362.52 | 252,907.73 |
| HST Receivable | 13,436.31 | 9,419.59 |
| Total Financial Assets | 1,495,964.93 | 1,446,892.62 |
| <u>LIABILITIES</u> | | |
| Accounts Payable | 159,808.83 | 22,355.70 |
| HST | 0.00 | 165.76 |
| Payroll Liabilities Payable | 99,617.32 | 99,617.32 |
| Accrued Liabilities & Miscellaneous | 15,000.00 | 15,000.00 |
| | 274,426.15 | 137,138.78 |
| <u>Deferred Revenue</u> | | |
| Lands & Properties Capital | 80,736.13 | 80,736.13 |
| Drinking Water Source Protection Program Interest Earned | 2,309.25 | 2,309.25 |
| DIA Technical | 114,620.91 | 114,620.91 |
| NBMCA Watershed Plan | 70,583.25 | 70,583.25 |
| WECl - 2018/2019 | 45,691.70 | 45,691.70 |
| Ice Management | 2,669.39 | |
| | 316,610.63 | 313,941.24 |
| <u>Long Term Debt:</u> | | |
| Bank Loan | 619,230.10 | 620,821.39 |
| City of North Bay Loan - LSHSC | 30,000.00 | 30,000.00 |
| Total Liabilities | 649,230.10 | 650,821.39 |
| | 1,240,266.88 | 1,101,901.41 |
| <u>Non-Financial Assets</u> | | |
| Tangible Capital Assets | 13,936,151.88 | 14,043,511.80 |
| Pre-Paid Expenses | 12,624.46 | 12,624.46 |
| | 13,948,776.34 | 14,056,136.26 |
| Accumulated Surplus (note 1) | 14,204,474.39 | 14,401,127.47 |

NOTES TO FINANCIAL STATEMENTS

1. Accumulated surplus

| | |
|--|---------------|
| Surplus (Deficit) | 636,307.25 |
| Septic Building permit reserve | 155,645.00 |
| LSHSC Capital Reserve | 134,637.00 |
| LSHSC Operating Reserve | 26,892.00 |
| Land Acquisition Reserve | 88,604.26 |
| Tangible Capital Assets | 13,936,151.88 |
| Amounts to be recovered from future revenues | -773,763.00 |
| Balance, end of July 2019 | 14,204,474.39 |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Notes to Financial Statements

September 30, 2019

2. Tangible Capital Assets

| | Land | Buildings | Infrastructure | Vehicle | Machinery & Equipment | Equipment, Office Furniture & Computers | Total |
|---|----------------|----------------|----------------|--------------|-----------------------|---|-----------------|
| Cost, beginning of year | \$6,977,633.00 | \$3,653,967.00 | \$9,040,495.00 | \$219,488.00 | \$82,699.00 | \$564,204.00 | \$20,538,486.00 |
| Additions | 5,249.00 | | 12,389.00 | 60,344.00 | | | \$77,982.00 |
| Disposals | | | | 39,674.00 | | | |
| Cost, end of period | 6,982,882.00 | 3,653,967.00 | 9,052,884.00 | 240,158.00 | 82,699.00 | 564,204.00 | 20,576,794.00 |
| Accumulated amortization, beginning of year | | 1,122,456.00 | 4,639,135.00 | 120,434.00 | 66,128.00 | 414,789.00 | 6,362,942.00 |
| Amortization | | 56,854.00 | 209,274.00 | -9,660.00 | 2,464.00 | 18,770.00 | 277,702.00 |
| Accumulated amortization, end of period | | 1,179,310.00 | 4,848,409.00 | 110,774.00 | 68,592.00 | 433,559.00 | 6,640,644.00 |
| Net carrying amount, end of period | 6,982,882.00 | 2,474,657.00 | 4,204,475.00 | 129,384.00 | 14,107.00 | 130,645.00 | 13,936,150.00 |

NOTE: These are unaudited Financial Statements

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

SUMMARY

January through September 2019

DRAFT

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---|---------------------|---------------------|----------------------|----------------------|---------------|----------|
| Income | | | | | | |
| 3100 · Administration | 308,716.00 | 308,716.00 | 266,366.09 | -42,349.91 | 86.28% | |
| 3500 · Watershed Planning | 118,692.00 | 118,692.00 | 96,033.35 | -22,658.65 | 80.91% | |
| 3600 · Flood Control | 178,050.00 | 178,050.00 | 137,545.01 | -40,504.99 | 77.25% | |
| 3700 · Erosion Control | 73,460.00 | 73,460.00 | 55,880.06 | -17,579.94 | 76.07% | |
| 3800 · Flood Forecasting | 124,381.00 | 124,381.00 | 96,579.04 | -27,801.96 | 77.65% | |
| 3900 · Ice Management | 11,579.00 | 11,579.00 | 11,579.00 | 0.00 | 100.0% | |
| 8300 · Capital-Source Water Protection | 258,156.00 | 258,156.00 | 256,281.72 | -1,874.28 | 99.27% | |
| 3200 · Septics | 719,800.00 | 719,800.00 | 584,466.09 | -135,333.91 | 81.2% | |
| 3400 · Section 28 Regulations | 44,755.00 | 44,755.00 | 40,052.50 | -4,702.50 | 89.49% | |
| 4200 · Water Quality | 13,045.00 | 12,970.00 | 9,547.50 | -3,422.50 | 73.61% | |
| 5700 · Outreach | 55,728.00 | 55,728.00 | 44,736.79 | -10,991.21 | 80.28% | |
| 5600 · Interpretive Centre | 192,745.00 | 192,745.00 | 154,230.31 | -38,514.69 | 80.02% | |
| 7000 · Lands & Properties | 117,845.00 | 117,845.00 | 97,123.96 | -20,721.04 | 82.42% | |
| 8600 · Capital-Lands & Properties | 357,395.00 | 357,395.00 | 357,395.00 | 0.00 | 100.0% | |
| 9700 · Capital-Central Services | 50,300.00 | 50,300.00 | 50,300.00 | 0.00 | 100.0% | |
| 9800 · Capital-DIA Technical Project | 241,810.00 | 337,929.00 | 193,060.00 | -144,869.00 | 57.13% | |
| 9900 · Capital-NBMCA Integrated Watershd Strategy | 312,081.00 | 312,081.00 | 312,081.00 | 0.00 | 100.0% | |
| 107-00 · Capital - Stewardship & Restoration | 133,798.00 | 133,798.00 | 52,403.70 | -81,394.30 | 39.17% | |
| 109-00 · Capital-WECI Project 2018/2019 | 292,573.00 | 392,573.00 | 392,573.00 | 0.00 | 100.0% | |
| 112-00 · LSHSC Capital `ASK' | 65,000.00 | 65,000.00 | 64,114.00 | -886.00 | 98.64% | |
| 113-00 · Administrative Office Parking Lot Program | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 | 100.0% | |
| 114-00 · LSHSC Operating Reserve Funds | 60,000.00 | 60,000.00 | 60,000.00 | 0.00 | 100.0% | |
| Total Income | 3,769,909.00 | 3,965,953.00 | 3,372,348.12 | -593,604.88 | 85.03% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
SUMMARY
January through September 2019

DRAFT

Expense

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---|---------------------|-----------------------|-----------------------------|-----------------------------|--------------------|-----------------|
| 3100 · Administration | 308,716.00 | 308,716.00 | 212,662.39 | -96,053.61 | 68.89% | |
| 3500 · Watershed Planning | 118,692.00 | 118,692.00 | 90,767.17 | -27,924.83 | 76.47% | |
| 3600 · Flood Control | 178,050.00 | 178,050.00 | 237,615.68 | 59,565.68 | 133.45% | |
| 3700 · Erosion Control | 73,460.00 | 73,460.00 | 66,456.39 | -7,003.61 | 90.47% | |
| 3800 · Flood Forecasting | 124,381.00 | 124,381.00 | 87,243.20 | -37,137.80 | 70.14% | |
| 3900 · Ice Management | 11,579.00 | 11,579.00 | 10,752.51 | -826.49 | 92.86% | |
| 8300 · Capital-Source Water Protection | 258,156.00 | 258,156.00 | 167,639.83 | -90,516.17 | 64.94% | |
| 3200 · Septics | 719,800.00 | 719,800.00 | 561,950.56 | -157,849.44 | 78.07% | |
| 3400 · Section 28 Regulations | 44,755.00 | 44,755.00 | 29,970.67 | -14,784.33 | 66.97% | |
| 4200 · Water Quality | 13,045.00 | 13,045.00 | 9,253.12 | -3,791.88 | 70.93% | |
| 5700 · Outreach | 55,728.00 | 55,728.00 | 41,541.78 | -14,186.22 | 74.54% | |
| 5600 · Interpretive Centre | 192,745.00 | 192,745.00 | 136,007.54 | -56,737.46 | 70.56% | |
| 7000 · Lands & Properties | 117,845.00 | 117,845.00 | 87,063.24 | -30,781.76 | 73.88% | |
| 8600 · Capital-Lands & Properties | 357,395.00 | 328,820.00 | 143,643.48 | -185,176.52 | 43.69% | |
| 9700 · Capital-Central Services | 50,300.00 | 44,800.00 | 24,506.05 | -20,293.95 | 54.7% | |
| 9800 · Capital-DIA Technical Project | 241,810.00 | 322,929.00 | 126,070.60 | -196,858.40 | 39.04% | |
| 9900 · Capital-NBMCA Integrated Watershed Strategy | 312,081.00 | 287,081.00 | 200,115.98 | -86,965.02 | 69.71% | |
| 107-00 · Capital - Stewardship & Restoration | 133,798.00 | 133,798.00 | 72,326.24 | -61,471.76 | 54.06% | |
| 109-00 · Capital-WECI Project 2015/2016 | 292,573.00 | 392,573.00 | 83,541.40 | -309,031.60 | 21.28% | |
| 112-00 · LSHSC Capital `ASK' | 65,000.00 | 65,000.00 | 15,746.26 | -49,253.74 | 24.23% | |
| 113-00 · Administrative Office Parking Lot Program | 40,000.00 | 15,000.00 | 0.00 | -15,000.00 | 0.0% | |
| 114-00 · LSHSC Operating Reserve Funds | 60,000.00 | 60,000.00 | 70,500.00 | 10,500.00 | 117.5% | |
| Total Expense | 3,769,909.00 | 3,866,953.00 | 2,475,374.09 | -1,391,578.91 | 64.01% | |

Net

896,974.03

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

Administration

January through September 2019

| | Budget | Jan -Sept 19 Actuals | from Budget | % of Budget | Comments |
|--|--------------------|---------------------------------|-------------------------|------------------------|-----------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3101 · A-Transfer Pay'ts MNR | 32,215.00 | 16,016.37 | -16,198.63 | 49.72% | |
| 3104 · A-General Levy | 101,395.00 | 101,397.00 | 2.00 | 100.0% | |
| 3113 · A-Other Revenue | 165,106.00 | 138,378.62 | -26,727.38 | 83.81% | |
| 3114 · A-Interest Earned | 10,000.00 | 10,574.10 | 574.10 | 105.74% | |
| Total Income | <u>308,716.00</u> | <u>266,366.09</u> | <u>-42,349.91</u> | <u>86.28%</u> | |
| Expense | | | | | |
| 3130 · A-Wages Salaried | 100,381.00 | 51,166.44 | -49,214.56 | 50.97% | |
| 3136 · A-Salaried Benefits | 28,107.00 | 18,639.11 | -9,467.89 | 66.32% | |
| 3138 · A-Per Diem | 6,000.00 | 340.00 | -5,660.00 | 5.67% | |
| 3139 · A-Members Mileage | 2,600.00 | 2,464.58 | -135.42 | 94.79% | |
| 3140 · A-Members Expenses | 2,750.00 | 1,268.49 | -1,481.51 | 46.13% | |
| 3141 · A-Staff Mileage & Expenses | 8,500.00 | 3,228.15 | -5,271.85 | 37.98% | |
| 3142 · A-Staff Certification & Training | 3,291.00 | 472.19 | -2,818.81 | 14.35% | |
| 3143 · A-Telephone | 7,500.00 | 5,196.44 | -2,303.56 | 69.29% | |
| 3145 · A-Insurance | 8,025.00 | 7,871.63 | -153.37 | 98.09% | |
| 3148 · A-Office Supplies | 4,694.00 | 2,983.37 | -1,710.63 | 63.56% | |
| 3149 · A-Postage | 1,230.00 | 992.42 | -237.58 | 80.69% | |
| 3150 · A-Equipment Purchase | 2,000.00 | 2,113.85 | 113.85 | 105.69% | |
| 3151 · A-Equipment Rental | 1,806.00 | 2,892.62 | 1,086.62 | 160.17% | |
| 3152 · A-Publications & Printing | 5,944.00 | 196.64 | -5,944.00 | 3.31% | |
| 3158 · A-Audit | 10,025.00 | 10,948.36 | 5,991.37 | 109.21% | |
| 3160 · A-Materials & Supplies | 1,600.00 | 2,475.97 | -7,549.03 | 154.75% | |
| 3161 · A-Conservation Ont Levy | 22,460.00 | 22,460.00 | 20,860.00 | 100.0% | |
| 3162 · A-Services | 3,400.00 | 6,756.94 | 3,356.94 | 198.73% | |
| 3170 · A-Rent | 83,410.00 | 62,462.97 | -20,947.03 | 74.89% | |
| 3173 · A-Vehicle Gas | 750.00 | 298.99 | -451.01 | 39.87% | |
| 3174 · A-Accounting Services | 1,400.00 | 3,681.67 | 2,281.67 | 262.98% | |
| 3178 · A-Internal Lease | 2,843.00 | 1,800.29 | -1,042.71 | 63.32% | |
| 3180 · A-Staff Computer Purchases | | 1,761.47 | | | |
| 3182 · A-Staff Clothing Purchases | | 189.80 | | | |
| Total Expense | <u>308,716.00</u> | <u>212,662.39</u> | <u>-96,053.61</u> | <u>68.89%</u> | |
| Net Income | <u><u>0.00</u></u> | <u><u>53,703.70</u></u> | <u><u>53,703.70</u></u> | <u><u>100.0%</u></u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Watershed Planning
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---------------------------------------|-------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3501 · WP-MNR Transfer Payment | 43,593.00 | 22,689.85 | -20,903.15 | 52.05% | |
| 3503 · WP-Grants from Others | 3,430.00 | 2.50 | -3,427.50 | 0.07% | |
| 3504 · WP-General Levy | 51,669.00 | 51,669.00 | 0.00 | 100.0% | |
| 3506 · WP-Fees | 20,000.00 | 21,672.00 | 1,672.00 | 108.36% | |
| Total Income | 118,692.00 | 96,033.35 | -22,658.65 | 80.91% | |
| Expense | | | | | |
| 3530 · WP-Wages Salary | 80,940.00 | 61,316.05 | -19,623.95 | 75.76% | |
| 3532 · WP-Seasonal Wages | 9,616.00 | 7,613.31 | 10,118.52 | 205.23% | |
| 3536 · WP-Salaried Benefits | 24,201.00 | 19,734.52 | -23,285.75 | 3.78% | |
| 3541 · WP-Staff Mileage & Expenses | 900.00 | 915.25 | 15.25 | 101.69% | |
| 3542 · WP-Staff Certification & Train | 1,310.00 | 185.08 | -1,124.92 | 14.13% | |
| 3560 · WP-Materials & Supplies | 350.00 | 52.72 | -297.28 | 15.06% | |
| 3562 · WP-Services | 300.00 | 50.00 | -250.00 | 16.67% | |
| 3578 · WP-Internal Lease | 1,075.00 | 900.24 | -174.76 | 83.74% | |
| Total Expense | 118,692.00 | 90,767.17 | -27,924.83 | 76.47% | |
| Net Income | 0.00 | 5,266.18 | 5,266.18 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Operation Maintenance of Flood Control Structures
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---------------------------------|-------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3601 - FC-MNR Transfer Payment | 84,750.00 | 44,245.01 | -40,504.99 | 52.21% | |
| 3604 - FC-General Levy | 93,300.00 | 93,300.00 | 0.00 | 100.0% | |
| Total Income | 178,050.00 | 137,545.01 | -40,504.99 | 77.25% | |
| Expense | | | | | |
| 3630 - FC-Wages Salary | 91,688.00 | 79,404.45 | -12,283.55 | 86.6% | |
| 3632 - FC-Seasonal Wages | 17,894.00 | 18,169.71 | 275.71 | 101.54% | |
| 3636 - FC-Salaried Benefits | 28,536.00 | 26,725.23 | -1,810.77 | 93.65% | |
| 3644 - FC-Taxes | 10,505.00 | 10,617.78 | 112.78 | 101.07% | |
| 3645 - FC-Insurance | 10,700.00 | 10,495.52 | -204.48 | 98.09% | |
| 3647 - FC-Repairs & Maintenance | 400.00 | 2,529.85 | 2,129.85 | 632.46% | |
| 3660 - FC-Material & Supplies | 650.00 | 38,342.99 | 37,692.99 | 5,898.92% | |
| 3662 - FC-Services | 10,679.00 | 42,129.17 | 31,450.17 | 394.51% | |
| 3672 - FC-Hydro | 500.00 | 3,698.97 | 3,198.97 | 739.79% | |
| 3673 - FC-Vehicle Gas | 2,200.00 | 1,934.29 | -265.71 | 87.92% | |
| 3678 - FC-Internal Lease | 4,298.00 | 3,567.72 | -730.28 | 83.01% | |
| Total Expense | 178,050.00 | 237,615.68 | 59,565.68 | 133.45% | |
| Net Income | 0.00 | -100,070.67 | -100,070.67 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Erosion Control Maintenance
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|----------------------------------|------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3701 - EC-MNR Transfer payment | 34,731.00 | 17,151.06 | -17,579.94 | 49.38% | |
| 3704 - EC-General Levy | 38,729.00 | 38,729.00 | 0.00 | 100.0% | |
| Total Income | 73,460.00 | 55,880.06 | -17,579.94 | 76.07% | |
| Expense | | | | | |
| 3730 - EC-Wages Salary | 33,357.00 | 28,498.49 | -4,858.51 | 85.44% | |
| 3732 - EC-Seasonal Wages | 9,761.00 | 9,910.74 | 149.74 | 101.53% | |
| 3736 - EC-Salaried Benefits | 10,902.00 | 10,360.05 | -541.95 | 95.03% | |
| 3744 - EC-Taxes | 6,003.00 | 6,094.56 | 91.56 | 101.53% | |
| 3745 - EC-Insurance | 8,025.00 | 7,871.63 | -153.37 | 98.09% | |
| 3760 - EC-Materials and Supplies | 612.00 | 0.00 | -612.00 | 0.0% | |
| 3772 - EC-Hydro | 500.00 | 387.34 | -112.66 | 77.47% | |
| 3773 - EC-Vehicle Gas | 1,076.00 | 657.76 | -418.24 | 61.13% | |
| 3778 - EC-Internal Lease | 3,224.00 | 2,675.82 | -548.18 | 83.0% | |
| Total Expense | 73,460.00 | 66,456.39 | -7,003.61 | 90.47% | |
| Net Income | 0.00 | -10,576.33 | -10,576.33 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Flood Forecasting
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|-------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3801 · FF-MNR Transfer Payment | 58,500.00 | 30,698.04 | -27,801.96 | 52.48% | |
| 3804 · FF-General Levy | 65,881.00 | 65,881.00 | 0.00 | 100.0% | |
| Total Income | 124,381.00 | 96,579.04 | -27,801.96 | 77.65% | |
| Expense | | | | | |
| 3830 · FF-Wages Salary | 84,049.00 | 58,738.95 | -25,310.05 | 69.89% | |
| 3836 · FF-Benefits | 23,534.00 | 17,069.37 | -6,464.63 | 72.53% | |
| 3842 · FF-Staff Certification & Traini | 1,600.00 | 101.76 | -1,498.24 | 6.36% | |
| 3843 · FF-Telephone | 7,500.00 | 5,196.41 | -2,303.59 | 69.29% | |
| 3847 · FF-Repairs & Maintenance | 500.00 | 0.00 | -500.00 | 0.0% | |
| 3853 · FF-Advertising | 300.00 | 51.26 | -248.74 | 17.09% | |
| 3860 · FF-Materials & Supplies | 455.00 | 167.90 | -287.10 | 36.9% | |
| 3862 · FF-Services | 2,300.00 | 2,237.57 | -62.43 | 97.29% | |
| 3873 · FF-Vehicle Gas | 1,300.00 | 1,879.68 | 579.68 | 144.59% | |
| 3878 · FF-Internal Lease | 2,843.00 | 1,800.30 | 500.30 | 63.32% | |
| Total Expense | 124,381.00 | 87,243.20 | 84,400.20 | 70.14% | |
| Net Income | 0.00 | 9,335.84 | 9,335.84 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Ice Management
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--------------------------------|--------------------|-------------------------|----------------------------|----------------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3901 - IM-MNR Transfer Payment | 4,750.00 | 4,750.00 | 0.00 | 100.0% | |
| 3904 - IM-General Levy | 6,829.00 | 6,829.00 | 0.00 | 100.0% | |
| Total Income | <u>11,579.00</u> | <u>11,579.00</u> | <u>0.00</u> | <u>100.0%</u> | |
| Expense | | | | | |
| 3930 - IM-Wages Salary | 3,730.00 | 6,204.47 | 2,474.47 | 166.34% | |
| 3936 - IM-Salaried Benefits | 1,044.00 | 1,800.52 | 756.52 | 172.46% | |
| 3960 - IM-Materials & Supplies | 542.00 | 0.00 | -542.00 | 0.0% | |
| 3962 - IM-Services | 6,263.00 | 2,747.52 | -3,515.48 | 43.87% | |
| Total Expense | <u>11,579.00</u> | <u>10,752.51</u> | <u>-826.49</u> | <u>92.86%</u> | |
| Net Income | <u><u>0.00</u></u> | <u><u>826.49</u></u> | <u><u>826.49</u></u> | <u><u>100.0%</u></u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Source Protection Planning
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|------------|-------------------------|----------------------------|-------------|--|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 8301 · C-SWP OperatTransfer Pay'ts MNR | 258,156.00 | 256,281.72 | -1,874.28 | 99.3% | deferred revenue from 2018 and \$11K returned to Province for a portion of 2018/2019 Transfer Payment not spent |
| Total Income | 258,156.00 | 256,281.72 | -1,874.28 | 99.3% | |
| | | | | | |
| Expense | | | | | |
| 8330 · C-SWP Operat-Wages Salary | 116,318.00 | 86,251.98 | -30,066.02 | 74.2% | |
| 8330 · C-SWP Operat-Wages Contract | 13,122.00 | 2,719.22 | | | |
| 8336 · C-SWP-Salaried Benefits | 34,669.00 | 25,659.58 | -9,009.42 | 74.0% | |
| 8338 · C-SWP-Per Diem | 9,700.00 | 1,940.00 | -7,760.00 | 20.0% | |
| 8339 · C-SWP-Members Mileage | 1,920.00 | 537.50 | -1,382.50 | 28.0% | |
| 8340 · C-SWP-Member Expenses | 400.00 | 20.35 | -379.65 | 5.1% | |
| 8341 · C-SWP-Staff Mileage & Expenses | 1,300.00 | 144.63 | -1,155.37 | 11.1% | |
| 8343 · C-SWP-Telephone | 3,000.00 | 1,756.14 | -1,243.86 | 58.5% | |
| 8345 · SWP-Insurance | 2,675.00 | 2,623.89 | -51.11 | 98.1% | |
| 8348 · C-SWP-Office Supplies | 1,408.00 | 883.14 | -524.86 | 62.7% | |
| 8349 · C-SWP-Postage | 950.00 | 104.30 | -845.70 | 11.0% | |
| 8351 · C-SWP-Equipment Rental | 722.00 | 679.11 | -42.89 | 94.1% | |
| 8353 · C-SWP-Advertising & Communicat | 600.00 | 330.72 | -269.28 | 55.1% | |
| 8358 · SWP-Audit | 695.00 | 782.02 | 87.02 | 112.5% | |
| 8360 · C-SWP-Materials & Supplies | 12,133.00 | 307.62 | -11,825.38 | 2.5% | |
| 8362 · C-SWP-Services | 6,550.00 | 4,781.22 | -1,768.78 | 73.0% | |
| 8367 · C-SWP Operat-Admin Overhead | 32,250.00 | 24,187.50 | -8,062.50 | 75.0% | |
| 8370 · C-SWP-Rent | 13,902.00 | 10,521.00 | -3,381.00 | 75.7% | |
| 8373 · SWP-Vehicle Gas | 1,000.00 | 717.57 | -282.43 | 71.8% | |
| 8378 · C-SWP-Internal Lease | 4,842.00 | 2,692.34 | -2,149.66 | 55.6% | |
| Total Expense | 258,156.00 | 167,639.83 | -80,113.39 | 64.9% | |
| Net Income | 0.00 | 88,641.89 | 88,641.89 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Septic OBC
January through September 2019

| | Budget | Jan -Sept 19 Actuals | from Budget | % of Budget | Comments |
|---|-------------------|-------------------------|--------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3203 · S-OBC-Grants from Other | 13,000.00 | 13,000.00 | 0.00 | 100.0% | |
| 3206 · S-OBC-Fees | 694,300.00 | 548,791.25 | -145,508.75 | 79.04% | |
| 3225 · S-OBC-Gain on Disposal of Assets | 12,500.00 | 22,674.84 | 10,174.84 | 181.4% | |
| Total Income | 719,800.00 | 584,466.09 | -135,333.91 | 81.2% | |
| Expense | | | | | |
| 3230 · S-OBC--Wages Salary | 357,821.00 | 270,576.72 | -87,244.28 | 75.62% | |
| 3231 · S-OBC-Wages Contract | 76,142.00 | 60,420.97 | -15,721.03 | 79.35% | |
| 3232 · S-OBC-Wages Seasonal | 7,840.00 | 7,986.16 | 146.16 | 101.86% | |
| 3236 · S-OBC-Salaried Benefits | 115,703.00 | 97,617.63 | -18,085.37 | 84.37% | |
| 3241 · S-OBC-Staff Mileage & Expenses | 2,000.00 | 2,820.41 | 820.41 | 141.02% | |
| 3242 · S-OBC-Staff Certific & Trainin | 7,000.00 | 2,024.17 | -4,975.83 | 28.92% | |
| 3243 · S-OBC-Telephone | 12,000.00 | 8,887.56 | -3,112.44 | 74.06% | |
| 3245 · S-OBC-Insurance | 8,025.00 | 7,893.63 | -131.37 | 98.36% | |
| 3247 · S-OBC-Repairs & Maintenance | 750.00 | 805.86 | 55.86 | 107.45% | |
| 3248 · S-OBC-Office Supplies | 3,286.00 | 2,964.18 | -321.82 | 90.21% | |
| 3249 · S-OBC-Postage | 2,460.00 | 2,045.89 | -414.11 | 83.17% | |
| 3250 · S-OBC-Equipment Purchases | 4,000.00 | 7,537.25 | 3,537.25 | 188.43% | |
| 3251 · S-OBC-Equipment Rental | 4,007.00 | 2,213.43 | -1,793.57 | 55.24% | |
| 3252 · S-OBC-Publications & Printing | 1,110.00 | 1,291.63 | 181.63 | 116.36% | |
| 3254 · S-OBC-Bank Charges | 2,000.00 | 1,912.22 | -87.78 | 95.61% | |
| 3256 · S-OBC-Credit Card Charges | 7,000.00 | 6,370.66 | -629.34 | 91.01% | |
| 3258 · S-OBC-Audit | 3,475.00 | 3,910.13 | 435.13 | 112.52% | |
| 3259 · S-OBC-Legal Services | 500.00 | 0.00 | -500.00 | 0.0% | |
| 3260 · S-OBC-Materials and Supplies | 3,200.00 | 4,361.84 | 1,161.84 | 136.31% | |
| 3262 · S-OBC-Services | 6,250.00 | 4,521.82 | -1,728.18 | 72.35% | |
| 3270 · S-OBC-Rental Expense | 57,790.00 | 43,452.22 | -14,337.78 | 75.19% | |
| 3273 · S-OBC-Vehicle Gas | 11,500.00 | 6,533.12 | -4,966.88 | 56.81% | |
| 3278 · OBC- Internal Lease | 25,941.00 | 15,803.06 | -10,137.94 | 60.92% | |
| Total Expense | 719,800.00 | 561,950.56 | -157,849.44 | 78.07% | |
| Net Income | 0.00 | 22,515.53 | 22,515.53 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY

Profit & Loss Budget vs. Actual

SECTION 28

REGULATIONS

January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---------------------------------------|--------------------|-------------------------|----------------------------|----------------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 3406 · RF-Fees | 44,755.00 | 40,052.50 | -4,702.50 | 89.49% | |
| Total Income | <u>44,755.00</u> | <u>40,052.50</u> | <u>-4,702.50</u> | <u>89.49%</u> | |
| Expense | | | | | |
| 3430 · RF-Wages Salary | 27,684.00 | 20,167.14 | -7,516.86 | 72.85% | |
| 3436 · RF-Salaried Benefits | 7,752.00 | 5,909.28 | -1,842.72 | 76.23% | |
| 3441 · RF-Staff Mileage & Expenses | 300.00 | 0.00 | -300.00 | 0.0% | |
| 3442 · RF-Staff Certificat & Training | 1,600.00 | 0.00 | -1,600.00 | 0.0% | |
| 3449 · RF-Postage | 205.00 | 165.40 | -39.60 | 80.68% | |
| 3459 · RF-Legal Services | 1,000.00 | 0.00 | -1,000.00 | 0.0% | |
| 3460 · RF-Materials and Supplies | 422.00 | 27.97 | -394.03 | 6.63% | |
| 3462 · RF-Services | 400.00 | 0.00 | -400.00 | 0.0% | |
| 3473 · RF-Vehicle Gas | 400.00 | 124.95 | -275.05 | 31.24% | |
| 3478 · RF- Internal Lease | 4,992.00 | 3,575.93 | -1,416.07 | 71.63% | |
| Total Expense | <u>44,755.00</u> | <u>29,970.67</u> | <u>-14,784.33</u> | <u>66.97%</u> | |
| Net Income | <u><u>0.00</u></u> | <u><u>10,081.83</u></u> | <u><u>10,081.83</u></u> | <u><u>100.0%</u></u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Water Quality Monitoring
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--------------------------------|------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4203 · WQ-Grants from Other | 8,500.00 | 5,002.50 | -3,497.50 | 58.85% | |
| 4204 · WQ-General Levy | 4,545.00 | 4,545.00 | 0.00 | 100.0% | |
| Total Income | 13,045.00 | 9,547.50 | -3,497.50 | 73.19% | |
| Expense | | | | | |
| 4232 · WQ-Wages Seasonal | 4,808.00 | 4,484.48 | -323.52 | 93.27% | |
| 4236 · WQ-Benefits | 769.00 | 981.22 | 212.22 | 127.6% | |
| 4260 · WQ-Materials & Supplies | 2,000.00 | 1,041.89 | -958.11 | 52.1% | |
| 4262 · WQ-Services | 5,238.00 | 2,268.59 | -2,969.41 | 43.31% | |
| 4273 · WQ-Vehicle Gas | 230.00 | 476.94 | 246.94 | 207.37% | |
| Total Expense | 13,045.00 | 9,253.12 | -3,791.88 | 70.93% | |
| Net Income | 0.00 | 294.38 | 294.38 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Outreach
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|------------------|---------------------------------|-------------------------------------|--------------------|-----------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 5703 · OUTREACH-Grants from Others | 9,819.00 | 10,818.68 | 999.68 | 110.18% | |
| 5704 · OUTREACH-General Levy | 12,205.00 | 12,205.00 | 0.00 | 100.0% | |
| 5706 · OUTREACH-Fees | 10,000.00 | 10,487.15 | 487.15 | 104.87% | |
| 5707 · OUTREACH-Donations | 10,704.00 | 0.00 | -10,704.00 | 0.0% | |
| 5713 · OUTREACH-Other Revenue | 13,000.00 | 11,225.96 | -1,774.04 | 86.35% | |
| Total Income | 55,728.00 | 44,736.79 | -10,991.21 | 80.28% | |
| Expense | | | | | |
| 5730 · OUTREACH-Wages Salary | 10,145.00 | 7,580.04 | -2,564.96 | 74.72% | |
| 5731 · OUTREACH-Wages Contract | 11,254.00 | 10,422.31 | -831.69 | 92.61% | |
| 5732 · OUTREACH-Wages Seasonal | 3,430.00 | 0.00 | -3,430.00 | 0.0% | |
| 5736 · OUTREACH-Salaried Benefits | 5,191.00 | 5,504.09 | 313.09 | 106.03% | |
| 5741 · OUTREACH-Staff Mileage & Expenses | 875.00 | 354.43 | -520.57 | 40.51% | |
| 5753 · OUTREACH-Advertising | 1,850.00 | 1,478.11 | -371.89 | 79.9% | |
| 5760 · OUTREACH-Materials & Supplies | 16,978.00 | 13,584.68 | -3,393.32 | 80.01% | |
| 5762 · OUTREACH-Services | 1,800.00 | 2,335.15 | 535.15 | 129.73% | |
| 5764 · OUTREACH-Vehicle Lease | 225.00 | 282.97 | 57.97 | 125.76% | |
| 5766 · OUTREACH-Consulting Services | 3,980.00 | 0.00 | -3,980.00 | 0.0% | |
| Total Expense | 55,728.00 | 41,541.78 | -14,186.22 | 74.54% | |
| Net Income | 0.00 | 3,195.01 | 3,195.01 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Interpretive Centre
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|------------------------------------|-------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 5609 · IC-Property Rental Internal | 139,017.00 | 104,262.75 | -34,754.25 | 75.0% | |
| 5610 · IC-Property Rental External | 45,728.00 | 46,182.36 | 454.36 | 100.99% | |
| 5613 · IC-Other Revenue | 8,000.00 | 3,785.20 | -4,214.80 | 47.32% | |
| Total Income | 192,745.00 | 154,230.31 | -38,514.69 | 80.02% | |
| Expense | | | | | |
| 5630 · IC-Wages & Salaries | 71,127.00 | 47,310.29 | -23,816.71 | 66.52% | |
| 5636 · IC-Benefits | 19,916.00 | 13,506.01 | -6,409.99 | 67.82% | |
| 5645 · IC-Insurance | 8,025.00 | 7,871.63 | -153.37 | 98.09% | |
| 5646 · IC-Natural Gas | 8,090.00 | 6,670.89 | -1,419.11 | 82.46% | |
| 5647 · IC-Repairs & Maintenance | 10,056.00 | 5,016.06 | -5,039.94 | 49.88% | |
| 5655 · IC-Interest Expense | 16,252.00 | 12,152.85 | -4,099.15 | 74.78% | |
| 5660 · IC-Materials & Supplies | 6,000.00 | 2,978.18 | -3,021.82 | 49.64% | |
| 5662 · IC-Services | 31,632.00 | 27,860.33 | -3,771.67 | 88.08% | |
| 5668 · IC-Vandalism Repairs | 250.00 | 0.00 | -250.00 | 0.0% | |
| 5671 · IC-Water | 3,900.00 | 2,352.20 | -1,547.80 | 60.31% | |
| 5672 · IC-Hydro | 17,497.00 | 10,289.10 | -7,207.90 | 58.81% | |
| Total Expense | 192,745.00 | 136,007.54 | -56,737.46 | 70.56% | |
| Net Income | 0.00 | 18,222.77 | 18,222.77 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Lands & Properties Operations
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|-------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 7003 · LP-Grants from Others | 7,000.00 | 0.00 | -7,000.00 | 0.0% | |
| 7004 · LP-General Levy | 71,500.00 | 71,500.00 | 0.00 | 100.0% | |
| 7007 · LP-Donations | 250.00 | 583.52 | 333.52 | 233.41% | |
| 7010 · LP-Property Rent Revenue Extern | 25,795.00 | 16,251.00 | -9,544.00 | 63.0% | |
| 7020 · LP-Shared Costs Ski Hill | 13,300.00 | 7,049.10 | -6,250.90 | 53.0% | |
| 7025 · LP-Gain on Disposal of TCA | | 1,740.34 | 1,740.34 | 100.0% | |
| Total Income | 117,845.00 | 97,123.96 | -20,721.04 | 82.42% | |
| Expense | | | | | |
| 7030 · LP-Wages Salary | 49,637.00 | 27,724.68 | -21,912.32 | 55.86% | |
| 7032 · LP-Seasonal Wages | 4,880.00 | 4,955.38 | 75.38 | 101.55% | |
| 7036 · LP-Salaried Benefits | 14,679.00 | 9,004.42 | -5,674.58 | 61.34% | |
| 7044 · LP-Taxes | 13,506.00 | 13,674.36 | 168.36 | 101.25% | |
| 7045 · LP-Insurance | 8,025.00 | 7,871.63 | -153.37 | 98.09% | |
| 7047 · LP-Repairs & Maintenance | 1,440.00 | 1,047.46 | -392.54 | 72.74% | |
| 7050 · LP-Shared Costs with Ski Hill | 8,500.00 | 5,827.53 | -2,672.47 | 68.56% | |
| 7060 · LP-Materials & Supplies | 6,678.00 | 7,552.54 | 874.54 | 113.1% | |
| 7062 · LP-Services | 5,076.00 | 4,969.77 | -106.23 | 97.91% | |
| 7073 · LP-Vehicle Gas | 2,200.00 | 1,759.65 | -440.35 | 79.98% | |
| 7078 · LP-TCA Internal Lease | 3,224.00 | 2,675.82 | -548.18 | 83.0% | |
| Total Expense | 117,845.00 | 87,063.24 | -30,781.76 | 73.88% | |
| Net Income | 0.00 | 10,060.72 | 10,060.72 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual for
Lands and Properties Capital
CA's Trails
January through September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---------------------------------------|-------------------|-------------------|----------------------|----------------------|----------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 8604 · L&P Capital-General Levy | 127,204.00 | 127,204.00 | 127,204.00 | 0.00 | 100.0% | |
| 8605 · L&P Capital-Special Levy | 148,309.00 | 148,309.00 | 148,309.00 | 0.00 | 100.0% | |
| 8613 · C-L&P-Other Revenue | 81,882.00 | 81,882.00 | 81,882.00 | 0.00 | 100.0% | |
| Total Income | 357,395.00 | 357,395.00 | 357,395.00 | 0.00 | 100.0% | |
| Expense | | | | | | |
| 8630 · C-L&P-Wages Salary | 33,088.00 | 33,088.00 | 15,749.05 | -17,338.95 | 47.6% | |
| 8636 · C-L&P-Salaried Benefits | 9,265.00 | 9,265.00 | 4,378.16 | -4,886.84 | 47.26% | |
| 8641 · C-L&P-Staff mileage & Expenses | 2,500.00 | 2,500.00 | 1,758.69 | -741.31 | 70.35% | |
| 8650 · C-L&P-Equipment Purchase -TCA | 2,000.00 | 2,000.00 | 1,904.47 | -95.53 | 95.22% | |
| 8660 · C-L&P-Materials & Supplies | 98,500.00 | 98,500.00 | 56,794.27 | -41,705.73 | 57.66% | |
| 8662 · C-L&P-Services | 126,901.00 | 98,326.00 | 10,609.35 | -87,716.65 | 77.48% | |
| 8666 · C-L&P-Consulting Services | 20,200.00 | 20,200.00 | 3,979.02 | -16,220.98 | 19.7% | |
| 8667 · C-L&P-Admin Overhead | 61,292.00 | 61,292.00 | 45,969.00 | -15,323.00 | 75.0% | |
| 8673 · C-L&P-Vehicle Gas | 1,500.00 | 1,500.00 | 717.53 | -782.47 | 47.84% | |
| 8678 · C-L&P-Internal Lease | 2,149.00 | 2,149.00 | 1,783.94 | -365.06 | 83.01% | |
| Total Expense | 357,395.00 | 328,820.00 | 143,643.48 | -185,176.52 | 43.69% | |
| Net Income | 0.00 | 28,575.00 | 213,751.52 | 185,176.52 | 748.04% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Central Services
January through September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--------------------------------|--------------------|------------------------|-------------------------|-------------------------|----------------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 9704 · CS-General Levy | 50,300.00 | 50,300.00 | 50,300.00 | 0.00 | 100.0% | |
| Total Income | <u>50,300.00</u> | <u>50,300.00</u> | <u>50,300.00</u> | <u>0.00</u> | <u>100.0%</u> | |
| Expense | | | | | | |
| 9730 · CS-Wages & Salaries | 14,692.00 | 14,692.00 | 10,977.36 | -3,714.64 | 74.72% | |
| 9736 · CS-Salaried Benefits | 4,114.00 | 4,114.00 | 3,147.39 | -966.61 | 76.5% | |
| 9750 · CS-Equipment purchase | 5,000.00 | 5,000.00 | 1,230.04 | -3,769.96 | 24.6% | |
| 9762 · CS-Services | 14,958.00 | 14,958.00 | 4,624.26 | -10,333.74 | 30.92% | |
| 9766 · CS-Consulting Services | 5,500.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| 9767 · CS-Admin Overhead | 6,036.00 | 6,036.00 | 4,527.00 | -1,509.00 | 75.0% | |
| Total Expense | <u>50,300.00</u> | <u>44,800.00</u> | <u>24,506.05</u> | <u>-20,293.95</u> | <u>54.7%</u> | |
| Net Income | <u>0.00</u> | <u>5,500.00</u> | <u>25,793.95</u> | <u>20,293.95</u> | <u>100.0%</u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
DIA Technical Services
January through September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|-------------------|-------------------|----------------------|----------------------|----------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 9803 · DIA Tech-Grants from Others | 48,750.00 | 91,250.00 | 0.00 | -91,250.00 | 0.0% | |
| 9804 · DIA Tech-General Levy | 129,085.00 | 129,085.00 | 129,085.00 | 0.00 | 100.0% | |
| 9813 · DIA Tech-Other Revenue | 63,975.00 | 117,594.00 | 63,975.00 | -53,619.00 | 54.4% | |
| Total Income | 241,810.00 | 337,929.00 | 193,060.00 | 96,119.00 | 139.75% | |
| Expense | | | | | | |
| 9830 · DIA Tech-Salaried Wages | 67,789.00 | 67,789.00 | 50,331.86 | -17,457.14 | 74.25% | |
| 9836 · DIA Tech-Salaried Benefits | 18,981.00 | 18,981.00 | 15,150.02 | -3,830.98 | 79.82% | |
| 9841 · DIA Tech-Staff Mileage & Expenses | 2,400.00 | 2,400.00 | 863.13 | -1,536.87 | 35.96% | |
| 9842 · DIA Tech-Staff Certification & Training | 3,200.00 | 3,200.00 | 0.00 | -3,200.00 | 0.0% | |
| 9850 · DIA Tech-Equipment Purchases | 25,000.00 | 10,000.00 | 0.00 | -10,000.00 | 0.0% | |
| 9860 · DIA Tech-Materials and Supplies | 1,750.00 | 1,750.00 | 115.46 | -1,634.54 | 6.6% | |
| 9862 · DIA Tech-Services | 9,700.00 | 9,700.00 | 0.00 | -9,700.00 | 0.0% | |
| 9866 · DIA Tech-Consulting Services | 97,500.00 | 191,119.00 | 46,117.63 | -145,001.37 | 24.13% | |
| 9867 · DIA Tech-Admin Overhead | 15,490.00 | 17,990.00 | 13,492.50 | -4,497.50 | 75.0% | |
| Total Expense | 241,810.00 | 322,929.00 | 126,070.60 | -196,858.40 | 39.04% | |
| Net Income | 0.00 | 15,000.00 | 66,989.40 | 51,989.40 | 446.6% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
NBMCA Integrated Watershed Management
January through September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|---|-------------------|-------------------|----------------------|----------------------|----------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 9904 · NBMCA Watershd Plan-General Levy | 42,000.00 | 42,000.00 | 42,000.00 | 0.00 | 100.0% | |
| 9905 · NBMCA Watershd Plan-Special Levy | 216,152.00 | 216,152.00 | 216,152.00 | 0.00 | 100.0% | |
| 9913 · NBMCA Watershd Plan-Other Revenue | 53,929.00 | 53,929.00 | 53,929.00 | 0.00 | 100.0% | |
| Total Income | 312,081.00 | 312,081.00 | 312,081.00 | 0.00 | 100.0% | |
| Expense | | | | | | |
| 9930 · NBMCA Watershd Plan-Salaried Wages | 149,790.00 | 149,790.00 | 109,510.00 | -40,280.00 | 73.11% | |
| 9931 · NBMCA Watershd Plan-Contract Wages | 17,239.00 | 17,186.84 | 8,558.83 | -8,628.01 | 49.8% | |
| 9932 · NBMCA Watershd Plan-Seasonal Wages | 4,808.00 | 4,858.00 | 4,484.48 | -373.52 | 92.31% | |
| 9936 · NBMCA Watershd Plan-Salaried Benefits | 45,470.00 | 45,472.16 | 35,615.22 | -9,856.94 | 78.32% | |
| 9942 · NBMCA Watershd Plan-Staff Certif & Train | 2,400.00 | 2,400.00 | 105.00 | -2,295.00 | 4.38% | |
| 9950 · NBMCA Watershd Plan-TCA Purchase | 8,600.00 | 8,600.00 | 5,240.28 | -3,359.72 | 60.93% | |
| 9951 · NBMCA Watershd Plan-Equipment Rental | 7,000.00 | 7,000.00 | 0.00 | -7,000.00 | 0.0% | |
| 9953 · NBMCA Watershd Plan-Advertising | 1,400.00 | 1,400.00 | 0.00 | -1,400.00 | 0.0% | |
| 9960 · NBMCA Watershd Plan-Materials & Supply | 1,500.00 | 1,500.00 | 8,229.18 | 6,729.18 | 548.61% | |
| 9962 · NBMCA Watershd Plan-Services | 6,900.00 | 6,900.00 | 4,392.49 | -2,507.51 | 63.66% | |
| 9966 · NBMCA Watershd Plan-Consulting Services | 35,000.00 | 10,000.00 | 0.00 | -10,000.00 | 0.0% | |
| 9967 · NBMCA Watershd Plan-Admin Overhead | 31,974.00 | 31,974.00 | 23,980.50 | -7,993.50 | 75.0% | |
| Total Expense | 312,081.00 | 287,081.00 | 200,115.98 | -86,965.02 | 69.71% | |
| Net Income | 0.00 | 25,000.00 | 111,965.02 | 86,965.02 | 447.86% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Stewardship and Restoration
January through September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|--------------------|--------------------------|--------------------------|----------------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 107-03 · Stewardship-Grants from Others | 133,798.00 | 52,403.70 | -81,394.30 | 39.17% | |
| Total Income | <u>133,798.00</u> | <u>52,403.70</u> | <u>-81,394.30</u> | <u>39.17%</u> | |
| Expense | | | | | |
| 107-31 · Stewardship - Contract Wages | 43,980.00 | 24,577.71 | -19,402.29 | 55.88% | |
| 107-32 · Stewardship - Seasonal Wages | 24,867.00 | 10,599.66 | -14,267.34 | 42.63% | |
| 107-36 · Stewardship - Salaried Benefits | 11,016.00 | 10,158.02 | -857.98 | 92.21% | |
| 107-41 · Steward-Staff Mileage & Expenses | 350.00 | 142.00 | -208.00 | 40.57% | |
| 107-52 · Stewardsh - Publications & Printing | 835.00 | 97.18 | -737.82 | 11.64% | |
| 107-60 · Stewardshp-Materials & Supplies | 24,050.00 | 21,352.09 | -2,697.91 | 88.78% | |
| 107-62 · Stewardship-Services | 2,500.00 | 1,984.32 | -515.68 | 79.37% | |
| 107-64 · Stewardship-Vehicle Lease | 3,200.00 | 2,081.82 | -1,118.18 | 65.06% | |
| 107-66 · Stewardship-Consulting Services | 22,000.00 | 80.39 | -21,919.61 | 0.37% | |
| 107-73 · Stewardship - Vehicle gas | 1,000.00 | 1,253.05 | 253.05 | 125.31% | |
| Total Expense | <u>133,798.00</u> | <u>72,326.24</u> | <u>-61,471.76</u> | <u>54.06%</u> | |
| Net Ordinary Income | <u>0.00</u> | <u>-19,922.54</u> | <u>-19,922.54</u> | <u>100.0%</u> | |
| Net Income | <u><u>0.00</u></u> | <u><u>-19,922.54</u></u> | <u><u>-19,922.54</u></u> | <u><u>100.0%</u></u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
WECI 2019/2020
January to September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|-------------------|-------------------|----------------------|----------------------|----------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 109-01 · WECI Project 2019/2020-Transfer Pay't | | 100,000.00 | 100,000.00 | 0.00 | 100.0% | |
| 109-04 · WECI Project 2019/2020-Special Levy | 150,528.00 | 150,528.00 | 150,528.00 | 0.00 | 100.0% | |
| 109-13 · WECI Project 2019/2020-Other Revenue | 142,045.00 | 142,045.00 | 142,045.00 | 0.00 | 100.0% | |
| Total Income | 292,573.00 | 392,573.00 | 392,573.00 | 0.00 | 134.18% | |
| Expense | | | | | | |
| 109-30 · WECI Project 2019/2020-Salaried Wages | 7,690.00 | 12,303.00 | 9,939.57 | -2,363.43 | 80.79% | |
| 109-36 · WECI Project 2019/2020-Benefits | 2,153.00 | 3,445.00 | 3,080.01 | -364.99 | 89.41% | |
| 109-62 · WECI Project 2019/2020-Services | | 303,244.00 | 0.00 | -303,244.00 | | |
| 109-66 · WECI Project 2019/2020-Consult Servi | 264,667.00 | 45,065.00 | 49,134.82 | 4,069.82 | 109.03% | |
| 109-67 · WECI Project 2019/2020-Admin Overhea | 18,063.00 | 28,516.00 | 21,387.00 | -7,129.00 | 75.0% | |
| Total Expense | 292,573.00 | 392,573.00 | 83,541.40 | -309,031.60 | 21.28% | |
| Net Income | 0.00 | 0.00 | 309,031.60 | 309,031.60 | 100.0% | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
Administrative Office Parking Lot Program Program
January to September 2019

| | Budget | Revised Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|-----------------------------------|------------------|------------------|----------------------|----------------------|---------------|----------|
| Ordinary Income/Expense | | | | | | |
| Income | | | | | | |
| 113-13 · MCIP-Other Revenue | 40,000.00 | 40,000.00 | 40,000.00 | 0.00 | 100.0% | |
| Total Income | <u>40,000.00</u> | <u>40,000.00</u> | <u>40,000.00</u> | <u>0.00</u> | <u>100.0%</u> | |
| Expense | | | | | | |
| 113-66 · MCIP-Consulting Services | 40,000.00 | 15,000.00 | 0.00 | -15,000.00 | 0.0% | |
| Total Expense | <u>40,000.00</u> | <u>15,000.00</u> | <u>0.00</u> | <u>-15,000.00</u> | <u>0.0%</u> | |
| Net Income | <u>0.00</u> | <u>25,000.00</u> | <u>40,000.00</u> | <u>15,000.00</u> | <u>160.0%</u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
LSHSC CAPITAL ASSET
January to September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|--------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 112-13 · LSHSC Capital - Other Revenue | 65,000.00 | 64,114.00 | -886.00 | 98.64% | |
| Total Income | <u>65,000.00</u> | <u>64,114.00</u> | <u>-886.00</u> | <u>98.64%</u> | |
| Other Income/Expense | | | | | |
| Other Expense | | | | | |
| 112-50 · LSHSC Capital - TCA Purchases | 65,000.00 | 15,746.26 | -49,253.74 | 24.23% | |
| Total Other Expense | <u>65,000.00</u> | <u>15,746.26</u> | <u>-49,253.74</u> | <u>24.23%</u> | |
| Net Income | <u>0.00</u> | <u>48,367.74</u> | <u>48,367.74</u> | <u>100.0%</u> | |

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Profit & Loss Budget vs. Actual
LSHSC OPERATING RESERVE FUNDS
January to September 2019

| | Budget | Jan -Sept 19 Actuals | Variance from Budget | % of Budget | Comments |
|--|------------------|-------------------------|----------------------------|----------------|----------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 114-13 - LSHSC Operating Funds Reserve | 60,000.00 | 60,000.00 | 0.00 | 100.0% | |
| Total Income | <u>60,000.00</u> | <u>60,000.00</u> | <u>0.00</u> | <u>100.0%</u> | |
| Gross Profit | | | | | |
| Expense | | | | | |
| 114-60 - LSHSC Op Reserve-Mat & Supplies | 60,000.00 | 70,500.00 | 10,500.00 | 117.5% | |
| Total Expense | <u>60,000.00</u> | <u>70,500.00</u> | <u>10,500.00</u> | <u>117.5%</u> | |
| Net Income | <u>0.00</u> | <u>-10,500.00</u> | <u>-10,500.00</u> | <u>100.0%</u> | |



Draft

INCOME STATEMENT for the period of January 1 to September 30, 2019
Unaudited Financial Statements

| Grant Eligible Core Activities | Account | September 30, 2019 | | Net |
|---|---------|--------------------|------------|-------------------------------------|
| | | Revenue | Expense | |
| Administration | 31-00 | 266,366.09 | 212,662.39 | 53,703.70 |
| Administration - Amortization Expense | | | 282,819.25 | -229,115.55 |
| Watershed Planning | 35-00 | 96,033.35 | 90,767.17 | 5,266.18 |
| Flood Control | 36-00 | 140,045.01 | 240,115.68 | -100,070.67 |
| Erosion Control | 37-00 | 55,880.06 | 66,456.39 | -10,576.33 |
| Flood Forecasting | 38-00 | 96,579.04 | 87,243.20 | 9,335.84 |
| Ice Management | 39-00 | 11,579.00 | 10,752.51 | 826.49 |
| Source Protection Planning | 83-00 | 256,281.72 | 167,639.83 | 88,641.89 |
| Subtotal | | 922,764.27 | 875,637.17 | 47,127.10 |
| Conservation Authority Core Activities | | | | |
| Septics OBC | 32-00 | 584,466.09 | 561,950.56 | 22,515.53 |
| Regulations and Fisheries | 34-00 | 40,052.50 | 29,970.67 | 10,081.83 |
| Water Quality | 42-00 | 9,547.50 | 9,253.12 | 294.38 |
| Outreach | 57-00 | 44,736.79 | 41,541.78 | 3,195.01 |
| Interpretive Centre | 56-00 | 154,230.31 | 136,007.54 | 18,222.77 |
| Lands and Property Operations | 70-00 | 97,123.96 | 87,063.24 | 10,060.72 |
| Subtotal | | 930,157.15 | 865,786.91 | 64,370.24 |
| NBMCa Capital Projects | | | | |
| Lands and Properties Capital - C/A's/Trails | 86-00 | 357,395.00 | 161,282.15 | 196,112.85 TCA Expenses \$17,638.67 |
| Central Services | 97-00 | 50,300.00 | 24,506.05 | 25,793.95 |
| WECI 2018/2019 | 109-00 | 392,573.00 | 83,541.40 | 309,031.60 |
| Subtotal | | 800,268.00 | 269,329.60 | 530,938.40 |

| Grant Eligible Core Activities | Account | August 31, 2019 | | Net |
|---|---------|-----------------|------------|-------------|
| | | Revenue | Expense | |
| Administration | 31-00 | 220,343.17 | 204,479.61 | 15,863.56 |
| Administration - Amortization Expense | | | 188,493.50 | -172,629.94 |
| Watershed Planning | 35-00 | 94,674.85 | 81,841.14 | 12,833.71 |
| Flood Control | 36-00 | 140,045.01 | 223,439.19 | -83,394.18 |
| Erosion Control | 37-00 | 55,880.06 | 59,903.62 | -4,023.56 |
| Flood Forecasting | 38-00 | 96,579.04 | 77,047.94 | 19,531.10 |
| Ice Management | 39-00 | 14,248.39 | 10,752.51 | 3,495.88 |
| Source Protection Planning | 83-00 | 267,900.88 | 141,250.22 | 126,650.66 |
| Subtotal | | 889,671.40 | 798,714.23 | 90,957.17 |
| Conservation Authority Core Activities | | | | |
| Septics OBC | 32-00 | 494,211.09 | 494,251.20 | -40.11 |
| Regulations and Fisheries | 34-00 | 34,122.50 | 25,839.21 | 8,283.29 |
| Water Quality | 42-00 | 4,545.00 | 8,146.37 | -3,601.37 |
| Outreach | 57-00 | 44,596.79 | 39,632.90 | 4,963.89 |
| Interpretive Centre | 56-00 | 141,142.74 | 124,597.75 | 16,544.99 |
| Lands and Property Operations | 70-00 | 89,790.33 | 82,051.34 | 7,738.99 |
| Subtotal | | 808,408.45 | 774,518.77 | 33,889.68 |
| NBMCa Capital Projects | | | | |
| Lands and Properties Capital - C/A's/Trails | 86-00 | 357,395.00 | 92,216.08 | 265,178.92 |
| Central Services | 97-00 | 50,300.00 | 21,303.92 | 28,996.08 |
| WECI 2018/2019 | 109-00 | 392,573.00 | 75,590.19 | 316,982.81 |
| Subtotal | | 800,268.00 | 189,110.19 | 611,157.81 |



INCOME STATEMENT for the period of January 1 to September 30, 2019

Unaudited Financial Statements

Draft

| | | | | | August 31, 2019 | | | | |
|---|----------|--------------------|--------------|------------|---|----------|--------------|--------------|------------|
| NBMCASpecial Projects | | September 30, 2019 | | | NBMCASpecial Projects | | | | |
| DIA Technical Project | 98-00 | 193,060.00 | 126,070.60 | 66,989.40 | DIA Technical Project | 98-00 | 193,060.00 | 114,324.67 | 78,735.33 |
| Integrated Watershed Management Strategy | 99-00 | 312,081.00 | 200,115.98 | 111,965.02 | Integrated Watershed Management Strategy | 99-00 | 312,081.00 | 176,021.63 | 136,059.37 |
| Stewardship and Restoration | 107-00 | 52,403.70 | 72,326.24 | -19,922.54 | Stewardship and Restoration | 107-00 | 17,558.70 | 64,054.31 | -46,495.61 |
| LSHSC Capital Reserve Fund | 112-00 | 64,114.00 | 15,746.26 | 48,367.74 | LSHSC Capital Reserve Fund | 112-00 | 64,114.00 | 15,746.26 | 48,367.74 |
| Municipalities for Climate Innovation Program | 113-00 | 40,000.00 | 0.00 | 40,000.00 | Municipalities for Climate Innovation Program | 113-00 | 40,000.00 | 0.00 | 40,000.00 |
| LSHSC Operating Fund | 114-00 | 60,000.00 | 70,500.00 | -10,500.00 | LSHSC Operating Fund | 114-00 | 60,000.00 | 70,500.00 | -10,500.00 |
| | Subtotal | 721,658.70 | 484,759.08 | 236,899.62 | | Subtotal | 686,813.70 | 440,646.87 | 246,166.83 |
| NBMCATotal | | 3,374,848.12 | 2,495,512.76 | 879,335.36 | NBMCATotal | | 3,185,161.55 | 2,202,990.06 | 982,171.49 |

TO: The Chairman and Members
of the Board of Directors,
North Bay-Mattawa Conservation Authority

ORIGIN: Valerie Murphy, Regulations Officer

DATE: October 15, 2019

SUBJECT: Report On Development, Interference with Wetlands, and
Alterations to Shorelines and Watercourses Permits for board
approval

Background:

Section 28 of the *Conservation Authorities Act*, and subsequently Ontario Regulation 97/04 empowers each Conservation Authority to establish their own regulation to prevent the loss of life and property due to flooding and erosion, and to conserve and enhance natural resources. On May 4, 2006 the North Bay-Mattawa Conservation Authority (NBMCA) received its regulation entitled the Development, Interference with Wetlands, and Alterations to Shorelines and Watercourse Regulation (Ontario Regulation 177/06). This regulation will continue to be used as the tool by which the NBMCA manages issues related to development in natural hazard areas including areas with floodplains, wetlands and steep slopes. Within this regulation, a permit may be given by an Authority for development applications within the Authority's jurisdiction for:

28(1)(b) prohibiting, regulating or requiring permission of the authority for straightening, changing, diverting or interfering in any way with the existing channel of a river, creek, stream or watercourse, or for changing or interfering in any way with a wetland;

28(1)(c) prohibiting, regulating or requiring the permission of the authority for development if, in the opinion of the authority, the control of flooding, erosion, dynamic beaches or pollution or the conservation of land may be affected by the development. (Conservation Authorities Act, R.S.O. 1990, Chapter C.27).

On February 8, 2013, the amended Ontario Regulation 177/06 came into effect. These amendments were approved by the NBMCA Board of Directors on December 19, 2012. One of the amendments that was included, and which was approved by the NBMCA Board of Directors, included the delegation of approvals of permit applications to the following designated employees:

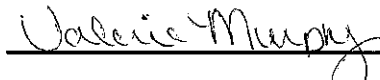
- Chief Administrative Officer, Secretary-Treasurer
- Director, Planning & Development

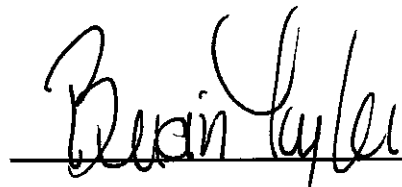
As such, this Board Report is being presented to the NBMCA Board of Directors for information purposes.

Analysis:

Sixteen new permits were issued by the Conservation Authority in 2019 since the previously approved minutes as per the policies, procedures and guidelines of the NBMCA under Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation. A table summarizing the details of these permits is attached to this report.

Of these sixteen permits, three were issued for each of the following activities: demolition and reconstruction of single family dwellings, the construction of accessory structures, the placement of fill and grading and shoreline stabilization activities. Two permits were issued for the construction or repair of a boathouse. One permit was issued for each of the following activities: construction of an addition to an existing dwelling and the maintenance of existing infrastructure.


Valerie Murphy, Regulations Officer


Brian Tayler, CAO-Secretary Treasurer

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: October 15, 2019 PERMIT YEAR: 2019

| File No. | Name of Applicant | Municipality | Legal Description/ Address | Name of Regulated Feature | Nature of Work | Date Complete Application Received | Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permit No./Date of Issuance |
|-------------|-------------------|--------------|---|---------------------------|--|------------------------------------|--|
| RNB-19-52 | Carlo Guido | North Bay | Plan M264 Parcel 8732 WF 151 West Peninsula | Trout Lake | Reconstruct house, install weeping tiles around house, construct retaining wall near garage and access stairs from driveway to house | September 10, 2019 | #94-19 September 19, 2019 |
| RNB-19-56 | S and P Aultman | North Bay | Lot 22 Con 6, 400 Bomarc Road | Unnamed wetland | TC Energy integrity dig on private property | September 11, 2019 | #95-19 September 19, 2019 |
| RCH1-19-07 | Devin Snoddon | Chisholm | Lot 13, Con. 15; Sublot 1; Plan NR2396 | Wasi Lake | To construct an addition to an existing dwelling | August 23, 2019 | #96-19 September 19, 2019 |
| RMATT-19-05 | Martha Goodfellow | Mattawa | Plan 1 E Range D 311 Pine Street | Mattawa River | To reconstruct shed destroyed by fire | September 9, 2019 | #97-19 September 19, 2019 |
| RNB-19-54 | Willem Wassenaar | North Bay | Part Lot 27/28 Plan M206 23 Birch St | Lake Nipissing | Demolish and rebuild single family dwelling | September 9, 2019 | #98-19 September 24, 2019 |
| RNB-19-58 | City of North Bay | North Bay | RP36R5207 Part 2 Marathon Beach | Lake Nipissing | To place topsoil and sod to address wind erosion | September 13, 2019 | #99-19 September 24, 2019 |

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: October 15, 2019 PERMIT YEAR: 2019

| | | | | | | | |
|------------------|-------------------------|------------------|--|--------------------------|---|--------------------|--------------------------------------|
| RNB-19-57 | M and J Tignanelli | North Bay | Part Lot 7, Plan 36M562 20 Cherry Point | Lake Nipissing | To place additional rock along existing shoreline protection | September 12, 2019 | #100-19 September 24, 2019 |
| RNB-19-62 | City of North Bay | North Bay | Public Access Points (listed on permit) to Lake Nipissing | Lake Nipissing shoreline | To complete ditching maintenance in existing drainage ditches leading to Lake Nipissing and to place rip rap at outlets | September 26, 2019 | #101-19 October 1, 2019 |
| REF-19-15 | Ken Smithard | East Ferris | Part Lot 3 and 4 Con 4 Part Block E Plan M505 479 Nosbonsing Park Road | Lake Nosbonsing | To construct boathouse | September 15, 2019 | #102-19 October 1, 2019 |
| RPA-19-03 | Julie Gordon | Papineau-Cameron | Pt Lot 24 Con 15 Part 1 36R9379 | Lake Chant Plein | To repair boathouse and install drainage pipe | September 18, 2019 | #103-19 October 1, 2019 |
| RNB-19-60 | Perron Bale | North Bay | Part Lot 8, Plan 36M parcel 569 2055 Northshore Road | Trout Lake | To place rip rap to protect shoreline erosion | September 22, 2019 | #104-19 October 1, 2019 |
| RNB-19-61 | Jenna Crowe | North Bay | Part Lot 23, Con 1 Plan 36M644 Parcel 49127-0894 677 Larocque Road | Unnamed wetland | To construct detached garage | September 26, 2019 | #105-19 October 1, 2019 |
| RPA-19-04 | Carl and Shelley Dumont | Papineau-Cameron | Pt Lot 24 Con 15 RP NR228 Part 2 PCL 19892 NIP 259 Neault Road | Lake Chant Plein | To construct decks, a fence and place rip rap along driveway | September 26, 2019 | #106-10 October 8, 2019 |

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: October 15, 2019 PERMIT YEAR: 2019

| | | | | | | | |
|------------------|----------------------------|-----------|---|----------------|--|-----------------|------------------------------------|
| RNB-19-64 | Victor and Shannon Robidas | North Bay | Pt Lot 17, 18, 20 Plan M195 36R2383 Part 1 2 3 7 PCL 10814 W/F 23 Howard Ave | Lake Nipissing | Repair existing retaining wall | October 4, 2019 | #107-19 October 8, 2019 |
| RNB-19-65 | Cathy Geisler | North Bay | Pt. lot 38/39 Con 13 Parcel 3737 W/F 1100 Premier | Lake Nipissing | To reconstruct existing single family dwelling | October 4, 2019 | #108-19 October 9, 2019 |
| RNB-19-66 | Jerry Grabiec | North Bay | Pt. lot 10 Plan 36M642 2685 Northshore Road | Trout Lake | To construct a deck at shoreline | October 7, 2019 | #109-19 October 10, 2019 |

TO: The Chairman and Members
of the Board of Directors,
North Bay-Mattawa Conservation Authority

ORIGIN: CAO, Secretary Treasurer
Manager, Finance and Human Resources

DATE: October 17, 2019

SUBJECT: Preliminary 2020 Budget Overview and
Ten Year Capital Forecast

Background:

Each year after the third quarter financial reporting is complete North Bay-Mattawa Conservation Area (NBMCA) staff concentrate on firming up the coming year's work program and the costs associated with implementation. This effort includes looking for program efficiencies and improvements, and evaluates for potential sources of revenue. The result has been a fairly solid estimate of the year over year change in budget expenses for the Board of Directors and the member municipalities.

If approved by the Members this estimate guides staff in preparing the draft budget for the Executive Committee to review at the start of the year. Typically, after review and comment the Executive Committee will make a recommendation to the Board of Directors to consider at its February meeting.

The task of preparing the 2020 Budget will be influenced by the loss of \$125,000.00 in provincial transfer payment in 2019. We anticipate this change in funding will remain in place in the coming years including 2020.

Analysis:

2020 Operating Budget Projections

Staff acknowledges the fiscal challenges we are all facing at the local level. For this reason, amongst others, staff will be seeking options to accommodate the loss of the \$125,000 in provincial transfer payment without affecting the municipal levy. The loss of these funds is tied to the Conservation Authorities hazard program. Staff will review this program area but it must be recognized we need to look elsewhere if we are to continue with protecting properties and life from harm related to hazards at an acceptable level. The loss of funds amounts to 15% of total revenue for the hazard program and services budget.

More broadly, the Operating Budget provides funding support for administration and all ongoing core program and services for the organization. It is staff's expectation that the recommended 2019 operating levy will be \$454,530; representing a 1.9 % increase from the current year. This projection is based on the anticipated annual change in the Consumer Price Index (CPI) for Ontario ending in November.

If this projection is approved by the members staff will start to work on a detailed program and services operating budget for consideration as described previously.

Other factors that could affect the levy include but not limited to:

- Further changes to provincial transfer payments.
- Adjustments to staff compensation and benefits.
- The level of economic activity in the watershed that in turn generates fees for the CA.

Further to this, the Board of Directors should note there are activities and associated expenses from source protection plan implementation that will need to be borne locally. Discussions with effected municipalities will occur in the coming months to scope out how this will happen. These costs, if any, have not been calculated as part of the levy.

Capital and Special Projects Budget Projections

The Capital and Special Projects Budget provides funding support to complete capital infrastructure, comprehensive planning and technical products core to the NBMCA's mandate. This budget has been guided annually by a ten year capital forecast. Both this year's projections and the ten year forecast form part of this report.

i) The 2019 Projection

The 2019 to 2028 Capital Forecast was approved by the Board of Directors as part of the 2019 Budget this past February. At the time the forecasted levies for 2020 were \$1,032,462.00. The current 2020 forecast has been lowered to \$938,195.00. The following provides high level descriptions of the planned capital initiatives for 2020:

Conservation Authority Lands and Trails:

The Board of Directors has established through its budgeting process an ongoing capital replacement and upkeep program to keep facilities at NBMCA conservation area and trails to a safe and functional standard for visitors to enjoy. This initiative has been reviewed and reconfirmed through each corporate strategic planning process and remains critical to continue to meet capital asset challenges. Buildings including the Interpretive Centre, bridges, and trails remain the largest challenge.

In 2020 the capital program projections include:

| Priority | Detail | Project Cost |
|-----------------|-----------------------------------|---------------------|
| #1 | CA/Trails Infrastructure | \$110,732 |
| #2 | CA/Trails Repair & Rehabilitation | \$120,089 |
| #3 | Forest Management | \$9,735 |
| #4 | Equipment Purchase | \$10,000 |
| #5 | Fixed Ski Hill Assets | \$65,000 |
| #6 | Land Acquisition | \$16,520 |

Total Levy Cost: \$332,076

Watershed and Erosion Control Infrastructure (WECI):

The recently completed Chippewa Creek Erosion Control Study and Inventory lays out a series of remediation projects along the channel length for the next ten years. This capital fund will further design, engineering and construction works for Chippewa Creek and other water and erosion control sites in the City of North Bay.

At present and in partnership with the City of North Bay a class environmental assessment including design on a failing erosion control works on Chippewa Creek at Oak Street is being completed. During the 2020/21 fiscal funds will be needed to continue to undertake the channel repair. The plan includes replacing a pedestrian bridge from the south end of downtown to the waterfront at Lees Park in the same location.

The next priority location for Chippewa Creek remediation will require the commencement of a Class Environmental Assessment (EA) including preliminary design. This will start in the fiscal 2020/21 period.

NBMCA will apply to the province's WECI fund to seek assistance with the Class EA. If successful the province could provide 50% of the funding. The Board Members should note there are limited funds in the program and there are no guarantees an application will be successful. Given this circumstance the levy required for the project may change. At this time the levy to the City of North Bay is projected to be as follows:

Total Levy Cost: \$156,615

Central Services

The Central Services project program includes requirements for commonly used buildings, equipment, and services that cannot be funded through operations. It does not include such items as computers and vehicles as these are funded through operations using surpluses or the operating line to fund the initial purchases. Repayment is made through an internal lease back to operating programs.

In 2020 the capital program includes:

| Priority | Detail | Project Cost |
|----------|------------------------------|--------------|
| #1 | Website | \$2,750 |
| #2 | IT Services | \$5,500 |
| #3 | Administration | \$24,730 |
| #4 | Services and Equipment | \$12,500 |
| #5 | Office Furniture Replacement | \$5,500 |

Total Levy Cost: \$50,990

Integrated Watershed Management (IWM) and Studies

Identified as a major strategic priority, the NBMCA has been engaged in designing a program to implement watershed monitoring, data collection, studies and plans.

In August 2015 the Board of Directors endorsed the results of the strategic directions for this program by approving the NBMCA Integrated Watershed Management Strategy (IWMS). This ongoing project has resulted in clearer direction to the Board and staff about what priorities should be placed on the various complex facets of watershed management. It has defined the sub watersheds and shorelines requiring further planning; the information or management gaps we have; how we should be monitoring the health of the watershed and providing clear direction on what actions are needed to plan for changes in environmental conditions including climate change. Staff have completed a five year work plan for implementation and undertaking data collection and refinement work. This work continues using internal staff and when required external resources..

In 2020 seven planned IWM initiatives will be initiated or are ongoing:

- ✓ Section 28 Implementation Policy Development
- ✓ Administrative Procedural Policy for Section 28, Planning and OBC
- ✓ Support for the Implementation of CA Act modernization
- ✓ Update of Floodplain Policies for Chippewa Creek
- ✓ Large Scale Hydrology Delineation
- ✓ Monitoring Program Plan
- ✓ Mattawa Risk Management Study

Total Levy Cost: \$260,127

Section 28 Technical

On November 27, 2013 the Board of Directors approved the NBMCA “Building on the Past – Preparing for the Future” strategic plan supporting the need for ongoing capital funding for work related to the Section 28 program. The Section 28 Technical project program is multifaceted and boils down to the need for a Water Resources Engineer to undertake at a minimum the following for NBMCA:

- A comprehensive review of our existing technical data related to natural hazards and the watershed planning programs resulting in the implementation of the work plan for Integrated Watershed Management.

In 2020 the Chippewa Creek Floodplain mapping project will continue. The Parks and Jessop Creek Floodplain mapping project will commence. Both projects are receiving funding assistance from the National Disaster Mitigation Program.

- Provide technical review and input in the Implement Ontario Regulation 177/06 (*Development, Interference with Wetlands & Alteration to Shorelines & Watercourses*). This is of particular benefit to small communities and rural areas that lack current data.

- Improve the NBMCA's daily routine of providing advice on and responding to development inquiries and permit applications in a timely manner. It is not unusual to have technically challenging applications or proposals brought to the Authority staff that requires the expertise of a Water Resources Engineer.

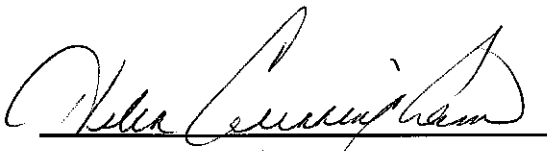
Total Levy Cost: \$141,456

ii) The Ten Year Capital Forecast

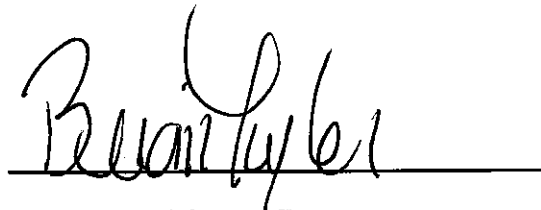
The 2020 – 2029 Ten Year Capital Projection Table is attached. The descriptions of each project category is consistent with the descriptions in section i).

Recommendation:

That staff prepare a draft 2020 Budget for consideration by the Executive Committee and Board of Directors guided by the projections as outlined.



Helen Cunningham, Manager, Finance and H.R.



Brian Tayler, CAO Secretary Treasurer

NBMCA Capital Levy
Forecast
For the Ten Year Period of 2020 to 2029
For Member Municipalities

PROJECT TYPE

| YEARS | CA Lands/Trails | WECI | Central Services | IWM | Section 28 Technical | Total |
|-------|-----------------|---------|------------------|---------|----------------------|-----------|
| 2020 | 332,076 | 153,546 | 50,990 | 260,127 | 141,456 | 938,195 |
| 2021 | 280,056 | 156,615 | 52,416 | 284,798 | 158,113 | 931,998 |
| 2022 | 278,468 | 159,740 | 74,911 | 279,790 | 161,014 | 953,923 |
| 2023 | 276,811 | 162,943 | 54,835 | 285,550 | 164,281 | 944,420 |
| 2024 | 279,407 | 166,197 | 56,134 | 288,937 | 167,245 | 957,920 |
| 2025 | 277,963 | 169,523 | 56,605 | 292,185 | 170,303 | 966,579 |
| 2026 | 298,228 | 174,922 | 57,355 | 294,967 | 173,203 | 998,675 |
| 2027 | 293,036 | 176,372 | 58,408 | 299,535 | 177,203 | 1,004,554 |
| 2028 | 293,036 | 176,372 | 84,885 | 369,902 | 180,209 | 1,104,404 |
| 2029 | 293,036 | 176,372 | 58,856 | 309,130 | 184,900 | 1,022,294 |

Current Fiscal

Descriptions:

CA Lands/Trails

Activities in support of public access and use of CA owned properties including such things as trails, boardwalks, bridges, picnic tables, buildings, washrooms, signage, parking lots, roads and land acquisition. This line item also includes costs for the upkeep of ski hill fixed assets (\$51,994).

WECI

Activities to support major maintenance and capital improvements or repair to water and erosion control structures. This may include studies related to these works. In 2019 one Environment Assessment to be completed.

Central Services

Capital or major maintenance in support of workshops, buildings, large equipment and other types of infrastructure required as part the overall CA program

Integrated Watershed

Planning, technical studies and monitoring activities to determine types of hazard or natural heritage lands that the CA is responsible for managing or regulating including floodplain mapping, and watershed planning projects. In 2020 this includes the floodplain study for Chippewa, Parks and Jessops Creeks.

Section 28 Regulations

Expenses related to the implementation of the Section 28 regulations of the conservation authority. In 2020 work will be initiated in the Town of Mattawa on a risk hazard identification project.