

**Essex Region Conservation Authority**

**Financial Statements  
December 31, 2010**

# GRAHAM, SETTERINGTON, McINTOSH, DRIEDGER & HICKS LLP

CHARTERED ACCOUNTANTS



AL W. McINTOSH, CA

PAUL H. DRIEDGER, BSc, CA

R. TYLER HICKS, BBA, CA

HEATHER L. MacPHERSON, BAcc, CA

LINDSAY L. ROUNDING, BAcc, CA

P.O. BOX 189, 49 ERIE ST. N.,  
LEAMINGTON, ONTARIO N8H 3W2

TELEPHONE (519) 326-2681  
FAX (519) 326-8044

## INDEPENDENT AUDITORS' REPORT

### To the Directors of Essex Region Conservation Authority

We have audited the accompanying financial statements of Essex Region Conservation Authority, which comprise the statement of financial position as at December 31, 2010, the statements of operations, cash flows and net debt for the year then ended and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

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

#### *Auditors' Responsibility*

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

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

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

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Essex Region Conservation Authority, as at December 31, 2010, and the statements of operations, cash flows and net debt for the year then ended in accordance with Canadian generally accepted accounting principles.

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

*Graham, Setterington, McIntosh,  
Driedger & Hicks LLP*

Leamington, Ontario  
July 21, 2011

Chartered Accountants  
Licensed Public Accountants

**Essex Region Conservation Authority  
Statement of Financial Position  
December 31, 2010**

	2010	2009
<b>Financial Assets</b>		
Cash	\$ 1,483,312	\$ 1,149,961
Accounts receivable (Note 5)	1,493,814	1,250,415
	<u>2,977,126</u>	<u>2,400,375</u>
<b>Financial Liabilities</b>		
Accounts payable and accrued liabilities	1,216,588	676,443
Loans payable (Note 6)	16,556	-
Deferred revenues	2,025,120	1,788,536
	<u>3,258,264</u>	<u>2,464,979</u>
<b>Net Debt</b>	(281,138)	(64,604)
<b>Non-Financial Assets</b>		
Tangible capital assets (Notes 2(c) and 3)	14,501,837	\$ 12,263,362
Prepaid expenses and inventory	33,982	6,889
	<u>14,535,819</u>	<u>12,270,250</u>
<b>Accumulated surplus</b>	<b>\$ 14,254,681</b>	<b>\$ 12,205,646</b>
<b>Accumulated surplus consists of:</b>		
Operating fund (deficit)	(357,113)	(183,267)
Reserves (Schedule 10)	109,957	125,552
Equity in tangible capital assets	14,501,837	12,263,362
	<u>14,254,681</u>	<u>12,205,646</u>

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

On behalf of the Board:

\_\_\_\_\_ Chair

\_\_\_\_\_ Secretary-Treasurer

**Essex Region Conservation Authority  
Statement of Operations  
Year ended December 2010**

	2010 Budget (Note 8) (unaudited)	2010 Actual	2009 Actual
<b>Revenues</b>			
<b>Government grants &amp; transfer payments:</b>			
Provincial - Section 39	\$ 202,263	\$ 202,263	\$ 202,263
- Source Water Protection	830,575	821,865	690,078
- MNR (Water & Erosion Control Infrastructure)	1,782,375	1,788,738	691,825
- Other	1,228,340	660,219	814,930
Federal	432,965	1,159,018	261,945
Municipal			
Levy - General	1,331,422	1,331,422	1,262,059
Levy - Special	1,050,000	1,050,000	1,050,000
Other (Remedial projects and studies)	1,870,161	297,227	523,790
<b>Total government revenues</b>	<b>8,728,101</b>	<b>7,310,752</b>	<b>5,496,890</b>
<b>Self-generated &amp; other revenues</b>			
User fees and admissions	904,718	1,102,311	1,036,051
Leases and property rentals	61,745	86,966	52,619
Interdepartmental recoveries	656,079	637,701	730,572
Donations and other grants	-	-	-
General	13,500	23,091	269,018
Essex Region Conservation Foundation	256,500	135,501	146,869
In-kind contributions	2,848,300	2,159,360	1,175,005
Interest and miscellaneous income	-	8,603	4,785
<b>Total other revenues</b>	<b>4,740,842</b>	<b>4,153,534</b>	<b>3,414,919</b>
<b>Change in deferred revenue</b>			
Net transfers from/(to) deferred revenue	452,003	(236,584)	1,041,586
	\$ 13,920,946	\$ 11,227,702	\$ 9,953,395
<b>Expenses</b>			
Protect & improve water (Schedule 1)	1,585,825	1,507,846	1,283,533
Protect & enhance biodiversity (Schedule 2)	1,948,280	1,960,404	1,993,164
Flood & erosion protection (Schedule 3)	4,307,017	2,418,832	1,908,463
Conservation education (Schedule 4)	215,163	210,864	185,965
Nature-based recreation			
John R. Park Homestead Conservation Area (Schedule 5)	184,064	197,963	172,963
Holiday Beach Conservation Area (Schedule 6)	219,300	230,388	299,505
Other (Schedule 7)	539,736	875,144	550,828
Land Acquisition (Schedule 8)	745,000	610,609	2,124,030
Corporate Services (Schedule 9)	973,560	1,166,617	1,129,513
	10,717,946	9,178,667	9,647,963
<b>Net surplus for the year</b>	<b>\$ 3,203,000</b>	<b>\$ 2,049,035</b>	<b>\$ 305,432</b>
Accumulated surplus, beginning of year	12,205,646	12,205,646	11,900,214
Accumulated surplus, end of year	\$ 15,408,646	\$ 14,254,681	\$ 12,205,646

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

**Essex Region Conservation Authority**  
**Statement of Cash Flows**  
**December 31, 2010**

	<b>2010</b>	<b>2009</b>
	<b>Actual</b>	<b>Actual</b>
<b>Operating Activities</b>		
Net surplus for the year	\$ 2,049,035	\$ 305,432
Non cash items:		
Amortization	227,519	217,376
Gain on sale of tangible capital assets	(8,100)	(2,500)
In-kind land donations	(1,579,275)	-
(Increase) decrease accounts receivable	(243,400)	883,236
(Increase) decrease prepaid expenses and inventory	(27,093)	(5,828)
Increase (decrease) accounts payable and accruals	540,145	(56,708)
Increase (decrease) deferred revenues	236,584	(1,041,401)
	<u>1,195,414</u>	<u>299,607</u>
<b>Financing Activities</b>		
Proceeds of vehicle loans	26,490	-
Loan payments	(9,934)	-
	<u>16,556</u>	<u>-</u>
<b>Investing Activities</b>		
Construction of tangible capital assets	(619,460)	(128,578)
Construction of tangible capital assets-work in progress	-	(317,313)
Purchase of tangible capital assets	(267,259)	(108,751)
Proceeds on sale of tangible capital assets	8,100	2,500
	<u>(878,619)</u>	<u>(552,142)</u>
Increase (Decrease) in cash and cash equivalents	333,352	(252,535)
Cash and cash equivalents, beginning of year	1,149,961	1,402,496
<b>Cash and cash equivalents, end of year</b>	<b>\$ 1,483,312</b>	<b>\$ 1,149,961</b>

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

**Essex Region Conservation Authority**  
**Statement of Net Debt**  
**December 31, 2010**

(unaudited)

	2010 Budget	2010 Actual	2009 Actual
Net surplus for the year	\$ 3,203,000	\$ 2,049,035	\$ 305,432
Donated land	(2,077,000)	(1,579,275)	-
Acquisition and/or construction of tangible capital assets	(1,196,000)	(886,719)	(554,642)
Amortization of tangible capital assets	85,000	227,519	217,376
Change in prepaid expenses and supplies inventory	-	(27,093)	(5,828)
Decrease/(Increase) in net debt	15,000	(216,533)	(37,662)
Net debt, beginning of year	(64,604)	(64,604)	(26,942)
Net debt, end of year	(49,604)	(281,138)	(64,604)

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

**Essex Region Conservation Authority  
Notes to the Financial Statements  
December 31, 2010**

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**1. Nature of Organization**

The Essex Region Conservation Authority (ERCA) is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, exclusive of gas, oil, coal and minerals for the watersheds within its area of jurisdiction. The Authority is not subject to federal or provincial income taxes pursuant to exemptions accorded to registered charities in the income tax legislation.

**2. Summary of Significant Accounting Policies**

- a) **Management Responsibility**– The financial statements of the Essex Region Conservation Authority ("Authority") are prepared by management in accordance with generally accepted accounting principles for organizations operating in the local government sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The integrity and objectivity of these statements are also management's responsibility. Management is also responsible for all of the notes and schedules to the financial statements and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.
- b) **Basis of Accounting**– Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.
- c) **Tangible Capital Assets** – Tangible capital assets, comprised of capital assets and capital work-in-progress, are recorded at cost less accumulated amortization and are classified according to their functional use. Donated tangible capital assets are reported at fair market value at the time of donation. Leasehold improvements are amortized on a straight-line basis over the lesser of the economic useful life of the improvement or the term of the related property management agreement or lease. Capital works-in-progress are not amortized until the asset is available for productive use. Tangible Capital Assets do not include: assets unrelated to the Authority's core business operations, such as ancillary rental dwellings, heritage/historical assets held in perpetuity and minority ownership in assets owned by other public sector organizations. Tangible capital assets are amortized on a straight-line basis over their estimated useful lives, as follows:

Land/Site Improvements	15 to 30 years
Buildings	25 to 50 years
Engineered Structures	25 to 30 years
Linear Assets (Sewer and Water)	35 to 60 years
Machinery and Field Equipment	7 to 40 years
Vehicles	7 years
Furniture & Fixtures	20 years
Computer Hardware & Software	4 to 5 years

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**December 31, 2010**

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

**3. Tangible Capital Assets**

<b>Cost</b>	<b>Balance 31-Dec-09</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 31-Dec-10</b>
Land	\$ 7,119,732	\$ 1,840,936	\$ -	\$ 8,960,668
Land/Site improvements	3,560,504	589,219	-	4,149,723
Buildings	553,498	-	-	553,498
Engineered structures	1,290,229	86,060	-	1,376,289
Leasehold improvements	798,884	91,558	-	890,442
Machinery and field equipment	224,152	97,181	(21,428)	299,905
Vehicles	296,075	76,812	(50,982)	321,905
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	214,083	1,541	-	215,624
Capital works-in-progress	317,313	-	(317,313)	-
	<b>\$ 14,477,750</b>	<b>\$ 2,783,307</b>	<b>\$ (389,723)</b>	<b>\$ 16,871,334</b>

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**December 31, 2010**

<b>Accumulated Amortization</b>	<b>Balance 31-Dec-09</b>	<b>Disposals</b>	<b>Amortization</b>	<b>Balance 31-Dec-10</b>
Land	\$ -	\$ -	\$ -	\$ -
Land/Site improvements	441,983	-	67,276	509,259
Buildings	353,778	-	11,558	365,336
Engineered structures	757,912	-	30,150	788,062
Leasehold improvements	134,914	-	34,966	169,880
Machinery and field equipment	113,933	(21,428)	18,353	110,858
Vehicles	197,941	(50,982)	39,908	186,867
Furniture and fixtures	46,256	-	3,564	49,820
Computer hardware and software	167,671	-	21,745	189,416
Capital works-in-progress	-	-	-	-
	<b>\$ 2,214,388</b>	<b>\$ (72,410)</b>	<b>\$ 227,520</b>	<b>\$ 2,369,498</b>

	<b>Net Book Value 31-Dec-09</b>		<b>Net Book Value 31-Dec-10</b>	
Land	7,119,732	\$ -	\$ -	\$ 8,960,668
Land/Site improvements	3,118,521	-	-	3,640,464
Buildings	199,720	-	-	188,162
Engineered structures	532,317	-	-	588,227
Leasehold improvements	663,970	-	-	720,562
Machinery and field equipment	110,219	-	-	189,047
Vehicles	98,134	-	-	135,038
Furniture and fixtures	57,024	-	-	53,460
Computer hardware and software	46,412	-	-	26,208
Capital works-in-progress	317,313	-	-	-
	<b>\$ 12,263,362</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,501,837</b>

<b>Cost</b>	<b>Balance 31-Dec-08</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 31-Dec-09</b>
Land	\$ 7,119,732	\$ -	\$ -	\$ 7,119,732
Land/Site improvements	3,462,824	97,680	-	3,560,504
Buildings	522,600	30,898	-	553,498
Engineered structures	1,290,229	-	-	1,290,229
Leasehold improvements	798,884	-	-	798,884
Machinery and field equipment	190,813	33,339	-	224,152
Vehicles	282,168	43,814	(29,907)	296,075
Furniture and fixtures	103,280	-	-	103,280
Computer hardware and software	182,485	31,598	-	214,083
Capital works-in-progress	-	317,313	-	317,314
	<b>\$ 13,953,015</b>	<b>\$ 554,642</b>	<b>\$ (29,907)</b>	<b>\$ 14,477,751</b>

**Essex Region Conservation Authority**  
**Notes to the Financial Statements**  
**December 31, 2010**

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

**Net Book Value** **Net Book Value**  
**31-Dec-08** **31-Dec-09**

Land	\$ 7,119,732	\$ -	\$ -	\$ 7,119,732
Land/Site improvements	3,085,754	-	-	3,118,521
Buildings	184,900	-	-	199,720
Engineered structures	560,156	-	-	532,317
Leasehold improvements	694,358	-	-	663,970
Machinery and field equipment	89,214	-	-	110,219
Vehicles	83,254	-	-	98,134
Furniture and fixtures	60,588	-	-	57,024
Computer hardware and software	48,139	-	-	46,412
Capital works-in-progress	-	-	-	317,313
	<b>\$ 11,926,095</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,263,362</b>

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

#### **4. Financial Instruments**

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

#### **5. Accounts Receivable**

Included in accounts receivable is a GST/HST Rebate of \$311,419 (2009 - \$159,489).



**Essex Region Conservation Authority  
Notes to the Financial Statements  
December 31, 2010**

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**9. Expenses by Object**

	<b>2010</b>	<b>2009</b>
Wages and benefits	\$3,098,820	\$2,911,503
Construction	1,228,464	413,888
Engineering and other technical consulting	1,075,510	1,455,501
Plant materials and landowner grants	739,693	495,025
Land acquisition and acquisition grants	600,000	2,095,851
In-kind supplies and services	580,035	412,757
Supplies, office, maintenance, and janitorial	461,069	436,325
Corporate support and shared services	408,665	374,306
Vehicle, travel and equipment	299,822	337,641
Rent, insurance, taxes and utilities	230,817	237,629
Amortization	227,520	217,376
Audit and legal services	90,034	78,008
Dues, member and committee per diems	83,917	100,052
Repairs and Maintenance – Infrastructure	<u>54,301</u>	<u>82,601</u>
	<u>\$9,178,667</u>	<u>\$9,647,963</u>

**10. Credit Facility**

The Authority maintains an operating line facility with a Canadian chartered bank which bears interest at prime less .25% and is due on demand. As of December 31, 2010, no balance was payable under this facility.

**11. Commitments**

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

**12. Comparative Figures**

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

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

2010 Budget (Unaudited)	2010 Actual	2009 Actual
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**Essex Region Conservation Authority  
Schedule 1 - Protect & Improve Water**

**Expenses**

<b>Source Water Protection Program</b>			
Professional, technical consultants & resources	\$ 662,000	\$ 529,279	\$ 593,239
Wages, benefits & professional development	464,675	500,626	409,188
Supplies, insurance & corporate support	99,875	146,961	108,696
Computers, data management & software	18,400	14,824	25,621
Program awareness, public education & outreach	41,250	36,647	33,846
SPA board member per diems	38,000	25,125	31,250
Landowner grants	151,125	165,873	29,816
Travel	21,900	27,550	27,361
Contingencies	4,000	-	-
Office reconfiguration & build out	-	803	-
	1,501,225	1,447,688	1,259,017
<b>Surface &amp; Ground Water Monitoring</b>			
Supplies, insurance & corporate support	35,000	25,363	15,101
Wages, benefits & professional development	37,500	26,558	7,074
Travel	7,100	6,345	2,341
Professional, technical consultants & resources	5,000	1,893	-
	84,600	60,158	24,516
	\$ 1,585,825	\$ 1,507,846	\$ 1,283,533

**Essex Region Conservation Authority  
Schedule 2 - Protect & Enhance Biodiversity**

**Expenses**

<b>Program Management &amp; Development</b>			
Wages, benefits & professional development	\$ 55,450	\$ 57,623	\$ 96,482
Supplies, insurance & corporate support	16,220	16,574	20,500
Travel & vehicle	8,000	7,704	11,964
Computers, data, & telecommunications	4,500	3,171	3,775
	84,170	85,072	132,722
<b>Habitat Restoration</b>			
Construction, vegetation & technical resources	909,440	882,342	608,357
Wages, benefits & professional development	370,200	420,720	339,024
Supplies & overhead	101,100	113,770	106,756
Travel, vehicle & field equipment	40,100	52,722	50,451
	1,420,840	1,469,554	1,104,587

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

2010  
Budget  
(Unaudited)      2010  
Actual      2009  
Actual

**Essex Region Conservation Authority**  
**Schedule 2 - Protect & Enhance Biodiversity (Cont'd)**

**Expenses**

	2010 Budget (Unaudited)	2010 Actual	2009 Actual
<b>Demo Farm</b>			
Construction, vegetation & technical resources	8,600	12,332	298,503
Wages, benefits & professional development	16,200	17,919	62,437
Supplies & overhead	3,850	8,630	27,383
Travel, vehicle & field equipment	2,800	3,077	5,770
	<b>31,450</b>	<b>41,957</b>	<b>394,093</b>
<b>Detroit River Cleanup</b>			
Wages, benefits & professional development	90,500	99,723	113,411
Supplies & overhead	38,600	46,072	20,619
Construction, vegetation & technical resources	15,000	13,790	11,872
Travel, vehicle & field equipment	900	2,415	1,281
	<b>145,000</b>	<b>162,000</b>	<b>147,182</b>
<b>Friends of Watersheds</b>			
Wages, benefits & professional development	70,900	71,486	65,967
Construction, vegetation & technical resources	76,500	83,325	61,976
Supplies & overhead	16,370	14,550	18,864
Travel, vehicle & field equipment	4,550	3,979	4,583
	<b>168,320</b>	<b>173,340</b>	<b>151,390</b>
<b>Fall Tree Planting Program</b>			
Wages, benefits & professional development	29,500	7,898	25,335
Construction, vegetation & technical resources	49,000	10,183	18,689
Supplies & overhead	12,600	5,282	12,511
Travel, vehicle & field equipment	6,900	3,065	5,575
Program awareness, public education & outreach	500	2,053	1,079
	<b>98,500</b>	<b>28,480</b>	<b>63,190</b>
	<b>\$ 1,948,280</b>	<b>\$ 1,960,404</b>	<b>\$ 1,993,164</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

2010  
Budget  
(Unaudited)      2010  
Actual      2009  
Actual

**Essex Region Conservation Authority**  
**Schedule 3 - Flood & Erosion Protection**

**Expenses**

	2010 Budget (Unaudited)	2010 Actual	2009 Actual
<b>Flood &amp; Erosion Prevention &amp; Control</b>			
Wages, benefits & professional development	\$ 96,300	\$ 114,486	\$ 94,287
Computers, data, & telecomm	32,775	20,480	25,837
Supplies - office, small maintenance & amortization	20,690	21,937	23,859
Construction, consulting & technical resources	-	-	7,349
Travel, vehicle & field equipment	2,000	967	2,626
	<b>151,765</b>	<b>157,870</b>	<b>153,957</b>
<b>Development Services, Reviews &amp; Inquiries</b>			
Wages, benefits & professional development	297,450	292,757	285,427
Supplies - office & small maintenance	54,605	61,426	57,259
Professional fees and consulting	5,000	37,671	7,181
Travel, vehicle & field equipment	12,100	11,010	12,297
Computers, data & telecomm	3,000	1,761	2,534
	<b>372,155</b>	<b>404,625</b>	<b>364,697</b>
<b>Operational &amp; Long Range Planning</b>			
Wages, benefits & professional development	125,000	136,741	126,051
Supplies - office & small maintenance	22,300	22,342	21,665
Travel, vehicle & field equipment	2,500	2,471	2,170
	<b>149,800</b>	<b>161,554</b>	<b>149,885</b>
<b>GIS Services</b>			
Wages, benefits & professional development	39,900	36,218	40,041
Supplies - office & small maintenance	9,842	9,241	8,206
Computers, data, & telecomm	3,100	3,284	4,237
	<b>52,842</b>	<b>48,743</b>	<b>52,484</b>
	<b>\$ 726,562</b>	<b>\$ 772,792</b>	<b>\$ 721,023</b>

**Remedial Water & Erosion Control Infrastructure Projects**

<b>Grand Marais Drain Projects &amp; Studies</b>			
Contract construction, consulting & technical resources	\$ 69,400	\$ 1,197,015	\$ 382,316
Wages, supplies, travel & allocated overhead	10,600	53,360	38,358
	<b>80,000</b>	<b>1,250,375</b>	<b>420,674</b>
<b>Belle River Projects &amp; Studies</b>			
Wages, supplies, travel & allocated overhead	-	1,063	8,180
Contract construction, consulting & technical resources	-	13,565	-
	<b>-</b>	<b>14,628</b>	<b>8,180</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

	2010 Budget (Unaudited)	2010 Actual	2009 Actual
<b>Remedial Water &amp; Erosion Control Infrastructure Projects</b>			
<b>Little River Projects &amp; Studies</b>			
Contract construction, consulting & technical resources	37,000	2,708	28,006
Wages, supplies, travel & allocated overhead	7,500	939	10,961
	<b>44,500</b>	<b>3,647</b>	<b>38,967</b>
<b>Canard River Projects &amp; Studies</b>			
Wages, supplies, travel & allocated overhead	6,500	-	8,080
Contract construction, consulting & technical resources	18,500	-	6,510
	<b>25,000</b>	<b>-</b>	<b>14,590</b>
<b>Windsor Waterfront Projects &amp; Studies</b>			
Wages, supplies, travel & allocated overhead	9,000	7,148	3,137
Contract construction, consulting & technical resources	30,000	134,467	-
	<b>39,000</b>	<b>141,615</b>	<b>3,137</b>
<b>Hillman Marsh Dykes Projects &amp; Studies</b>			
Contract construction, consulting & technical resources	18,000	9,000	47,500
Wages, supplies, travel & allocated overhead	3,000	8,269	6,183
	<b>21,000</b>	<b>17,269</b>	<b>53,683</b>
<b>South/Southeast County Shore Projects &amp; Studies</b>			
Contract construction, consulting & technical resources	42,000	152,887	364,301
Wages, supplies, travel & allocated overhead	5,455	14,271	47,209
	<b>47,455</b>	<b>167,158</b>	<b>411,510</b>
<b>Pelee Island Projects &amp; Studies</b>			
Contract construction, consulting & technical resources	-	10,300	184,482
Wages, supplies, travel & allocated overhead	-	4,447	14,027
	<b>-</b>	<b>14,747</b>	<b>198,509</b>
<b>Miscellaneous small studies &amp; TBD projects</b>			
Contract construction, consulting & technical resources	3,092,500	35,500	28,000
Wages, supplies, travel & allocated overhead	231,000	1,100	10,190
	<b>3,323,500</b>	<b>36,600</b>	<b>38,190</b>
	<b>\$ 3,580,455</b>	<b>\$ 1,646,040</b>	<b>\$ 1,187,440</b>
	<b>\$ 4,307,017</b>	<b>\$ 2,418,832</b>	<b>\$ 1,908,463</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

2010  
Budget  
(Unaudited)      2010  
Actual      2009  
Actual

**Essex Region Conservation Authority**  
**Schedule 4 - Conservation Education & Communications**

**Expenses**

**Public Education and Awareness Events**

Wages, benefits & professional development	\$ 122,863	\$ 107,613	\$ 102,177
Supplies - office & small maintenance	12,850	10,706	12,331
Travel, vehicle & field equipment	2,050	2,064	1,697
Publications, displays & media placement	15,500	17,533	5,878
Computers, data, & telecomm	5,000	2,635	1,384
	158,263	140,551	123,466

**School Program**

Wages, benefits & professional development	52,250	64,282	56,675
Supplies - office & small maintenance	2,100	1,221	2,591
Travel, vehicle & field equipment	2,550	4,811	3,233
	56,900	70,313	62,499

\$ 215,163      \$ 210,864      \$ 185,965

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

**Revenues**

Admissions	\$ 62,900	\$ 63,016	\$ 53,254
General Levy	72,164	72,164	76,454
Government grants	37,000	49,229	31,737
Other grants & donations	8,000	7,036	4,990
Interdepartmental recoveries	14,000	16,505	15,733
Transfers (to) from reserves	(10,000)	(9,960)	(10,000)
	184,064	197,990	172,167

**Expenses**

Wages, benefits & professional development	146,264	146,579	140,429
Utilities, taxes, insurance & corp allocation	17,200	16,581	17,015
Supplies - office, site & curatorial	700	2,917	10,191
Events and cost of goods sold	16,600	20,436	3,162
Capital maintenance	3,300	11,450	2,166
	\$ 184,064	\$ 197,963	\$ 172,963

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

2010  
Budget  
(Unaudited)      2010  
Actual      2009  
Actual

**Essex Region Conservation Authority**  
**Schedule 6 - Holiday Beach Conservation Area**

**Revenues**

Admissions and events	\$ 183,500	\$ 189,680	\$ 203,199
General Levy	20,000	20,000	20,000
Property/land rental	12,300	18,500	12,300
Government grants	3,000	2,000	9,181
Other grants & donations	500	505	515
	<b>219,300</b>	<b>230,684</b>	<b>245,195</b>

**Expenses**

Wages, benefits & professional development	124,350	123,789	150,542
Capital, structural & amortization (net of insurance)	16,300	12,484	45,833
Utilities, taxes, insurance & corp allocation	33,205	38,455	45,193
Travel, vehicle & field equipment	18,800	23,397	23,840
Supplies - office & small maintenance	19,045	22,839	22,287
Computers, data, & telecommunications	6,600	5,616	7,810
Materials - vegetation/gravel/cost of goods sold	1,000	3,807	4,001
	<b>\$ 219,300</b>	<b>\$ 230,388</b>	<b>\$ 299,505</b>

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

**Expenses**

**Program Management & Development**

Wages, benefits & professional development	\$ 124,362	\$ 100,768	\$ 133,495
Utilities, taxes, insurance & corp allocation	18,909	14,772	19,371
Travel, vehicle & field equipment	36,500	42,815	41,134
Supplies - office & small maintenance	21,595	26,159	38,193
Construction & capital items	16,225	33,043	38,092
Materials - vegetation/gravel	11,575	5,421	8,176
Computers, data, & telecomm	4,850	997	1,617
	<b>295,366</b>	<b>371,547</b>	<b>312,215</b>

**Conservation Areas Development**

**Various and CA Special Projects**

Wages, supplies, travel & allocated overhead	25,000	20,889	27,965
Contract construction, consulting & technical resources	-	480	1,423
	<b>25,000</b>	<b>21,369</b>	<b>29,389</b>

**Detroit River Heritage Lookout**

Wages, supplies, travel & allocated overhead	-	-	-
Contract construction, consulting & technical resources	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

	2010 Budget (Unaudited)	2010 Actual	2009 Actual
<b>Essex Region Conservation Authority</b>			
<b>Schedule 7 - Nature-Based Recreation -Other</b>			
<b>Sadler's Pond</b>			
Wages, supplies,travel & allocated overhead	-	-	-
Contract construction, consulting & technical resources	-	2,609	-
	-	2,609	-
<b>Holiday Beach Infrastructure</b>			
Contract construction, consulting & technical resources	-	269,165	1,950
Wages, supplies,travel & allocated overhead	-	28,898	228
	-	298,063	2,178
<b>John R Park Homestead Infrastructure</b>			
Wages, supplies,travel & allocated overhead	-	4,976	16,396
Contract construction, consulting & technical resources	-	1,374	10,149
	-	6,350	26,545
<b>Trails Development</b>			
Wages, supplies,travel & allocated overhead	64,000	46,998	6,920
Contract construction, consulting & technical resources	-	-	-
	64,000	46,998	6,920
<b>McAuliffe Woods</b>			
Wages, supplies,travel & allocated overhead	-	-	-
Contract construction, consulting & technical resources	-	-	6,825
	-	-	6,825
	89,000	372,780	71,857
	<b>\$ 539,736</b>	<b>\$ 875,144</b>	<b>\$ 550,828</b>

**Schedule 8 - Land Acquisition**

<b>Expenses</b>			
Cedar Creek- Acquisition	\$ -	\$ -	\$ 1,497,851
Spring Garden- Acquisition assistance	725,000	600,000	600,000
Miscellaneous properties - Acquisition	-	-	-
Surveys, Appraisals & Legal	20,000	10,609	25,612
	<b>\$ 745,000</b>	<b>\$ 610,609</b>	<b>\$ 2,124,030</b>

**Essex Region Conservation Authority**  
**Schedules to Statement of Financial Operations (Cont'd)**  
**For the year ended December 31**

	2010 Budget (Unaudited)	2010 Actual	2009 Actual
<b>Schedule 9 - Corporate Support Services</b>			
<b>Expenses</b>			
<b>Administration</b>			
Wages, benefits & professional development	\$ 477,500	\$ 503,938	\$ 446,706
Occupancy	84,540	87,941	88,415
Supplies & miscellaneous	31,000	33,823	45,818
Equipment, computers & telecomm	36,300	36,675	38,905
Dues & memberships	38,500	38,204	39,037
Professional fees	13,500	38,769	52,561
Travel (staff & members)	14,600	16,589	27,289
Board meetings & per diems	18,000	15,745	26,395
Insurance	-	-	-
Other special projects	\$ -	\$ -	-
	713,940	771,684	765,127
<b>Central Workshop &amp; Grounds</b>			
Wages, benefits & professional development	18,963	13,556	20,054
Supplies - office & small maintenance	6,643	11,359	15,836
Utilities, taxes, insurance & corp allocation	18,235	16,324	14,868
Construction & capital items	2,900	6,967	14,333
Travel, vehicle & field equipment	1,800	2,790	1,289
Materials - vegetation/gravel	-	-	-
	48,541	50,995	66,379
<b>Vehicles &amp; Equipment</b>			
Amortization - vehicles and equipment	35,000	53,975	43,313
Maintenance, repairs & small tools	54,000	53,107	48,302
Fuel, supplies & rentals	55,150	54,112	52,068
Insurance & corp allocation	8,900	6,327	7,162
Wages, benefits & professional development	8,029	2,873	5,007
Vehicle and equipment acquisitions	-	-	-
	161,079	170,393	155,852
	\$ 923,560	\$ 993,072	\$ 987,358
<b>Other TCA Amortization</b>			
	50,000	173,545	142,155
	\$ 973,560	\$ 1,166,617	\$ 1,129,513

**Essex Region Conservation Authority**  
**Schedule 10 - Continuity of Reserves**

	Balance at December 31, 2009	Transfers to Reserves	Transfers from Reserves	Balance at December 31, 2010
Canard River Low Flow	20,319	-	-	20,319
Canard River Maintenance	24,109	2,582	-	26,692
Demonstration Farm Equipment	6,528	-	3,742	2,787
Turkey & Little River Water Sampling	1,342	-	-	1,342
Tree Replacement Warranty	40,144	-	-	40,144
Hillman Marsh Dykes	2,343	-	-	2,343
Vehicle & Equipment Replacement	2,250	-	-	2,250
Legal	22,162	-	19,936	2,226
JRPH Maintenance Reserve	6,354	12,000	6,500	11,854
	<b>\$ 125,552</b>	<b>\$ 14,582</b>	<b>\$ 30,177</b>	<b>\$ 109,957</b>