

# **KETTLE CREEK CONSERVATION AUTHORITY**

## **Financial Statements**

**December 31, 2020**

# **KETTLE CREEK CONSERVATION AUTHORITY**

## **Financial Statements**

**For The Year Ended December 31, 2020**

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of **Kettle Creek Conservation Authority**:

### **Opinion**

We have audited the financial statements of **Kettle Creek Conservation Authority**, which comprise the statement of financial position as at December 31, 2020, and the statement of operations and accumulated surplus, statement of changes in net financial assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **Auditors' Responsibilities for the Audit of the Financial Statements (Continued)**

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

St. Thomas, Ontario

February 24, 2021

*Graham Scott Enns LLP*

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Financial Position As At December 31, 2020

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	2020	2019
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash	175,222	168,477
Short-term investments (Note 3)	1,250,332	992,763
Accounts receivable	<u>82,295</u>	<u>135,986</u>
	<u>1,507,849</u>	<u>1,297,226</u>
<b>LIABILITIES</b>		
Accounts payable and accruals	70,706	115,333
Deferred revenue (Note 8)	<u>596,982</u>	<u>410,133</u>
	<u>667,688</u>	<u>525,466</u>
<b>NET FINANCIAL ASSETS</b>	<b>840,161</b>	<b>771,760</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepays and inventory	16,238	14,409
Tangible capital assets (Page 19 - 20)	<u>3,040,797</u>	<u>3,002,904</u>
<b>ACCUMULATED SURPLUS (NOTE 9)</b>	<b><u>3,897,196</u></b>	<b><u>3,789,073</u></b>

On behalf of the board: \_\_\_\_\_



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See accompanying notes to the financial statements.

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Operations and Accumulated Surplus For The Year Ended December 31, 2020

	Unaudited Budget \$ (Note 6)	2020 \$	2019 \$
<b>REVENUES</b>			
Municipal levies (Note 2)	1,006,576	<b>1,006,578</b>	977,260
Municipal grants and fees for services	107,139	<b>149,663</b>	133,640
Provincial grants and fees for services	175,250	<b>12,839</b>	29,269
Federal grants and fees for services (Note 10)	16,000	<b>255,036</b>	86,386
Ministry of Natural Resources - operating grant	61,770	<b>61,770</b>	61,770
User fees and sales	862,856	<b>551,337</b>	907,802
Donations and fundraising	7,000	<b>2,702</b>	116,610
Other	<u>204,916</u>	<u><b>74,467</b></u>	<u>84,611</u>
	<u>2,441,507</u>	<u><b>2,114,392</b></u>	<u>2,397,348</u>
<b>EXPENDITURES</b>			
Program operations (Page 16)	1,209,849	<b>1,080,876</b>	1,179,933
Lake Whittaker Conservation Area (Page 15)	414,592	<b>289,327</b>	388,490
Dalewood Conservation Area (Page 15)	346,485	<b>253,914</b>	360,071
Stewardship (Page 18)	126,671	<b>156,129</b>	135,044
Administration (Page 14)	164,968	<b>127,277</b>	145,477
Vehicles and equipment (Page 18)	61,910	<b>45,603</b>	53,606
Volunteerism and fundraising (Page 18)	22,672	<b>23,817</b>	21,415
Other conservation area expenditures (Page 18)	34,001	<b>23,326</b>	32,426
Carolinian Forest Festival (Page 18)	45,798	<b>6,000</b>	42,820
Children's water festival (Page 18)	<u>82,500</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES (NOTE 11)</b>	<u>2,509,446</u>	<u><b>2,006,269</b></u>	<u>2,359,282</u>
<b>NET SURPLUS (DEFICIT)</b>	(67,939)	<b>108,123</b>	38,066
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>3,789,073</u>	<u><b>3,789,073</b></u>	<u>3,751,007</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (NOTE 9)</b>	<u>3,721,134</u>	<u><b>3,897,196</b></u>	<u>3,789,073</u>

See accompanying notes to the financial statements.

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Changes in Net Financial Assets For The Year Ended December 31, 2020

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	Unaudited Budget <u>\$</u> (Note 6)	<b>2020</b> <u>\$</u>	2019 <u>\$</u>
Net surplus (deficit) for the year	(67,939)	<b>108,123</b>	38,066
Amortization of tangible capital assets	126,818	<b>126,818</b>	127,517
Acquisition of tangible capital assets	(181,400)	<b>(164,711)</b>	(146,693)
Change in inventory and prepaids	<u>-</u>	<u><b>(1,829)</b></u>	<u>(2,497)</u>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(122,521)	<b>68,401</b>	16,393
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>771,760</u>	<u><b>771,760</b></u>	<u>755,367</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>649,239</u>	<u><b>840,161</b></u>	<u>771,760</u>

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See accompanying notes to the financial statements.

# KETTLE CREEK CONSERVATION AUTHORITY

## Statement of Cash Flows For The Year Ended December 31, 2020

	2020 <u>\$</u>	2019 <u>\$</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net surplus for the year	108,123	38,066
Adjustments for non-cash items:		
Amortization of capital assets	126,818	127,517
Amortization of deferred capital contributions	<u>(19,186)</u>	<u>(23,711)</u>
	<u>215,755</u>	<u>141,872</u>
Changes in non-cash working capital:		
Decrease (increase) in accounts and other receivables	53,691	23,569
Increase in inventory and prepaids	(1,829)	(2,497)
(Decrease) increase in accounts payable and accrued liabilities	(44,627)	42,279
(Decrease) increase in deferred revenue	<u>130,098</u>	<u>18,404</u>
	<u>137,333</u>	<u>81,755</u>
	<u>353,088</u>	<u>223,627</u>
<b>CASH FLOWS FROM CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(164,711)</u>	<u>(146,693)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Capital funding received	<u>75,937</u>	<u>-</u>
<b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>	264,314	76,934
<b>CASH AND CASH EQUIVALENTS , BEGINNING OF YEAR</b>	<u>1,161,240</u>	<u>1,084,306</u>
<b>CASH AND CASH EQUIVALENTS , END OF YEAR</b>	<u>1,425,554</u>	<u>1,161,240</u>
<b>CASH AND CASH EQUIVALENTS ARE COMPRISED OF:</b>		
Cash	175,222	168,477
Short-term investments	<u>1,250,332</u>	<u>992,763</u>
	<u>1,425,554</u>	<u>1,161,240</u>

See accompanying notes to the financial statements.



# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### PURPOSE OF ORGANIZATION

The Kettle Creek Conservation Authority (the "KCCA") is established under the Conservation Authorities Act of Ontario to further the conservation, restoration, development and management of natural resources, other than gas, oil, coal and minerals for the 520 square kilometres of watershed within its jurisdiction. KCCA's area of jurisdiction includes areas in the City of London, the City of St. Thomas, the Municipality of Central Elgin, the Township of Southwold, the Township of Middlesex Centre, Thames Centre and the Township of Malahide.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of KCCA are prepared by management in accordance with Canadian public sector accounting standards for organizations operating in local government sector as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Management is responsible for the integrity and objectivity of these statements, all of the notes and schedules and 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.

#### Use of estimates

The preparation of any financial statement under Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the year and as a result actual amounts could differ from those estimated. The KCCA made no significant estimates that would require additional disclosure in the year.

#### Revenue recognition

The KCCA has the following revenue recognition policies:

- Municipal levy revenue is recognized in full once the Municipalities approve the levied amount.
- Campground rental revenue is recognized when the campsite is used. For seasonal campground rentals the revenue is recognized over the camping season to which it relates.
- Grant revenue is recognized when the corresponding expenditure is incurred.
- Donation revenue is recognized when received.

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Deferred revenue

KCCA receives certain amounts, principally from other public sector bodies, which may only be used in the conduct of certain programs or completion of specific work. These amounts are carried as deferred and recognized as revenue in the year the related expenditures are incurred or services performed.

Amounts are also received from seasonal campers for the forthcoming camping season. All amounts received from campers as down payments on the forthcoming season are deferred and brought into income over the forthcoming season.

#### Classification of expenditures

Expenditures are reported in various categories. The main categories include subwatershed rehabilitation, flood forecast and warning, significant areas, environmental monitoring and source protection, environmental planning and regulations, dam maintenance, information and education, tree and woodlot management, and GIS and data management. The total expenditures of these programs are outlined on Page 16 and include allocations of wages and benefits, utilities, insurance, program support allocations, vehicle charge allocations and other direct expenses incurred for these programs.

#### Reserves

KCCA sets up internal reserves for campground operations, capital replacement, legal and other items in order to ensure funds are available to finance shortfalls. These reserves are replenished from operating surplus as directed by the board of directors.

#### Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

#### Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as deferred revenue and amortized over the useful life of the asset.

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Bridges, boardwalks and other wood structures	30 years
Buildings	50 years
Dams	100 years
Hydro and water services	50 years
Pools, courts and playgrounds	30 years
Roads	100 years
Septic systems	40 years
Signs, fencing and gates	50 years
Technology infrastructure	5 years
Vehicles and equipment	8 years

#### Cash and cash equivalents

The KCCA reports cash and other investments as short term investments if it is expected these funds will not be used within the next fiscal year.

#### Government transfers

KCCA reports any government transfers received according to the purpose of the transfer, which is either capital or operating. A capital transfer, used to acquire a capital asset, will be deferred on the statement of financial position and brought into income as the related capital asset is expensed or amortized.

#### Contaminated sites

KCCA may be exposed to litigation or other costs of remediation due to contaminated properties. A liability for remediation is recognized in the financial statements when an environmental standard exists, contamination exceeds the standard, KCCA is directly responsible for the remediation and a reasonable estimate of the liability can be made. As at December 31, 2020 there were no properties that KCCA was responsible to remedy and as such no liability has been accrued.

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 2. MUNICIPAL LEVIES

The municipalities that participate as members of the KCCA and their corresponding financial levies are as follows:

	2020	2019
	<u>\$</u>	<u>\$</u>
City of London	557,481	540,209
City of St. Thomas	291,483	284,426
Municipality of Central Elgin	79,685	77,592
Township of Southwold	41,435	40,107
Township of Middlesex Centre	15,933	15,037
Thames Centre	13,431	12,993
Township of Malahide	7,130	6,896
	<u>1,006,578</u>	<u>977,260</u>

### 3. SHORT-TERM INVESTMENTS

The short-term investments consist of a high interest bank account. Total interest earned on the high interest bank account was \$7,569 (2019 - \$18,353).

### 4. CREDIT FACILITY

KCCA has available a \$200,000 revolving demand loan with the Royal Bank of Canada that bears interest at prime plus 1.10%. At year end, KCCA had available \$200,000 of this operating loan. KCCA has provided a general security agreement covering all assets as security and is subject to a financial reporting covenant. KCCA was in compliance with this reporting covenant.

### 5. PENSION PLANS

KCCA makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of full-time members of staff and eligible contract staff. The plan is a defined benefit pension plan, which specifies the amount of retirement benefits to be received by the employees based on the length of service and rates of pay. The contributions paid by KCCA to OMERS for the year were \$83,295 (2019 - \$85,606).

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 6. BUDGETED FIGURES

Public Sector Accounting Standards require a comparison of the results of the period with those originally planned on the same basis as that used for actual results. The budget in the statement of operations has been adjusted to be presented on a consistent basis as actual results. Below is a reconciliation of the figures from the approved budget to the financial statements.

	<u>\$</u>
Approved budgeted revenue	2,908,151
Transfers from reserves - capital	(144,000)
Transfer from reserves - operating	(89,322)
Transfer from other departments	<u>(233,322)</u>
Budgeted revenue - PSAB	<u>2,441,507</u>
Approved budgeted expenses (excluding capital purchases)	2,768,151
Transfers to reserves	(25,383)
Transfer to other departments	<u>(233,322)</u>
Budgeted expenses - PSAB	<u>2,509,446</u>

### 7. DONATED SERVICES

Community members have volunteered their time and work to KCCA. Since these services are not normally purchased and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

### 8. DEFERRED REVENUE

	<u>2020</u>	<u>2019</u>
	<u>\$</u>	<u>\$</u>
Stewardship and other projects	226,570	97,076
Campground deposits	187,546	186,942
Capital funding	<u>182,866</u>	<u>126,115</u>
	<u>596,982</u>	<u>410,133</u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 9. ACCUMULATED SURPLUS AND RESERVES

	2020	2019
	<u>\$</u>	<u>\$</u>
<b>Accumulated Surplus</b>		
General fund	5,000	5,000
Reserves	1,034,266	907,284
Invested in tangible capital assets	<u>2,857,931</u>	<u>2,876,789</u>
	<u><u>3,897,197</u></u>	<u><u>3,789,073</u></u>
<b>Reserves</b>		
Water Management	80,770	80,770
Watershed Rehabilitation	175,169	175,169
Wage Subsidy	235,032	123,408
Campground	56,294	56,294
Capital Replacement	265,741	246,883
Stewardship	96,463	99,963
Legal	41,946	41,946
Carolinian Forest Festival	52,505	52,505
Conservation Lands Management	<u>30,346</u>	<u>30,346</u>
	<u><u>1,034,266</u></u>	<u><u>907,284</u></u>

### 10. CANADIAN EMERGENCY WAGE SUBSIDY

During the year, the KCCA experienced a reduction in revenue that qualified the KCCA to recover a portion of its wages under the Canada Emergency Wage Subsidy (CEWS) program. The KCCA received \$148,108 for the CEWS program. The KCCA also received \$15,733 under the 10% temporary wage subsidy program. The total of these payments of \$163,841 has been reported in the statement of operations in Federal grants and fees for services.

# KETTLE CREEK CONSERVATION AUTHORITY

## Notes to the Financial Statements For The Year Ended December 31, 2020

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### 11. SUPPLEMENTAL INFORMATION

	2020	2019
	<u>\$</u>	<u>\$</u>
<b>Current fund expenditures by object:</b>		
Salaries, wages and employees benefits	1,179,901	1,361,627
Materials and supplies	637,640	807,478
Amortization	126,818	127,517
Vehicle and equipment charges	<u>61,910</u>	<u>62,660</u>
	<u>2,006,269</u>	<u>2,359,282</u>

### 12. RELATED PARTY TRANSACTIONS AND BALANCES

The KCCA General Manager and Chair are ex officio of the Kettle Creek Environmental Trust ("KCET"). KCET is a public foundation that raises funds to support environmental works in the Kettle Creek Watershed. The KCCA does not exercise control or significant influence over the KCET and consequently the financial statements do not include the assets, liabilities or activities of the KCET. The KCCA and the KCET at this time do not share resources, employees or financing.

During the year KCET made a donation to KCCA for \$5,000 (2019 - \$23,600) to support specific projects administrated by KCCA.

### 13. SIGNIFICANT EVENT

During and subsequent to the year end, the KCCA was exposed to economic risks associated with the coronavirus pandemic. These risks are beyond the KCCA's control. The impact of these risks cannot be identified at this time but could impact the KCCA's operations, future net earnings, cash flows and financial condition. The KCCA is mitigating the impacts of any potential risks by utilizing all available government programs and modifying its service deliveries.

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Administrative Expenditures For The Year Ended December 31, 2020

	Budget \$	2020 \$	2019 \$
<b>WAGES AND BENEFITS</b>			
Administrative staff salaries and benefits	<u>121,967</u>	<u>107,631</u>	<u>118,173</u>
<b>GENERAL</b>			
Conservation Ontario Levy	23,500	23,561	22,983
Professional fees	19,000	18,641	19,506
Amortization	13,048	13,048	12,643
Insurance and taxes	11,500	10,638	9,356
Bank charges and interest	3,750	3,751	3,501
Memberships and subscriptions	3,400	842	2,710
Advertising	<u>1,700</u>	<u>76</u>	<u>-</u>
	<u>75,898</u>	<u>70,557</u>	<u>70,699</u>
<b>RENT AND UTILITY SERVICES</b>			
Office cleaning and maintenance	13,200	14,624	12,721
General	3,650	1,815	2,324
Light, heat, power and water	5,000	3,579	4,162
Telephone	<u>4,000</u>	<u>2,636</u>	<u>3,848</u>
	<u>25,850</u>	<u>22,654</u>	<u>23,055</u>
<b>TRAVEL AND ALLOWANCE</b>			
Members allowances	13,500	9,701	11,556
Staff mileage	<u>500</u>	<u>241</u>	<u>241</u>
	<u>14,000</u>	<u>9,942</u>	<u>11,797</u>
<b>EQUIPMENT PURCHASES AND RENTAL</b>			
Equipment purchase and rental	10,000	3,094	6,138
Equipment maintenance	<u>5,300</u>	<u>4,220</u>	<u>4,909</u>
	<u>15,300</u>	<u>7,314</u>	<u>11,047</u>
<b>MATERIAL AND SUPPLIES</b>			
Stationery and office supplies	6,000	4,241	4,400
Postage	<u>1,600</u>	<u>585</u>	<u>964</u>
	<u>7,600</u>	<u>4,826</u>	<u>5,364</u>
<b>PROGRAM SUPPORT</b>	<u>(95,647)</u>	<u>(95,647)</u>	<u>(94,658)</u>
	<u>164,968</u>	<u>127,277</u>	<u>145,477</u>



# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Conservation Areas For The Year Ended December 31, 2020

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### Dalewood Conservation Area

	Budget	2020	2019
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	188,378	<b>119,624</b>	190,111
Campground purchases and supplies	88,932	<b>78,171</b>	106,226
Utilities	40,701	<b>27,645</b>	36,588
Amortization	<u>28,474</u>	<u><b>28,474</b></u>	<u>27,146</u>
	<u><b>346,485</b></u>	<u><b>253,914</b></u>	<u><b>360,071</b></u>

### Lake Whittaker Conservation Area

	Budget	2020	2019
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Campground wages	203,964	<b>127,594</b>	185,363
Campground purchases and supplies	131,870	<b>105,397</b>	140,640
Amortization	35,738	<b>35,738</b>	31,815
Utilities	<u>43,020</u>	<u><b>20,598</b></u>	<u>30,672</u>
	<u><b>414,592</b></u>	<u><b>289,327</b></u>	<u><b>388,490</b></u>

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2020

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	Budget	2020	2019
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Subwatershed rehabilitation</b>			
Wages and benefits	179,508	135,865	163,155
Purchases and materials	63,500	55,492	74,675
General	27,976	20,161	25,387
Community Stewardship projects	18,750	-	6,250
	<u>289,734</u>	<u>211,518</u>	<u>269,467</u>
 <b>Flood forecast and warning</b>			
Wages and benefits	178,097	188,042	178,680
General	33,174	29,498	28,553
	<u>211,271</u>	<u>217,540</u>	<u>207,233</u>
 <b>Significant areas</b>			
Wages and benefits	96,049	100,474	93,301
General	39,759	39,288	38,512
Property and utility services	24,800	7,059	16,476
Amortization	7,586	7,586	8,018
	<u>168,194</u>	<u>154,407</u>	<u>156,307</u>
 <b>Environmental monitoring and source protection</b>			
Wages and benefits	94,024	88,255	91,389
General	40,680	20,735	53,560
Amortization	7,521	7,521	7,521
	<u>142,225</u>	<u>116,511</u>	<u>152,470</u>
 <b>Environmental planning and regulations</b>			
Wages and benefits	83,953	79,182	80,018
General	31,516	50,683	41,287
Capital studies	4,078	-	-
	<u>119,547</u>	<u>129,865</u>	<u>121,305</u>
 <b>Dam maintenance</b>			
Wages and benefits	60,742	64,363	59,017
General	31,295	27,548	28,310
Amortization	4,015	4,338	3,665
	<u>96,052</u>	<u>96,249</u>	<u>90,992</u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Program Expenditures For The Year Ended December 31, 2020

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	Budget <u>\$</u>	2020 <u>\$</u>	2019 <u>\$</u>
<b>Information and education</b>			
Wages and benefits	61,024	<b>56,393</b>	56,092
General	11,700	<b>5,007</b>	11,128
Amortization	<u>862</u>	<u>862</u>	<u>6,578</u>
	<u>73,586</u>	<u><b>62,262</b></u>	<u>73,798</u>
 <b>Tree and woodlot management</b>			
Wages and benefits	52,351	<b>45,678</b>	48,208
General	<u>7,795</u>	<u>6,745</u>	<u>7,722</u>
	<u>60,146</u>	<u><b>52,423</b></u>	<u>55,930</u>
 <b>GIS and data management</b>			
General	34,679	<b>25,686</b>	15,883
Amortization	14,415	<b>14,415</b>	13,823
Wages and benefits	<u>-</u>	<u>-</u>	<u>22,725</u>
	<u>49,094</u>	<u><b>40,101</b></u>	<u>52,431</u>
	<u><u>1,209,849</u></u>	<u><u><b>1,080,876</b></u></u>	<u><u>1,179,933</u></u>

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Other Expenditures For The Year Ended December 31, 2020

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	Budget	2020	2019
	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Stewardship</b>			
Stewardship projects	100,250	<b>130,253</b>	107,340
Wages and benefits	21,501	<b>21,502</b>	20,942
Purchases, materials, program support	<u>4,920</u>	<u>4,374</u>	<u>6,762</u>
	<u>126,671</u>	<u><b>156,129</b></u>	<u>135,044</u>
 <b>Carolina Forest Festival</b>			
Wages and benefits	11,898	<b>6,000</b>	11,000
Transportation	20,400	-	18,544
Purchases and materials	<u>13,500</u>	<u>-</u>	<u>13,276</u>
	<u>45,798</u>	<u><b>6,000</b></u>	<u>42,820</u>
 <b>Children's Water Festival</b>			
Wages and benefits	20,000	-	-
Purchases and materials	22,500	-	-
Transportation	<u>40,000</u>	<u>-</u>	<u>-</u>
	<u>82,500</u>	<u>-</u>	<u>-</u>
 <b>Other Conservation Areas</b>			
Wages and benefits	24,006	<b>19,027</b>	25,553
Purchases and materials	8,329	<b>2,633</b>	5,207
Amortization	<u>1,666</u>	<u>1,666</u>	<u>1,666</u>
	<u>34,001</u>	<u><b>23,326</b></u>	<u>32,426</u>
 <b>Vehicle and Equipment Maintenance</b>			
Purchases and materials	48,739	<b>32,432</b>	38,964
Amortization	<u>13,171</u>	<u>13,171</u>	<u>14,642</u>
	<u>61,910</u>	<u><b>45,603</b></u>	<u>53,606</u>
 <b>Volunteerism and Fund Raising</b>			
Wages and benefits	20,122	<b>21,267</b>	18,915
Purchases and materials	<u>2,550</u>	<u>2,550</u>	<u>2,500</u>
	<u>22,672</u>	<u><b>23,817</b></u>	<u>21,415</u>

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# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Tangible Capital Assets For The Year Ended December 31, 2020

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2020)	2020 Acquisitions	2020 Disposals	2020 Write-Offs	Ending Historical Cost Balance (Dec 31/2020)	Opening Accumulated Amortization Balance (Jan 1/2020)	2020 Disposals	2020 Amortization	2020 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/2020)	Ending Net Book Value (Dec 31/2020)
<b><u>Infrastructure Related</u></b>											
Land	619,169	-	-	-	619,169	-	-	-	-	-	619,169
Buildings	867,338	-	-	-	867,338	471,956	-	18,940	-	490,896	376,442
Dams	366,947	40,000	-	-	406,947	106,824	-	4,228	-	111,052	295,895
Bridges, boardwalks and other wood	181,369	44,939	-	-	226,308	126,970	-	4,665	-	131,635	94,673
Hydro and water services	625,009	-	-	-	625,009	223,845	-	11,629	-	235,474	389,535
Septic systems	71,319	-	-	-	71,319	41,460	-	1,838	-	43,298	28,021
Pools, courts and playgrounds	657,924	-	-	-	657,924	216,058	-	26,955	-	243,013	414,911
Roads	<u>777,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,206</u>	<u>281,753</u>	<u>-</u>	<u>12,626</u>	<u>-</u>	<u>294,379</u>	<u>482,827</u>
<b>Infrastructure Related Sub-Total</b>	<b><u>4,166,281</u></b>	<b><u>84,939</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,251,220</u></b>	<b><u>1,468,866</u></b>	<b><u>-</u></b>	<b><u>80,881</u></b>	<b><u>-</u></b>	<b><u>1,549,747</u></b>	<b><u>2,701,473</u></b>
<b><u>General Capital</u></b>											
Signs, fencing and gates	184,759	8,956	-	-	193,715	41,095	-	3,319	-	44,414	149,301
Equipment	222,241	32,150	-	-	254,391	169,607	-	12,983	-	182,590	71,801
Vehicles	185,917	31,710	-	-	217,627	146,186	-	9,234	-	155,420	62,207
Technology infrastructure	<u>142,478</u>	<u>6,956</u>	<u>-</u>	<u>-</u>	<u>149,434</u>	<u>73,018</u>	<u>-</u>	<u>20,401</u>	<u>-</u>	<u>93,419</u>	<u>56,015</u>
<b>General Capital Sub-Total</b>	<b><u>735,395</u></b>	<b><u>79,772</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>815,167</u></b>	<b><u>429,906</u></b>	<b><u>-</u></b>	<b><u>45,937</u></b>	<b><u>-</u></b>	<b><u>475,843</u></b>	<b><u>339,324</u></b>
<b>Total Tangible Capital Assets</b>	<b><u>4,901,676</u></b>	<b><u>164,711</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>5,066,387</u></b>	<b><u>1,898,772</u></b>	<b><u>-</u></b>	<b><u>126,818</u></b>	<b><u>-</u></b>	<b><u>2,025,590</u></b>	<b><u>3,040,797</u></b>

# KETTLE CREEK CONSERVATION AUTHORITY

## Schedule of Tangible Capital Assets For The Year Ended December 31, 2019

ASSET TYPE	Opening Historical Cost Balance (Jan 1/2019)	2019 Acquisitions	2019 Disposals	2019 Write-Offs	Ending Historical Cost Balance (Dec 31/2019)	Opening Accumulated Amortization Balance (Jan 1/2019)	2019 Disposals	2019 Amortization	2019 Write-Offs	Ending Accumulated Amortization Balance (Dec 31/2019)	Ending Net Book Value (Dec 31/2019)
<b><u>Infrastructure Related</u></b>											
Land	619,169	-	-	-	619,169	-	-	-	-	-	619,169
Buildings	867,338	-	-	-	867,338	453,016	-	18,940	-	471,956	395,382
Dams	327,001	39,946	-	-	366,947	103,269	-	3,555	-	106,824	260,123
Bridges, boardwalks and other wood	181,369	-	-	-	181,369	121,257	-	5,713	-	126,970	54,399
Hydro and water services	625,009	-	-	-	625,009	212,216	-	11,629	-	223,845	401,164
Septic systems	65,241	6,078	-	-	71,319	40,065	-	1,395	-	41,460	29,859
Pools, courts and playgrounds	615,924	42,000	-	-	657,924	193,303	-	22,755	-	216,058	441,866
Roads	<u>777,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,206</u>	<u>269,127</u>	<u>-</u>	<u>12,626</u>	<u>-</u>	<u>281,753</u>	<u>495,453</u>
<b>Infrastructure Related Sub-Total</b>	<b><u>4,078,257</u></b>	<b><u>88,024</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,166,281</u></b>	<b><u>1,392,253</u></b>	<b><u>-</u></b>	<b><u>76,613</u></b>	<b><u>-</u></b>	<b><u>1,468,866</u></b>	<b><u>2,697,415</u></b>
<b><u>General Capital</u></b>											
Signs, fencing and gates	184,759	-	-	-	184,759	37,776	-	3,319	-	41,095	143,664
Equipment	191,734	30,507	-	-	222,241	153,129	-	16,478	-	169,607	52,634
Vehicles	160,717	25,200	-	-	185,917	135,480	-	10,706	-	146,186	39,731
Technology infrastructure	<u>139,516</u>	<u>2,962</u>	<u>-</u>	<u>-</u>	<u>142,478</u>	<u>52,617</u>	<u>-</u>	<u>20,401</u>	<u>-</u>	<u>73,018</u>	<u>69,460</u>
<b>General Capital Sub-Total</b>	<b><u>676,726</u></b>	<b><u>58,669</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>735,395</u></b>	<b><u>379,002</u></b>	<b><u>-</u></b>	<b><u>50,904</u></b>	<b><u>-</u></b>	<b><u>429,906</u></b>	<b><u>305,489</u></b>
<b>Total Tangible Capital Assets</b>	<b><u>4,754,983</u></b>	<b><u>146,693</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>4,901,676</u></b>	<b><u>1,771,255</u></b>	<b><u>-</u></b>	<b><u>127,517</u></b>	<b><u>-</u></b>	<b><u>1,898,772</u></b>	<b><u>3,002,904</u></b>