

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

THIRD Meeting of the North Bay-Mattawa Conservation Authority held at 5:30 p.m. on April 22, 2020 as an electronic meeting via Zoom.

MEMBERS PRESENT:

Bonfield, Township of	-	Jane Lagassie	(5:30pm – 7:11pm)
Callander, Municipality of	-	Rob Noon	(5:30pm – 7:11pm)
Calvin, Township of	-	Dean Grant	(5:30pm – 7:11pm)
Chisholm, Township of	-	Nunzio Scarfone	(5:30pm – 7:11pm)
East Ferris, Municipality of	-	Pauline Rochefort	(5:30pm – 7:11pm)
North Bay, City of	-	Dave Mendicino	(5:30pm – 7:11pm)
North Bay, City of	-	Chris Mayne	(5:30pm – 7:11pm)
North Bay, City of	-	Simon Blakeley	(5:30pm – 7:11pm)
Papineau –Cameron, Township of	-	Shelley Belanger	(5:51pm – 7:11pm)
Powassan, Municipality of	-	Dave Britton	(5:30pm – 7:11pm)

MEMBER(S) ABSENT:

Mattawa, Town of	-	Loren Mick	
Mattawan, Municipality of	-	Michelle Lahaye	

ALSO PRESENT:

Brian Tayler, CAO, Secretary-Treasurer
Dean Decaire, BDO
Helen Cunningham, Manager, Finance and Human Resources
Paula Scott, Director, Planning & Development/Deputy CAO
Rebecca Morrow, Administrative Assistant
Sue Buckle, Manager, Communications and Outreach
Troy Storms, Manager, Lands & Stewardship

1. Ministers Direction: NBMCA Administrative By-Law Revision

The Chair and Brian Tayler explained to the members the need to revise the current version of the Administrative By-Law to facilitate Electronic Meetings during a declared emergency by the province. After discussion, the following resolution was presented:

Resolution No. 25-20, Noon- Mayne

THAT the changes required to permit Members to participate electronically in meetings during a declared emergency by the province be approved;

THAT the Administrative By-Law be amended to allow for the change and;

FURTHER THAT the report *Ministers Direction: NBMCA Administrative By-Law Revision* dated April 17, 2020 be appended to the minutes of this meeting.

Carried Unanimously

2. Approval of the Agenda

The Chair welcomed everyone to the meeting. After discussion the following resolution was presented:

Resolution No. 26-20, Blakeley-Britton

THAT the agenda be approved as presented.

Carried Unanimously

3. Declaration of Pecuniary Interest

Jane Lagssie declared a Pecuniary Interest in regards to Agenda Item number 12 – Board of Directors Environmental Award. Jane did not participate in the discussion or vote on this item.

4. Adoption of Previous Minutes of February 26, 2020

After discussion the following resolution was presented:

Resolution No. 27-20, Mayne-Scarfone

THAT the minutes from the February 26, 2020 meeting are adopted as presented.

Carried Unanimously

5. Quarterly Financial Report

Brian Taylor reviewed the Quarterly Financial Report as presented. After discussion, the following resolution was presented:

Resolution No. 28-20, Noon-Lagassie

THAT the Income Statement, Balance Sheet and Budget Status Report at Mach 31, 2020 be approved and appended to the minutes of this meeting.

Carried Unanimously

6. Section 28 Approvals

The members reviewed the report. After discussion, the following resolution was presented:

Resolution No. 29-20, Mayne-Britton

THAT the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses April 6, 2020 board report is received and appended to the minutes of this meeting.

Carried Unanimously

7. Communications Report

Sue Buckle presented the Communications Report. After review and discussion, the following resolutions were presented:

Resolution No. 30-20, Blakeley-Lagassie

THAT the Communications and Outreach board report dated April 22, 2020 is received and appended to the minutes of this meeting.

Carried Unanimously

8. Audited Financial Statements

Dean Decaire of BDO presented the draft 2019 audited financial statements. After discussion, the members thanked Dean for his presentation, and the following resolution was presented:

Resolution No. 31-20, Belanger-Noon

THAT the Board of Directors receives and approves of the 2019 audited financial statements prepared by BDO as presented, and

FURTHER THAT the 2019 audited financial statements are appended to the minutes of this meeting.

Carried Unanimously

9. Essential Services Update

Brian Tayler, Paula Scott, Troy Storms and Sue Buckle gave an update to members on how the office was delivering essential services during the declared provincial emergency. After discussion, the Board of Directors congratulated NBMCA staff on a job well done.

10. Spring Freshet Update

Brian Tayler gave an update to members on the local spring freshet conditions. After discussion, the members thanked Brian for the update.

11. Board of Directors Environmental Award

Jane Lagassie declared a Pecuniary Interest in this item and did not participate in the discussion, or vote on the matter.

Sue Buckle and Chris Mayne gave a brief overview of the award and the project that was being considered. After discussion it was suggested that a press release be prepared and the following resolution was presented:

Resolution No. 32-20, Mayne-Rochefort

THAT in recognition and appreciation of Chris Holmes for his environmental stewardship in helping others enjoy the natural environment of the watershed, the North Bay-Mattawa Conservation Authority Board of Directors awards Chris their environmental award.

Carried Unanimously

12. New Business

Brian Tayler explained to the members that the per diem would be prepared based on attendance of the meeting and that no sheet was available for signing as this is an electronic meeting.

13. Adjournment (7:11 p.m.)

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

Resolution No. 33-20, Belanger-Grant

THAT the meeting be adjourned, and the next meeting be held at 5:30 pm Wednesday May 27, 2020 at a location to be determined or at the call of the Chair.

Carried Unanimously



Dave Mendicino, Chair



Brian Tayler, Chief Administrative Officer, Secretary Treasurer

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

ORIGIN: Chief Administrative Officer
Secretary Treasurer

SUBJECT: Ministers Direction: NBMCA Administrative By-Law Revision

DATE: April 17, 2020

Background:

The corona virus disease (COVID-19) was declared a pandemic by the World Health Organization on March 11, 2020. On March 17, 2020 the Province of Ontario declares a state of emergency in response to the worsening conditions.

On March 26, 2020, the Minister of the Environment, Conservation and Parks issued a Direction to all Conservation Authorities ("CAs") recommending amendments to CA Administrative by-laws to allow for certain electronic processes during declared states of emergencies. The Minister's letter is attached to this report for reference.

Analysis:

The Members and staff are restricted in their ability to hold face to face meetings under the current Administrative By-Law. The By-Law is a procedural and governance document approved the Members of this Conservation Authority to direct the governance of the organization. In this time of emergency there is a need to amend the Administrative By-Law to enable the work of the Members to continue.

This can be achieved by updating the By-Law citation under "C. Meeting Procedures". The amendment will rename Section 1 "Rules of Procedure" to Section "1A. Rules and Procedure" and insert a new Section "1B. Declared State of Emergency". It is recommended Section 1B read as follows:

1B. Declared State of Emergency

During any period where an emergency has been declared to exist, in all or part of an area over which the Authority has jurisdiction, under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act, that may prevent the General Membership from meeting in person, a Member may participate in meetings electronically and shall have the ability to:

- a. register a vote;*
- b. be counted towards determining quorum; and*
- c. participate in meetings closed to the public.*

During any period where an emergency has been declared to exist, in all or part of an area over which the Authority has jurisdiction, under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act, that may prevent the General Membership from meeting in person, any date or timeline requirement established under any Section in this By-law shall be postponed until such time as the General Membership can reasonably address the issue.

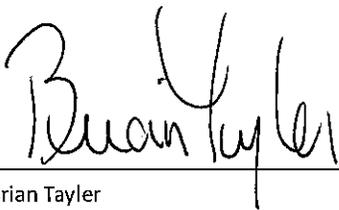
During any period where an emergency has been declared to exist, in all or part of an area over which the Authority has jurisdiction, under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act, the Authority shall implement best practices to make meetings of the Authority open to the public in accordance with Subsection 15(3) of the Act. Where possible, the Authority will provide for alternative means for the public to participate in meetings electronically.

During any period where an emergency has been declared to exist, in all or part of an area over which the Authority has jurisdiction, under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act, that may prevent the General Membership from meeting in person, any hearing or appeal dealt with in this By-law may be conducted electronically with provisions for applicants and their agents to participate if the Authority decides to hold any such hearing or appeal.

Recommendation:

To approve the changes to the Administrative By-Law as recommended in this report.

RECOMMENDED RESOLUTION: To be provided at the meeting.



Brian Tayler
Chief Administrative Officer
Secretary Treasurer

Ministry of the Environment,
Conservation and Parks

Ministère de l'Environnement,
de la Protection de la nature et des
Parcs



Office of the Minister

Bureau du ministre

777 Bay Street, 5th Floor
Toronto ON M7A 2J3
Tel.: 416-314-6790

777, rue Bay, 5^e étage
Toronto (Ontario) M7A 2J3
Tél. : 416.314.6790

March 26, 2020

TO: Conservation Authorities as listed in the attached **Schedule "A"**

SUBJECT: Minister's Direction for Conservation Authorities during the COVID-19
Outbreak

As the COVID-19 outbreak continues to evolve locally and globally, I am writing to provide direction on how conservation authorities can continue operations while maintaining a safe physical distance. To ensure conservation authorities can continue to conduct meetings and hearings as necessary, we are giving conservation authorities the ability to amend their administrative by-laws to allow for virtual meetings, including by teleconference.

As such, I am issuing this Minister's Direction ("**Direction**") pursuant to subsection 19.1 (7) of the *Conservation Authorities Act*. This Direction applies to all conservation authorities in Ontario, listed in **Schedule "A"** as attached. For greater certainty, this Direction also applies to conservation authorities when meeting as a source protection authority under the *Clean Water Act, 2006*.

The *Conservation Authorities Act* requires that, "[e]very meeting held by the authority shall be open to the public, subject to such exceptions as may be specified in the by-laws of the authority." Further, at any meeting that is held, "a quorum consists of one-half of the members appointed by the participating municipalities, except where there are fewer than six such members, in which case three such members constitute a quorum". It has been brought to my attention that the administrative by-laws that conservation authorities have adopted pursuant to subsection 19.1 (1) of the Act may create barriers in meeting these provisions of the Act during this time of emergency, where in-person attendance may not be feasible.

The primary purpose of this Direction is to enable conservation authorities to convene a meeting electronically in order to make the necessary amendments to their by-laws to deal with emergencies. This Direction identifies the minimum areas where the by-laws should be amended, in the manner deemed appropriate by the authority, to make provision for emergency situations. However, each conservation authority, depending on their individual by-laws, may identify the need to make other necessary amendments to respond to emergencies.

Accordingly, I am directing that the conservation authority review and amend their by-laws, as applicable, to ensure they comply with the following Direction and take the other necessary steps as set out in this Direction.

Electronic participation, emergencies

1. During any period where an emergency has been declared to exist, in all or part of an area over which a conservation authority has jurisdiction, under section 4 or 7.0.1 of the *Emergency Management and Civil Protection Act*, that may prevent members of the authority from meeting in person, the by-laws provide:
 - a. That members of the authority be permitted to participate in meetings electronically, which shall include the ability of those members participating electronically to register votes.
 - b. That any member of the authority who is participating electronically in a meeting may be counted in determining whether or not a quorum of members is present at any point in time during the meeting in accordance with the requirement in subsection 16 (2) of the *Conservation Authorities Act*.
 - c. That any member of the authority can participate electronically in a meeting that is closed to the public.
 - d. That any hearing or appeal that is dealt with in the by-laws can be conducted electronically with provisions for applicants and their agents to participate, if the conservation authority holds any such hearing or appeal during any period where an emergency has been declared to exist.

Meetings open to the public

2. Conservation authorities must continue to implement best practices to make board meetings open to the public in accordance with subsection 15 (3) of the *Conservation Authorities Act*. Where possible, conservation authorities must provide for alternative means to allow the public to participate in any meetings electronically.

General, emergency measures

3. If there is anything that is required to be done under the by-laws during the emergency, including the holding of an annual general meeting, that the by-laws permit postponement to a later date.

Publication of information

4. The conservation authorities listed in Schedule "A" shall make this Direction publicly available on a website or other electronic means.

5. In accordance with subsection 19.1 (4) of the *Conservation Authorities Act*, an authority shall make any by-laws that are amended in accordance with this Direction available to the public in the manner it considers appropriate.

Implementation procedure

6. A conservation authority may hold a special meeting to amend a by-law for the purposes of implementing this Direction.
7. Despite any provision in a by-law made under subsection 19.1 (1) of the *Conservation Authorities Act*, members of the authority can participate electronically in any special meeting that is required to implement this Direction.
8. A member of the authority that is participating electronically in such a special meeting may be counted in determining whether or not a quorum of members is present at any time during the meeting.

Effective date

9. This Direction is effective immediately. If it is in the public interest to do so, I will provide further direction or clarification, at a later date, related to the matters set out in this Direction.

If you have any questions related to this Direction, please contact:

Chloe Stuart
Assistant Deputy Minister, Land and Water Division, MECP
Robinson PI South Tower, 6th Floor
300 Water Street
Peterborough ON K9J 3C7
(705) 755-5341
chloe.stuart@ontario.ca

To learn more about how the province continues to protect Ontarians from COVID-19, please visit www.ontario.ca/coronavirus.

Sincerely,



Jeff Yurek
Minister of the Environment, Conservation and Parks

- c: The Honourable Steve Clark, Minister of Municipal Affairs and Housing
The Honourable John Yakabuski, Minister of Natural Resources and Forestry
Ms. Kim Gavine, General Manager, Conservation Ontario

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

DATE: April 22, 2020

ORIGIN: Helen Cunningham,
Supervisor of Financial Services and Human Resources

SUBJECT: Financial Statements for the period January 1, 2020 to March 31, 2020; 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 March 2020. Also included is the Quarterly Budget Status Report for the period ending March 31, 2020. The following are the observations made by staff with respect to how revenues vs. expenses are comparing to the approved budget as of March 31, 2020.

Income Statement

* **Core (Grant Eligible)**

The Ministry of Natural Resources and Forestry is maintaining operational funding this year in the amount of \$133,469.00 for the 2020-21 fiscal year

The Ministry of Natural Resources and Forestry transfer payment has not been received as of March 31, 2020. In previous years the transfer payment is not received until the third quarter. The net position of these accounts is on target with the approved budget for this time of the year.

Amortizations of historically accumulated assets are expensed quarterly within the Administration Account (31-00). This quarter saw \$90,316.66 of expense that is 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 deficit position due to the time of the year. Revenues are 40% higher in 2020 than 2019. Staff is not seeing the impact from the provincial emergency measures put

in place in mid-March. The end of April statements will be more telling. No staff concerns at this time, but a careful watch is warranted.

Section 28 Regulations – The net position of this account is in a deficit position due to the time of the year. Revenues are holding steady in comparison to last year despite the provincial emergency measures put in place in mid-March. The end of April statements will be more telling. No staff concerns at this time, but a careful watch is warranted.

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 in a surplus position at this time. 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 - March 2020 actuals are on target with the approved budget for this time of the year. The province approved a Transfer Payment consistent with the approved budget. No staff concerns at this time.

Seasonal Staff – Administration has put a hold on 6 seasonal staff positions (net \$28,000) pending the outcome of the COVID-19 emergency.

* **Capital Projects**

The March 2020 actuals are on target with the approved budget for this time of the year. Administration has put a hold on \$70,000 in capital initiatives pending the outcome of the COVID-19 emergency.

* **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 Operating Reserve Funds to track expenses paid versus the total revenue received from participating member Municipalities.

DIA Technical Services and Integrated Watershed Management programs' actuals are on target with the approved budget for this time of the year. Administration has put a hold on \$45,000 of service and equipment purchases; and a hold is in place for a long term contract position (\$43,000) pending the outcome of the COVID-19 emergency.

Stewardship & Restoration program has been cut back this year as grant funding did not materialize in 2019 and was in a deficit position at the end of last year. The monies being used in 2020 is the grant revenue which

was un-spent at year end from ECC Canada (Eco Action). Decisions as to the future of this program will be made later in the year.

Balance Sheet

Financial Assets

March 2020 assets are higher than March 2019 due to levy deposits in March 2020.

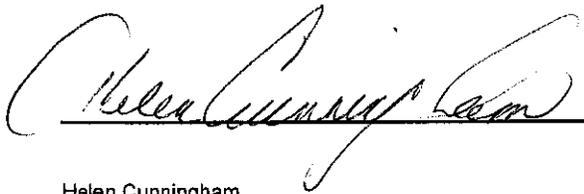
Liabilities

March 2020 liabilities are on relatively close to March 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).

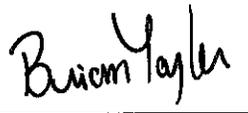
RECOMMENDED RESOLUTIONS:

THAT the Income Statement, Balance Sheet and Budget Status Report at March 31, 2020 be approved and appended to the minutes of this meeting.



Helen Cunningham

Supervisor of Financial Services and Human Resources



Brian Tayler

CAO/Secretary Treasurer



Draft

INCOME STATEMENT for the period of January 1 to March 31, 2020
Unaudited Financial Statements

Grant Eligible Core Activities	Account	March 31, 2020		
		Revenue	Expense	Net
Administration	31-00	150,920.69	59,202.98	91,717.71
Administration - Amortization Expense			90,316.66	1,401.05
Watershed Planning	35-00	59,765.50	25,099.07	34,666.43
Flood Control	36-00	95,165.00	15,293.68	79,871.32
Erosion Control	37-00	39,505.00	6,425.71	33,079.29
Flood Forecasting	38-00	67,201.00	25,396.35	41,804.65
Ice Management	39-00	10,321.55	3,658.07	6,663.48
Source Protection Planning	83-00	111,272.39	65,853.07	45,419.32
Subtotal		534,151.13	200,928.93	333,222.20
Conservation Authority Core Activities				
Septics OBC	32-00	41,130.00	157,140.40	-116,010.40
Regulations and Fisheries	34-00	5,830.00	11,928.76	-6,098.76
Water Quality	42-00	4,640.00	46.15	4,593.85
Outreach	57-00	18,004.00	3,816.66	14,187.34
Interpretive Centre	56-00	53,640.48	58,867.51	-5,227.03
Lands and Property Operations	70-00	77,729.47	31,738.52	45,990.95
Subtotal		200,973.95	263,538.00	-62,564.05
NBMCA Capital Projects				
Lands and Properties Capital - C/A's/Trails	86-00	359,161.00	52,828.74	306,332.26 TCA Expenses \$11998.28
Central Services	97-00	57,149.56	6,999.03	50,150.53
WECI 2018/2019	109-00	353,414.00	17,192.96	336,221.04
Subtotal		769,724.56	77,020.73	692,703.83

Grant Eligible Core Activities	Account	February 29, 2020		
		Revenue	Expense	Net
Administration	31-00	1,329,710.30	46,773.44	1,282,936.86
Administration - Amortization Expense				1,282,936.86
Watershed Planning	35-00	5,798.00	17,022.46	-11,224.46
Flood Control	36-00	0.00	10,923.27	-10,923.27
Erosion Control	37-00	0.00	4,399.84	-4,399.84
Flood Forecasting	38-00	0.00	15,436.59	-15,436.59
Ice Management	39-00	3,361.55	-100.43	3,461.98
Source Protection Planning	83-00	111,272.39	29,102.29	82,170.10
Subtotal		1,450,142.24	123,557.46	1,326,584.78
Conservation Authority Core Activities				
Septics OBC	32-00	24,665.00	99,355.53	-74,690.53
Regulations and Fisheries	34-00	3,910.00	7,682.42	-3,772.42
Water Quality	42-00	0.00	26.50	26.50
Outreach	57-00	5,439.00	3,787.72	1,651.28
Interpretive Centre	56-00	35,770.89	42,172.43	-6,401.54
Lands and Property Operations	70-00	3,411.43	24,161.71	-20,750.28
Subtotal		73,196.32	177,186.31	-103,989.99
NBMCA Capital Projects				
Lands and Properties Capital - C/A's/Trails	86-00	92,085.00	19,766.74	72,318.26
Central Services	97-00	6,159.56	3,474.79	2,684.77
WECI 2018/2019	109-00	252,051.00	8,213.86	243,837.14
Subtotal		350,295.56	31,455.39	318,840.17



INCOME STATEMENT for the period of January 1 to March 31, 2020

Unaudited Financial Statements

Draft

					February 29, 2020				
					March 31, 2020				
NBMCA Studies/Special Projects					NBMCA Studies/Special Projects				
DIA Technical Project	98-00	232,706.00	93,394.17	139,311.83	DIA Technical Project	98-00	91,250.00	20,178.53	71,071.47
Integrated Watershed Management Strategy	99-00	295,324.00	39,479.98	255,844.02	Integrated Watershed Management Strategy	99-00	35,197.00	17,561.64	17,635.36
Stewardship and Restoration	107-00	5,611.77	6,068.79	-457.02	Stewardship and Restoration	107-00	5,611.77	623.97	4,987.80
LSHSC Capital Reserve Fund	112-00	65,000.00	0.00	65,000.00	LSHSC Capital Reserve Fund	112-00	65,000.00	0.00	65,000.00
LSHSC Operating Fund	114-00	60,000.00	0.00		LSHSC Operating Fund	114-00	60,000.00	0.00	60,000.00
	Subtotal	658,641.77	138,942.94	519,698.83		Subtotal	257,058.77	38,364.14	218,694.63
	NBMCA Total	2,163,491.41	680,430.60	1,483,060.81		NBMCA Total	2,130,692.89	370,563.30	1,760,129.59



BALANCE SHEET at March 31, 2020

Draft

Unaudited Financial Statements

	March 31, 2020	February 29, 2020
FINANCIAL ASSETS		
Cash	1,687,748.97	674,148.94
Accounts Receivable	433,996.25	1,713,038.13
HST Receivable	19,586.68	33,397.37
Total Financial Assets	2,141,331.90	2,420,584.44
LIABILITIES		
Accounts Payable	91,150.07	102,109.43
HST	2,901.33	1,934.22
Payroll Liabilities Payable	107,124.14	107,124.14
Accrued Liabilities & Miscellaneous	15,000.00	15,000.00
	216,175.54	226,167.79
Deferred Revenue		
Lands & Properties Capital	184,164.13	184,164.13
Drinking Water Source Protection Program Interest Earned	2,309.25	2,309.25
DIA Technical	78,809.91	78,809.91
NBMCA Watershed Plan	93,910.82	93,910.82
WECl - 2018/2019	64,972.70	64,972.70
	424,166.81	424,166.81
Long Term Debt:		
Bank Loan	609,167.26	610,954.36
City of North Bay Loan - LSHSC	30,000.00	30,000.00
Total Liabilities	639,167.26	640,954.36
	1,279,509.61	1,291,288.96
Non-Financial Assets		
Tangible Capital Assets (note 2)	13,779,160.19	13,867,074.16
Pre-Paid Expenses	13,069.39	13,069.39
	13,792,229.58	13,880,143.55
Accumulated Surplus (note 1)	14,654,051.87	15,009,439.03

NOTES TO FINANCIAL STATEMENTS

1. Accumulated surplus

Surplus (Deficit)	1,242,876.42
Septic Building permit reserve	155,645.00
LSHSC Capital Reserve	134,637.00
LSHSC Operating Reserve	26,892.00
LSHSC Land Acquisition Reserve	88,604.26
Tangible Capital Assets	13,779,160.19
Amounts to be recovered from future revenues	-773,763.00
Balance, end of March 2019	14,654,051.87

NORTH BAY-MATTAWA CONSERVATION AUTHORITY
Notes to Financial Statements

March 31, 2020

2. Tangible Capital Assets

	Land	Buildings	Infrastructure	Vehicle	Machinery & Equipment	Equipment, Office Furniture & Computers	Total
Cost, beginning of year	\$6,977,633.00	\$3,685,669.00	\$9,052,376.00	\$240,158.00	\$82,699.00	\$569,914.00	\$20,608,449.00
Additions	5,249.00			11,998.00			\$17,247.00
Disposals							
Cost, end of period	<u>6,982,882.00</u>	<u>3,685,669.00</u>	<u>9,052,376.00</u>	<u>252,156.00</u>	<u>82,699.00</u>	<u>569,914.00</u>	<u>20,625,696.00</u>
Accumulated amortization, beginning of year		1,198,393.00	4,918,178.00	120,776.00	69,462.00	439,815.00	6,746,624.00
Amortization		<u>19,480.00</u>	<u>65,168.00</u>	<u>8,097.00</u>	<u>1,080.00</u>	<u>6,089.00</u>	<u>99,914.00</u>
Accumulated amortization, end of period		<u>1,217,873.00</u>	<u>4,983,346.00</u>	<u>128,873.00</u>	<u>70,542.00</u>	<u>445,904.00</u>	<u>6,846,538.00</u>
Net carrying amount, end of period	<u>6,982,882.00</u>	<u>2,467,796.00</u>	<u>4,069,030.00</u>	<u>123,283.00</u>	<u>12,157.00</u>	<u>124,010.00</u>	<u>13,779,158.00</u>

NOTE: These are unaudited Financial Statements

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

ORIGIN: Valerie Murphy, Regulations Officer

DATE: April 6, 2020

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:

Nine new permits have been issued by the Conservation Authority in 2020 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 the newly issued permits, three permits were issued for the reconstruction of boathouse or crib docks, two permits were issued each for the construction of a structure and site grading and one permit was issued landscaping and the construction of an addition.

Valerie Murphy

Valerie Murphy, Regulations Officer

Brian Tayler

Brian Tayler, CAO-Secretary Treasurer

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: April 6, 2020

PERMIT YEAR: 2020

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-20-02	Fabrene Inc c/o Michelle Bird	North Bay	Pt Lot 30 and 31 Con 14 RP 36R7208 Parts 1 and 2 PCL 17287 WF 240 Dupont Road	La Vase River and PSW	Construct concrete pads for battery storage area	February 14, 2020	#04-20 February 24, 2020
REF-20-02	Renee and Dave Oliver	East Ferris	Con 3 Pt Lot 9 RP NR 128 Part 5 REM 7369 RP 36R6186 Parts 5 and 6 PCL 15897 WF 84 Kyle Road	Lake Nosbonsing	Construction of a natural stone pathway	February 24, 2020	#05-20 February 25, 2020
RNB-19-55	Frank Valenti	North Bay	Lot 17 Con B RP 36R3999 Part 1 RP 36R12829 Part 10 PCLS 13645 and 5454 WF Sherwood Forest subdivision	Johnson Creek	Construction of a swale	February 20, 2020	#06-20 February 26, 2020
RCALL-20-03	Margaret Fondren	Callander	Con 25 Pt Lot 14 and 15 RP 42414464 Part 2 REM PCL 16415 NS 246C Lighthouse Rd	Lake Nipissing	To reconstruct boathouse and cribs and repair existing breakwalls	February 24, 2020	#07-20 February 26, 2020
RCALL-20-02	Rodney and Diana McCarthy	Callander	Pt Lot 15 Con 25 Plan M-46 L 15 16 17 PCL 10714 NS 292 Lighthouse Road	Lake Nipissing	To remove portion of crib dock and construct platform on existing dock	February 25, 2020	#08-20 February 26, 2020

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: April 6, 2020

PERMIT YEAR: 2019

RNB-19-72	Jake and Elise Lacourse	North Bay	Pt Lot 52 Plan 82 875 Memorial Drive	Chippewa Creek	To construct an addition to an existing dwelling	February 24, 2020	#09-20 February 26, 2020
RCALL-20-01	197297 Ontario Ltd	Callander	Pt Lot 6 Plan 25 RP 42R 10060 Part 1 RP 42R 11271 Part 3 149 Main St South	Lake Nipissing (Callander Bay)	Repair existing garage, place fill, repair shoreline revetment and reconstruct crib dock	March 2, 2020	#10-20 March 6, 2020
RCALL-20-04	Ivan Rand	Callander	555 Main St South	Lake Nipissing (Callander Bay)	Reconstruction of existing crib dock damaged by high water	March 3, 2020	#11-20 March 6, 2020
REF-20-03	Cleo Degagne	East Ferris	Lot 36 Plan M-505 926 Nosbonsing Park Road	Lake Nosbonsing	Construct accessory boat shed structure	March 26, 2020	#12-20 April 3, 2020

TO:

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

ORIGIN:

Sue Buckle, Manager, Communications and Outreach

DATE:

April 22, 2020 Board Meeting

SUBJECT:

Communications and Outreach Update

Background:

The Communications and Outreach (C&O) Program at NBMCA undertakes corporate communications and outreach initiatives that inform, educate, and engage multiple stakeholders through multiple channels. C&O also provides internal support to the CAO and program staff to assist them in their interactions with individuals, organizations, non-governmental and government agencies. C&O has the responsibility of facilitating the delivery of accurate, timely information to stakeholders during times of crisis. On March 17, 2020 Ontario Premier Rob Ford declared a state of emergency due to the COVID-19 Pandemic. As a member of NBMCA's Emergency Response Team/Management Team, C&O is implementing communications initiatives which support NBMCA's response plans and the delivery of essential services.

Analysis:**COVID-19 Communication**

Messaging surrounding NBMCA's delivery of essential services has been delivered through nbmca.ca as well as social media. The "Service Disruptions" webpage carries the updated summary of COVID-19 impacted services with a link directly from the home page. Staff contact information is posted online. Temporary measures for permit inspections and site visits are posted on multiple pages which customers would access to obtain permit-related information. While conservation areas remain open at this time (with the exception of Mattawa Island Conservation Area due to concern about public use of the basketball court) washrooms remain closed. Messaging has continued to support North Bay Parry Sound District Health Unit messaging regarding the health benefits of going for a walk, while maintaining 2 metre physical distancing. Messaging has been, and will continue to be adjusted and the website updated, as and when new direction is provided by the province and the health unit.

Shoring up Streambanks

Communications played a key role in Year One of Stewardship's EcoAction grant for a streambank planting program. Communications objectives included a series of short videos, public presentations/events (13), media releases (5), social media messages, updated website, as well as community and municipal workshops. The total reach for Instagram and Facebook was just over 12,588. Considering we weren't able to post the educational videos or additional SM posts because of COVID the reach was substantial. The Instagram posts reached more than 666 people and of those, 99% were new followers which means there was strong, organic reach and sharing of posts and new followers for NBMCA. The educational messaging contained in the social media messages are timeless and will be used in future educational campaigns once the COVID-19 emergency has downgraded. The two workshops - Changing Rural Landscapes – Agriculture (Feb 13) and Rural Property Climate Change Resiliency (Feb 27) focused on understanding climate change impacts and building sustainability of land use while protecting water quality and streambanks/shorelines. The 2020 Municipal Conference (March 27) was postponed for a future date.

Outreach Events

A number of Outreach Events which Outreach had scheduled, or would have normally attended, have been postponed or cancelled due to the COVID-19 outbreak. These include, among others: NBMCA 2020 Municipal Conference, North Bay Home Show, North Bay Regional Science Fair, Summer Solstice Festival, Clean Green Beautiful. Decisions are pending regarding cancelling or rescheduling a number of other events including: the Mattawa River Canoe Race (July 25, 2020), the opening celebration for Michael’s Boardwalk in Laurier Woods (postponed from May 9, date TBD), and the Chippewa Creek EcoPath Festival (tentative September).

Recommendation

That the Board receives and accepts the Report and appends it to the minutes of this meeting.

RECOMMENDED RESOLUTION:

None required.



Sue Buckle, Manager, Communications & Outreach



Brian Tayler, CAO/Secretary-Treasurer



Communications & Outreach Update **Report to the Board – June 26, 201**

NBMCA Outreach Initiatives April to June 2019

Involving NBMCA program staff from Communications & Outreach, Lands & Stewardship, On-site Sewage Systems.

May 7 – 11	Clean, Green & Beautiful North Bay Steering Committee / Clean-Up Partnership with City of North Bay, Heritage Gardeners, NB District Chamber of Commerce, Clark Communications, (Communications & Outreach)
May 10-12	North Bay Home Show – North Bay Home Builders Association Memorial Gardens, North Bay (Communications & Outreach)
May 11	Scout Tree Plant (Stewardship)
May 25	Forest Talk Radio Launch Laurier Woods Conservation Area (Communications & Outreach, Lands, Friends of Laurier Woods)
May 26	East Ferris Trade Show (Communications & Outreach)
May/June	Chippewa Creek EcoPath Adopt-the-Creek Clean-ups Rotarac, Best Buy, Chippewa Secondary School “Raider Aid”, Living Fit, Ruby Yoga, Bergeon Family, Nipissing University and Arugula
May/June	“Tower Tours” North Bay Battalion – Tryout Families Tourism North Bay – Familiarization Tour for Charter Bus Tourism Operators North Bay Probus Club (Communications & Outreach)
May/June	Environmental Programs for Schools Nature & You @ NBMCA’s Natural Classroom
May-September	Recycle Bikes Program coordinated by Discovery Routes. NBMCA partners by providing space in lower lodge for bikes and bike repairs. Recycle Bikes accepts used bicycle donations, refurbishes them and redistributes the bikes back to the community to individuals in need. (Lands)
June 10	Action 50+ Club in East Ferris Presentation on Shoreline Conservation and Restoration (Stewardship)
June 12	Biodiversity Presentation and Milkweed Seed Planting at Alliance School Project by Alyson Ranger, Chippewa Secondary School Student (Supported by Communications & Outreach, Stewardship)
June 21	Septic Presentation at the Armour/Ryerson/Burks Falls public info session on post-flood management for property owners in this area. (On-site Sewage System)

Upcoming Events & Initiatives

- July 26 Eau Claire Gorge Conservation Hike
Guest Guide Geologist Larry Dyke
Come explore a natural adventure that began millions of years ago!
(Communications & Outreach, Lands & Stewardship)
- July 27 Mattawa River Canoe Race
(Communications & Outreach / All Staff)
- July 29 Project Learning Tree – Green Jobs in Green Spaces initiative
Media event to recognize funders for students in the Lands & Stewardship Programs
Event marks arrival of Green Jobs Manager Zac Wagman in North Bay on a cross-
Canada cycling adventure on a wooden bike to raise awareness of the program and
jobs available in the green sector. (Stewardship/Communications & Outreach)
- July/August Environmental Summer Camps –
Canadian Ecology Centre @ NBMCA's Natural Classroom
- July/August Zumba on the Beach & SUP Yoga @ Elks' Lodge 25 Family Park
(Private partners)
- August 17 Louise de Kilrine Lawrence Nature Festival, Laurier Woods Conservation Area
Partnership with Nipissing Naturalists
(Communications & Outreach, Lands & Stewardship)
- September 23 Chippewa Creek EcoPath Festival
Supported by City of North Bay, North Bay Indigenous Friendship Centre,
Heritage Gardeners, Trees4Nipissing, Eagle Tree Service
(Communications & Outreach, Stewardship)

NBMCA's 2019 Digital Communications

Websites

nbmca.ca
actforcleanwater.ca
chippewaecopath.ca
mattawarivercanoerace.ca
restoreyourshore.ca

Facebook

facebook.com/NBMCA
facebook.com/ChippewaCreekEcoPath

Twitter

@theNBMCA
@ChippewaEcoPath
@MRcanoerace

Instagram

[nbmcainfo](https://www.instagram.com/nbmcainfo)

**North Bay-Mattawa
Conservation Authority
Financial Statements
For the year ended December 31, 2019**

North Bay-Mattawa Conservation Authority
Financial Statements
For the year ended December 31, 2019

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Tel: 705-495-2000
Fax: 705-495-2001
Toll-Free: 800-461-6324
www.bdo.ca

BDO Canada LLP
101 McIntyre Street W
Suite 301
North Bay ON P1B 2Y5 Canada

Independent Auditor's Report

To the Members of North Bay-Mattawa Conservation Authority

Opinion

We have audited the financial statements of North Bay-Mattawa Conservation Authority (the Authority), which comprise the statement of financial position as at December 31, 2019, the statements of operations, change in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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 Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

BDO Canada LLP

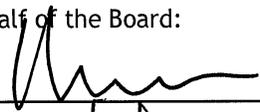
Chartered Professional Accountants, Licensed Public Accountants
North Bay, Ontario
April 22, 2020

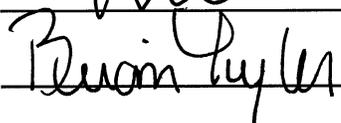
North Bay-Mattawa Conservation Authority Statement of Financial Position

December 31	2019	2018
Financial assets		
Cash and cash equivalents	\$ 994,699	\$ 631,978
Accounts receivable (Note 3)	229,772	188,419
Notes receivable (Note 4)	88,053	106,346
	<u>1,312,524</u>	<u>926,743</u>
Liabilities		
Accounts payable and accrued liabilities	176,359	57,299
Deferred revenue (Note 5)	1,021,155	772,169
Net long-term liabilities (Note 6a)	644,214	674,086
Employee future benefits (Note 7)	119,170	99,677
	<u>1,960,898</u>	<u>1,603,231</u>
Net debt	<u>(648,374)</u>	<u>(676,488)</u>
Non-financial assets		
Tangible capital assets (Note 2)	13,952,490	14,175,544
Prepaid expenses	13,069	12,624
	<u>13,965,559</u>	<u>14,188,168</u>
Accumulated surplus (Note 8)	<u>\$ 13,317,185</u>	<u>\$ 13,511,680</u>

Subsequent events (Note 14)

On behalf of the Board:


 _____ Director


 _____ Director

North Bay-Mattawa Conservation Authority Statement of Operations

For the year ended December 31	2019 Budget	2019 Actual	2018 Actual
Revenues (Note 12)			
Core - Grant eligible	\$ 814,878	\$ 801,153	\$ 799,834
Core - Other	951,173	1,033,122	1,011,014
Core Capital	1,879,259	1,140,471	1,077,584
Interpretive Centre	192,745	197,484	184,643
Laurentian Ski Hill Capital	65,000	64,114	65,000
Laurentian Ski Hill Operating	60,000	60,000	60,000
	<u>3,963,055</u>	<u>3,296,344</u>	<u>3,198,075</u>
Expenses (Note 13)			
Core - Grant eligible	814,878	958,764	775,517
Core - Other	951,173	861,053	993,383
Core Capital	1,783,156	1,072,909	1,028,242
Interpretive Centre	192,745	181,495	186,663
Laurentian Ski Hill Capital	65,000	25,201	31,739
Laurentian Ski Hill Operating	60,000	70,500	33,108
Gain on disposal of tangible capital assets	-	(103,335)	(1,129)
Amortization of tangible capital assets	-	424,252	425,990
	<u>3,866,952</u>	<u>3,490,839</u>	<u>3,473,513</u>
Annual deficit for the year	96,103	(194,495)	(275,438)
Accumulated surplus, beginning of year		<u>13,511,680</u>	<u>13,787,118</u>
Accumulated surplus, end of year		<u>\$ 13,317,185</u>	<u>\$ 13,511,680</u>

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

North Bay-Mattawa Conservation Authority Statement of Change in Net Debt

For the year ended December 31	2019 Budget	2019 Actual	2018 Actual
Annual deficit	\$ 96,103	\$ (194,495)	\$ (275,438)
Acquisition of tangible capital assets	(96,103)	(201,198)	(158,914)
Amortization of tangible capital assets	-	424,252	425,990
Gain on disposition of tangible capital assets	-	(103,335)	-
Proceeds of disposition of tangible capital assets	-	103,335	-
	-	28,559	(8,362)
Acquisition of prepaid expenses	-	(13,069)	(12,624)
Use of prepaid expenses	-	12,624	13,241
	-	(445)	617
Change in net debt	-	28,114	(7,745)
Net debt, beginning of year	(676,488)	(676,488)	(668,743)
Net debt, end of year	\$ (676,488)	\$ (648,374)	\$ (676,488)

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

North Bay-Mattawa Conservation Authority Statement of Cash Flows

For the year ended December 31	2019	2018
Cash provided by (used in)		
Operating transactions		
Annual deficit	\$ (194,495)	\$ (275,438)
Items not involving cash		
Amortization of tangible capital assets	424,252	425,990
Gain on disposal of tangible capital assets	(103,335)	(1,129)
	<u>126,422</u>	<u>149,423</u>
Changes in non-cash working capital balances		
Accounts receivable	(41,353)	(8,963)
Notes receivable	18,293	18,293
Prepaid expenses	(445)	617
Accounts payable and accrued liabilities	119,060	(101,839)
Deferred revenue	248,986	240,146
Employee future benefits	19,493	(14,033)
	<u>490,456</u>	<u>283,644</u>
Capital transactions		
Acquisition of tangible capital assets	(201,198)	(158,914)
Proceeds of disposition of tangible capital assets	103,335	1,129
	<u>(97,863)</u>	<u>(157,785)</u>
Financing transactions		
Repayment of long-term debt	(29,872)	(29,229)
Increase in cash and cash equivalents during the year	362,721	96,630
Cash and cash equivalents, beginning of year	631,978	535,348
Cash and cash equivalents, end of year	\$ 994,699	\$ 631,978

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

North Bay-Mattawa Conservation Authority

Notes to Financial Statements

December 31, 2019

1. Significant Accounting Policies

Nature of the Authority The Authority manages a program designed to further the conservation, restoration, development and management of natural resources other than gas, oil, coal, and minerals in the North Bay - Mattawa area. The Authority was incorporated under the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

Management's Responsibility for the Financial Statements The financial statements of the Authority are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards.

Cash and Cash Equivalents Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Notes Receivable The Authority records loans receivable at fair value when the loan is issued. The loan receivable is subsequently measured at the lower of cost and net recoverable value. When the Authority becomes aware that the loan is no longer recoverable, the loan is reduced by the amount of the loss and any loss is included in expenses for the period.

Tangible Capital Assets Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land	no amortization
Buildings	20 to 50 years
Infrastructure	5 to 50 years
Vehicles	3 to 5 years
Power equipment	5 to 20 years
Equipment	4 to 10 years

North Bay-Mattawa Conservation Authority

Notes to Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

Employee Future Benefits The Authority offers non-pension post-retirement benefits to employees through non-pension defined benefit plans. The costs associated with these future benefits are actuarially determined using the projected benefits method prorated on service and best estimate assumptions. (See Note 7).

Liabilities for vacations and vested sick leave credits earned but not taken are accrued as earned.

The Authority is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Authority has adopted defined contribution plan accounting principles for this Plan because insufficient information is available to apply defined benefit plan accounting principles.

The Authority records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the Plan for past employee service.

Revenue Recognition Provincial grant revenues are recognized in the year to which the program relates and expenditures are incurred in accordance with the terms and conditions of the respective grants. Municipal operating levies are recognized in the year they are levied to member municipalities and capital or special levies are recognized as funds are utilized on the applicable projects. Other revenues are recognized when they are invoiced and collection is reasonably assured.

Deferred Revenue Certain amounts are received pursuant to agreements including specific levies and may only be used in the conduct of certain programs or in the delivery of specific services. These amounts are deferred when conditions or stipulations have not been met under the terms of these agreements.

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

1. Significant Accounting Policies (continued)

Use of Estimates

The preparation of the financial statements in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of financial statements, disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses during the reporting period. The principal estimates used in the preparation of these financial statements are the estimated useful life of tangible capital assets and the estimates involved in employee future benefits. Actual results could differ from management's best estimates as additional information becomes available in the future.

**North Bay-Mattawa Conservation Authority
Notes to Financial Statements**

December 31, 2019

2. Tangible Capital Assets

2019

	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	Total
Cost, beginning of year	\$ 6,977,633	\$ 3,653,967	\$ 9,040,494	\$ 219,489	\$ 82,393	\$ 570,206	\$ 20,544,182
Additions	91,254	31,702	11,881	60,344	6,017	-	201,198
Disposals	-	-	-	(39,675)	-	(6,002)	(45,677)
Cost, end of year	<u>7,068,887</u>	<u>3,685,669</u>	<u>9,052,375</u>	<u>240,158</u>	<u>88,410</u>	<u>564,204</u>	<u>20,699,703</u>
Accumulated amortization, beginning of year	-	1,122,456	4,639,135	120,432	65,825	420,790	6,368,638
Amortization	-	76,333	279,084	40,017	3,792	25,026	424,252
Disposals	-	-	-	(39,675)	-	(6,002)	(45,677)
Accumulated amortization, end of year	<u>-</u>	<u>1,198,789</u>	<u>4,918,219</u>	<u>120,774</u>	<u>69,617</u>	<u>439,814</u>	<u>6,747,213</u>
Net carrying amount, end of year	<u>\$ 7,068,887</u>	<u>\$ 2,486,880</u>	<u>\$ 4,134,156</u>	<u>\$ 119,384</u>	<u>\$ 18,793</u>	<u>\$ 124,390</u>	<u>\$ 13,952,490</u>

**North Bay-Mattawa Conservation Authority
Notes to Financial Statements**

December 31, 2019

2. Tangible Capital Assets (continued)

2018

	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	Total
Cost, beginning of year	\$ 6,908,633	\$ 3,653,967	\$ 9,016,323	\$ 187,028	\$ 82,698	\$ 536,924	\$ 20,385,573
Additions	69,000	-	24,171	32,461	-	33,282	158,914
Disposals	-	-	-	-	(305)	-	(305)
Cost, end of year	<u>6,977,633</u>	<u>3,653,967</u>	<u>9,040,494</u>	<u>219,489</u>	<u>82,393</u>	<u>570,206</u>	<u>20,544,182</u>
Accumulated amortization, beginning of year	-	1,046,651	4,360,430	81,307	64,235	390,330	5,942,953
Amortization	-	75,805	278,705	39,125	1,895	30,460	425,990
Disposals	-	-	-	-	(305)	-	(305)
Accumulated amortization, end of year	-	<u>1,122,456</u>	<u>4,639,135</u>	<u>120,432</u>	<u>65,825</u>	<u>420,790</u>	<u>6,368,638</u>
Net carrying amount, end of year	<u>\$ 6,977,633</u>	<u>\$ 2,531,511</u>	<u>\$ 4,401,359</u>	<u>\$ 99,057</u>	<u>\$ 16,568</u>	<u>\$ 149,416</u>	<u>\$ 14,175,544</u>

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

3. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Sales tax recoverable	\$ 24,727	\$ 20,171
Fees for services and other	<u>205,045</u>	<u>168,248</u>
	<u>\$ 229,772</u>	<u>\$ 188,419</u>

4. Notes Receivable

	<u>2019</u>	<u>2018</u>
Equipment loan (i)	\$ 30,000	\$ 40,000
Operating loan (ii)	<u>58,053</u>	<u>66,346</u>
	<u>\$ 88,053</u>	<u>\$ 106,346</u>

Notes receivable are due from Laurentian Ski Hill Snowboarding Club with the following terms:

- (i) Equipment loan, interest free with annual principal repayments of \$10,000 commenced May 1, 2013 for 10 years. The receivable is secured by a charge against the equipment purchased with the loan. The receivable was recorded at cost on initial recognition.
- (ii) Operating loan, interest free with annual principal repayments of \$8,293 to commence May 1, 2017 for 10 years. The receivable is secured by a general security agreement over all assets of Laurentian Ski Hill Snowboarding Club. The receivable was recorded at cost on initial recognition.

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

5. Deferred Revenue

	2019	2018
Balance, beginning of year	\$ 772,169	\$ 532,023
Contributions received	1,285,313	1,072,051
Amounts recognized to revenue	(1,036,327)	(831,905)
Balance, end of year	\$ 1,021,155	\$ 772,169

Year end balances consist of the following:

	2019	2018
Municipal levies	\$ 581,576	\$ 505,726
Provincial grants	439,579	266,443
	\$ 1,021,155	\$ 772,169

6. Credit Facility Agreements

a. Long-term Liabilities

	2019	2018
Loan payable to the City of North Bay, repayable in annual installments equal to \$10,000. The loan is interest free and is due May 2023.	\$ 30,000	\$ 40,000
Loan payable - 2.59%, due June 2022, repayable in monthly installments of \$3,001 principal and interest.	614,214	634,086
	\$ 644,214	\$ 674,086

The interest bearing loan payable contains certain debt covenants regarding (i) financial reporting to the lender, (ii) standard covenants regarding the operation of the Authority, (iii) restrictions on further borrowing without the lender's consent, and (iv) debt service coverage. The Authority was in compliance with all covenants as at December 31, 2019. Currently the authority has available to it an unused committed reducing term facility totaling \$508,448 available at fixed or floating rate term loans.

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

6. Credit Facility Agreements (continued)

a. Long-term Liabilities (continued)

Principal repayments estimated over the next three years on these loans are as follows:

2020	\$	30,894
2021		18,867
2022		<u>594,453</u>
	\$	<u>644,214</u>

b. Line of Credit

The Authority also has a demand operating line of credit with its Canadian chartered bank permitting advances to a maximum of \$300,000 bearing interest at the bank's prime rate plus 0.25%. The balance utilized on this line at year end was \$Nil (2018 - \$Nil).

7. Employee Future Benefits

At December 31, this liability consists of the following:

	<u>2019</u>	<u>2018</u>
Accrued vacation for active employees	\$ 50,879	\$ 43,372
Post-retirement benefits (i)	<u>68,291</u>	<u>56,305</u>
	<u>\$ 119,170</u>	<u>\$ 99,677</u>

(i) These costs are determined in accordance with accepted actuarial practice. The figures presented are from an actuarial valuation report dated December 31, 2019. Selected information about this plan is as follows:

**North Bay-Mattawa Conservation Authority
Notes to Financial Statements**

December 31, 2019

7. Employee Future Benefits (continued)

	2019	2018
Accrued benefit liability, beginning of year	\$ 56,305	\$ 60,347
Current service costs	3,999	4,028
Interest cost on obligation	2,172	2,490
Benefit payments	(767)	(224)
Actuarial gain (loss)	6,582	(10,336)
Accrued benefit liability, end of year	\$ 68,291	\$ 56,305

Included in wages and salaries is a net benefit expense as follows:

	2019	2018
Current service costs	\$ 3,999	\$ 4,028
Interest cost on obligation	2,172	2,490
Benefit payments	(767)	(224)
	\$ 5,404	\$ 6,294

Discount rate used at January 1	3.75%
Discount rate used at December 31	3.00%
Total value of plan assets	\$Nil
Expected average remaining service life of active employees	10.287 years
Health & medical cost inflation trend	6.5% in first year reducing by 0.5% until 4% attained

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

8. Accumulated Surplus

	2019	2018
General (deficit) surplus	\$ (316,880)	\$ (217,275)
Reserve - Septic building permit	166,413	155,645
Reserve - Laurentian Ski Hill Capital	173,550	134,637
Reserve - Laurentian Ski Hill Operating	16,392	26,892
Reserve - Land Acquisition	88,604	10,000
Tangible capital assets	13,952,490	14,175,544
Amounts to be recovered from future revenues	(763,384)	(773,763)
	\$ 13,317,185	\$ 13,511,680

9. Pension Agreements

The Authority makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer pension plan, on behalf of full-time members of staff. The plan is a defined benefit plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The Administration Corporation Board of Directors, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. OMERS provides pension services to nearly half a million active and retired members and approximately 1,000 employers.

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2019. The results of this valuation disclosed total going concern actuarial liabilities of \$107,687 million in respect of benefits accrued for service with actuarial assets at that date of \$104,290 million indicating a going concern actuarial deficit of \$3,397 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Authority to OMERS for 2019 were \$131,095 (2018 - \$133,456).

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December 31, 2019

10. Laurentian Ski Hill Snowboarding Club

Effective December 1, 2004 the operation of the business segment known as Jack Pine Hill was transferred by way of legal agreement to the Laurentian Ski Hill Snowboarding Club, a local not-for-profit organization, for proceeds of \$Nil. Under the terms of this agreement the Authority maintains legal title/ownership to a majority of the fixed assets of Jack Pine Hill and will provide the use of these assets to the Laurentian Ski Hill Snowboarding Club at an annual operating fee of \$29,220, plus an annual economic increase. The term of this agreement is to May 31, 2021 at which time the Laurentian Ski Hill Snowboarding Club may renew the agreement with the Authority by giving notice thereof in writing.

11. Segmented Reporting

The Canadian Institute of Chartered Accountants Public Sector Accounting Handbook Section PS 2700, Segment Disclosures, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide the disclosures established by this section when their operations are diverse enough to warrant such disclosures.

12. Sources of Revenues

	2019	2018
Municipal levies	\$ 1,244,631	\$ 990,013
Provincial grants	451,754	683,551
Permits and fees	793,363	763,566
Other (i)	719,222	677,323
Donations	87,374	83,622
	<u>\$ 3,296,344</u>	<u>\$ 3,198,075</u>

(i) Included in other is internal rent and administration fees in the amount of \$317,075 (2018 - \$277,867).

North Bay-Mattawa Conservation Authority Notes to Financial Statements

December 31, 2019

13. Expenses by Object

	2019	2018
Wages and benefits	\$ 1,993,798	\$ 1,996,192
Program related expenses (i)	651,491	585,979
Occupancy expenses and utilities (i)	206,788	200,798
Consulting and other professional fees	132,380	66,178
Insurance	52,054	51,569
Travel	49,433	60,847
Bank charges and interest on long-term debt	26,856	26,108
Equipment rental and purchases	18,924	21,811
Office	18,061	21,192
Repairs and maintenance	13,172	4,664
Promotional expenses	4,063	4,763
Training	3,214	8,552
Gain on disposal of capital assets	(103,335)	(1,129)
Amortization	423,940	425,989
	\$ 3,490,839	\$ 3,473,513

(i) Included in occupancy expenses and utilities and program related expenses are internal rent charges and administration fees in the amount of \$317,075 (2018- \$277,867).

14. Subsequent Event

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. In addition, if the impacts of COVID-19 continue there could be further impact on the Company and its major customers, suppliers and other third party business associates that could impact the timing and amounts realized on the Company's assets and future funding. At this time, the full potential impact of COVID-19 on the entity is not known.