

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

**FOURTH** meeting of the North Bay-Mattawa Conservation Authority held at 7:00 p.m. on April 27, 2016 in the North Bay-Mattawa Conservation Authority Natural classroom, 15 Janey Avenue North Bay, Ontario.

**MEMBERS PRESENT:**

<b>Bonfield, Township of</b>	-	<b>Jane Lagassie</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Callander, Municipality of</b>	-	<b>Rob Noon</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Calvin, Township of</b>	-	<b>Ian Pennell</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Chisholm, Township of</b>	-	<b>Nunzio Scarfone</b>	<b>(7:00 pm – 8:26pm)</b>
<b>East Ferris, Municipality of</b>	-	<b>Mike Voyer</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Mattawa, Town of</b>	-	<b>Lorne Mick</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Mattawan, Municipality of</b>	-	<b>Carole Curran</b>	<b>(7:00 pm – 8:26pm)</b>
<b>North Bay, City of</b>	-	<b>Dave Mendicino</b>	<b>(7:00 pm – 8:26pm)</b>
<b>North Bay, City of</b>	-	<b>Chris Mayne</b>	<b>(7:00 pm – 8:26pm)</b>
<b>North Bay, City of</b>	-	<b>Jeff Serran</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Papineau –Cameron, Township of</b>	-	<b>Alvina Neault</b>	<b>(7:00 pm – 8:26pm)</b>
<b>Powassan, Municipality of</b>	-	<b>Dave Britton</b>	<b>(7:00 pm – 8:26pm)</b>

**ALSO PRESENT:**

**Brian Tayler**, CAO, Secretary Treasurer  
**Dean Decaire**, BDO  
**Helen Cunningham**, Supervisor, Finance and Human Resources  
**Paula Scott**, Director, Planning & Development  
**Rebecca Morrow**, Administrative Assistant  
**Sue Buckle**, Supervisor, Communications and Outreach

**1. Approval of the Agenda**

After discussion the following resolution was presented:

Resolution No. 39-16, Serran-Pennell

**THAT** the agenda be approved as amended.

**Carried Unanimously**

**2. Adoption of Previous Minutes of March 23, 2016**

After discussion the following resolution was presented:

Resolution No. 40-16, Voyer-Noon

**THAT** the minutes of the meeting held from March 23, 2016 be adopted as presented.

**Carried Unanimously**

**3. Declaration of Pecuniary Interest**

None declared.

**4. Auditors Report**

The Chair welcomed Dean Decaire of BDO to the meeting. Dean reviewed the draft audited financial statements with the members. After discussion the following resolution was presented:

Resolution No. 41-16, Serran-Mayne

**THAT** the Board of Directors accepts the 2015 audited financial statements as presented.

**AND THAT** the 2015 audited financial statements are appended to the minutes of this meeting.

**Carried Unanimously**

**5. Development, Interference and Alteration to Waterways Permits Review**

Brian Tayler presented the report and permits issued since our last meeting. After discussion, the following resolution was presented:

Resolution No. 42-16, Pennell-Lagassie

**THAT** the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses is received and appended to the minutes of this meeting.

**Carried Unanimously**

**6. Communications**

Sue Buckle presented the members with an update on the Communications activities since our last meeting. After discussion, the members thanked Sue for her update, and the following resolution was presented:

Resolution No. 43-16, Voyer-Pennell

**THAT** the communications report be received and appended to the minutes of this meeting.

**Carried Unanimously**

**7. Spring Freshet**

Brian Tayler gave an update to members on the spring freshet; conditions have improved in the last month. After discussion, the members thanked Brian for his update.

**8. Closed Session – Committee of the Whole**

Resolution No. 44-16 , Serran-Pennell

**THAT** the meeting move into a “Closed session of Committee of the Whole” to discuss legal and personnel matters.

**Carried Unanimously**

Resolution No. 45-16, Mayne- Lagassie

**THAT** the meeting move out of “Closed Session of Committee of the Whole” and back into a full Authority meeting.

**Carried Unanimously**

Resolution No. 46-16, Mayne- Lagassie

**THAT** the Board of Directors approves the Lease Agreement with the City of North Bay to allow for continued use of City land as part of the Laurier Woods Conservation Area; the subject land being described as Part 1 Plan 36R-11807.

**Carried Unanimously**

**9. Correspondence**

Brian Tayler provided the members with a copy of a letter from Ministry of Natural Resources and Forestry which provided an update on the Conservation Authorities Act Review.

**10. New Business**

Jeff Serran asked for an update on the meeting recently held with the council of Canadians and the stop Energy East group. Brian Tayler agreed to send the report presented at the meeting to members by email.

**11. Adjournment (8:26p.m.)**

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

Resolution No. 47-16, Curran-Mayne

**THAT** the meeting be adjourned, and the next meeting be held at 7:00 pm Wednesday May 25, 2016 at the Authority Office, 15 Janey Avenue, North Bay, Ontario or at the call of the Chair.

**Carried Unanimously**

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Dave Mendicino, Chair

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Brian Tayler,  
Chief Administrative Officer, Secretary Treasurer

**North Bay-Mattawa  
Conservation Authority  
Financial Statements  
For the year ended December 31, 2015**

**North Bay-Mattawa Conservation Authority  
Financial Statements  
For the year ended December 31, 2015**

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## Independent Auditor's Report

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### To the Members of the North Bay-Mattawa Conservation Authority

We have audited the accompanying financial statements of the North Bay-Mattawa Conservation Authority which comprise the statement of financial position as at December 31, 2015 and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

### Auditor's Responsibility

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

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

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

## Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the North Bay-Mattawa Conservation Authority as at December 31, 2015 and the results of its operations, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Grosse LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario  
April 27, 2016



**North Bay-Mattawa Conservation Authority  
Statement of Financial Position**

December 31	2015	2014
<b>Financial assets</b>		
Cash and cash equivalents	\$ 537,483	\$ 352,114
Accounts receivable (Note 2)	101,706	114,869
Notes receivable (Note 3)	152,933	80,000
	<b>792,122</b>	<b>546,983</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	165,200	214,964
Deferred revenue (Note 4)	473,876	425,127
Net long-term liabilities (Note 5a)	842,707	887,917
Employee future benefits (Note 6)	122,114	121,633
	<b>1,603,897</b>	<b>1,649,641</b>
<b>Net debt</b>	<b>(811,775)</b>	<b>(1,102,658)</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 1)	15,055,702	15,395,348
Prepaid expenses	16,827	18,220
	<b>15,072,529</b>	<b>15,413,568</b>
<b>Accumulated surplus (Note 7)</b>	<b>\$ 14,260,754</b>	<b>\$ 14,310,910</b>

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## North Bay-Mattawa Conservation Authority Statement of Operations

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues (Note 11)</b>			
Core - Grant eligible (Schedule 1)	\$ 781,048	\$ 856,529	\$ 776,987
Core - Other (Schedule 2)	754,233	856,904	666,085
Core Capital (Schedule 3)	1,573,500	1,213,935	1,011,512
Interpretive Centre (Schedule 4)	185,851	185,574	167,811
Foster Wild Fund (Schedule 5)	-	88,896	89,019
Gain on disposal of tangible capital assets	1,850	5,467	1,222
	<u>3,296,482</u>	<u>3,207,305</u>	<u>2,712,636</u>
<b>Expenses (Note 12)</b>			
Core - Grant eligible (Schedule 1)	772,676	778,370	766,278
Core - Other (Schedule 2)	720,199	724,062	715,709
Core Capital (Schedule 3)	1,500,837	1,037,948	871,243
Interpretive Centre (Schedule 4)	185,851	183,042	160,140
Foster Wild Fund (Schedule 5)	-	108,719	87,578
Amortization of tangible capital assets	48,715	425,320	416,474
	<u>3,228,278</u>	<u>3,257,461</u>	<u>3,017,422</u>
<b>Annual surplus (deficit) for the year</b>	68,204	(50,156)	(304,786)
<b>Accumulated surplus, beginning of the year</b>		<u>14,310,910</u>	<u>14,615,696</u>
<b>Accumulated surplus, end of the year</b>		<u>\$ 14,260,754</u>	<u>\$ 14,310,910</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
Annual surplus (deficit)	\$ 68,204	\$ (50,156)	\$ (304,786)
Acquisition of tangible capital assets	(111,536)	(86,617)	(231,596)
Amortization of tangible capital assets	48,715	425,320	416,474
Gain on disposition of tangible capital assets	1,850	(5,467)	(1,222)
Proceeds of disposition of tangible capital assets	-	6,410	13,256
	<u>7,233</u>	<u>289,490</u>	<u>(107,874)</u>
Acquisition of prepaid expenses	-	(16,827)	(18,220)
Use of prepaid expenses	-	18,220	20,831
	<u>-</u>	<u>1,393</u>	<u>2,611</u>
<b>Change in net debt</b>	<b>7,233</b>	<b>290,883</b>	<b>(105,263)</b>
<b>Net debt, beginning of year</b>	<b>(1,102,658)</b>	<b>(1,102,658)</b>	<b>(997,395)</b>
<b>Net debt, end of year</b>	<b>\$ (1,095,425)</b>	<b>\$ (811,775)</b>	<b>\$ (1,102,658)</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## North Bay-Mattawa Conservation Authority Statement of Cash Flows

For the year ended December 31	2015	2014
<b>Cash provided by (used in)</b>		
<b>Operating transactions</b>		
Annual deficit	\$ (50,156)	\$ (304,786)
Items not involving cash		
Amortization of tangible capital assets	425,320	416,474
Gain on disposal of tangible capital assets	(5,467)	(1,222)
	<u>369,697</u>	<u>110,466</u>
Changes in non-cash working capital balances		
Accounts receivable	13,163	37,278
Notes receivable	(72,933)	10,000
Prepaid expenses	1,393	2,611
Accounts payable and accrued liabilities	(49,764)	15,676
Deferred revenue	48,749	39,267
Employee future benefits	481	(7,977)
	<u>310,786</u>	<u>207,321</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(86,617)	(231,596)
Proceeds of disposition of tangible capital assets	6,410	13,256
	<u>(80,207)</u>	<u>(218,340)</u>
<b>Financing transactions</b>		
Repayment of long-term debt	(45,210)	(44,147)
<b>Increase (decrease) in cash and cash equivalents during the year</b>	<b>185,369</b>	<b>(55,166)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>352,114</b>	<b>407,280</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 537,483</b>	<b>\$ 352,114</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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# North Bay-Mattawa Conservation Authority

## Summary of Significant Accounting Policies

December 31, 2015

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**Nature of the Organization** 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 cost 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

**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 6).

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

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# North Bay-Mattawa Conservation Authority

## Summary of Significant Accounting Policies

December 31, 2015

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**Employee Future  
Benefits (continued)**

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.

**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, 2015**

	<b>2015</b>						
	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	Total
Cost, beginning of year	\$ 6,848,825	\$ 3,638,080	\$ 8,945,179	\$ 175,168	\$ 85,412	\$ 493,765	\$ 20,186,429
Additions	19,000	15,887	30,857	17,587	3,286	-	86,617
Disposals	-	-	-	(36,074)	-	-	(36,074)
Cost, end of year	<u>6,867,825</u>	<u>3,653,967</u>	<u>8,976,036</u>	<u>156,681</u>	<u>88,698</u>	<u>493,765</u>	<u>20,236,972</u>
Accumulated amortization, beginning of year	-	819,727	3,535,940	108,386	58,049	268,979	4,791,081
Amortization	-	75,314	269,291	20,825	5,319	54,571	425,320
Disposals	-	-	-	(35,131)	-	-	(35,131)
Accumulated amortization, end of year	-	895,041	3,805,231	94,080	63,368	323,550	5,181,270
Net carrying amount, end of year	<u>\$ 6,867,825</u>	<u>\$ 2,758,926</u>	<u>\$ 5,170,805</u>	<u>\$ 62,601</u>	<u>\$ 25,330</u>	<u>\$ 170,215</u>	<u>\$ 15,055,702</u>

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

**December 31, 2015**

	2014						
1. Tangible Capital Assets (continued)	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	Total
Cost, beginning of year	\$ 6,848,825	\$ 3,638,080	\$ 8,825,381	\$ 136,673	\$ 82,100	\$ 456,178	\$19,987,237
Additions	-	-	119,798	69,142	3,312	39,344	231,596
Disposals	-	-	-	(30,647)	-	(1,757)	(32,404)
Cost, end of year	6,848,825	3,638,080	8,945,179	175,168	85,412	493,765	20,186,429
Accumulated amortization, beginning of year	-	744,717	3,279,548	103,238	48,625	218,849	4,394,977
Amortization	-	75,010	256,392	25,518	9,424	50,130	416,474
Disposals	-	-	-	(20,370)	-	-	(20,370)
Accumulated amortization, end of year	-	819,727	3,535,940	108,386	58,049	268,979	4,791,081
Net carrying amount, end of year	\$ 6,848,825	\$ 2,818,353	\$ 5,409,239	\$ 66,782	\$ 27,363	\$ 224,786	\$15,395,348



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

**December 31, 2015**

**2. Accounts Receivable**

	2015	2014
Sales tax recoverable	\$ 28,927	\$ 39,202
Fees for services and other	72,779	75,667
	\$ 101,706	\$ 114,869

**3. Notes Receivable**

	2015	2014
Equipment loan (i)	\$ 70,000	\$ 80,000
Operating loan (ii)	82,933	-
	\$ 152,933	\$ 80,000

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. During the year the annual \$10,000 payment that was due on May 31, 2015 was forgiven by the Authority and this expense has been reflected in Core Capital expenses.
- (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, 2015**

### 4. Deferred Revenue

	2015	2014
Balance, beginning of year	\$ 425,127	\$ 385,860
Contributions received	1,272,432	932,432
Amounts recognized to revenue	(1,223,683)	(893,165)
<b>Balance, end of year</b>	<b>\$ 473,876</b>	<b>\$ 425,127</b>

Year end balances consist of the following:

	2015	2014
Municipal levies	\$ 304,144	\$ 249,493
Provincial grants	162,732	165,634
Other	7,000	10,000
	<b>\$ 473,876</b>	<b>\$ 425,127</b>

### 5. Credit Facility Agreements

#### a. Long-term Liabilities

	2015	2014
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.	\$ 70,000	\$ 80,000
Loan payable - 3.29%, due June 2032, repayable in monthly installments of \$5,105 principal and interest.	772,707	807,917
	<b>\$ 842,707</b>	<b>\$ 887,917</b>

The interest bearing loan payable contains certain debt covenants regarding (i) financial reporting to the lender, (ii) standard covenants regarding the operation of the organization, (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, 2015.

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

**December 31, 2015**

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**5. Credit Facility Agreements (continued)**

**a. Long-term Liabilities (continued)**

Principal repayments estimated over the next five years and thereafter on these loans are as follows:

2016	\$	46,584
2017		47,797
2018		49,051
2019		50,346
2020		51,684
Thereafter		597,245
	\$	842,707

**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 (2014 - \$96,743).

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**6. Employee Future Benefits**

At December 31, this liability consists of the following:

		2015		2014
Accrued vacation for active employees	\$	73,625	\$	78,142
Post-retirement benefits (i)		48,489		43,491
		\$ 122,114		\$ 121,633

(i) These costs are determined in accordance with accepted actuarial practice. The figures presented are from an actuarial report dated March 5, 2012. Selected information about this plan is as follows:

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

**December 31, 2015**

### 6. Employee Future Benefits (continued)

At December 31, 2015 the Authority's accrued benefit liability relating to post retirement benefit plans is as follows:

	2015	2014
Accrued benefit liability, beginning of year	\$ 43,491	\$ 38,556
Current service costs	3,078	3,228
Interest cost on obligation	1,920	1,707
Accrued benefit liability, end of year	\$ 48,489	\$ 43,491

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

	2015	2014
Current service costs	\$ 3,078	\$ 3,228
Interest cost on obligation	1,920	1,707
	\$ 4,998	\$ 4,935

Discount rate used at January 1	4%
Discount rate used at December 31	4%
Total value of plan assets	\$Nil
Expected average remaining service life of active employees	10.883 years
Health & medical cost inflation trend	8% in first year reducing by 0.5% until 4% attained

### 7. Accumulated Surplus

	2015	2014
Accumulated surplus (deficit)	\$ 146,296	\$ (34,832)
Septic building permit reserve (deficit)	23,577	(40,056)
Tangible capital assets	15,055,702	15,395,348
Amounts to be recovered from future revenues	(964,821)	(1,009,550)
Balance, end of year	\$ 14,260,754	\$ 14,310,910

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# North Bay-Mattawa Conservation Authority

## Notes to Financial Statements

December 31, 2015

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### 8. 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 more than 461,000 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, 2015. The results of this valuation disclosed total actuarial liabilities of \$82,369 million in respect of benefits accrued for service with actuarial assets at that date of \$75,392 million indicating an actuarial deficit of \$6,977 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 2015 were \$115,329 (2014 - \$113,689).

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### 9. 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.

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### 10. 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.

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

**December 31, 2015**

**11. Sources of Revenues**

	<u>2015</u>	<u>2014</u>
Municipal levies	\$ 922,008	\$ 899,134
Provincial grants	941,350	648,146
Permits and fees	696,167	550,143
Other (i)	622,062	600,667
Donations	25,718	14,546
	<u>\$ 3,207,305</u>	<u>\$ 2,712,636</u>

(i) Included in other is internal rent and administration fees in the amount of \$295,912 (2014 - \$239,047).

**12. Expenses by Object**

	<u>2015</u>	<u>2014</u>
Wages and benefits	\$ 1,755,809	\$ 1,672,108
Program related expenses (i)	595,932	473,062
Occupancy expenses and utilities (i)	203,063	197,732
Insurance	60,834	70,966
Travel	54,365	55,013
Bank charges and interest on long-term debt	33,837	36,041
Consulting and other professional fees	20,193	29,268
Repairs and maintenance	22,763	22,676
Promotional expenses	39,657	12,927
Equipment rental and purchases	20,882	13,380
Office	17,875	13,758
Training	6,931	4,017
Amortization	425,320	416,474
	<u>\$ 3,257,461</u>	<u>\$ 3,017,422</u>

(i) Included in occupancy expenses and utilities and program related expenses are internal rent charges and administration fees in the amount of \$295,912 (2014- \$239,047).

**North Bay-Mattawa Conservation Authority  
Schedule 1 - Core - Grant Eligible**

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues</b>			
Administration (i)	\$ 245,646	\$ 323,509	\$ 248,490
Watershed planning	123,892	121,510	115,635
Flood control	201,485	201,485	204,986
Erosion control	79,614	79,614	82,626
Flood forecasting	119,361	119,361	114,350
Ice management	11,050	11,050	10,900
	<u>781,048</u>	<u>856,529</u>	<u>776,987</u>
<b>Expenses</b>			
Administration	245,048	254,951	247,971
Watershed planning	123,294	120,748	111,528
Flood control	197,897	197,404	202,514
Erosion control	77,820	79,753	81,560
Flood forecasting	117,567	115,956	109,832
Ice management	11,050	9,558	12,873
	<u>772,676</u>	<u>778,370</u>	<u>766,278</u>
<b>Annual surplus</b>	<b>\$ 8,372</b>	<b>\$ 78,159</b>	<b>\$ 10,709</b>

Core eligible revenues and expenses include, but are not limited to, activities covered by transfer payments from the Ministry of Natural Resources and the matching levy from member municipalities.

(i) Includes \$161,877 (2014 - \$107,629) in internally generated revenue charged to other programs.

**North Bay-Mattawa Conservation Authority  
Schedule 2 - Core - Other**

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues</b>			
Septics	\$ 490,700	\$ 531,816	\$ 396,709
Regulations and fisheries	49,280	41,005	44,049
Water quality	15,285	14,723	10,380
Lands and property	78,898	140,395	84,057
Septic support	89,370	100,575	91,514
Outreach	30,700	28,390	39,376
	<u>754,233</u>	<u>856,904</u>	<u>666,085</u>
<b>Expenses</b>			
Septics	460,253	453,366	450,012
Regulations and fisheries	48,682	43,036	43,374
Water quality	15,285	3,967	10,055
Lands and property	75,909	114,561	80,721
Septic support	89,370	81,856	92,529
Outreach	30,700	27,276	39,018
	<u>720,199</u>	<u>724,062</u>	<u>715,709</u>
<b>Annual surplus (deficit)</b>	<b>\$ 34,034</b>	<b>\$ 132,842</b>	<b>\$ (49,624)</b>



**North Bay-Mattawa Conservation Authority  
Schedule 3 - Core Capital**

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues</b>			
Source protection planning	\$ 314,835	\$ 293,364	\$ 327,645
Source protection municipal implementation	340,781	327,483	13,295
Water erosion control infrastructure	73,084	41,406	93,499
Lands and property	246,993	186,365	214,570
Central services	64,577	46,947	30,759
DIA Technical	162,722	145,420	113,630
NBMCA watershed plan	253,008	130,354	202,620
Environmental damages	57,500	16,886	-
Great Lakes guardian	25,000	25,558	-
Energy east	35,000	152	-
Other	-	-	15,494
	<u>1,573,500</u>	<u>1,213,935</u>	<u>1,011,512</u>
<b>Expenses</b>			
Source protection planning	314,835	292,382	329,805
Source protection municipal implementation	286,421	217,915	13,295
Water erosion control infrastructure	73,084	40,441	88,043
Lands and property	246,993	158,752	95,804
Central services	46,274	15,254	15,531
DIA Technical	162,722	145,420	113,672
NBMCA watershed plan	253,008	125,746	192,528
Environmental damages	57,500	16,886	-
Great Lakes guardian	25,000	25,000	-
Energy east	35,000	152	-
Other	-	-	22,565
	<u>1,500,837</u>	<u>1,037,948</u>	<u>871,243</u>
<b>Annual surplus</b>	<b>\$ 72,663</b>	<b>\$ 175,987</b>	<b>\$ 140,269</b>

**North Bay-Mattawa Conservation Authority  
Schedule 4 - Interpretive Centre**

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues</b>			
Rental and other (i)	\$ 185,851	\$ 185,574	\$ 167,811
<b>Expenses</b>			
Interest on long-term debt	26,265	26,051	27,114
Utilities and other	159,586	156,991	133,026
	185,851	183,042	160,140
<b>Annual surplus</b>	\$ -	\$ 2,532	\$ 7,671

(i) Includes \$134,025 (2014 - \$131,418) in internally generated revenue charged to other programs.

**North Bay-Mattawa Conservation Authority  
Schedule 5 - Foster Wild Fund**

For the year ended December 31	2015 Budget	2015 Actual	2014 Actual
<b>Revenues</b>			
Ticket proceeds	\$ -	\$ 88,896	\$ 89,019
<b>Expenses</b>			
Direct costs	-	78,352	79,685
Conservation education projects	-	30,367	7,893
	-	108,719	87,578
<b>Annual surplus (deficit)</b>	\$ -	\$ (19,823)	\$ 1,441

At year end cash and cash equivalents in the amount of \$9,624 (2014 - \$28,787) was held in a separate bank account for this Fund, of which \$4,333 (2014 - \$21,795) was held in the Nevada trust account.

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

**ORIGIN:** Katelyn Lynch, Water Resources EIT

**DATE:** April 22, 2016

**SUBJECT:** 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

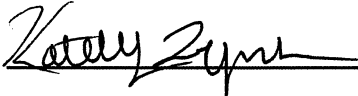
As such, this Board Report is being presented to the NBMCA Board of Directors for information purposes.

**Analysis:**

Four new permits were issued by the Conservation Authority since the previously approved minutes as per the policies, procedures and guidelines of the NBMCA under the Development, Interference with Wetlands, and Alterations to Shorelines and

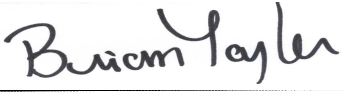
Watercourses regulation. A table summarizing the details on this permit is attached to this report.

Two permits were issued for reconstruction of shoreline protection and landscaping. One permit was issued for peat extraction. One permit was issued for the construction of a new garage.



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Katelyn Lynch, Water Resources EIT



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Brian Tayler, CAO-Secretary Treasurer

# DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON:

April 22, 2016

PERMIT YEAR

2016

PAGE

1 of 1

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/10/15	Jim Kilroy	North Bay	151 Campbell Ave	Lake Nipissing	Reconstruction of shoreline retaining walls	Mar 18 2016	<b>6-16</b> Mar 24 2016
RNB/16/05	Bruman Construction	North Bay	1141 Carmichael Dr	Doran Creek/ Unevaluated wetland	Peat extraction	March 31, 2016	<b>7-16</b> April 6, 2016
RNB/15/60	Brett & Kathryn Chadwick	North Bay	603 Anita Ave	Trout Lake	Reconstruction of shoreline protection; replace weeping tiles; regrade lot and install retaining walls	March 18, 2016	<b>8-16</b> Mar 24 2016
RNB/16/06	Richard Boissonneault	North Bay	268 Duke St	Chippewa Creek	New garage	April 5, 2016	<b>9-16</b> April 12, 2016

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

**ORIGIN:** Sue Buckle, Supervisor, Communications and Outreach

**DATE:** April 27 Board Meeting

**SUBJECT:** Communications and Outreach Update

**Background:**

NBMCA's mission and vision call for NBMCA to provide leadership in watershed management through promotion of conservation awareness in cooperation with others which includes engagement and communication through a variety of outreach and communication strategies.

The attached Report highlights NBMCA communication and outreach initiatives for March/April and identifies upcoming events for the Board's information and participation where noted.

**Analysis:**

Raising public awareness of NBMCA, our role as watershed managers and engaging the community in their collaborative role as stewards of our watershed One of NBMCA's Strategic Goals of Communication and Outreach.

NBMCA has a strong history of successful engagement and collaboration with established environmental organizations. To further our mandate and foster environmentally sustainable behaviours, staff throughout the organization undertake initiatives which connect us with stakeholders within our watersheds who may not be currently engaged in or aware of the goals of NBMCA programs and services.

**Recommendation:**


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

**RECOMMENDED RESOLUTION:**

None required.



Sue Buckle, Supervisor Communications & Outreach



Brian Tayler, CAO/Secretary-Treasurer

**BOARD PHOTO APRIL 27<sup>TH</sup> Board Meeting - 7 PM**

**A reminder that a photographer will be on hand at the April board meeting to take our official Board photograph. Board members are asked to please RSVP to Rebecca Morrow. Thank you.**

# Communications & Outreach Update



## Report to the Board – April 27, 2016

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- |             |   |
|-------------|---|
| April 6     | Friends of Laurier Woods Annual General Meeting (6-9 pm)<br>Guest Speaker Dick Tafel – Tickets available at NBMCA<br>(Field Operations) |
| April 6     | North Bay District Real Estate Board – Member Education Event<br>Septics 101 Presentation (Septics Program)                             |
| April 13    | North Bay Regional Science Fair (Gr.7 – 12)<br>Judge, Sponsorship of NBMCA Science Fair Award<br>(Communications)                       |
| April 17-23 | Pitch-in Canada<br>Coordination by NBMCA for schools and community clean-ups<br>(Communications)  |
| April 24    | World Water Day<br>Corbeil Conservation Area Hike<br>(Communications)   |

## Calendar of Upcoming Events & Outreach Initiatives

- |                      |  |
|----------------------|--|
| May 9                | Family Hike for New Military Personnel – Department of National Defense<br>(Communications)  |
| May 14               | Restore Your Shore – shoreline and streambank planting with Scouts Canada<br>(Stewardship/Communications)  |
| May 24-27            | Canadian Water Resource Association Annual Conference<br>Presentation: Beyond Brook Trout – Protecting Primary Headwaters with Specific Regard<br>to Acidification, Climate Change, and Logging Practices.<br>(GIS provided data support for research) |
| Spring<br>(Date TBC) | Ontario Professional Foresters Conference<br>Presentations Laurier Woods Forest Management Plan, NBMCA Water Quality<br>(Field Operations / DWSP)  |
| June 4               | Chippewa Creek Eco-Path Adopt-the-Creek<br>Volunteer Appreciation and Clean-up<br>(Supported by New Ontario Brewery)<br>(Communications)   |
| July 22              | Annual Eau Claire Gorge Conservation Area Guided Hike<br>Guest Guide: Jane Lagassie, Mattawa/North Bay Algonquin First Nations<br>Theme: Traditional Forest Plants and Medicines<br>(Communications)   |
| July 23              | Mattawa River Canoe Race – sponsorship opportunities<br>New Twitter - @MRCanoeRace   |