



**Grand River Conservation Authority  
Agenda - Annual General Meeting**

**PUBLIC**

Friday, February 26, 2021

9:30 a.m.

GRCA Zoom Virtual Meeting

Streamed Live for viewing on GRCA Board

Webcast Page

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**Pages**

**1. Call to Order**

**2. Certification of Quorum**

**3. Chair's Remarks**

**4. Review of Agenda**

THAT the agenda for the Annual General Meeting be approved as circulated.

**5. Declarations of Pecuniary Interest**

**6. Minutes of the Previous Meeting**

THAT the minutes of the General Membership Meeting of January 22, 2021 be approved as circulated.

**7. Business Arising from Previous Minutes**

**8. Hearing of Delegations**

**9. Presentations**

**10. Correspondence**

THAT Correspondence from the City of Hamilton regarding Bill 229 Amendments under Schedule 6 be received as information.

a. City of Hamilton re: Bill 229 Amendments Under Schedule 6

12

**11. 1st and 2nd Reading of By-Laws**

## 12. Reports:

- a. GM-02-21-13 - Wastewater Optimization Program Update 13  
THAT Report Number GM-02-21-13 – Watershed-wide Wastewater Optimization Program Update be received as information.
- b. GM-02-21-14 - Conservation Services Update 17  
THAT Report Number GM-02-21-14 – Conservation Services Update be received as information.
- c. GM-02-21-19 - Grand River Watershed Flood Warning System 22  
THAT Report Number GM-02-21-19 – Grand River Watershed Flood Warning System be received as information.
- d. GM-02-21-18 - Current Watershed Conditions 29  
THAT Report Number GM-2-21-18 – Current Watershed Conditions as of February 17, 2021 be received as information.
- e. GM-02-21-10 - Afforestation Services for Spring 2021 38  
THAT the Grand River Conservation Authority award individual contracts for 2021 afforestation services to Bartram Woodlands Ltd. in the amount of \$35,360.00, Tamarack Reforestation Inc. in the amount of \$50,400.00, and Black River Tree Planting Inc. in the amount of \$21,750.00 (excluding taxes).
- f. GM-02-21-11 - Cash and Investment Status 41  
THAT Report Number GM-02-21-11 Cash and Investment Status – January 2021 be received as information.
- g. GM-02-21-16 - Financial Summary 43  
THAT the Financial Summary for the period ending January 31, 2021 be approved.
- h. GM-02-21-12 - Weighted Voting - 2021 Budget and General Levy 62  
THAT Report Number GM-02-21-12 - Weighted Voting – 2021 Budget and General Levy be received as information.
- i. GM-02-21-15 - Budget 2021 64  
Recommendation: See Annual General Meeting agenda item 14d.

## 13. Committee of the Whole

## 14. General Business

- a. Report of the Audit Committee 116

THAT the Report of the Audit Committee of the Grand River Conservation Authority be received and approved.

- b. Approval of Financial Statements and Report of the Auditor 119

THAT the Financial Statements of Grand River Conservation Authority as at December 31, 2020 and the Report of the Auditors thereon be received, approved and placed on file;

AND THAT copies be made available to all member municipalities, Grand River Conservation Authority Members and the Ontario Ministers of Natural Resources and Forestry, and the Environments, Conservation and Parks.

- c. Appointment of Auditors

THAT KPMG Chartered Professional Accountants be appointed as Grand River Conservation Authority Auditors for the year ended December 31, 2021 at a fee not to exceed \$37,600.

- d. Presentation of Budget Estimates for the Current Year

THAT the 2021 Budget of the Grand River Conservation Authority of \$31,973,429 be approved;

AND THAT the member municipalities be assessed for payment of:

Matching Levy: \$449,688

Non-Matching Levy: \$10,825,312

Capital Levy: \$950,000

Total General Levy: \$12,225,000;

AND THAT each member municipality's share of the 2021 General Levy be calculated using "Modified Current Value Assessment".

- e. Provision for Borrowing (Pending Receipt of Municipal Levies)

WHEREAS it may be necessary for Grand River Conservation Authority (hereinafter called the "Authority") to borrow money, on an interim basis, to meet the Authority's financial obligations while awaiting payment of levies by participating municipalities designated as such under The Conservation Authorities Act, RSO 1990 (hereinafter called "Participating Municipalities");

THEREFORE BE IT RESOLVED:

THAT the Authority be authorized to borrow, on an interim basis, a sum or sums not exceeding in the aggregate One Million Dollars (\$1,000,000) from the

Authority's bank at the said bank's minimum lending rate established from time to time, until the Authority has received payment of levies from Participating Municipalities;

AND THAT the Chair or Vice-Chair together with the Chief Administrative Officer or Secretary-Treasurer of the Authority be and they are hereby authorized to execute for and on behalf of the Authority, a promissory note or notes for the sum to be borrowed pursuant to this Resolution and to affix thereto the corporate seal of the Authority;

AND THAT the amount borrowed pursuant to this Resolution, together with interest thereon, be a charge upon the whole of the money received or to be received by the Authority by way of levies collected from Participating Municipalities when such moneys are received;

AND THAT the Chair or Vice-Chair or the Chief Administrative Officer or Secretary-Treasurer of the Authority be and is hereby authorized and directed to apply, in payment of the moneys borrowed pursuant to this Resolution together with interest thereon, all of the moneys received by the Authority by way of levies collected from Participating Municipalities.

## **15. Appointments to Committees**

### **a. Appointment of Audit Committee**

The Chair will call upon volunteers to sit on the Audit Committee from February 26, 2021 until the next Annual General Meeting. Motion is required to appoint members.

THAT the following Members be appointed to the Audit Committee until the next Annual General Meeting:

### **b. Appointment of Special Recognition Committee**

The Chair will call upon volunteers to sit on the Special Recognition Committee from February 26, 2021 until the next Annual General Meeting. Motion is required to appoint members.

THAT the following Members be appointed to the Special Recognition Committee until the next Annual General Meeting:

### **c. Appointment of Conservation Ontario Council Representatives**

THAT the Chair and the Chief Administrative Officer of the Grand River Conservation Authority be appointed as Members of Conservation Ontario Council;

AND THAT the Deputy Chief Administrative Officer and Secretary Treasurer of the Grand River Conservation Authority be appointed as an Alternate Member of Conservation Ontario Council.

**16. 3rd Reading of By-Laws**

**17. Other Business**

**18. Closed Meeting**

THAT the Members enter into a Closed Meeting to discuss a confidential matter.

- a. Minutes of the Previous Closed Session
- b. GM-02-21-C03 - Grant of Easement - City of Cambridge
- c. Security of Property - Verbal Update

**19. Next Meeting - March 26, 2021 at 9:30 a.m.**

**20. Adjourn**



OFFICE OF THE MAYOR  
CITY OF HAMILTON

January 8, 2021

The Honourable Doug Ford, M.P.P.  
Premier of Ontario  
Premier's Office, Room 281  
Queen's Park, Legislative Building  
Toronto, Ontario M7A 1A1

Dear Premier Ford,

**Re: Correspondence from Helen Jowett, Chair, Grand River Conservation Authority respecting Bill 229: Protect, Support and Recover from COVID-19 Act (Budget Measures).**

At the meeting of December 16, 2020, Hamilton City Council endorsed the attached correspondence from the Grand River Conservation Authority respecting the above.

Regards,

A handwritten signature in black ink, appearing to read "Fred Eisenberger", with a large, stylized flourish at the end.

Fred Eisenberger  
Mayor

Enclosure

CC: Helen Jowett, Chair, Grand River Conservation Authority

File C20-027  
(4.4)

# Grand River Conservation Authority

**Report number:** GM-02-21-13

**Date:** February 26, 2020

**To:** Members of Grand River Conservation Authority

**Subject:** Watershed-wide Wastewater Optimization Program Update

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## **Recommendation:**

THAT Report Number GM-02-21-13 – Watershed-wide Wastewater Optimization Program Update be received as information.

## **Summary:**

The Strategic Plan identifies the WWOP as a key action to improve the health of the Grand River by bringing together municipal partners, the MECP and GRCA to optimize wastewater treatment operations. This collaborative effort involves establishing voluntary effluent targets for phosphorus and ammonia, then providing training and technical support to wastewater operators to achieve those targets. Total phosphorus discharges in the watershed have been reduced by 25% since 2012 and total ammonia has decreased by 84%, demonstrating the success of this program. Intangible benefits of the WWOP were highlighted by a recent survey of municipal and provincial program partners, who voiced strong support for the program and commented on the importance of continuing this work. The WWOP is a great example of promoting operational excellence and prudent asset management that allows municipalities to get the maximum value from their infrastructure and minimize environmental impacts.

The WWOP is an important collective effort to improve water quality that has been funded almost exclusively through external grants. The current grant funding for the program from MECP will be exhausted by the end of 2021. A long-term, stable funding model is required for program sustainability into the future.

## **Report:**

The GRCA Strategic Plan 2019-2021 identifies the Watershed-wide Wastewater Optimization Program (WWOP) as a key action under Strategic Priority 2: Improving the health of the Grand River watershed. The program started in 2010 as a pilot project with funding from the Ministry of Environment (MECP) under the Source Protection Program. It has since evolved into a long-term program, funded through external grants. Current grant funding for the program will run out in early 2022. The majority of the grant is used to fund the Optimization Extension Specialist position at GRCA.

The vision of the WWOP is to use data-based decision making at all levels to fully harness the capacity of existing infrastructure and people to produce high quality effluent, economically over the long term to make measurable improvements in water quality of Grand River and Lake Erie. This is accomplished by establishing achievable effluent quality targets for wastewater treatment plants in the watershed and working collaboratively with managers and operators to implement strategies to achieve those

targets. The effluent targets are voluntary, achievable and result in improved water quality in the Grand River.

The WWOP focuses on people and partnerships. A multi-agency steering committee comprised of GRCA, MECP, Haldimand County and City of Brantford optimization practitioners holds quarterly strategic planning meetings to guide program development and implementation. Key program activities include:

- Annual reporting on wastewater treatment plant (WWTP) loading and performance;
- Hosting an annual workshop to facilitate knowledge exchange and develop program support; and
- Provide technical support to operators through on-site visits and remotely through e-mail, phone or video conference.

A survey of program participants was carried out in July 2020 and responses were received from municipal, MECP and Ontario Clean Water Agency (OCWA) staff. Over 90% of the 26 respondents stated that they participate in WWOP activities and see the program as a benefit to their municipality. Comments received through the survey indicate broad support for the program from municipal, MECP and OCWA partners.

The lessons learned in the Grand River watershed are being used to encourage optimization initiatives in other parts of Ontario by MECP staff, e.g. to help WWTPs in southwestern Ontario achieve the Lake Erie Action Plan target of 0.5 mg/L in their final effluent. The MECP also supports the Optimization Demonstration Team, a group of optimization practitioners that meets twice per year and is open to any municipality interested in optimization.

Program participation is encouraged through the delivery of a recognition program whereby WWTPs that meet the voluntary effluent targets and apply optimization principles are acknowledged for their achievements. In 2020, one WWTP achieved bronze recognition, eight attained the silver recognition level and one WWTP fulfilled all requirements for gold recognition.

The success of the WWOP rests on collaboration between the GRCA, MECP and local municipalities. A key outcome of the program is to improve the quality of the Grand River and this has been demonstrated by a reduction in the amount of total phosphorus (TP) and total ammonia nitrogen (TAN) discharged to the river. Figure 1 shows the annual loading of TP discharged from WWTPs in the watershed, which has decreased by 25% since 2012. Figure 2 shows a more dramatic reduction in TAN loading, which has gone down by 84% over the same period. The large drop in ammonia loading is related to significant infrastructure investments by the Region of Waterloo at the Kitchener and Waterloo WWTPs, as well as optimization activities at the Brantford and Hespeler WWTPs, among others.



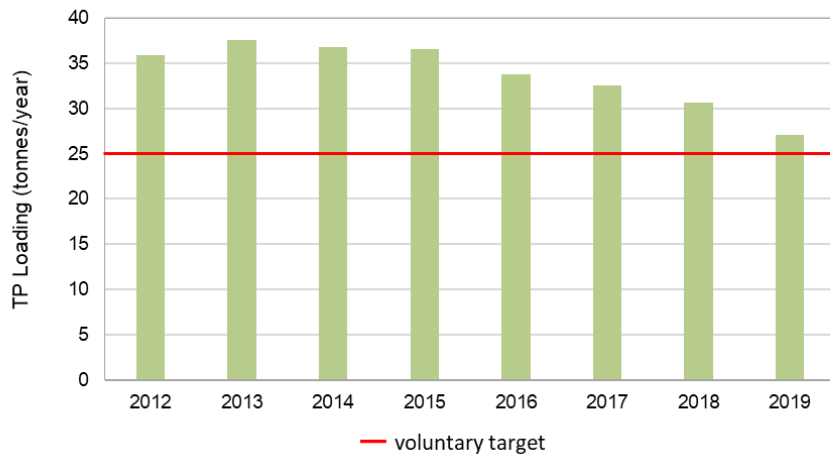


Figure 1: Annual TP Loading from WWTPs to the Grand River

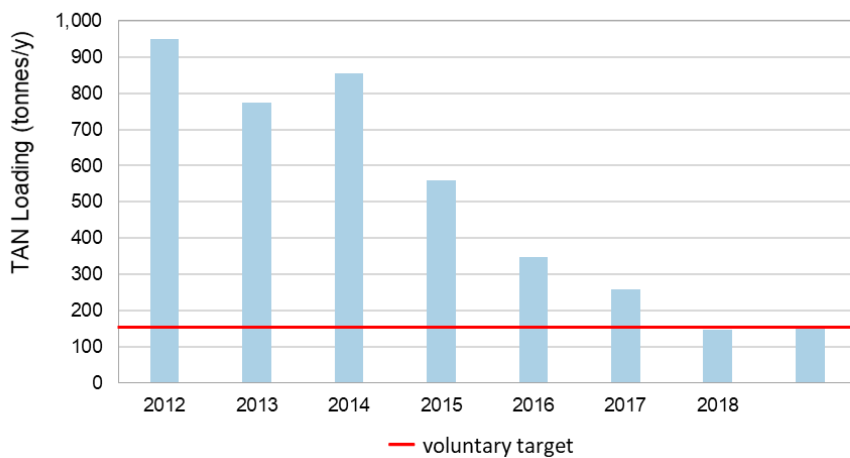


Figure 2: Annual TAN Loading from WWTPs to the Grand River

The key achievements of the WWOP in 2020 include producing the annual report on WWTP loading and performance, delivering technical support via email and phone, holding the annual fall workshop via Zoom and continuing quarterly strategic planning via Microsoft Teams videoconference. Future efforts will focus on continued reduction of TP loading through optimization and promoting the implementation of data-based decision making. Creating a focus on operational optimization will be increasingly important in coming years to ensure that existing infrastructure is being fully utilized and that future infrastructure dollars are spent wisely.

Program challenges include finding ways to support and encourage smaller municipalities with limited resources, ensuring the integrity of self-reported data and creating incentives for operational excellence rather than just meeting compliance. For this program to be sustained long-term and continue to be successful, a permanent funding model is required.

**Financial implications:**

Current grant funding from MECP equates to \$124,000, which is sufficient to cover the budgeted program costs until the end of 2021 but this grant funding agreement expires in February 2022.

**Other department considerations:**

N/A

**Prepared by:**

Mark Anderson, P. Eng.  
Water Quality Engineer

**Approved by:**

Dwight Boyd, P. Eng.  
Director of Engineering

# Grand River Conservation Authority

**Report number:** GM-02-21-14  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Conservation Services Update

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## **Recommendation:**

THAT Report Number GM-02-21-14 – Conservation Services Update be received as information.

## **Summary:**

About three-quarters of the land in the Grand River watershed is agricultural, which gives farmers a significant role in protecting the natural environment. The many rural, non-farming landowners in the watershed also contribute to improving watershed health, one of GRCA's strategic plan objectives. The Conservation Services department works closely with rural landowners to encourage implementation of projects to protect water quality and enhance natural resources on their property. Conservation Services program areas include;

- Agricultural programs, such as the Rural Water Quality Program (RWQP)
- Delivery of GRCA's Private Land Tree Planting Program
- Supporting Community partnerships
- Conservation Outreach and Education

This report provides a summary of these programs and data on RWQP projects and GRCA tree planting activities in 2020.

## **Report:**

The Conservation Services group works with rural landowners to encourage implementation of projects to protect water quality and enhance natural resources on their property. This is achieved through delivery of the Grand River Rural Water Quality Program, the Private Land Tree Planting Program as well as through various outreach initiatives and community partnerships. These initiatives support GRCA's strategic plan objective to improve watershed health.

### **Grand River Rural Water Quality Program**

The Rural Water Quality Program provides financial assistance and technical advice to rural landowners completing projects to improve and protect water quality on their property. Participation in the program is voluntary. Local Steering Committees that include representatives from the agricultural community and municipality designed the programs, provide guidance, and meet regularly to approve project applications based on environmental benefit. Each municipal program was developed to reflect local priorities and budgets. Where a municipal program crosses watershed boundaries, the program is delivered by neighbouring conservation authority staff.

The first Rural Water Quality Program in the watershed was initiated by the Region of Waterloo in 1998 to address non-point sources of sediment and nutrients and to protect groundwater. The Region's approach to source water protection has been adopted by other watershed municipalities and elsewhere in the province. GRCA currently administers a Rural Water Quality Program on behalf of the Region of Waterloo and the counties of Wellington, Brant, Dufferin and Haldimand. Continued support for the Rural Water Quality Program is identified as an action item in GRCA's Water Management Plan. The RWQP is seen as a best value solution to reduce the amount of sediment and nutrients entering watercourses. The program improves river health and reduces the river's impact on Lake Erie.

Through multi-year program delivery agreements, participating municipalities provide funding to GRCA to be distributed to landowners for approved projects. In 2020, the Region of Waterloo renewed their commitment to the program, allocating \$200,000 annually for 2021-2025. Delivery agreements, which are subject to annual municipal budget approval are in place in Wellington and Dufferin Counties until the end of 2022, and Brant County until the end of 2023. The current Haldimand RWQP delivery agreement expires at the end of 2021. Combined municipal contributions of \$720,000 have been committed in 2021 to offset landowner project costs. The GRCA levy supports program delivery staff and administration costs.

The GRCA also delivers a Well Decommission program on behalf of the City of Hamilton and a Living Snow Fence Program on behalf of Dufferin County. An Oxford County program administered by the Upper Thames River Conservation Authority is delivered by GRCA Conservation Services within our watershed.

Since 1998, there has been over \$20 million in grant provided to nearly 7,000 projects through the RWQP. Cost share rates and eligible projects vary by county program. The landowner's contribution is a combination of money, materials and/or labour. Map 1 shows the distribution of projects. Through the program, landowners and funding partners have invested over \$56 million in projects to improve and protect water quality.

Fencing to prevent livestock access to watercourses, upgrades to manure storage facilities, investments in nutrient management planning, erosion control structures, cover crops and other practices all help to keep sediment and nutrients out of streams and rivers. Together RWQP projects are estimated to keep more than 100,000 kg of phosphorus on the landscape each year, deferring municipal drinking water and wastewater treatment upgrades that would otherwise be necessary. Assistance has also been provided to properly decommission over 1,000 private water wells and upgrade 725 more to protect groundwater.

To help meet strategic plan goals GRCA seeks out additional opportunities to enhance watershed programs offered to landowners. In 2021 this includes support from Forests Ontario; the Fisheries and Oceans Canada Habitat Stewardship Program for Aquatic Species at Risk; and the Environment and Climate Change Canada Great Lakes Protection Initiative which supports a phosphorus reduction cost share program in the upper Nith subwatershed.

### **Private Land Reforestation and Naturalization**

With assistance from GRCA, an average of 150,000 native trees and shrubs are planted on private land each year. This includes contractor planted trees, community planting

events and landowner planted projects with trees purchased from GRCA. In the 60 year history of the GRCA Private Land Reforestation Program more than 30 million trees have been planted.

Today, Conservation Services Forestry Specialists develop planting plans for 60-80 rural landowners each year. They help landowners to access funding programs and offer technical advice on how to prepare for, and maintain their projects. The program has evolved to include technical assistance for naturalization projects such as the creation and enhancement of native meadow and wetland habitats. Planting plans are developed through site visits, taking into consideration site conditions and landowner objectives. Typical projects include the establishment of riparian buffers, field windbreaks, living snow fences and the planting of marginal land retired from agricultural production. These projects, planted by contract planters, account for an average of 100,000 trees each year.

Trees are sourced from GRCA's nursery in Burford and supplemented from other sources. The GRCA Central Services staff are an important component of the efficient delivery of the tree planting program. They are responsible for nursery operations as well as managing planting service contracts and coordinating stock inventory, forestry barn cooler operations and public over the counter tree sales.

In 2020, due to COVID-19 the GRCA's spring tree planting season was cancelled for the first time. Many seedling projects were deferred to spring 2021 and most potted/tall stock planting projects were deferred to fall 2020. In October, 38 projects totalling 3,846 trees were planted on private land. An additional 1,800 trees were provided last fall for municipal tree planting initiatives in Wellesley Township and Oxford County and another 500 trees and 1300 wildflowers were supplied to community planting events in Wilmot Township and the City of Guelph.

Spring tree planting activities will resume in 2021. A total of 98,800 trees will be planted by contractors at 65 sites across the watershed. Online trees sales continue until the end of March for landowners planting trees themselves.

### **Community Partnerships**

Conservation Services staff partner with numerous community organizations and initiatives to promote actions to improve watershed health. This includes support for community led tree planting initiatives such as Trees for Mapleton, Trees of Woolwich, and the Brantford/Brant Earth Week Committee among others. Staff work with local agricultural organizations to offer tours, workshops and demonstration projects. In 2021, with in-kind support from Brant and Waterloo Soil and Crop Improvement Associations and funding from the Ontario Ministry of Agriculture, Food and Rural Affairs (OMAFRA), GRCA is leading a profit mapping demonstration project. Profit mapping uses geographic information system (GIS) tools with crop yield and input data to map profit variability within a field. The project will assess profit mapping as a tool for grain producers to identify opportunities for site specific best management practice implementation to maximize economic and environmental benefit. This could be changes to nutrient inputs, seeding rates or tillage, adding cover crops, erosion control structures, retiring land from production and more.

With the support of municipal and community partners, Conservations Services leads annual Children's Water Festivals in Brant/Brantford and Haldimand County as well as providing support to the Waterloo Wellington Children's Groundwater Festival.

Due to COVID -19, all in person workshops, events and festivals have been suspended. Where possible, online support continues.

### **Outreach and Education**

Traditionally, the Conservation Services team connects with landowners to promote adoption of projects to improve watershed health through workshops, speaking engagements, community events and tours. In the past year, outreach has transitioned to online engagement. With support from GRCA Communications staff, landowner profiles to showcase the positive agri-environmental actions of watershed farmers are shared through press releases, social media, and on GRCA's website.

New in 2021 is a series of webinars focused on sharing information with landowners related to how they can protect and enhance the natural features on their property. Featuring presentations from GRCA Natural Heritage and Conservation Services staff, topics include information on the GRCA's tree planting program, invasive tree diseases and pests, aquatic species at risk in the Grand River watershed as well as available funding programs for best management practices on farms.

### **Financial implications:**

In 2020, the Region of Waterloo renewed their commitment to the program, allocating \$200,000 annually for 2021-2025. Delivery agreements, which are subject to annual municipal budget approval are in place in Wellington, Dufferin, Brant and Haldimand Counties. Combined municipal contributions of \$720,000 have been committed in 2021 to offset landowner project costs. The GRCA levy supports program delivery staff across various programs and administration costs.

### **Other department considerations:**

The GRCA Nursery and Central Services staff are integrated into delivery of the private land reforestation and naturalization program and supporting community partner planting events. Communications, Corporate Services, Natural Heritage and GRCA water program(s), and Planning also provide support for implementation of Conservation Services programs.

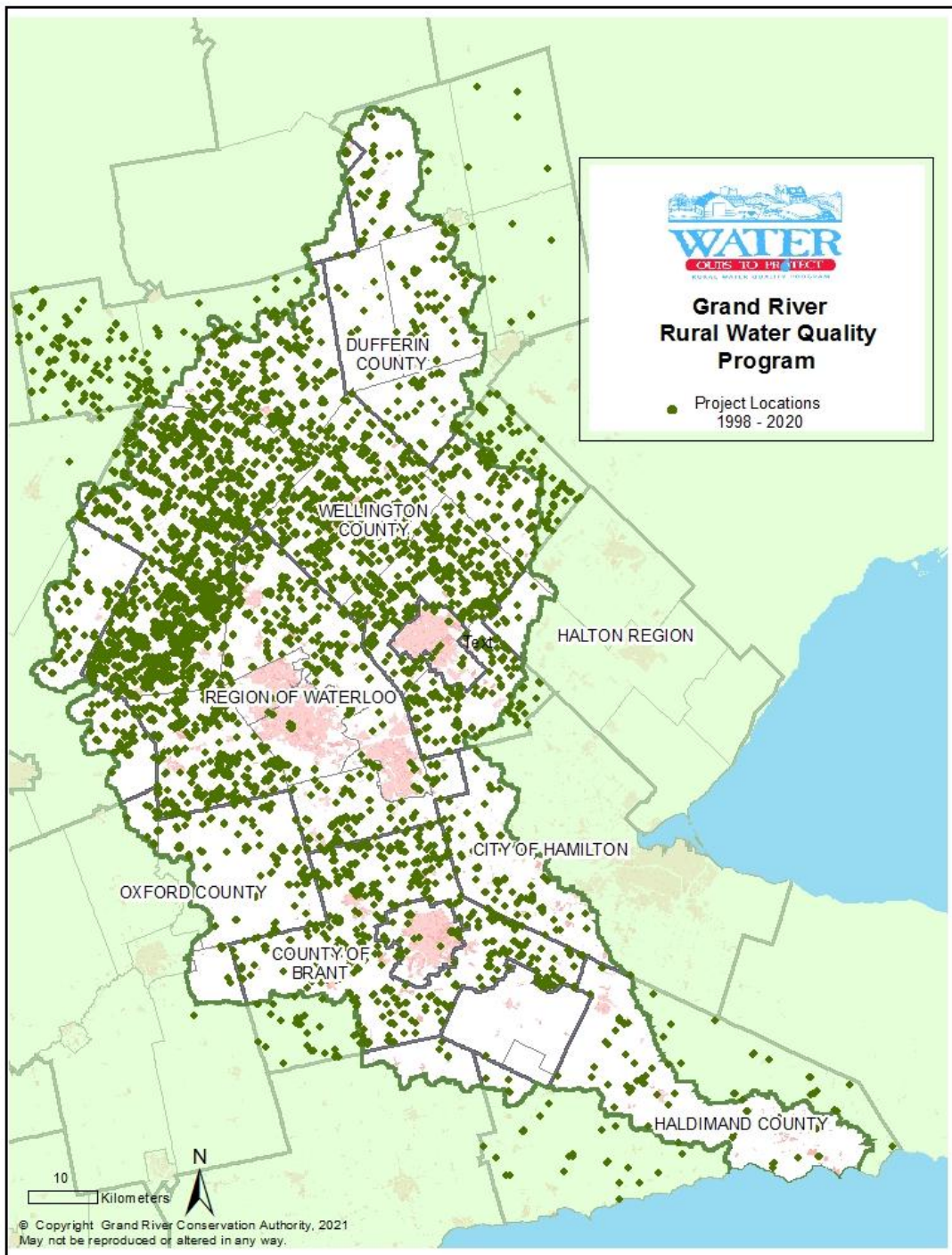
### **Prepared by:**

Louise Heyming  
Supervisor of Conservation Outreach

### **Approved by:**

Nancy Davy Director of Resource  
Management

**Map 1: Grand River Rural Water Quality Program project locations 1998 – 2020**



# Grand River Conservation Authority

**Report number:** GM-02-21-19  
**Date:** February 18<sup>th</sup> 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Grand River Watershed Flood Warning System

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## **Recommendation:**

THAT Report Number GM-02-21-19 – Grand River Watershed Flood Warning System be received as information.

## **Summary:**

A pre-spring Flood Coordinator’s meeting was held on February 17<sup>th</sup> 2021. The program included a review of the flood fan-out system test, a discussion on the role of the GRCA and Municipal Flood Coordinators. Presentations relating to the current flood message fan-out procedures, explanation of river ice processes, an analysis of the May 2020 weather event that caused dam breaks in Michigan was simulated over the Grand River watershed to demonstrate what would have happened in the Grand. Draft reach based flood zone mapping for the Township of Woolwich was presented to demonstrate this type of mapping which is being developed for other areas. The Community Emergency Management Coordinator for Woolwich Township delivered a presentation explaining how the new reach based flood zone mapping would be implemented in the Woolwich Township emergency management plan for floods. This provided a municipal perspective of the utility and value of the new flood zone mapping. Attendees were updated regarding update Provincial Flood Forecasting Guidelines and GRCA National Damage Mitigation Program applications. Further refinement to the GRCA web site were explained along with communication of flood messages to the general public. The meeting wrapped up with the current watershed conditions outlook heading into the spring of 2021. The current forecast is for a high risk for riverine flooding, ice jam related flooding and for Lake Erie shoreline flooding. The risk is high at this time due to the current snowpack, presences of ice in the river and persisting higher than normal Lake Erie levels. Whether flooding occurs this spring depends on how the spring melt unfolds, if heavy rainfall and warm temperatures accompany the spring melt that would set the stage of major flooding when combined with the current snowpack. Municipal Flood Coordinators, Municipal Police, Ontario Provincial Police, Environment Canada, Province of Ontario and GRCA staff attended the meeting. The Grand River Flood Warning booklet will be updated in early March and will be mailed out later in March to all municipalities, police services and other agencies that participate in the Grand River flood warning system. The intent of these sorts of meetings is to ensure all contact information is up to date heading into the spring to be as prepared and organized as possible, particularly this year given the challenges faced with COVID-19 and the current high risk of flooding at this time.

## **Report:**

Flooding has long been a major concern to residents of the Grand River valley. While most major river flooding occurs in March and April, serious flooding can still occur any month of the year. It is anticipated that the frequency and severity of flood events will increase as a result of



climate change. The Grand River Conservation Authority has undertaken a major program of flood control through the construction of reservoirs and dike systems. While these reservoirs and flood protection works play a significant role in controlling floods, they do not eliminate the possibility of flooding.

The primary responsibility for managing a flood emergency rests with the municipality, through its emergency plan. The Grand River Conservation Authority has the following roles during a flood emergency:

- a) Monitoring watershed and weather conditions to predict flooding;
- b) Operating dams and reservoirs to reduce the effects of flooding; and
- c) Issuing flood warning messages.

In the event of a flood, it is important that watershed residents and emergency response personnel be warned in sufficient time to take appropriate action to reduce flood damages and the threat of loss of life. The Grand River Conservation Authority has developed a “fan-out” flood warning system to provide timely flood warnings and information to municipal officials and watershed residents.

The normal 2021 Flood Coordinator’s meeting was held on February 17. This meeting was delivered as a virtual meeting using Microsoft Teams software. An in-person meeting was not possible as a result of the current COVID-19 situation. The program included a review of the flood fan-out system test held on February 9<sup>th</sup> 2021, a discussion on the role of the GRCA, Municipal Flood Coordinators and the current flood message fan-out procedures was presented. Specific presentations explaining river ice processes, simulation of the May 2020 Michigan storm over the Grand River watershed, new river reach flood zone mapping for Woolwich Township, updated Provincial Flood Forecasting and Warning Guidelines, National Damage Mitigation Program project applications, updates to the GRCA website, and communications of flood warnings to the general public were delivered. The meeting concluded with the watershed conditions outlook and forecast for the spring melt. Currently the risk of flooding is high for riverine flooding, ice jam flooding and Lake Erie shoreline flooding. The large snowpack and presences of ice in the river all increase the risk of flooding this spring. Whether flooding occurs this spring will depend on how the spring melt occurs. If the spring melt is rapid accompanied by warm temperatures and heavy rains, it would set the stage for a large flood. If on the other hand, the melt is gradual and temperatures are moderate with little rain during the melt there would be reduced risk of flooding.

A total of 122 people participated in the February 17<sup>th</sup> virtual Flood Warning Emergency Planning meeting. Participants included members of the following organizations and agencies: Flood Coordinators and Police from watershed, municipalities, Ontario Provincial Police, Environment Canada, Province of Ontario and GRCA staff. The following table compares the attendances at the 2021 meetings with the three previous years.

<b><u>Agencies Represented</u></b>	<b>2021 Feb. Attendance</b>	<b>2020 Dec. Attendance</b>	<b>2020 Feb. Attendance</b>	<b>2019 Attendance</b>	<b>2018 Attendance</b>
Municipal Flood Coordinators	61	59	36	31	48
Municipal Police	6	1	4	3	4
Ontario Provincial Police	1	1	0	0	1

<b><u>Agencies Represented</u></b>	<b>2021 Feb. Attendance</b>	<b>2020 Dec. Attendance</b>	<b>2020 Feb. Attendance</b>	<b>2019 Attendance</b>	<b>2018 Attendance</b>
Provincial Ministries	2	8	0	1	2
Water Survey – Environment Canada	0	2	2	6	4
Other Conservation Authority staff	10	5	4	3	6
News Media	0	0	0	1	2
GRCA Staff	38	35	28	29	29
Other	4	5	0	0	0
<b>Total Persons in Attendance</b>	<b>122</b>	<b>116</b>	<b>74</b>	<b>74</b>	<b>96</b>

To ensure a strong communications link, the Flood Warning System was tested on February 9<sup>th</sup>. All municipalities both upper tier and lower tier received and confirmed receipt of the test message. All police services received and acknowledged receipt of the message.

The Flood Warning System “Booklet” will be update in early March to reflect any changes since the November 2020 update and an updated hardcopy of the guide will be issue in March to the following:

- a) Clerks of all municipalities in the Watershed including Regional and County Governments;
- b) Members of the Grand River Conservation Authority;
- c) Police Services listed as part of the flood message fan-out system;
- d) Radio and Television stations in the watershed;
- e) Daily and weekly newspapers in the watershed;
- f) Authority operating personnel; and
- g) Provincial and Federal Agencies listed in the Flood Warning System Booklet.

An updated electronic copy of the GRCA flood warning guide is maintained throughout the year on the GRCA SharePoint site. Municipal staff, police and other agencies involved with the flood warning system have access to the GRCA SharePoint site.

**Financial implications:**

Not Applicable.

**Other department considerations:**

Not Applicable.

**Prepared by:**

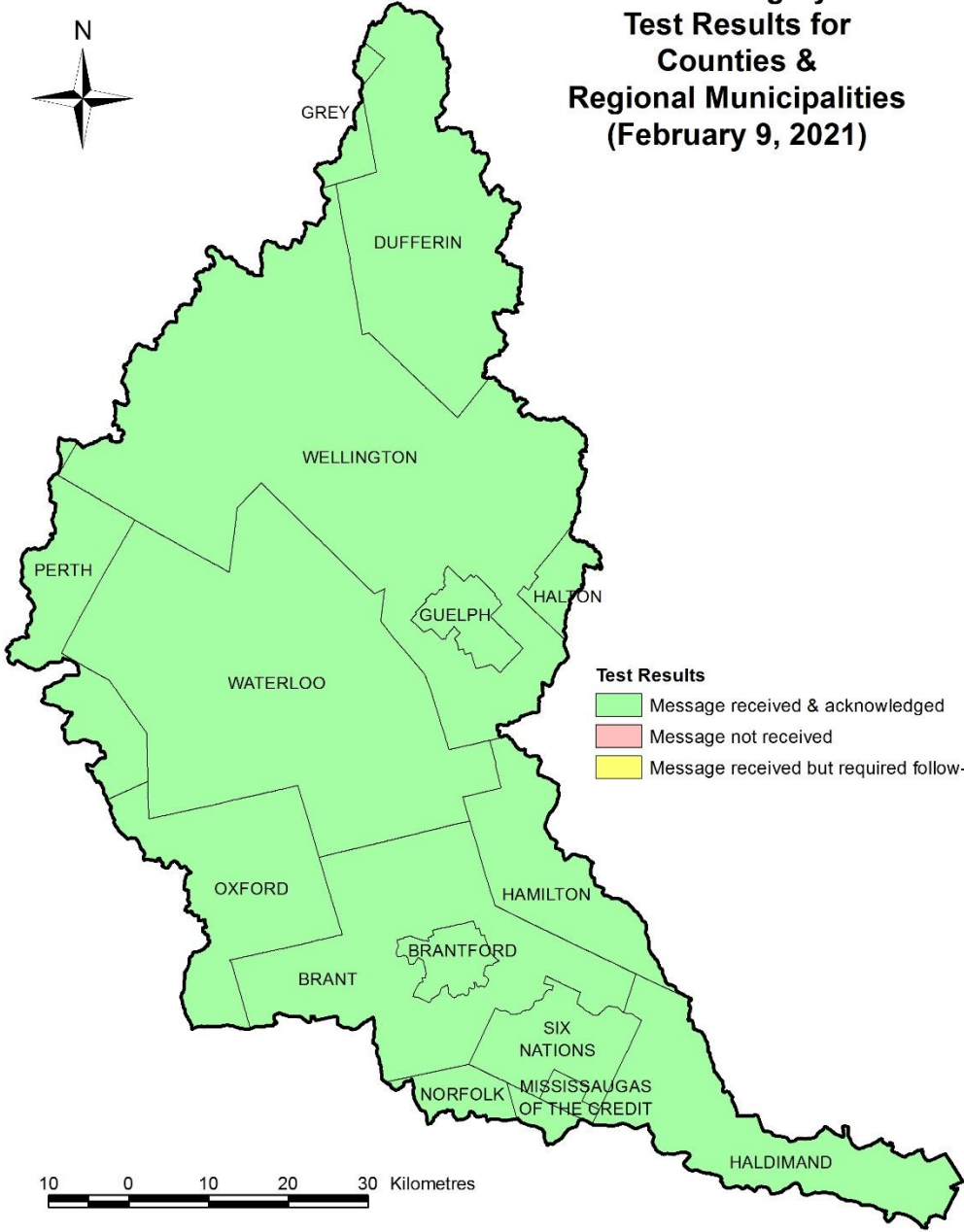
Chelsea Fleming  
Engineering Technical Assistant

Dwight Boyd, P. Eng.  
Director of Engineering

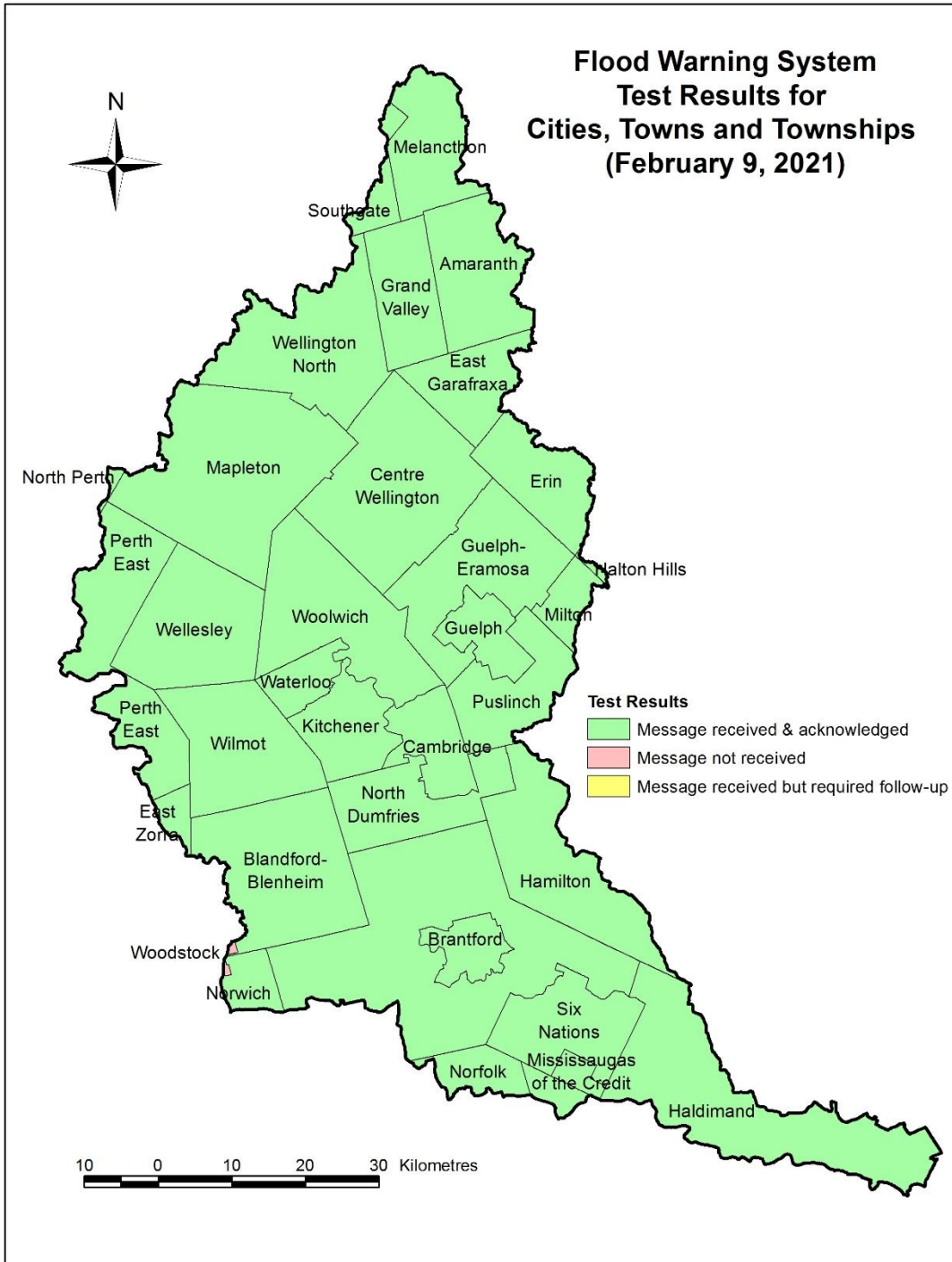
**Approved by:**

Samantha Lawson  
Chief Administrative Officer

**Flood Warning System  
Test Results for  
Counties &  
Regional Municipalities  
(February 9, 2021)**



## Flood Warning System Test Results for Cities, Towns and Townships (February 9, 2021)





# Grand River Conservation Authority Flood Warning Emergency Planning Meeting Wednesday February 17, 2021, 1:30 p.m.

## AGENDA

<p><b>1. Dwight Boyd</b> <i>Director of Engineering, Flood Director</i> Grand River Conservation Authority</p>	<p><b>Opening Remarks</b></p>	<p>1:30 – 1:35 p.m.</p>
<p><b>2. Dwight Boyd</b> <i>Director of Engineering, Flood Director</i> Grand River Conservation Authority</p>	<p><b>GRCA Flood Warning System</b></p> <ul style="list-style-type: none"> <li>• Flooding in the Grand River Watershed</li> <li>• Role of the GRCA</li> <li>• Role of Municipality and Municipal Flood Coordinator</li> <li>• Role of Police</li> <li>• GRCA's Flood Warning Guide</li> </ul>	<p>1:35 – 1:50 p.m.</p>
<p><b>3. Gus Rungis</b> <i>Senior Engineer – Water Control Infrastructure</i> Grand River Conservation Authority</p>	<p><b>River Ice</b></p> <ul style="list-style-type: none"> <li>• Overview of River Ice</li> <li>• Typical ice jam process and locations</li> <li>• Brantford Ice Mitigation Study</li> </ul>	<p>1:50 – 2:00 p.m.</p>
<p><b>4. Mark Anderson</b> <i>Water Quality Engineer</i> Grand River Conservation Authority</p>	<p><b>Spills and By Passes During Flood Events</b></p>	<p>2:00 – 2:05 p.m.</p>
<p><b>5. Vahid Taleban</b> <i>Water Resources Engineer</i> Grand River Conservation Authority</p>	<p><b>Michigan April 2020 Event Modeled over Grand River</b></p> <ul style="list-style-type: none"> <li>• High level details Michigan Event</li> <li>• Michigan Event Simulated over Grand River</li> </ul>	<p>2:05 – 2:10 p.m.</p>
<p><b>6. Avril Tanner</b> <i>Community Emergency Management Coordinator</i> Woolwich Township</p> <p><b>Vahid Taleban</b> <i>Water Resources Engineer</i> Grand River Conservation Authority</p> <p><b>Scott Robertson</b> <i>Senior Water Resources Engineer</i> Grand River Conservation Authority</p>	<p><b>Reach Based Flood Emergency Mapping</b></p> <ul style="list-style-type: none"> <li>• Woolwich Township Reach Based Flood Emergency Mapping – Municipal Perspective</li> <li>• Reach Based Flood Emergency Mapping Woolwich Township Example</li> <li>• Map presentation and Attributes</li> <li>• New Provincial Flood Forecasting and Warning Guidelines</li> <li>• NDMP Projects 2021-2022</li> </ul>	<p>2:10 – 2:30 p.m.</p>
<p><b>7. Cam Linwood</b> <i>Communications Coordinator</i> Grand River Conservation Authority</p>	<p><b>GRCA Website Resources and External Flood Communications</b></p>	<p>2:30 – 2:40 p.m.</p>
<p><b>8. Stephanie Shifflett</b> <i>Water Resources Engineer</i> Grand River Conservation Authority</p>	<p><b>Long Range Weather Forecast</b></p> <ul style="list-style-type: none"> <li>• Watershed Conditions</li> <li>• Snow Pack, River Ice Conditions</li> <li>• Spring 2021 Long Range Forecast</li> <li>• Risk of flooding</li> </ul>	<p>2:40 – 3:00 p.m.</p>
<p><b>9. All Present</b></p>	<p><b>Questions – Virtual Networking</b></p>	<p>3:00 – 3:30 p.m.</p>

# Grand River Conservation Authority

**Report number:** GM-02-21-18  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Current Watershed Conditions as of February 17, 2021

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## **Recommendation:**

THAT Report Number GM-2-21-18 – Current Watershed Conditions as of February 17, 2021 be received as information.

## **Summary:**

January was a warm and dry month. The watershed-wide average air temperature was approximately 2.5 degrees above the long term average, while precipitation was only about half of the long term average. Weather in January was fairly consistent with no large storm events or large melt events. In contrast, the first half of February was cold with close to or above normal precipitation. The average air temperature over the first half of the month was about 2.5 degrees below normal. A significant amount of snow has been recorded and the snowpack is above average throughout most of the watershed. There has been no mid-winter melt to this date, therefore the snowpack has continued to build over the winter resulting in it being above the long-term average.

The large reservoirs are at their normal winter levels. The filling cycle will start over the next month as water is available from melt events. Many of the watercourses are ice covered with intact ice. Areas with high groundwater discharge are open or only partially ice covered. A couple of minor ice jams have formed and will be watched over the spring period.

Lake Erie continues to be high. Ice has formed on much of the lake. A High Lake Level Warning was issued on February 4<sup>th</sup>. Levels peaked on February 5<sup>th</sup> with minor flooding. The seasonal forecast from Environment Canada is for normal precipitation and temperatures, while the Ministry of Natural Resources and Forestry weather forecasters are predicting an average spring.

## **Report:**

### **Precipitation**

January was a dry month across the watershed. Average watershed wide precipitation was close to 50% of the long term average. Precipitation amounts ranged from 32% at the Guelph climate station to 66% at the Luther climate station. More snow than rain was recorded.

In contrast, February precipitation to date has been close to or above the long term average. All precipitation up to February 17 has been snow including a large snow storm on February 15<sup>th</sup> and 16<sup>th</sup>. Water content of the snowpack is above average. There is enough water in the snowpack to fill the flood storage reservoirs.

**Table 1** includes monthly and recent precipitation trends for select watershed climate stations. Monthly precipitation at the Shades Mill climate station from 2017 to 2021 is shown in **Figure 1** and the results of the February 16, 2021 snow survey is shown in **Figure 2**.

**Table 1: Precipitation Averages at Watershed Climate Stations**

Station	Monthly Precipitation		Percentage of Long Term Average					
	17-Feb (mm)	Long Term Average (mm)	Current Half Month	Last Full Month	Last 3 Full Months	Last 6 Full Months	Last 12 Full Months	Last 15 Full Months
Shand	37.9	56.7	134%	51%	104%	107%	109%	104%
Conestogo	27.5	65.9	84%	55%	93%	96%	97%	96%
Guelph	27.0	54.8	99%	32%	106%	108%	113%	109%
Luther	46.0	66.4	139%	66%	115%	113%	111%	108%
Woolwich	26.5	57.6	92%	51%	98%	99%	98%	102%
Laurel	23.5	59.7	79%	40%	91%	93%	95%	101%
Shades	30.9	55.0	112%	47%	88%	93%	102%	105%
Brantford	24.8	43.3	114%	53%	95%	101%	109%	107%

### Air Temperatures

February saw the end to a three-month period of above average air temperatures. The average air temperature in the first two weeks of February at the Shand Dam climate station was 2.5 degrees below the long term average. This is in contrast to the average monthly air temperature in January which was 2.4 degrees above the long term average.

Day time high temperatures during the first half of February stayed well below zero, while the overnight low temperatures dipped into the minus teens and twenties. By contrast January had many days with temperatures above zero and overnight lows rarely dropped below negative single digits.

**Figure 3** presents recent mean monthly air temperature departures from the long-term average recorded at Shand Dam.

### Lake Erie Water Levels

During January the average lake level was approximately 0.70m above the long-term average, which was approximately 0.15m below the same month in 2020. In the first half of February, the average lake level continued to drop to 174.59m which is only 0.6m above the long-term average and below levels in 2020. Ice cover on Lake Erie has increased throughout February and much of the lake is ice covered.

A High Lake Level Warning message was issued on February 4<sup>th</sup> based on a forecast from the Ministry of Natural Resources and Forestry which predicted levels to reach Zone 1. Levels peaked around 9am on February 5<sup>th</sup> near the top of Zone 1 with minor flooding observed.

**Figure 4** presents current and forecast Lake Erie level from the Canadian Hydrographic Service.

### River Ice Conditions

Cold temperatures in the first half of February have resulted in ice formation on many of the watercourses throughout the watershed. A survey of ice conditions on February 11<sup>th</sup> is provided in **Figure 5**. It shows that much of the upper reaches of watercourses are frozen with intact ice cover. Watercourses with high groundwater discharge and through



some urban areas had only partial coverage or open water. A few minor ice jams were observed and a close watch will be kept on these areas.

Intact ice cover reduces the production of frazil ice, but can lead to breakup ice jams during the spring melt. Conditions will continued to be monitored over the coming months in preparation for the spring melt.

### **Reservoir Conditions**

The large reservoirs are at normal levels for this time of the year. Shand and Luther reservoirs are stabilised at or slightly above their winter holding levels, while water levels have dropped below winter holding at Conestogo and Guelph reservoirs.

Reservoirs will be used to manage flows during melt or rain events over the next couple of months. Spring filling of the reservoirs has not begun yet and will start over the next month as water is available from melt events. The reservoirs will be filled following established operating procedures balancing the need to maintain flood storage based on the amount of water in the snowpack.

Reservoir levels are shown in **Figures 6** and **7** for the four large reservoirs.

### **Long Range Outlook**

The three-month forecast for February through April from Environment Canada is for above normal temperatures and normal precipitation for the Grand River watershed. The watershed appears to be in a pocket of different weather than the rest of Eastern Canada. Most of Eastern Canada is predicted to have above normal temperatures and precipitation over the same period.

The Ministry of Natural Resources and Forestry is predicting an average spring with cool conditions in March and April before warmer weather in May. Precipitation varies from normal in March, to above normal in April, to below normal in May.

### **Flood Preparedness**

Conditions are being monitored closely. Staff continue to hold weekly meetings as part of overall succession planning initiatives, dam operations and flood emergency preparedness.

Flood contact information has been updated as part of proactive preparedness heading into the winter flood season. The spring flood coordinators meeting was held on February 17<sup>th</sup> and is documented in a separate board report.

The current outlook for the spring is for a higher than normal risk of riverine flooding, ice jam flooding and Lake Erie shore flooding. The riverine risk of flooding and risk of ice jam flooding is dependant upon how the spring melt occur. A slow melt with limited rainfall would be ideal to reduce the risk of flooding.

### **Financial implications:**

Not applicable

### **Other department considerations:**

Not applicable

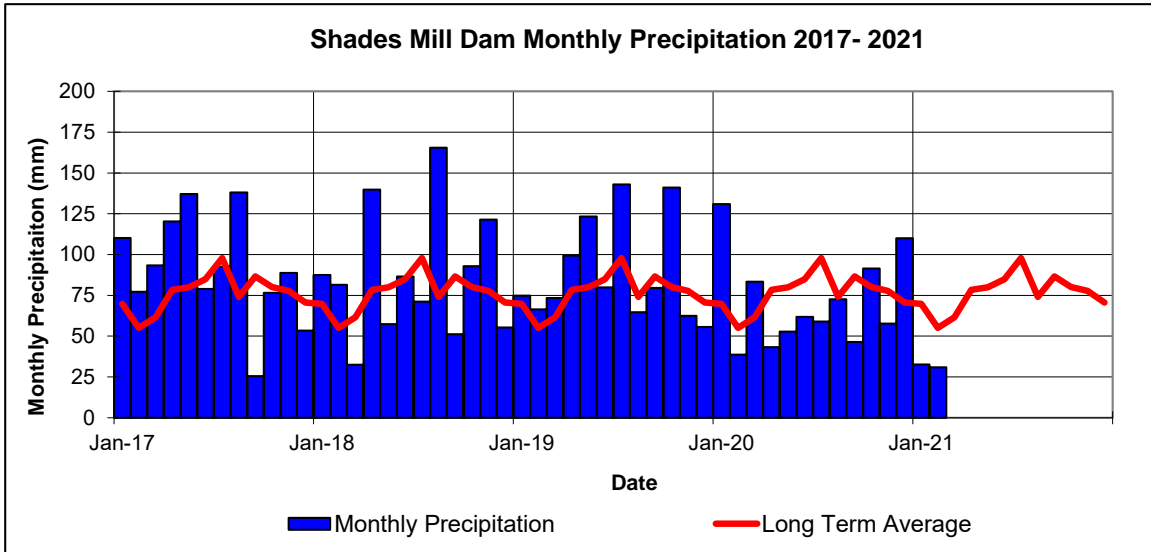
**Prepared by:**

Stephanie Shifflett, P.Eng.  
Water Resources Engineer

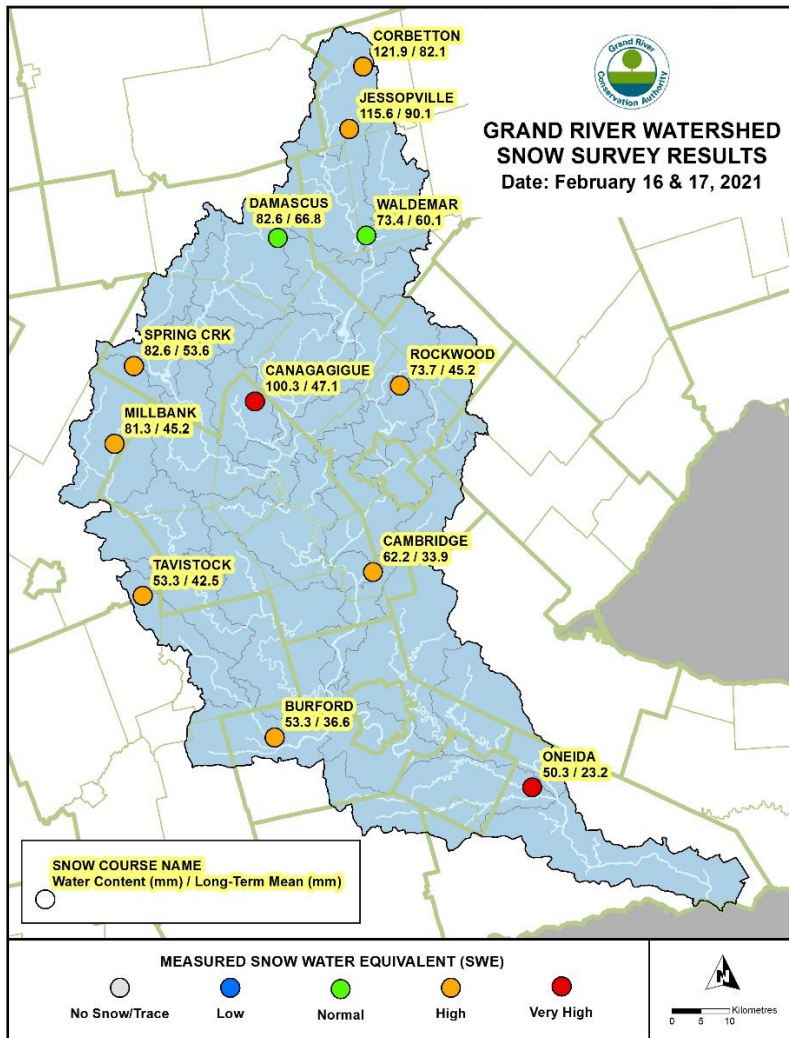
**Approved by:**

Dwight Boyd, P.Eng.  
Director of Engineering

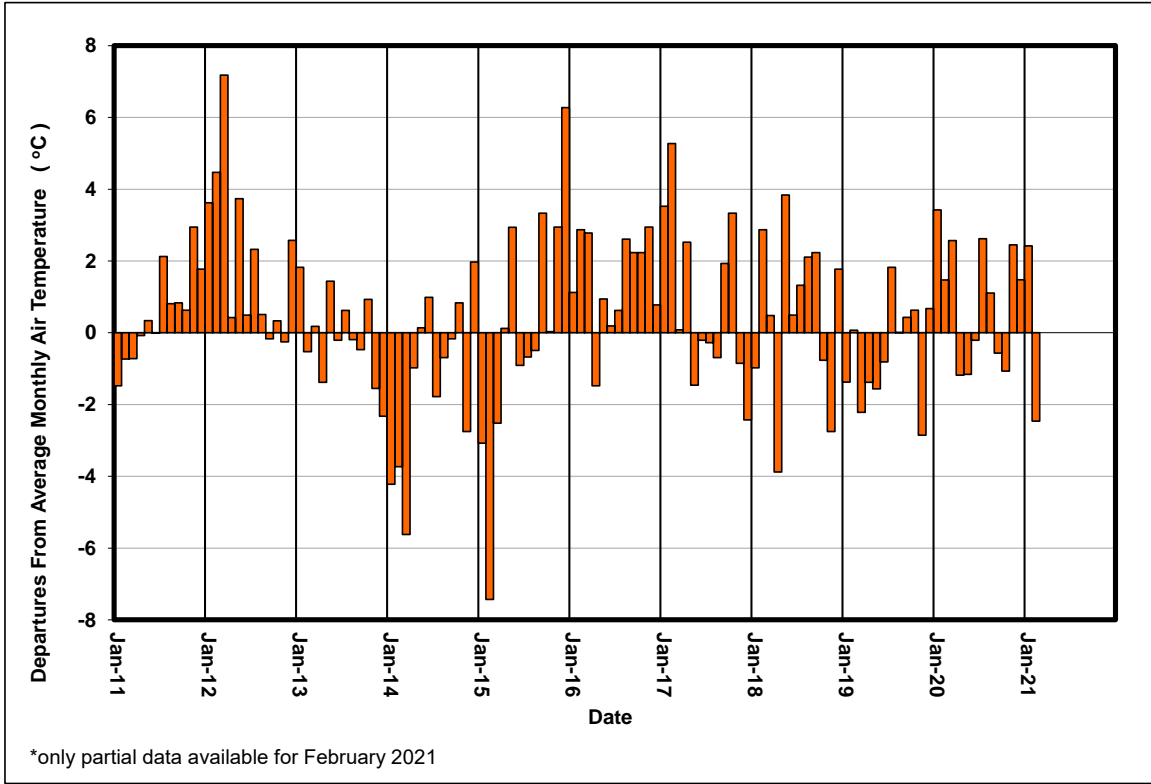
**Figure 1: Precipitation at Shades Mill Dam 2017 to February 17, 2021**



**Figure 2: Snow water content as of the February 16/17, 2020**



**Figure 3: Departures from Average Air Temperatures at Shand Dam**



**Figure 4: Forecasted Lake Erie Levels**

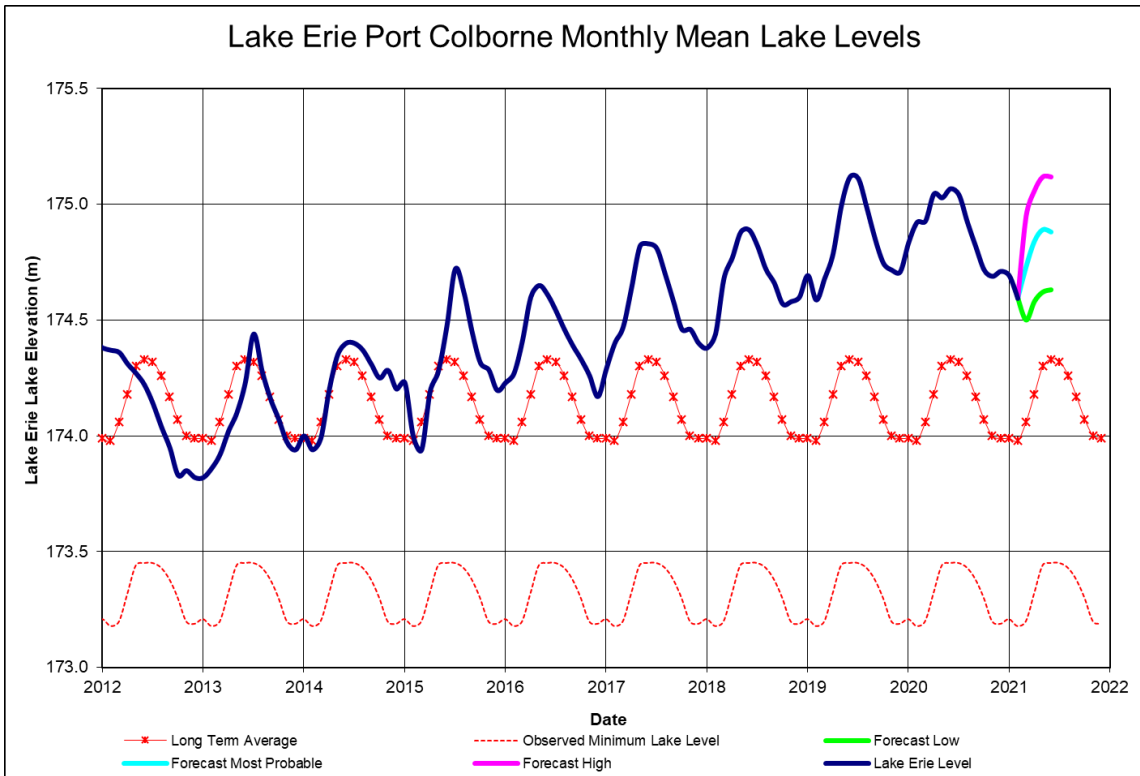
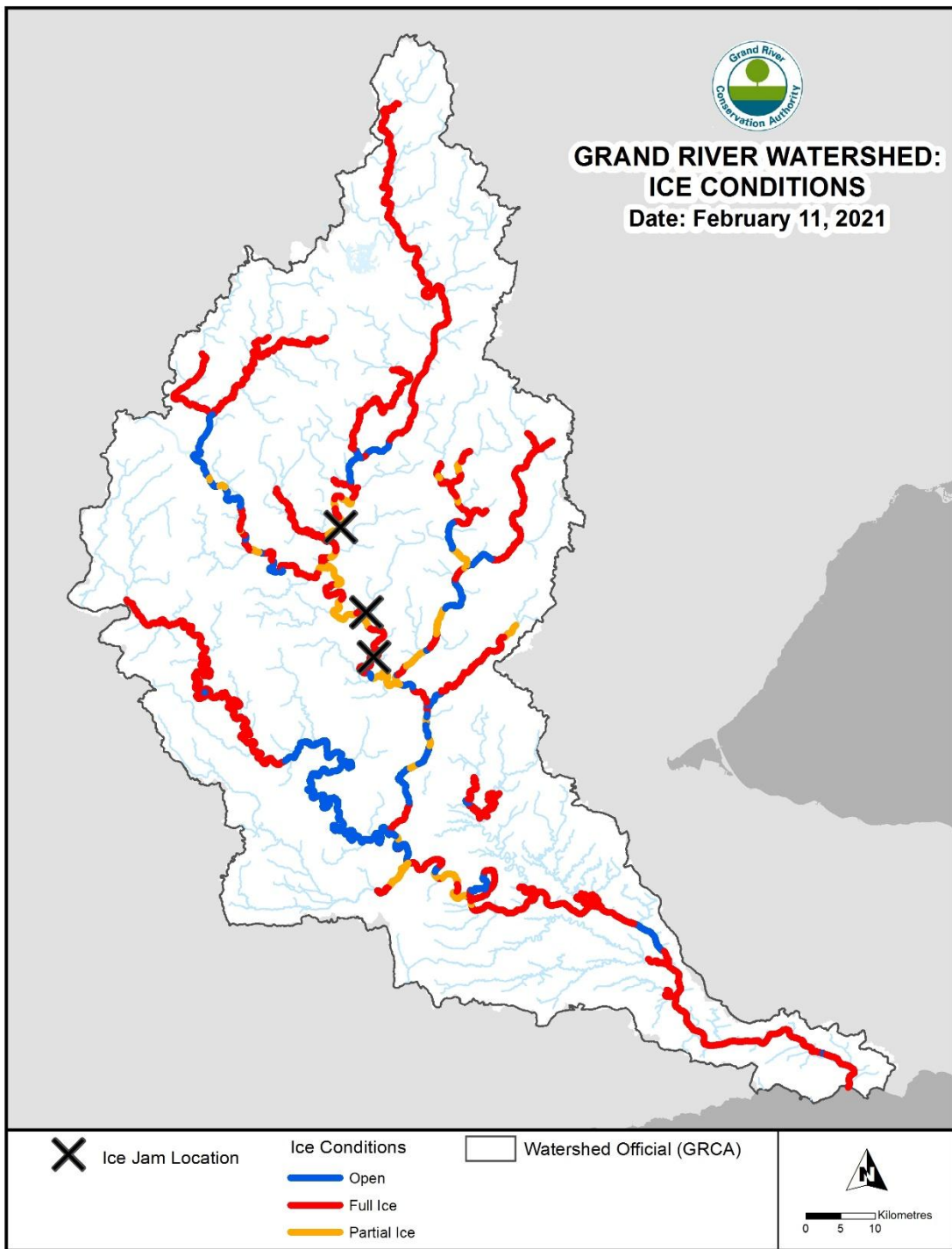
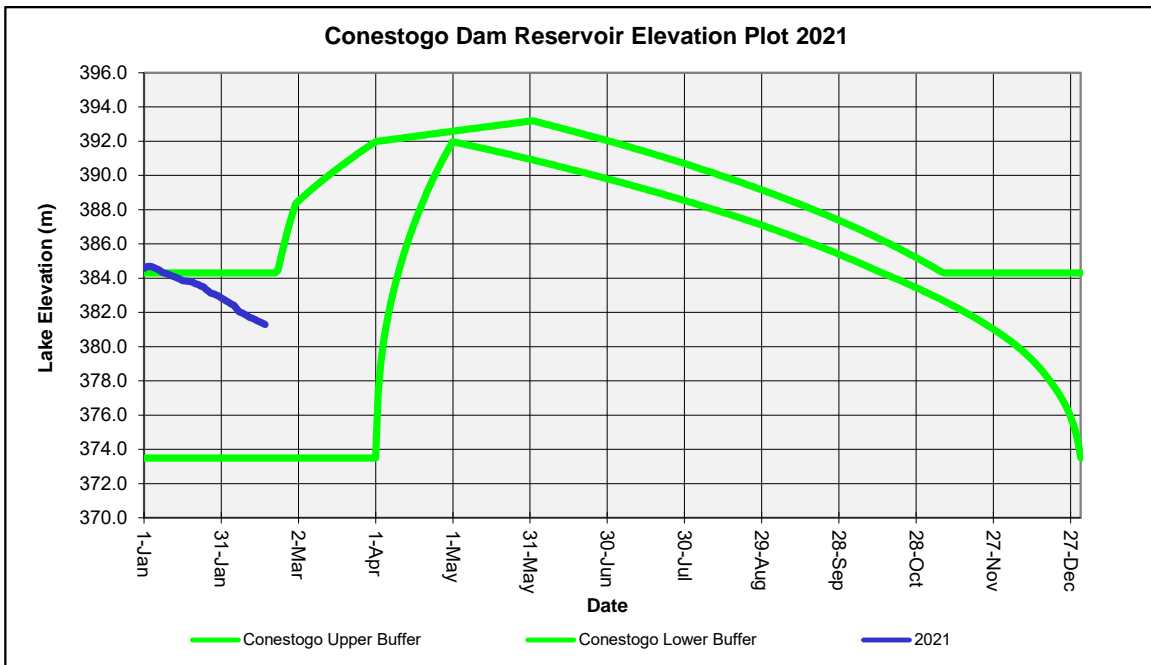
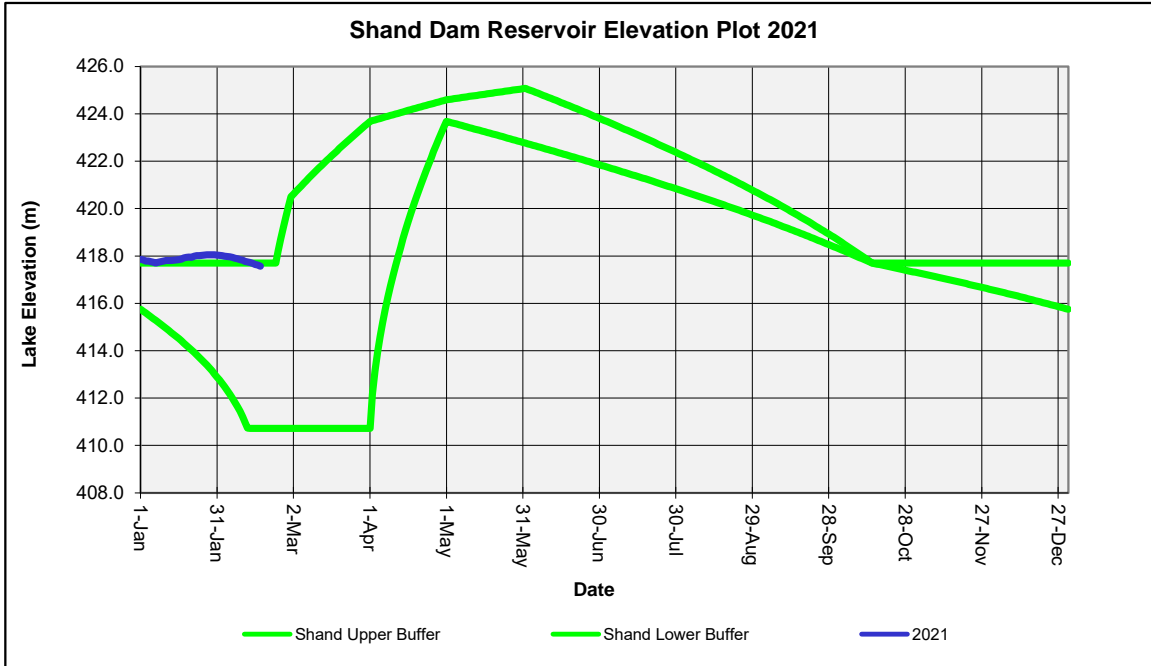


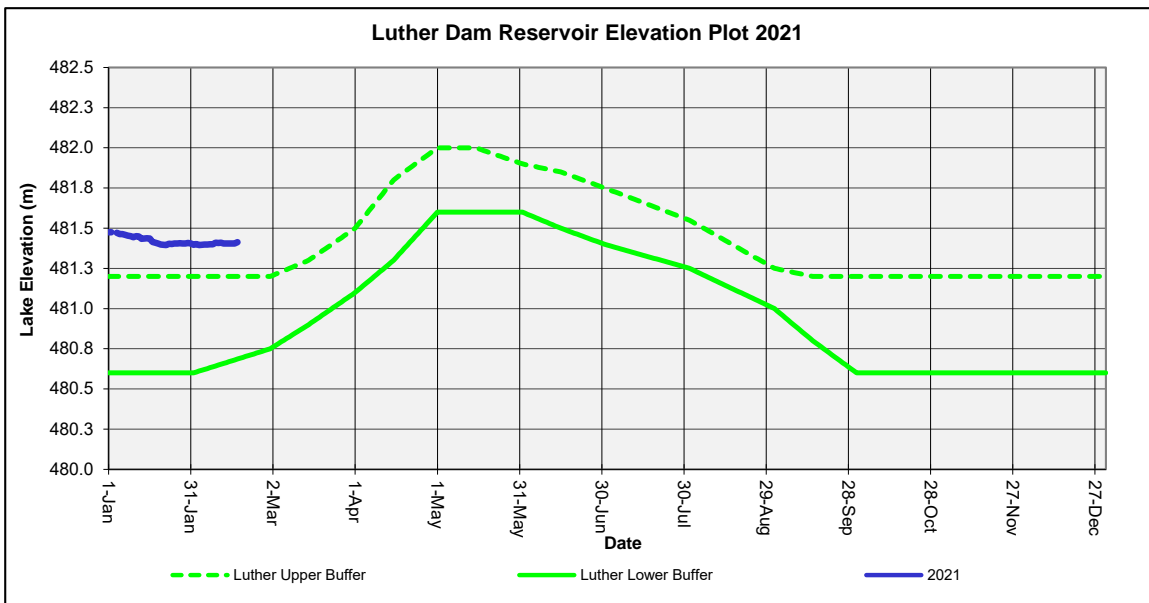
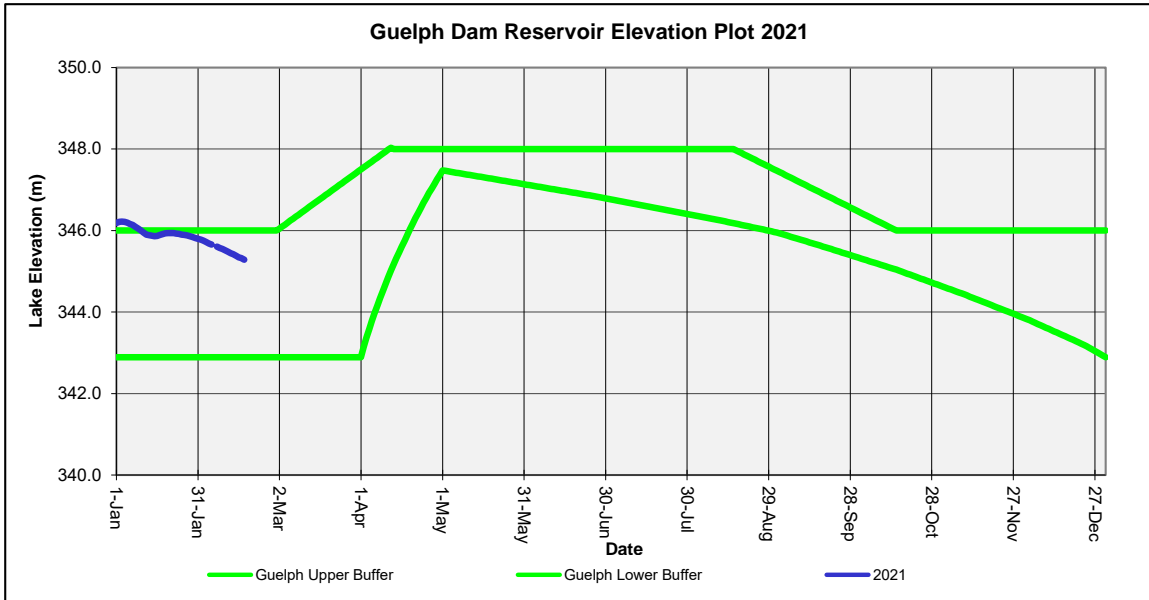
Figure 5: River Ice Conditions as of February 11, 2021



**Figure 6: Shand and Conestogo Reservoir Elevation Plots**



**Figure 7: Guelph and Luther Reservoir Elevation Plots**



### Luther Dam Operating Curves

Luther Dam primarily provides a flow augmentation function to the upper Grand River and to Shand Dam. While it does provide some benefits from a flood control perspective, these benefits are limited due to the small drainage area regulated by Luther Dam.

The buffers between March 1<sup>st</sup> and September 30<sup>th</sup> define the operating range to meet downstream low flow targets. The lower buffer defines the lowest operating range for flow augmentation before reducing downstream flow augmentation targets. The earlier winter (January 1<sup>st</sup> to March 1<sup>st</sup>) and late fall (October 1<sup>st</sup> to December 31<sup>st</sup>) upper buffer curve is defined from ecologic considerations from the Luther Marsh Master Plan.

# Grand River Conservation Authority

**Report number:** GM-02-21-10  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Afforestation Services for Spring 2021

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## **Recommendation:**

THAT the Grand River Conservation Authority award individual contracts for 2021 afforestation services to Bartram Woodlands Ltd. in the amount of \$35,360.00, Tamarack Reforestation Inc. in the amount of \$50,400.00, and Black River Tree Planting Inc. in the amount of \$21,750.00 (excluding taxes).

## **Summary:**

The Grand River Conservation Authority (GRCA) carries out a variety of tree planting projects on both private land and GRCA properties each spring. Afforestation contractors are utilized to implement these projects.

The GRCA advertised for prequalification of companies interested in participating in the GRCA's 2021 afforestation program. Four companies submitted their prequalification documents and met the criteria for receiving the subsequent Request for Proposals.

The GRCA's private land tree planting program aims for cost recovery. The amount charged to landowners for planting trees is set to allow for the costs of paying contractors to plant these trees, as well as all of the internal shipping, handling, and storage costs. Based on the contract values of the recommended contractors, cost recovery will be achieved.

## **Report:**

The GRCA has planted trees on private land and GRCA property for over 50 years with over 30 million trees planted throughout the Grand River watershed to date. The GRCA offers watershed residents access to a coordinated approach for afforestation services. Forestry specialists assist landowners with the design of their projects and accessing funding programs. The GRCA grows trees and shrubs at its nursery and also purchases nursery stock at bulk pricing from a variety of external nurseries. The services of qualified tree planting contractors are retained to complete the projects.

To ensure that planting projects are successful, the GRCA seeks contractors with expertise in afforestation and naturalization style tree planting. The bare root tree planting season is compressed into a three to four week period that starts as soon as the frost leaves the ground. To accommodate this compressed season, the GRCA's afforestation projects are contracted out according to the planting method and nursery stock size/type. Not all contractors are able to fulfill the variety of requirements and timelines, so it often results in multiple contractors working simultaneously to ensure the completion of projects during this short time period.

The GRCA advertised for prequalification of companies interested in participating in the GRCA's 2021 afforestation program. Four companies submitted their prequalification documents and met the criteria for receiving the subsequent Request for Proposals. The



proposals were opened at 10:00 a.m. on February 1, 2021. The tender opening committee consisted of Brandon Heyer, Manager of Central Services; Karen Armstrong, Deputy CAO; and Nathan Munn, Supervisor of Forestry Operations.

The following table shows the bids submitted based on the planting of 113,000 trees. The bid price for seedlings is per 1000 trees while the bid price for saplings and/or potted trees is per tree.

Contracts			Contractor Bids			
<b>SEEDLINGS</b> (bid price per 1000)		Approx. # of trees	Bartram Woodlands	Brinkman & Associates	Black River	Tamarack Reforestation
<b>CONTRACT 1:</b>	Machine planting	40,000	<b>\$884.00</b>	No Bid	No Bid	No Bid
<b>CONTRACT 2:</b>	Hand planting	70,000	No bid	\$995.00	No bid	<b>\$720.00</b>
<b>SAPLINGS AND/OR POTTED</b> (bid price per tree)		Approx. # of trees	Bartram Woodlands	Brinkman & Associates	Black River	Tamarack Reforestation
<b>CONTRACT 3:</b>	Hand planting	3,000	No Bid	\$8.05	<b>\$7.25</b>	No Bid

It is proposed that the contracts be awarded as follows:

Contract	Contractor	Contract Value
<b>CONTRACT 1:</b> Machine planting of seedlings	Bartram Woodlands Ltd.	\$35,360.00
<b>CONTRACT 2:</b> Hand planting of seedlings	Tamarack Reforestation Inc.	\$50,400.00
<b>CONTRACT 3:</b> Hand planting of saplings/potted	Black River Tree Planting Inc.	\$21,750.00
TOTAL:		<b>\$107,510.00</b>

### **Financial implications:**

The cost of afforestation projects on private lands are paid for by the individual property owners requiring the service. If eligible, these costs may be offset by programs such as the Rural Water Quality Program and Forests Ontario's 50 Million Tree Program. Tree planting on GRCA land is funded through programs, such as, Forests Ontario's 50 MTP and/or the Grand River Conservation Foundation.

The GRCA's private land tree planting program aims for cost recovery. The amount charged to landowners for planting trees is set to allow for the costs of paying contractors to plant these trees, as well as all of the internal shipping, handling, and storage costs. Based on the contract values of the recommended contractors, cost recovery will be achieved.

### **Other department considerations:**

Natural Heritage and Conservation Services staff are involved in the planning and coordination of afforestation projects on both private and GRCA lands.

**Prepared by:**

Nathan Munn,  
Supervisor of Forestry Operations

Brandon Heyer,  
Manager of Central Services

**Approved by:**

Karen Armstrong  
Deputy CAO/Secretary-Treasurer

# Grand River Conservation Authority

**Report number:** GM-02-21-11  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Cash and Investment Status – January 2021

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## **Recommendation:**

THAT Report Number GM-02-21-11 Cash and Investment Status – January 2021 be received as information.

## **Summary:**

The cash position included Notes Receivable of the Grand River Conservation Authority as at January 31, 2021 was \$31,581,425 with outstanding cheques written in the amount of \$27,468.

## **Report:**

See attached.

## **Financial implications:**

Interest rates, etc. are shown on the report.

## **Other department considerations:**

Not applicable.

## **Prepared by:**

Carol Anne Johnston  
Senior Accountant

Sonja Radoja  
Manager of Corporate Services

## **Approved by:**

Karen Armstrong  
Deputy CAO/Secretary Treasurer

**Grand River Conservation Authority  
Cash and Investments Status Report  
January 31, 2021**

BANK ACCOUNTS	Location	Type	Amount	Interest Rate
	CIBC	Current Account	9,634,256	0.65%
	RBC	Current Account	269,909	nil
	Wood Gundy	Current Account	0	nil
	CIBC - SPP Holding	Current Account	373,345	0.65%
	<b>TOTAL CASH - CURRENT ACCOUNT</b>		<b>10,277,510</b>	

INVESTMENTS	Date Invested	Location	Type	Amount	Face Value Interest Rate	Yield Rate	Date of Maturity	2021 Total Interest Earned/ Accrued
		CIBC Renaissance	High Interest Savings Account	2,971,925	0.25%	0.25%	not applicable	7,430
		One Investment Savings	High Interest Savings Account	4,308,990	0.915%	0.915%	not applicable	39,427
	March 1, 2016	CIBC	Bond	1,300,000	1.70%	2.25%	March 1, 2023	31,966
	August 24, 2017	Bank of Montreal	Bond	1,550,000	1.61%	2.01%	October 28, 2021	25,384
	May 17, 2019	Bank of Nova Scotia	Bond	800,000	1.90%	2.15%	December 2, 2021	15,674
	June 17, 2019	Cdn Western Bank	Bond	1,542,000	2.788%	2.09%	September 13, 2021	22,659
	October 23, 2019	Cdn Western Bank	Bond	2,010,000	2.800%	2.78%	September 6, 2024	55,625
	December 23, 2019	Laurentian Bank	Bond	3,821,000	3.450%	2.57%	June 27, 2023	99,259
	January 16, 2020	Cdn Western Bank	Bond	3,000,000	2.597%	2.45%	September 6, 2024	73,383
		<b>TOTAL INVESTMENTS</b>		<b>21,303,915</b>				<b>\$370,807</b>
		<b>TOTAL CASH AND INVESTMENTS</b>		<b>\$31,581,425</b>				
		* Reserve Balance at December 31st, 2020		23,899,839				

**Investment By Institution**

	<u>% of Total Portfolio</u>
C.I.B.C.	20%
Bank of Nova Scotia	4%
Bank of Montreal	7%
Royal Bank	0%
Laurentian	18%
Cdn Western Bank	31%
One Investment Program	20%
	<u>100%</u>

\* Reserve balances are reviewed annually by the Board in November.

# Grand River Conservation Authority

**Report number:** GM-02-21-16  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Financial Summary for the Period Ending January 31, 2021

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## **Recommendation:**

THAT the Financial Summary for the period ending January 31, 2021 be approved.

## **Summary:**

The Financial Summary includes the 2021 *actual* year-to-date income and expenditures. The budget approved at the February 26, 2021 General Meeting is included in the *Budget* column. The *Current Forecast* column indicates an estimate of income and expenditures for the whole year. At this time a surplus of NIL at year-end is anticipated.

## **Report:**

The Financial Summary is attached.

## **Financial implications:**

The activity summarized will result in a NIL surplus at December 31, 2021.

## **Other department considerations:**

The management committee and appropriate supervisory staff receive monthly financial reports and advise the finance department of applicable forecast adjustments.

## **Prepared by:**

Sonja Radoja  
Manager Corporate Services

## **Approved by:**

Karen Armstrong  
Secretary-Treasurer/Deputy CAO

**GRAND RIVER CONSERVATION AUTHORITY  
STATEMENT OF OPERATIONS  
FOR THE PERIOD ENDING January 31, 2021**

SCHEDULE		Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>REVENUE</b>								
<b>Municipal</b>								
General Municipal Levy (Operating)	various	10,977,000	10,977,000	11,275,000	0	11,275,000	11,275,000	0
General Municipal Levy (Capital)	various	950,000	950,000	950,000	0	950,000	950,000	0
Special Municipal Levy	various	150,000	71,943	130,000	4,680	130,000	130,000	0
Other	various	813,000	639,589	800,000	767,317	800,000	800,000	0
		<b>12,890,000</b>	<b>12,638,532</b>	<b>13,155,000</b>	<b>771,997</b>	<b>13,155,000</b>	<b>13,155,000</b>	<b>0</b>
<b>Government Grants</b>								
MNRF Transfer Payments	various	449,688	449,688	449,688	0	449,688	449,688	0
Source Protection Program-Provincial	various	720,000	681,421	640,000	30,771	640,000	640,000	0
Other Provincial	various	1,564,500	863,182	1,267,500	665,853	1,267,500	1,267,500	0
Federal	various	335,000	352,880	215,000	54,181	215,000	215,000	0
		<b>3,069,188</b>	<b>2,347,171</b>	<b>2,572,188</b>	<b>750,805</b>	<b>2,572,188</b>	<b>2,572,188</b>	<b>0</b>
<b>Self Generated</b>								
User Fees and Sales								
<i>Enquiries and Permits</i>	4	494,000	565,822	494,000	125,853	494,000	494,000	0
<i>Plan Input and Review</i>	4	400,000	410,804	400,000	122,616	400,000	400,000	0
<i>Nursery and Woodlot Management</i>	5	465,000	174,627	365,000	0	365,000	365,000	0
<i>Consulting</i>	4	0	0	0	3,726	0	0	0
<i>Conservation Lands Income</i>	10	71,000	78,542	71,000	1,407	71,000	71,000	0
<i>Conservation Areas User Fees</i>	13	9,000,000	6,124,125	7,200,000	407,971	7,200,000	7,200,000	0
<i>Nature Centres and Camps</i>	8	1,018,000	233,439	500,000	0	500,000	500,000	0
<i>Merchandising and Sales</i>	8	0	605	0	0	0	0	0
Property Rentals	11	2,873,000	3,041,678	2,898,000	1,011,754	2,898,000	2,898,000	0
Hydro Generation	12	515,000	799,841	530,000	384	530,000	530,000	0
Land Sales	10	0	3,419,145	0	0	0	0	0
Grand River Conservation Foundation	various	522,000	161,820	285,000	0	285,000	285,000	0
Donations	various	126,000	0	100,000	28,656	100,000	100,000	0
Landowner Contributions	5	200,000	47,289	200,000	0	200,000	200,000	0
Investment Income	14	490,000	488,691	565,000	0	565,000	565,000	0
Miscellaneous Income	various	8,000	295,185	8,000	75	8,000	8,000	0
<b>Total Self-Generated Revenue</b>		<b>16,182,000</b>	<b>15,841,613</b>	<b>13,616,000</b>	<b>1,702,442</b>	<b>13,616,000</b>	<b>13,616,000</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>32,141,188</b>	<b>30,827,316</b>	<b>29,343,188</b>	<b>3,225,244</b>	<b>29,343,188</b>	<b>29,343,188</b>	<b>0</b>

**GRAND RIVER CONSERVATION AUTHORITY**  
**STATEMENT OF OPERATIONS**  
**FOR THE PERIOD ENDING January 31, 2021**

SCHEDULE	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change	
<b>EXPENSES</b>								
<b>OPERATING</b>								
Water Resources Planning & Environment	1	2,235,700	1,617,996	2,059,700	86,803	2,059,700	2,059,700	0
Flood Forecasting and Warning	2	764,700	658,712	828,800	39,526	828,800	828,800	0
Water Control Structures	3	1,749,700	1,590,655	1,785,700	77,577	1,785,700	1,785,700	0
Resource Planning	4	2,063,800	1,984,531	2,082,200	97,864	2,082,200	2,082,200	0
Forestry & Conservation Land Property Taxes	5	1,446,500	858,656	1,365,000	23,325	1,365,000	1,365,000	0
Conservation Services	6	867,200	685,337	635,200	40,407	635,200	635,200	0
Communications & Foundation	7	701,500	565,010	524,500	35,125	524,500	524,500	0
Environmental Education	8	1,376,600	602,324	840,600	21,778	840,600	840,600	0
Corporate Services	9	3,595,675	3,491,047	3,627,629	198,565	3,627,629	3,627,629	0
Conservation Lands	10	2,011,900	1,814,213	2,048,900	70,285	2,048,900	2,048,900	0
Property Rentals	11	1,563,200	1,218,702	1,478,200	93,952	1,478,200	1,478,200	0
Hydro Production	12	90,000	114,429	92,000	3,778	92,000	92,000	0
Conservation Areas	13	7,985,000	5,573,218	7,200,000	34,111	7,200,000	7,200,000	0
Miscellaneous	14	70,000	30,321	70,000	0	70,000	70,000	0
Information Systems	16	1,320,000	1,202,902	1,382,000	127,226	1,382,000	1,382,000	0
Motor Pool	16	929,000	714,759	936,000	49,908	936,000	936,000	0
Less: Internal Charges (IS & MP)	16	(2,249,000)	(1,917,661)	(2,318,000)	(177,134)	(2,318,000)	(2,318,000)	0
<b>Total OPERATING Expenses</b>		<b>26,521,475</b>	<b>20,805,151</b>	<b>24,638,429</b>	<b>823,096</b>	<b>24,638,429</b>	<b>24,638,429</b>	<b>0</b>
<b>CAPITAL</b>								
Water Resources Planning & Environment	1	110,000	5,932	110,000	20	110,000	110,000	0
Flood Forecasting and Warning	2	190,000	298,606	190,000	6,101	190,000	190,000	0
Water Control Structures	3	2,700,000	1,365,239	1,500,000	0	1,500,000	1,500,000	0
Nature Centres	8	0	0	0	0	0	0	0
Conservation Areas	13	2,150,000	795,020	1,500,000	4,394	1,500,000	1,500,000	0
Corporate Services	9	0	0	0	0	0	0	0
Information Systems	16	200,000	79,333	170,000	43,972	170,000	170,000	0
Motor Pool	16	550,000	476,828	450,000	0	450,000	450,000	0
Less: Internal Charges (IS & MP)	16	(245,000)	(645,826)	(163,000)	176,461	(163,000)	(163,000)	0
<b>Total Capital Expenses</b>		<b>5,655,000</b>	<b>2,375,132</b>	<b>3,757,000</b>	<b>230,948</b>	<b>3,757,000</b>	<b>3,757,000</b>	<b>0</b>
<b>SPECIAL</b>								
Water Resources Planning & Environment	1	240,000	241,858	220,000	8,887	220,000	220,000	0
Flood Forecasting and Warning	2	516,000	214,001	360,000	6,671	360,000	360,000	0
Forestry	5	100,000	25,635	100,000	131	100,000	100,000	0
Conservation Services	6	916,000	663,161	1,060,000	88,631	1,060,000	1,060,000	0
Environmental Education	8	50,000	54,753	0	0	0	0	0
Conservation Land Purchases/Land Sale Expenses	10	0	59,047	0	1,458	0	0	0
Conservation Lands	10	750,000	354,007	658,000	32,880	658,000	658,000	0
Miscellaneous	14	35,000	0	0	0	0	0	0
Source Protection Program	15	720,000	681,421	640,000	30,771	640,000	640,000	0
<b>Total SPECIAL PROJECTS Expenses</b>		<b>3,327,000</b>	<b>2,293,883</b>	<b>3,038,000</b>	<b>169,429</b>	<b>3,038,000</b>	<b>3,038,000</b>	<b>0</b>
<b>Total Expenses</b>		<b>35,503,475</b>	<b>25,474,166</b>	<b>31,433,429</b>	<b>1,223,473</b>	<b>31,433,429</b>	<b>31,433,429</b>	<b>0</b>
<b>Gross Surplus</b>		<b>(3,362,287)</b>	<b>5,353,150</b>	<b>(2,090,241)</b>	<b>2,001,771</b>	<b>(2,090,241)</b>	<b>(2,090,241)</b>	<b>0</b>
<b>Prior Year Surplus Carryforward</b>		<b>377,287</b>	<b>377,287</b>	<b>316,241</b>	<b>377,287</b>	<b>316,241</b>	<b>316,241</b>	<b>0</b>
<b>Total Funding FROM Reserves (Funding)</b>		<b>6,234,000</b>	<b>3,351,954</b>	<b>5,150,000</b>	<b>221,106</b>	<b>5,150,000</b>	<b>5,150,000</b>	<b>0</b>
<b>Total Funding TO Reserves</b>		<b>(3,249,000)</b>	<b>(8,766,150)</b>	<b>(3,376,000)</b>	<b>(673)</b>	<b>(3,376,000)</b>	<b>(3,376,000)</b>	<b>0</b>
<b>Net Funding FROM/(TO) Reserves</b>		<b>2,985,000</b>	<b>(5,414,196)</b>	<b>1,774,000</b>	<b>220,433</b>	<b>1,774,000</b>	<b>1,774,000</b>	<b>0</b>
<b>NET SURPLUS</b>		<b>0</b>	<b>316,241</b>	<b>0</b>	<b>2,599,491</b>	<b>0</b>	<b>0</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 1 - Water Resources - Planning and Environment  
 FOR THE PERIOD ENDING January 31, 2021

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>How much does it cost, and who pays for it?</b>							
<b>Expenditures and Funding to Reserves</b>							
Compensation and Benefits	1,664,000	1,225,680	1,519,000	84,985	1,519,000	1,519,000	
Administration Expenses	289,300	240,903	268,300	1,798	268,300	268,300	
Insurance Expenses	107,300	102,144	107,300	-	107,300	107,300	
Other Operating Expenses	175,100	49,269	165,100	20	165,100	165,100	
<b>Total OPERATING Expenditures</b>	<b>2,235,700</b>	<b>1,617,996</b>	<b>2,059,700</b>	<b>86,803</b>	<b>2,059,700</b>	<b>2,059,700</b>	
Instrumentation	60,000	4,912	60,000	20	60,000	60,000	
Water Quality Monitoring Equipment	50,000	1,020	50,000	0	50,000	50,000	
<b>Total CAPITAL Expenditures</b>	<b>110,000</b>	<b>5,932</b>	<b>110,000</b>	<b>20</b>	<b>110,000</b>	<b>110,000</b>	
Grand River Water Management Plan	0	0	0	0	0	0	
Upper Blair Drainage	100,000	58,808	80,000	4,425	80,000	80,000	
Dunville Fishway	0	7,052	0	0	0	0	
Waste Water Optimization Program	140,000	175,998	140,000	4,462	140,000	140,000	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>240,000</b>	<b>241,858</b>	<b>220,000</b>	<b>8,887</b>	<b>220,000</b>	<b>220,000</b>	
GRWMP and Work in Progress Subwatershe Studies	0	15,000	0	0	0	0	
Gauges and Work in Progress Subwatershed Studies	0	30,000	0	0	0	0	
Transition Reserve	0	500,000	186,000	500,000	186,000	186,000	
Planning Enforcement	0	0	0	0	0	0	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>545,000</b>	<b>186,000</b>	<b>500,000</b>	<b>186,000</b>	<b>186,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>2,585,700</b>	<b>2,410,786</b>	<b>2,575,700</b>	<b>595,710</b>	<b>2,575,700</b>	<b>2,575,700</b>	<b>0</b>
<b>Funding</b>							
<b>Municipal</b>							
General Municipal Levy (Operating)	2,138,200	2,138,200	2,158,200	0	2,158,200	2,158,200	
General Municipal Levy (Capital)	35,000	35,000	35,000	0	35,000	35,000	
Special Levies	150,000	71,943	130,000	4,680	130,000	130,000	
Municipal Other	0	0	0	0	0	0	
<b>Government Grants</b>							
MNRF Transfer Payments	0	0	0	0	0	0	
Other Provincial	177,500	32,190	177,500	166,448	177,500	177,500	
Federal	0	143,808	0	0	0	0	
<b>Self Generated</b>							
Foundation	0	1,368	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
<b>Funding From Reserves</b>							
Grand River Watershed Management Plan	10,000	0	0	0	0	0	
Gauges	75,000	5,684	75,000	0	75,000	75,000	
<b>TOTAL FUNDING</b>	<b>2,585,700</b>	<b>2,428,193</b>	<b>2,575,700</b>	<b>171,128</b>	<b>2,575,700</b>	<b>2,575,700</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>17,407</b>	<b>0</b>	<b>(424,582)</b>	<b>0</b>	<b>0</b>	<b>0</b>



GRAND RIVER CONSERVATION AUTHORITY  
Schedule 2 - Flood Forecasting and Warning  
FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	470,700	360,568	484,800	23,057	484,800	484,800	
Administration Expenses	236,000	250,650	236,000	4,828	236,000	236,000	
Other Operating Expenses	58,000	47,494	108,000	11,641	108,000	108,000	
<b>Total OPERATING Expenditures</b>	<b>764,700</b>	<b>658,712</b>	<b>828,800</b>	<b>39,526</b>	<b>828,800</b>	<b>828,800</b>	
Hardware	88,000	253,850	88,000	5,432	88,000	88,000	
Stream Gauges	102,000	44,756	102,000	669	102,000	102,000	
<b>Total CAPITAL Expenditures</b>	<b>190,000</b>	<b>298,606</b>	<b>190,000</b>	<b>6,101</b>	<b>190,000</b>	<b>190,000</b>	
Floodplain Mapping Projects	516,000	214,001	360,000	6,671	360,000	360,000	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>516,000</b>	<b>214,001</b>	<b>360,000</b>	<b>6,671</b>	<b>360,000</b>	<b>360,000</b>	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>1,470,700</b>	<b>1,311,319</b>	<b>1,378,800</b>	<b>52,298</b>	<b>1,378,800</b>	<b>1,378,800</b>	<b>0</b>

**Funding**

**Municipal**

General Municipal Levy (Operating)	600,362	600,362	664,462	0	664,462	664,462	
General Municipal Levy (Capital)	165,000	165,000	165,000	0	165,000	165,000	
Municipal Other	13,000	11,821	0	7,328	0	0	

**Government Grants**

MNRF Transfer Payments	164,338	164,338	164,338	0	164,338	164,338	
Other Provincial	275,000	5,000	270,000	278,373	270,000	270,000	
Federal	120,000	112,012	45,000	-43,712	45,000	45,000	

**Funding From Reserves**

Floodplain Mapping Projects & Gauges	133,000	232,168	70,000		70,000	70,000	-
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<b>TOTAL REVENUE</b>	<b>1,470,700</b>	<b>1,290,701</b>	<b>1,378,800</b>	<b>241,989</b>	<b>1,378,800</b>	<b>1,378,800</b>	
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>(20,618)</b>	<b>0</b>	<b>189,691</b>	<b>0</b>	<b>0</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
Schedule 3 - Water Control Structures  
FOR THE PERIOD ENDING January 31, 2021

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>How much does it cost, and who pays for it?</b>							
<b>Expenditures and Funding to Reserves</b>							
Compensation and Benefits	1,205,000	1,089,653	1,241,000	75,219	1,241,000	1,241,000	
Administration Expenses	29,200	8,654	29,200	719	29,200	29,200	
Property Taxes	170,700	169,112	170,700	0	170,700	170,700	
Other Operating Expenses	344,800	323,236	344,800	1,639	344,800	344,800	
<b>Total OPERATING Expenditures</b>	<b>1,749,700</b>	<b>1,590,655</b>	<b>1,785,700</b>	<b>77,577</b>	<b>1,785,700</b>	<b>1,785,700</b>	
<b>Total CAPITAL Expenditures</b>	<b>2,700,000</b>	<b>1,365,239</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>	<b>1,500,000</b>	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>159,000</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>4,449,700</b>	<b>3,114,894</b>	<b>3,285,700</b>	<b>77,577</b>	<b>3,285,700</b>	<b>3,285,700</b>	<b>0</b>
<b>Funding</b>							
<b>Municipal</b>							
General Municipal Levy (Operating)	1,464,350	1,464,350	1,500,350	0	1,500,350	1,500,350	
General Municipal Levy (Capital)	750,000	750,000	750,000	0	750,000	750,000	
<b>Government Grants</b>							
MNRF Transfer Payments	285,350	285,350	285,350	0	285,350	285,350	
Provincial	1,035,000	585,745	700,000	169,172	700,000	700,000	
Federal	145,000	0	0	0	0	0	
<b>Funding From Reserves</b>							
Water Control Structures	770,000	30,000	50,000	0	50,000	50,000	
<b>TOTAL REVENUE AND FUNDING FROM RESERVES</b>	<b>4,449,700</b>	<b>3,115,445</b>	<b>3,285,700</b>	<b>169,172</b>	<b>3,285,700</b>	<b>3,285,700</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>551</b>	<b>0</b>	<b>91,595</b>	<b>0</b>	<b>0</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 4 - Resource Planning  
 FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	1,786,600	1,666,157	1,805,000	94,965	1,805,000	1,805,000	
Administration Expenses	222,500	183,640	222,500	525	222,500	222,500	
Other Operating Expenses	54,700	134,734	54,700	2,374	54,700	54,700	
<b>Total OPERATING Expenditures</b>	<b>2,063,800</b>	<b>1,984,531</b>	<b>2,082,200</b>	<b>97,864</b>	<b>2,082,200</b>	<b>2,082,200</b>	
Planning Enforcement/Transition	0	0	35,000	0	35,000	35,000	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>35,000</b>	

<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>2,063,800</b>	<b>1,984,531</b>	<b>2,117,200</b>	<b>97,864</b>	<b>2,117,200</b>	<b>2,117,200</b>	
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**Funding**

**Municipal**

General Municipal Levy (Operating)	1,169,800	1,169,800	1,223,200	-	1,223,200	1,223,200	
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**Government Grants**

MNRF Transfer Payments	0	0	0	0	0	0	
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**Self Generated**

Solicitor Enquiry Fees	59,000	61,715	59,000	6,105	59,000	59,000	
Permit Fees	435,000	504,107	435,000	119,748	435,000	435,000	
Plan Review Fees	400,000	410,804	400,000	122,616	400,000	400,000	

**Funding from Reserves**

Planning Enforcement							
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<b>TOTAL REVENUE</b>	<b>2,063,800</b>	<b>2,146,426</b>	<b>2,117,200</b>	<b>255,329</b>	<b>2,117,200</b>	<b>2,117,200</b>	
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<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>161,895</b>	<b>0</b>	<b>157,465</b>	<b>0</b>	<b>0</b>	
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**GRAND RIVER CONSERVATION AUTHORITY**  
**Schedule 5 - Forestry & Conservation Lands Property Taxes**  
**FOR THE PERIOD ENDING January 31, 2021**

	<b>Budget 2020</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual YTD</b>	<b>Previous Forecast</b>	<b>Current Forecast</b>	<b>Forecast Change</b>
<b>How much does it cost, and who pays for it?</b>							
<b><u>Expenditures and Funding to Reserves</u></b>							
Compensation and Benefits	619,000	383,527	515,500	18,665	515,500	515,500	
Administration Expenses	54,300	46,884	54,300	115	54,300	54,300	
Property Taxes	183,200	172,924	183,200	-	183,200	183,200	
Other Operating Expenses	590,000	255,321	612,000	4,545	612,000	612,000	
<b>Total OPERATING Expenditures</b>	<b>1,446,500</b>	<b>858,656</b>	<b>1,365,000</b>	<b>23,325</b>	<b>1,365,000</b>	<b>1,365,000</b>	
Ecological Restoration	100,000	25,635	100,000	131	100,000	100,000	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>100,000</b>	<b>25,635</b>	<b>100,000</b>	<b>131</b>	<b>100,000</b>	<b>100,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>1,546,500</b>	<b>884,291</b>	<b>1,465,000</b>	<b>23,456</b>	<b>1,465,000</b>	<b>1,465,000</b>	<b>0</b>
<b><u>Funding</u></b>							
<b>Municipal</b>							
General Municipal Levy (Operating)	739,500	739,500	788,000	0	788,000	788,000	
Municipal Other	0	4,681	0	0	0	0	
<b>Government Grants</b>							
Provincial	0	13,751	0	0	0	0	
Federal	0	0	0	0	0	0	
<b>Self Generated</b>							
Nursery	450,000	139,006	350,000	0	350,000	350,000	
Landowner Contributions (Tree Planting)	200,000	47,289	200,000	0	200,000	200,000	
Donations - Foundation	57,000	17,812	27,000	0	27,000	27,000	
Donations - Other	100,000	0	100,000	10,556	100,000	100,000	
<b>TOTAL REVENUE</b>	<b>1,546,500</b>	<b>962,039</b>	<b>1,465,000</b>	<b>10,556</b>	<b>1,465,000</b>	<b>1,465,000</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>77,748</b>	<b>0</b>	<b>(12,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GRAND RIVER CONSERVATION AUTHORITY**  
**Schedule 6 - Conservation Services**  
**FOR THE PERIOD ENDING January 31, 2021**

**How much does it cost, and who pays for it?**

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	715,000	603,645	527,000	40,300	527,000	527,000	
Administration Expenses	100,200	79,225	86,200	107	86,200	86,200	
Other Operating Expenses	52,000	2,467	22,000	-	22,000	22,000	
<b>Total OPERATING Expenditures</b>	<b>867,200</b>	<b>685,337</b>	<b>635,200</b>	<b>40,407</b>	<b>635,200</b>	<b>635,200</b>	
RWQP Grants	800,000	623,109	800,000	83,176	800,000	800,000	
Brant/Brantford Childrens Water Festival	26,000	5,583	0		0	0	
Haldimand Childrens Water Festival	20,000	5,254	0		0	0	
Species at Risk	40,000	12,107	40,000	5,000	40,000	40,000	
AGGP-UofG Research-Buffers	30,000	7,727	30,000	0	30,000	30,000	
Great Lakes SHSM Event	0	0	0	154	0	0	
Precision Agriculture-OMFRA			90,000	151	90,000	90,000	
Great Lakes Agricultural Stewardship Initiative	0	9,381	100,000	150	100,000	100,000	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>916,000</b>	<b>663,161</b>	<b>1,060,000</b>	<b>88,631</b>	<b>1,060,000</b>	<b>1,060,000</b>	
Transition	0	0	67,000	0	67,000	67,000	
<b>Total FUNDING to RESERVES</b>	<b>-</b>	<b>-</b>	<b>67,000</b>	<b>-</b>	<b>67,000</b>	<b>67,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>1,783,200</b>	<b>1,348,498</b>	<b>1,762,200</b>	<b>129,038</b>	<b>1,762,200</b>	<b>1,762,200</b>	<b>0</b>
<b>Funding</b>							
<b>Municipal</b>							
General Municipal Levy (Operating)	759,200	759,200	671,200	0	671,200	671,200	
Municipal Other	800,000	623,087	800,000	759,989	800,000	800,000	
<b>Government Grants</b>							
Other Provincial	77,000	6,229	120,000	36,353	120,000	120,000	
Federal	70,000	22,986	170,000	142,664	170,000	170,000	
<b>Self Generated</b>							
Donations - Foundation	20,000	17,837	0	0	0	0	
Donations - Other	26,000	0	0	18,100	0	0	
Miscellaneous	0	-500	0	0	0	0	
<b>Funding From Reserves</b>							
Cambridge Desiltation Pond	1,000	552	1,000	0	1,000	1,000	
Upper Grand Restoration	30,000	0	0	0	0	0	
<b>TOTAL REVENUE</b>	<b>1,783,200</b>	<b>1,429,391</b>	<b>1,762,200</b>	<b>957,106</b>	<b>1,762,200</b>	<b>1,762,200</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>80,893</b>	<b>0</b>	<b>828,068</b>	<b>0</b>	<b>0</b>	

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 7 - Communications  
 FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	601,000	498,265	439,000	33,637	439,000	439,000	
Administration Expenses	77,000	59,534	62,000	1,488	62,000	62,000	
Other Operating Expenses	23,500	7,211	23,500	-	23,500	23,500	
<b>Total OPERATING Expenditures</b>	<b>701,500</b>	<b>565,010</b>	<b>524,500</b>	<b>35,125</b>	<b>524,500</b>	<b>524,500</b>	
Transition	0	0	55,000	0	55,000	55,000	
<b>Total FUNDING to RESERVES</b>	<b>-</b>	<b>-</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>701,500</b>	<b>565,010</b>	<b>579,500</b>	<b>35,125</b>	<b>579,500</b>	<b>579,500</b>	<b>0</b>

**Funding**

**Municipal**

General Municipal Levy (Operating)	701,500	701,500	579,500	0	579,500	579,500	
<b>TOTAL REVENUE</b>	<b>701,500</b>	<b>701,500</b>	<b>579,500</b>	<b>0</b>	<b>579,500</b>	<b>579,500</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>136,490</b>	<b>0</b>	<b>(35,125)</b>	<b>0</b>	<b>0</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 8 - Environmental Education  
 FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
54753	980,000	357,754	610,000	16,793	610,000	610,000	
Administration Expenses	85,800	80,272	57,000	1,560	57,000	57,000	
Insurance Expense	12,800	15,623	16,000	0	16,000	16,000	
Property Taxes	14,000	12,007	14,000	0	14,000	14,000	
Other Operating Expenses	284,000	136,668	143,600	3,425	143,600	143,600	
<b>Total OPERATING Expenditures</b>	<b>1,376,600</b>	<b>602,324</b>	<b>840,600</b>	<b>21,778</b>	<b>840,600</b>	<b>840,600</b>	
Guelph Lake Nature Centre	50,000	54,753	0	0	0	0	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>50,000</b>	<b>54,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Guelph Nature Centre	0	0	0	0	0	0	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>1,426,600</b>	<b>657,077</b>	<b>840,600</b>	<b>21,778</b>	<b>840,600</b>	<b>840,600</b>	<b>0</b>

**Funding**

**Municipal**

General Municipal Levy (Operating)	308,600	308,600	340,600	0	340,600	340,600	
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**Self Generated**

Donations - Foundation	100,000	9,675	0	0	0	0	
Nature Centre Revenue - Schools	602,000	209,040	500,000	0	500,000	500,000	
Nature Centre Revenue - Community	34,000	7,273	0	0	0	0	
Nature Centre Revenue - Day Camp	382,000	17,126	0	0	0	0	
Merchandise Revenue	0	605	0	0	0	0	

**Funding from Reserves**

Laurel Creek & Taquanyah Nature Centre	0	54,753	0	0	0	0	
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<b>TOTAL REVENUE</b>	<b>1,426,600</b>	<b>607,072</b>	<b>840,600</b>	<b>0</b>	<b>840,600</b>	<b>840,600</b>	<b>0</b>
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<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>(50,005)</b>	<b>0</b>	<b>(21,778)</b>	<b>0</b>	<b>0</b>	<b>0</b>
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GRAND RIVER CONSERVATION AUTHORITY  
Schedule 9 - Corporate Services  
FOR THE PERIOD ENDING January 31, 2021

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>How much does it cost, and who pays for it?</b>							
<b>Expenditures and Funding to Reserves</b>							
Compensation and Benefits	1,904,000	2,335,913	2,011,000	119,005	2,011,000	2,011,000	
Administration Expenses	359,000	239,501	379,000	14,398	379,000	379,000	-
Insurance	59,000	66,784	70,000	0	70,000	70,000	
Other Operating Expenses	1,343,675	906,035	1,237,629	65,162	1,237,629	1,237,629	-
LESS: Recovery of Corporate Services Expenses	(70,000)	(57,186)	(70,000)	0	(70,000)	(70,000)	
<b>Total OPERATING Expenditures</b>	<b>3,595,675</b>	<b>3,491,047</b>	<b>3,627,629</b>	<b>198,565</b>	<b>3,627,629</b>	<b>3,627,629</b>	<b>0</b>
Building	0	165,000	0	0	0	0	-
Personnel	0	77,000	0	0	0	0	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>242,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>3,595,675</b>	<b>3,733,047</b>	<b>3,627,629</b>	<b>198,565</b>	<b>3,627,629</b>	<b>3,627,629</b>	<b>0</b>
<b>Funding</b>							
<b>Municipal</b>							
General Municipal Levy (Operating)	3,095,488	3,095,488	3,349,488	0	3,349,488	3,349,488	
<b>Government Grants</b>							
Federal	0	25,000	0	0	0	0	
<b>Self Generated</b>							
Miscellaneous	0	(34)	0	0	0	0	
<b>Funding From Reserves</b>							
Personnel	15,000	0	15,000	0	15,000	15,000	
Building	125,000	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>3,235,488</b>	<b>3,120,454</b>	<b>3,364,488</b>	<b>0</b>	<b>3,364,488</b>	<b>3,364,488</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>(360,187)</b>	<b>(612,593)</b>	<b>(263,141)</b>	<b>(198,565)</b>	<b>(263,141)</b>	<b>(263,141)</b>	<b>0</b>



GRAND RIVER CONSERVATION AUTHORITY  
Schedule 10 - Conservation Lands  
FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>Expenditures and Funding to Reserves</b>							
Compensation and Benefits	1,129,000	1,128,138	1,163,000	55,552	1,163,000	1,163,000	
Administration Expenses	159,600	117,149	152,600	1,749	152,600	152,600	
Insurance	147,300	151,506	157,300		157,300	157,300	
Other Operating Expenses	576,000	417,420	576,000	12,984	576,000	576,000	
<b>Total OPERATING Expenditures</b>	<b>2,011,900</b>	<b>1,814,213</b>	<b>2,048,900</b>	<b>70,285</b>	<b>2,048,900</b>	<b>2,048,900</b>	
Land Purchases/Land Sale Expenses	0	59,047	0	1,458	0	0	
Emerald Ash Borer	600,000	298,063	400,000	32,880	400,000	400,000	
Trails - Capital Maintenance	150,000	55,944	258,000		258,000	258,000	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>750,000</b>	<b>413,054</b>	<b>658,000</b>	<b>34,338</b>	<b>658,000</b>	<b>658,000</b>	
Forestry/Master Plans/Transition	0	135,621	7,000		7,000	7,000	
Land Sale Proceeds	0	3,419,145	0		0	0	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>3,554,766</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>2,761,900</b>	<b>5,782,033</b>	<b>2,713,900</b>	<b>104,623</b>	<b>2,713,900</b>	<b>2,713,900</b>	<b>0</b>
<b>Funding</b>							
<b>Government Grants</b>							
Federal	0	0	0	4,303	0	0	
<b>Self Generated</b>							
Luther Misc Income	46,000	55,547	46,000		46,000	46,000	
Other Areas Income	25,000	22,995	25,000	1,407	25,000	25,000	
Timber Sales	15,000	35,621	15,000		15,000	15,000	
Land Sale Proceeds	0	3,419,145	0		0	0	
Donations - Foundation	200,000	56,779	258,000		258,000	258,000	
Donations - Other	0	0	0		0	0	
<b>Funding From Reserves</b>							
Land	600,000	59,047	0		0	0	
Forestry (EAB)	0	298,063	400,000		400,000	400,000	
Gravel	1,000	0	1,000		1,000	1,000	
<b>TOTAL REVENUE</b>	<b>887,000</b>	<b>3,947,197</b>	<b>745,000</b>	<b>5,710</b>	<b>745,000</b>	<b>745,000</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>(1,874,900)</b>	<b>(1,834,836)</b>	<b>(1,968,900)</b>	<b>(98,913)</b>	<b>(1,968,900)</b>	<b>(1,968,900)</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 11 - Property Rentals  
 FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	573,000	473,235	590,000	34,011	590,000	590,000	
Administration Expenses	74,500	65,204	74,500	6,463	74,500	74,500	
Insurance Expense	18,000	19,956	24,000		24,000	24,000	
Property Taxes	88,000	122,933	88,000		88,000	88,000	
Other Operating Expenses	809,700	537,374	701,700	53,478	701,700	701,700	
<b>Total OPERATING Expenditures</b>	<b>1,563,200</b>	<b>1,218,702</b>	<b>1,478,200</b>	<b>93,952</b>	<b>1,478,200</b>	<b>1,478,200</b>	
Cottage Lot Program-Belwood	0	90,000	0		0	0	
Cottage Lot Program-Conestogo	0	0	0		0	0	
Demolitions/R&M Savings	0	185,000	0		0	0	
<b>Total FUNDING to RESERVES</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>1,563,200</b>	<b>1,493,702</b>	<b>1,478,200</b>	<b>93,952</b>	<b>1,478,200</b>	<b>1,478,200</b>	<b>0</b>
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**Funding**

**Self Generated**

Belwood	985,000	1,005,031	1,000,000	457,510	1,000,000	1,000,000	
Conestogo	1,192,000	1,205,294	1,207,000	492,921	1,207,000	1,207,000	
Agricultural	235,000	262,738	270,000		270,000	270,000	
Residential	145,000	129,319	105,000	9,185	105,000	105,000	
Miscellaneous	316,000	439,296	316,000	52,138	316,000	316,000	

**Funding FROM Reserves**

Property Development	0	0	0		0	0	
Cottage Lot Program (Ice Storm)/Contaminated Site/EAB	0	60,865	0		0	0	
Wells/Septic/Demolitions	150,000	0	100,000		100,000	100,000	

<b>TOTAL REVENUE</b>	<b>3,023,000</b>	<b>3,102,543</b>	<b>2,998,000</b>	<b>1,011,754</b>	<b>2,998,000</b>	<b>2,998,000</b>	<b>0</b>
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<b>Net Surplus/(Deficit)</b>	<b>1,459,800</b>	<b>1,608,841</b>	<b>1,519,800</b>	<b>917,802</b>	<b>1,519,800</b>	<b>1,519,800</b>	<b>0</b>
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GRAND RIVER CONSERVATION AUTHORITY  
Schedule 12 - Hydro Production  
FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures and Funding to Reserves**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	64,500	60,790	66,500	3,778	66,500	66,500	
Other Operating Expenses	25,500	53,639	25,500		25,500	25,500	
<b>Total OPERATING Expenditures</b>	<b>90,000</b>	<b>114,429</b>	<b>92,000</b>	<b>3,778</b>	<b>92,000</b>	<b>92,000</b>	
Parkhill Hydro Turbine Project	0	0	0		0	0	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
General Capital Reserve	0	392,074	0		0	0	
General Capital/Land Sale Proceeds	105,000	193,193	120,000		120,000	120,000	
<b>Total FUNDING to RESERVES</b>	<b>105,000</b>	<b>585,267</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>120,000</b>	

<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>195,000</b>	<b>699,696</b>	<b>212,000</b>	<b>3,778</b>	<b>212,000</b>	<b>212,000</b>	<b>0</b>
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**Revenue**

**Government Grants**

Provincial	0	220,267	0		0	0	
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**Self Generated**

Hydro Production-Belwood	240,000	405,230	240,000	0	240,000	240,000	
Hydro Production-Conestogo	235,000	323,081	235,000	384	235,000	235,000	
Hydro Production-Guelph	40,000	36,209	40,000	0	40,000	40,000	
Hydro Production-Elora	0	35,321	15,000		15,000	15,000	
Miscellaneous Income	0	0	0		0	0	

<b>TOTAL REVENUE</b>	<b>515,000</b>	<b>1,020,108</b>	<b>530,000</b>	<b>384</b>	<b>530,000</b>	<b>530,000</b>	<b>0</b>
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<b>Net Surplus/(Deficit)</b>	<b>320,000</b>	<b>320,412</b>	<b>318,000</b>	<b>(3,394)</b>	<b>318,000</b>	<b>318,000</b>	<b>0</b>
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GRAND RIVER CONSERVATION AUTHORITY  
Schedule 13 - Conservation Areas  
FOR THE PERIOD ENDING January 31, 2021

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>How much does it cost, and who pays for it?</b>							
<b>Expenditures and Funding to Reserves</b>							
Compensation and Benefits	4,480,000	2,920,276	4,200,000	73,402	4,200,000	4,200,000	
Administration Expenses	216,000	192,530	195,000	3,804	195,000	195,000	
Property Tax	68,000	59,463	65,000		65,000	65,000	
Other Operating Expenses	3,221,000	2,400,949	2,740,000	(43,095)	2,740,000	2,740,000	
<b>Total OPERATING Expenditures</b>	<b>7,985,000</b>	<b>5,573,218</b>	<b>7,200,000</b>	<b>34,111</b>	<b>7,200,000</b>	<b>7,200,000</b>	
<b>Total CAPITAL Expenditures</b>	<b>2,150,000</b>	<b>795,020</b>	<b>1,500,000</b>	<b>4,394</b>	<b>1,500,000</b>	<b>1,500,000</b>	
Future Capital Projects	300,000	295,000	0		0	0	
<b>Total FUNDING to RESERVES</b>	<b>300,000</b>	<b>295,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>10,435,000</b>	<b>6,663,238</b>	<b>8,700,000</b>	<b>38,505</b>	<b>8,700,000</b>	<b>8,700,000</b>	<b>0</b>
<b>Funding</b>							
<b>Government Grants</b>							
Provincial	0	0	0		0	0	
Federal	0	49,074	0	-49,074	0	0	
<b>Self Generated</b>							
Brant	1,075,000	640,586	750,000	3,697	750,000	750,000	
Byng Island	1,075,000	557,665	650,000	1,249	650,000	650,000	
Belwood Lake	350,000	406,156	450,000	45,873	450,000	450,000	
Conestogo Lake	530,000	376,974	450,000	20,456	450,000	450,000	
Elora Gorge	1,800,000	1,103,265	1,250,000	9,806	1,250,000	1,250,000	
Elora Quarry	270,000	0	100,000	0	100,000	100,000	
Guelph Lake	1,050,000	907,211	1,050,000	54,643	1,050,000	1,050,000	
Laurel Creek	500,000	313,477	400,000	63,228	400,000	400,000	
Pinehurst Lake	900,000	621,032	750,000	44,837	750,000	750,000	
Rockwood	1,150,000	827,494	950,000	68,927	950,000	950,000	
Shade's Mills	300,000	370,265	400,000	95,255	400,000	400,000	
Total Fee Revenue	9,000,000	6,124,125	7,200,000	407,971	7,200,000	7,200,000	
Donations-Foundation	110,000	58,349	0		0	0	
Donations - Other	0	0	0		0	0	
Miscellaneous Income	0	295,556	0		0	0	
<b>Funding From Reserves</b>							
Conservation Areas - Capital Projects	1,325,000	137,000	1,500,000		1,500,000	1,500,000	
<b>TOTAL REVENUE</b>	<b>10,435,000</b>	<b>6,664,104</b>	<b>8,700,000</b>	<b>358,897</b>	<b>8,700,000</b>	<b>8,700,000</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>866</b>	<b>0</b>	<b>320,392</b>	<b>0</b>	<b>0</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
Schedule 14 - Miscellaneous  
FOR THE PERIOD ENDING January 31, 2021

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
<b>How much does it cost, and who pays for it?</b>							
<b>Expenditures and Funding to Reserves</b>							
Other Miscellaneous	70,000	30,321	70,000	0	70,000	70,000	
<b>Total OPERATING Expenditures</b>	<b>70,000</b>	<b>30,321</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	
Mill Creek Rangers	35,000	0	0	0	0	0	
<b>Total SPECIAL PROJECT Expenditures</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Interest Income	350,000	406,630	425,000	0	425,000	425,000	
<b>Total FUNDING to RESERVES</b>	<b>350,000</b>	<b>406,630</b>	<b>425,000</b>	<b>0</b>	<b>425,000</b>	<b>425,000</b>	
<b>TOTAL EXPENDITURES AND FUNDING TO RESERVES</b>	<b>455,000</b>	<b>436,951</b>	<b>495,000</b>	<b>0</b>	<b>495,000</b>	<b>495,000</b>	<b>0</b>
<b>Funding</b>							
<b>Government Grants</b>							
Provincial	0	0	0	12,373	0	0	
<b>Self Generated</b>							
Interest Income-Operating	140,000	82,061	140,000	0	140,000	140,000	
Interest Income-Reserves	350,000	406,630	425,000	0	425,000	425,000	
Miscellaneous	8,000	163	8,000	75	8,000	8,000	
Grand River Conservation Foundation	35,000	0	0	0	0	0	
<b>TOTAL REVENUE</b>	<b>533,000</b>	<b>488,854</b>	<b>573,000</b>	<b>12,448</b>	<b>573,000</b>	<b>573,000</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>78,000</b>	<b>51,903</b>	<b>78,000</b>	<b>12,448</b>	<b>78,000</b>	<b>78,000</b>	<b>0</b>

GRAND RIVER CONSERVATION AUTHORITY  
 Schedule 15 - Source Protection Program  
 FOR THE PERIOD ENDING January 31, 2021

How much does it cost, and who pays for it?

**Expenditures**

	Budget 2020	Actual 2020	Budget 2021	Actual YTD	Previous Forecast	Current Forecast	Forecast Change
Compensation and Benefits	490,000	465,268	490,000	27,738	490,000	490,000	
Administration Expenses	55,000	37,152	50,000	38	50,000	50,000	
Other Operating Expenses	75,000	78,580	90,000	2,995	90,000	90,000	
Water Budget - Technical Studies	100,000	100,331	10,000	0	10,000	10,000	
<b>TOTAL EXPENDITURES</b>	<b>720,000</b>	<b>681,421</b>	<b>640,000</b>	<b>30,771</b>	<b>640,000</b>	<b>640,000</b>	<b>0</b>

**Funding**

**Government Grants**

Provincial	720,000	681,421	640,000	30,771	640,000	640,000	
<b>TOTAL FUNDING</b>	<b>720,000</b>	<b>681,421</b>	<b>640,000</b>	<b>30,771</b>	<b>640,000</b>	<b>640,000</b>	<b>0</b>
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GRAND RIVER CONSERVATION AUTHORITY**  
**Schedule 16 - Information Systems and Motor Pool**  
**FOR THE PERIOD ENDING January 31, 2021**

**How much does it cost, and who pays for it?**

**Expenditures**

	<b>Budget 2020</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual YTD</b>	<b>Previous Forecast</b>	<b>Current Forecast</b>	<b>Forecast Change</b>
<b>Information Systems</b>							
Compensation and Benefits	1,083,000	1,011,651	1,115,000	66,401	1,115,000	1,115,000	
Administrative Expenses	25,500	13,713	25,500	3,083	25,500	25,500	
Software and Hardware Maintenance	157,500	143,594	187,500	56,574	187,500	187,500	
Supplies and Services	54,000	33,944	54,000	1,168	54,000	54,000	
<b>Total OPERATING Expenditures</b>	<b>1,320,000</b>	<b>1,202,902</b>	<b>1,382,000</b>	<b>127,226</b>	<b>1,382,000</b>	<b>1,382,000</b>	
<b>Capital Expenses</b>	<b>200,000</b>	<b>79,333</b>	<b>170,000</b>	<b>43,972</b>	<b>170,000</b>	<b>170,000</b>	
<b>LESS Internal Charges</b>	<b>(1,320,000)</b>	<b>(1,298,340)</b>	<b>(1,307,000)</b>	<b>0</b>	<b>(1,307,000)</b>	<b>(1,307,000)</b>	
<b>NET Unallocated Expenses</b>	<b>200,000</b>	<b>(16,105)</b>	<b>245,000</b>	<b>171,198</b>	<b>245,000</b>	<b>245,000</b>	
<b>Motor Pool</b>							
Compensation and Benefits	309,000	266,672	309,000	15,717	309,000	309,000	
Administrative Expenses	26,000	20,578	26,000	140	26,000	26,000	
Insurance	43,500	47,522	50,600	0	50,600	50,600	
Motor Pool Building and Grounds Maintenance	10,500	10,417	10,400	59	10,400	10,400	
Equipment, Repairs and Supplies	286,000	232,218	286,000	27,074	286,000	286,000	
Fuel	254,000	137,352	254,000	6,918	254,000	254,000	
<b>Total OPERATING Expenditures</b>	<b>929,000</b>	<b>714,759</b>	<b>936,000</b>	<b>49,908</b>	<b>936,000</b>	<b>936,000</b>	
<b>Capital Expenses</b>	<b>550,000</b>	<b>476,828</b>	<b>450,000</b>	<b>0</b>	<b>450,000</b>	<b>450,000</b>	
<b>LESS Internal Charges</b>	<b>(1,174,000)</b>	<b>(1,265,147)</b>	<b>(1,174,000)</b>	<b>(673)</b>	<b>(1,174,000)</b>	<b>(1,174,000)</b>	
<b>NET Unallocated Expenses</b>	<b>305,000</b>	<b>(73,560)</b>	<b>212,000</b>	<b>49,235</b>	<b>212,000</b>	<b>212,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>505,000</b>	<b>(89,665)</b>	<b>457,000</b>	<b>220,433</b>	<b>457,000</b>	<b>457,000</b>	<b>0</b>
<b>Funding</b>							
<b>Self Generated</b>							
Donations-Foundation	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gross Surplus (Deficit)	(505,000)	89,665	(457,000)	(220,433)	(457,000)	(457,000)	
Funding From Reserves	2,999,000	2,473,822	2,938,000	221,106	2,938,000	2,938,000	
Funding to Reserves	(2,494,000)	(2,563,487)	(2,481,000)	(673)	(2,481,000)	(2,481,000)	
<b>Net Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Grand River Conservation Authority

**Report number:** GM-02-21-12  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Weighted Voting – 2021 Budget and General Levy

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## **Recommendation:**

THAT Report Number GM-02-21-12 - Weighted Voting – 2021 Budget and General Levy be received as information.

## **Summary:**

The Non-Matching Levy of a Conservation Authority must be approved by the General Membership, with each member's vote weighted by Modified Current Value Assessment as outlined in Ontario Regulation 139/96.

## **Report:**

Ontario Regulation 139/96 provides the basis for weighted voting to approve a Conservation Authority's Non-Matching Levy. The formula caps any one municipality at 50%, in order to ensure that support is required from more than one participating municipality. In the case of Grand River Conservation Authority (GRCA), the Region of Waterloo's Modified Current Value Assessment (CVA) exceeds 50% of the watershed CVA, but under this formula, each of the Region's ten members are assigned a weighting of 5%. The remaining 50% is spread among the other members according to the proportion of CVA that their municipalities represent.

Attached is a copy of the Regulation as well as the calculations of the weighted voting that will be used for the 2021 Budget and General Levy.

## **Financial implications:**

The proposed total General Levy for 2021 is \$12,225,000, which includes:

Matching Levy: \$449,688

Non-matching Levy: \$11,775,312 (operating and capital)

GRCA conducts a weighted vote on the total amount of the General Levy.

## **Other department considerations:**

Not applicable

## **Prepared by:**

Karen Armstrong  
Deputy CAO and Secretary-Treasurer

## **Approved by:**

Samantha Lawson  
Chief Administrative Officer



**Grand River Conservation Authority**  
**2021 General Levy - Weight of Votes by Members**  
**February 26, 2021**

<b>Member</b>	<b>Municipality/Group</b>	<b>Weight</b>	<b>Absent</b>	<b>Present</b>	<b>In Favour</b>	<b>Opposed</b>
Les Armstrong	Region of Waterloo	5.0%				
James Erb	Region of Waterloo	5.0%				
Sue Foxton	Region of Waterloo	5.0%				
Michael Harris	Region of Waterloo	5.0%				
Helen Jowett	Region of Waterloo	5.0%				
Geoff Lorentz	Region of Waterloo	5.0%				
Kathryn McGarry	Region of Waterloo	5.0%				
Jane Mitchell	Region of Waterloo	5.0%				
Joe Nowak	Region of Waterloo	5.0%				
Warren Stauch	Region of Waterloo	5.0%				
Bernie Corbett	Haldimand & Norfolk Counties	0.8%				
Daniel Lawrence	Haldimand & Norfolk Counties	0.8%				
John Challinor II	Region of Halton	2.4%				
Marcus Adili	City of Hamilton	12.6%				
Bruce Banbury	County of Oxford	0.8%				
Richard Carpenter	City of Brantford	3.7%				
Kevin Davis	City of Brantford	3.7%				
Bob Bell	City of Guelph	6.9%				
Cathy Downer	City of Guelph	6.9%				
Guy Gardhouse	Group 1	1.0%				
Bruce Whale	Group 2	1.3%				
Jerry Smith	Group 3	0.4%				
Ian MacRae	Twp of Ctr Wellington	2.6%				
Chris White	Group 4	3.1%				
Brian Coleman	County of Brant	1.4%				
Joan Gatward	County of Brant	1.4%				
		100.0%	0.0%	0.0%	0.0%	0.0%
	Weighted Vote Result					

# Grand River Conservation Authority

**Report number:** GM-02-21-15  
**Date:** February 26, 2021  
**To:** Members of the Grand River Conservation Authority  
**Subject:** Budget 2021

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## **Recommendation:**

See Annual General Meeting agenda item 14d.

## **Summary:**

The proposed 2021 Budget includes total spending of \$31,973,429.

It also includes the following General Levy amount:

Matching Levy	\$ 449,688
Non-Matching Levy	\$10,825,312
Capital Levy	\$ 950,000
<b>TOTAL GENERAL LEVY</b>	<b>\$12,225,000</b>

It is proposed that each member municipality's share of the 2021 General Levy be calculated using "Modified Current Value Assessment".

The *Policies and Procedures for the Administration of the Municipal Regulation for Non-matching Levy* states that a Conservation Authority must give participating municipalities 30 days notice of a meeting where the members will establish the General Levy. This notice, along with a copy of the Preliminary 2020 Budget was sent to participating municipalities on January 25, 2021. At the February 26th, 2021 General Membership meeting the members will vote on the 2021 Budget and General Levy.

## **Report:**

Drafts of the 2021 Budget were presented to the General Membership on September 25, 2020 and January 22, 2021. Outlined below are changes made to the draft #2 budget 2021 that was provided as part of the January 22, 2021 general meeting.

### **Summary – Proposed Budget 2021**

Revenue	\$ 28,988,188
Funding from Reserves	\$ 2,669,000
Year 2020 Surplus	\$ 316,241
Expenditures & Transfers to Reserves	<u>(\$ 31,973,429)</u>
Net Surplus/(Deficit)	<u>\$ <b>NIL</b></u>

### **Reserve Position**

Actual Balance 12/31/20	\$ 26,306,126
Budget 2021 NET Decrease to Reserves	<u>(\$ 1,774,000)</u>
Budgeted Balance 12/31/21	\$ 24,532,126

Changes made since draft # 2 (January 22, 2021)

A. Operating budget adjusted as follows:

(\$200,000)	Conservation Area Expenses increased
\$200,000	Conservation Area Revenue increased to \$7.2 million
\$568,000	Outdoor Education Expenses decreased
(\$382,000)	Outdoor Education Day Camp Revenue eliminated
(\$ 34,000)	Outdoor Education Community Program Revenue eliminated
(\$102,000)	Outdoor Education School Program Revenue decreased
(\$ 50,000)	Foundation Donations decreased
\$100,000	Forestry Wages and Benefits Expenses decreased
(\$100,000)	Forestry Tree Planting Revenue decreased
(\$100,000)	Property Rentals - Demolition Expenses increased
\$100,000	Funding from Reserves increased
(\$30,000)	Conservation Services-Upper Grand Expenses decreased
\$30,000	Funding from Reserves decreased
\$ 7,000	Conservation Services-Admin Expenses decreased
(\$ 7,000)	Provincial Funding decreased
\$15,000	Elora Hydro Revenue Increased
(\$15,000)	Funding to General Capital Reserve increased
\$300,000	Compensation and Benefit Expenses decreased
\$ 50,000	Computer Expenses decreased
(\$350,000)	Funding to Transition Reserve increased

B. Special Projects expenses/funding increased \$405,000

(\$360,000)	Floodplain Mapping expenses increased
\$270,000	Provincial Funding increased
\$ 45,000	Federal Funding increased
\$ 45,000	Funding from Land Sale Proceeds reserve increased
(\$80,000)	Upper Blair Subwatershed Study expenses increased
\$80,000	Special Municipal Levy Funding increased
\$35,000	Mill Creek Project expenses decreased (cancelled for 2021)
(\$35,000)	Foundation Funding decreased

C. Surplus from 2021 is \$316,241 (details below)

Programs Areas impacted by COVID-19

A. Conservation Areas

Revenue for 2021 is budgeted at \$7,200,000 which is almost \$2.0 million less than 2019 actual and \$1.0 million higher than 2020 actual. The 2021 budgeted revenue assumes reduced capacity at the parks and assumes that parks will be open for the full season compared to the gradual opening that occurred during 2020. Expenses for 2021 were adjusted to correspond with revenue targets.

B. Outdoor Education

The budget assumes that day camp and community programs will not operate during 2021. Revenue from school contracts is budgeted at \$500,000 which assumes that school contracts will in place for most of the school year. This compares to \$600,000 in school contract revenue in 2019. Expenses for 2021 were adjusted to correspond with revenue targets.

C. Forestry – Private Land Tree Planting

The budget assumes that the Private Land Tree Planting program will take place in both the spring and fall but at a reduced level of activity. Revenue is budgeted for \$550,000 compared to \$650,000 in 2019. In 2020 the spring tree planting program was cancelled. The fall tree planting proceeded and total revenue for the year was \$190,000. Expenses for 2021 were adjusted to correspond with revenue targets.

Transition Reserve

At the January 22, 2021 general meeting the board approved establishing a transition reserve. The purpose for the reserve will be to fund expenditures related to the transitioning of GRCA to new provincial regulations requirements and/or fund costs related to managing expenses impacted by COVID-19 or revenue losses due to COVID-19. The uncertainty created by COVID-19 and the pending provincial regulations hamper the ability to identify and quantify expenses and revenue impacts which in turn make budgeting challenging. By establishing this reserve, as events unfold, appropriate forecast adjustments can be introduced and the reserve accessed as necessary.

The Transition reserve balance at December 31, 2020 is \$500,000 which resulted from a transfer of the 2020 year-end operating surplus into this reserve at yearend.

The 2021 budget includes a transfer of \$350,000 into the Transition reserve. Details provided below.

Transfer into Transition Reserve - 2021 – Compensation and Computer Cost Savings

The amount that is budgeted to be transferred into the transition reserve is \$350,000 comprised of \$300,000 in compensation savings and \$50,000 in computer charge expense savings related to these positions. The 2021 budget draft #1 included a few staff positions that are currently vacant. These vacancies are a result of staff departures and vacancies due to positions that were eliminated during 2020. Restructuring will be undertaken and is somewhat contingent on uncertain events driven by the status of COVID-19 and the transition to the new regulations. The January 22, 2021 2021 Budget report included a motion to transfer cost savings anticipated due to net staff vacancies be allocated to the transition reserve.

Canada Emergency Wage Subsidy (CEWS)

The 2021 budget does not include any CEWS funding. The Authority is in the process of applying for CEWS for 2020 totalling approximately \$3.1 million. This funding was not recognized as revenue in 2020 given that there is some uncertainty regarding Conservation Authorities eligibility for this funding.

Year 2020 Surplus

The 2020 surplus is \$316,241. The 2020 surplus will be used to lessen the need to increase general municipal levy in 2021 by funding added legal, consulting and labour relations costs for 2021. The surplus of \$316,241 has been allocated as outlined below.

Allocation of \$316,241 Surplus

a) Expenses Increased \$361,241:

\$100,000	Consulting and Legal
\$100,000	Labour Relations
\$ 50,000	File Management Project
\$ 20,000	Staff Development
\$ 30,000	Health & Safety
\$ 16,241	General Expense

Attached:

Summary Reserve Report– Budget 2021  
2021 Budget Package

**Financial implications:**

The GRCA is proposing a \$31,973,429 budget (2020: \$35,978,475).  
Reserves are budgeted to decrease approximately \$1.8 million.

**Prepared by:**

Sonja Radoja  
Manager Corporate Services

**Approved by:**

Karen Armstrong  
Secretary-Treasurer/Deputy CAO

**SUMMARY RESERVE REPORT - BUDGET 2021**

General Meeting - February 26th, 2021

	ACTUAL 2020	"NET CHANGE" INCREASE/(DECREASE) 2020 VS 2021	DETAILS OF "NET CHANGE" BUDGET 2021			BUDGET 2021
			Transfer In (Interest Income)	Transfer In	Transfer Out Description of Transfer	
<b>Type A: GRCA Controlled</b>						
<b>Operating Reserves (designated)</b>						
Property & Liability Insurance	270,383	0	0			270,383
Building & Mechanical Equipment	1,141,833	0	0			1,141,833
Small Office Equipment	7,720	0	0			7,720
Personnel	1,249,112	(15,000)	0		(15,000) OUT- Vacation Accrual	1,234,112
Transition	500,000	360,000	10,000	350,000		860,000
Forestry	884,703	15,000	15,000			899,703
Information Systems and Technology	1,413,357	(223,000)	22,000	1,307,000	(1,552,000) IN-Chargebacks; OUT-Operating/Capital costs	1,190,357
Cottage Operations	828,776	15,000	15,000			843,776
Grand River Watershed Management Plan	109,763	2,000	2,000			111,763
Planning Enforcement	443,713	8,000	8,000			451,713
Property Rental Expenses	674,789	15,000	15,000			689,789
Watershed Restoration	117,452	2,000	2,000			119,452
Master Planning	224,096	3,000	3,000			227,096
Motor Pool Equipment	1,854,024	(172,000)	40,000	1,174,000	(1,386,000) IN-Chargebacks;OUT-Operating/Capital costs	1,682,024
Motor Pool Insurance	88,689	1,000	1,000			89,689
<b>Capital Reserves (designated)</b>						
Water Control Structures	3,170,003	10,000	60,000		(50,000) OUT-Water Control Structures major repairs	3,180,003
Cambridge Desiltation Pond	6,694	(1,000)	0		(1,000) OUT-Cambridge Desiltation Pond costs	5,694
Completion of Capital Projects	162,000	0	0			162,000
Conservation Areas-Capital	1,398,000	(1,500,000)	0		(1,500,000) OUT-Cons Area Capital costs	-102,000
Conservation Areas-Stabilization/Capital	1,704,448	55,000	55,000			1,759,448
Gauges	892,326	(85,000)	15,000		(100,000) OUT-Gauge Expenses	807,326
<b>Capital Reserves (undesignated)</b>						
General Capital Reserve	1,042,059	135,000	15,000	120,000	IN-Hydro Generation Revenue	1,177,059
<b>Total Type A: GRCA Controlled</b>	<b>18,183,940</b>	<b>(1,375,000)</b>	<b>278,000</b>	<b>2,951,000</b>	<b>(4,604,000)</b>	<b>16,808,940</b>
<b>Type B: Reserves with Outside Control</b>						
<b>With MNR Interest (Capital Reserves)</b>						
Gravel	250,198	3,000	4,000		(1,000) OUT-Gravel Pit License & Gravel Rehabilitation	253,198
Land Sale Proceeds Reserve	7,542,188	(406,500)	138,500	0	OUT-EAB \$400K,Floodplain Mapping \$45K, Demolitions \$100K	7,135,688
<b>With School Board Interest (Operating Reserves)</b>						
App's Nature Centre	53,219	1,000	1,000			54,219
Laurel Creek Nature Centre	98,603	1,500	1,500			100,103
Guelph Lake Nature Centre	116,786	1,000	1,000			117,786
Taquanyah Nature Centre	3,795	0	0			3,795
Shade's Mills Nature Centre	57,397	1,000	1,000			58,397
<b>Total Type B: Outside Control</b>	<b>8,122,186</b>	<b>(399,000)</b>	<b>147,000</b>	<b>0</b>	<b>(546,000)</b>	<b>7,723,186</b>
<b>TOTAL</b>	<b>\$26,306,126</b>	<b>(1,774,000)</b>	<b>\$425,000</b>	<b>\$2,951,000</b>	<b>(\$5,150,000)</b>	<b>\$24,532,126</b>



# **2021 BUDGET**

**February 26, 2021**

**Grand River Conservation Authority**

**2021 Budget**

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## **GRCA 2021 Budget Highlights**

The Grand River Conservation Authority is a successful partnership of municipalities, working together to promote and undertake wise management of the water and natural resources of the Grand River watershed.

The Grand River stretches 300 kilometres from Dundalk in Dufferin County to Port Maitland on Lake Erie. It takes in one of the fastest growing regions in the province, with a population of approximately 1,000,000. The Grand River watershed is also home to some of the most intensively farmed land in the nation.

The prospect of high growth and the impact on water and natural resources and the quality of life present an enormous challenge to the GRCA, municipalities and all watershed residents. It creates an urgent need to work co-operatively to care wisely for the Grand River and its resources.

The work of the GRCA is divided into seven business areas:

- Reducing flood damages
- Improving water quality
- Maintaining reliable water supply
- Protecting natural areas and biodiversity
- Watershed planning
- Environmental education
- Outdoor recreation

In order to carry out these functions, the GRCA draws revenues from a variety of sources:

- User fees, such as park admissions, nature centre programs, planning fees and others which are set to offset most, if not all, the cost of these services
- Revenues from property rentals and hydro generation at our dams
- Municipal levies, which are applied primarily to watershed management programs
- Municipal grants dedicated to specific programs, such as the Rural Water Quality Program and Water Quality Monitoring
- Provincial transfer payments for water management operating expenses
- Provincial grants for specific purposes, such as the provincial Source Protection Program and Capital Projects related to water management
- Donations from the Grand River Conservation Foundation for programs such as outdoor education, tree nursery operations and various special projects
- Federal grants and other miscellaneous sources of revenue

The GRCA continues to work on the updates and implementation of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region, including the Grand River watershed, as part of the provincial Source Protection Program under the *Clean Water Act, 2006*. Besides supporting municipalities and other agencies in implementing the plans, the focus in 2021 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

In April 2018 the GRCA received approval from the Ministry of Natural Resources and Forestry to use up to \$1.8 million from the Land Sale Reserve for hazard tree management over a three year period. This funding has allowed the GRCA to accelerate its program of tree risk management to ensure the health and safety of the public using GRCA lands. This program will continue until March 31, 2021.

In 2021 GRCA continues to manage the challenges resulting from the on-going COVID-19 pandemic. Self-Generated revenues impacted significantly by the pandemic are the Conservation Area operations and the Outdoor Education program.

## **1. Watershed Management and Monitoring**

Watershed management and monitoring programs protect watershed residents from flooding and provide the information required to develop appropriate resource management strategies and to identify priority actions to maintain a healthy watershed. Activities include operation of flood and erosion control structures such as dikes and dams; flood forecasting and warning; water quality monitoring; natural heritage restoration and rehabilitation projects; water quantity assessment; watershed and subwatershed studies.

### **Operating Expenditures:**

Water Resources Planning and Environment	\$2,245,700	(Table 1)
Flood Forecasting and Warning	\$ 828,800	(Table 2)
Water Control Structures	\$1,785,700	(Table 3)

**Capital Expenditures:** \$1,800,000 (Section B)

**Total Expenditures:** \$6,660,200

**Revenue sources:** Municipal levies, provincial grants and reserves

## **2. Planning**

Program areas:

- a) Natural Hazard Regulations  
The administration of conservation authority regulations related to development in the floodplain, and other natural hazards e.g. wetlands, slopes, shorelines and watercourses.
- b) Plan Input and Review  
Planning and technical review of municipal planning documents and recommending environmental policies for floodplains, wetlands and other environmentally significant areas; providing advice and information to municipal councils on development proposals and severances; review of environmental assessments; and providing outside consulting services on a fee-for-service basis to other conservation authorities and agencies.

**Operating Expenditures:** \$2,117,200 (Table 4)

**Capital Expenditures:** NIL

**Revenue sources:** Permit fees, enquiry fees, plan review fees, and municipal levy

### **3. Watershed stewardship**

The watershed stewardship program provides information and/or assistance to private and public landowners and community groups on sound water and environmental practices that will enhance, restore or protect their properties. Some activities are reforestation/tree planting through the Burford Tree Nursery, the Rural Water Quality Program, restoration and rehabilitation projects. The program also, provides conservation information through workshops, publications, the web site and media contacts.

#### **Operating Expenditures:**

Forestry & Conservation Land Taxes	\$ 1,365,000 (Table 5)
Conservation Services	\$ 702,200 (Table 6)
Communications and Foundation	\$ 579,500 (Table 7)

**Capital Expenditures:** NIL

**Total Expenditures:** \$ 2,646,700

#### **Revenue sources:**

Municipal levies and grants, provincial grants, tree sales, landowner contributions, donations from the Grand River Conservation Foundation and other donations.

### **4. Conservation Land Management**

This includes expenses and revenues associated with the acquisition and management of land owned or managed by the GRCA including woodlots, provincially significant wetlands (e.g. Luther Marsh, Dunnville Marsh), passive conservation areas, rail-trails and a number of rental properties. Activities include forest management, woodlot thinning, and hydro production at our dams.

#### **Operating Expenditures:**

Conservation Lands, Rentals, Misc	\$3,604,100 (Table 10-Conservation Lands)
Hydro Production	\$ 212,000 (Table 10-Hydro Production)

**Capital Expenditures:** NIL

**Total Expenditures:** \$3,816,100

#### **Revenue sources:**

Property rentals, hydro production, timber sales, conservation land income, donations from the Grand River Conservation Foundation

## **5. Education**

The GRCA operates six nature centres, which provide curriculum-based programs to about 50,000 students from six school boards and independent schools throughout the watershed. In addition, about 16,000 members of the public attend day camps and weekend family and community events.

**Operating Expenditures:**       **\$840,600** (Table 8)  
**Capital Expenditures:**       **NIL**

**Revenue sources:** School boards, nature centre user fees, community event fees, donations from the Grand River Conservation Foundation and municipal general levy.

## **6. Recreation**

This includes the costs and revenues associated with operating the GRCA's 11 active conservation areas. The GRCA offers camping, hiking, fishing, swimming, skiing and other activities at its parks. It provides 2,200 campsites, making it the second-largest provider of camping accommodation in Ontario. About 1.7 million people visit GRCA parks each year.

**Operating Expenditures:**       **\$ 7,200,000** (Table 10)  
**Capital Expenditures:**       **\$ 1,500,000** (Section B)  
**Total Expenditures:**       **\$ 8,700,000**

**Revenue sources:**  
Conservation Area user fees, government grants, reserves and donations.

## **7. Corporate services**

This includes the cost of head office functions such as accounting and human resources, as well as the cost of facilities, insurance, consulting and legal fees and expenses relating to the General Membership.

**Operating Expenditures:**       **\$3,697,629** (Table 9)  
**Capital Expenditures:**       **\$ 457,000** (Section B)  
**Total Expenditures:**       **\$4,154,629**

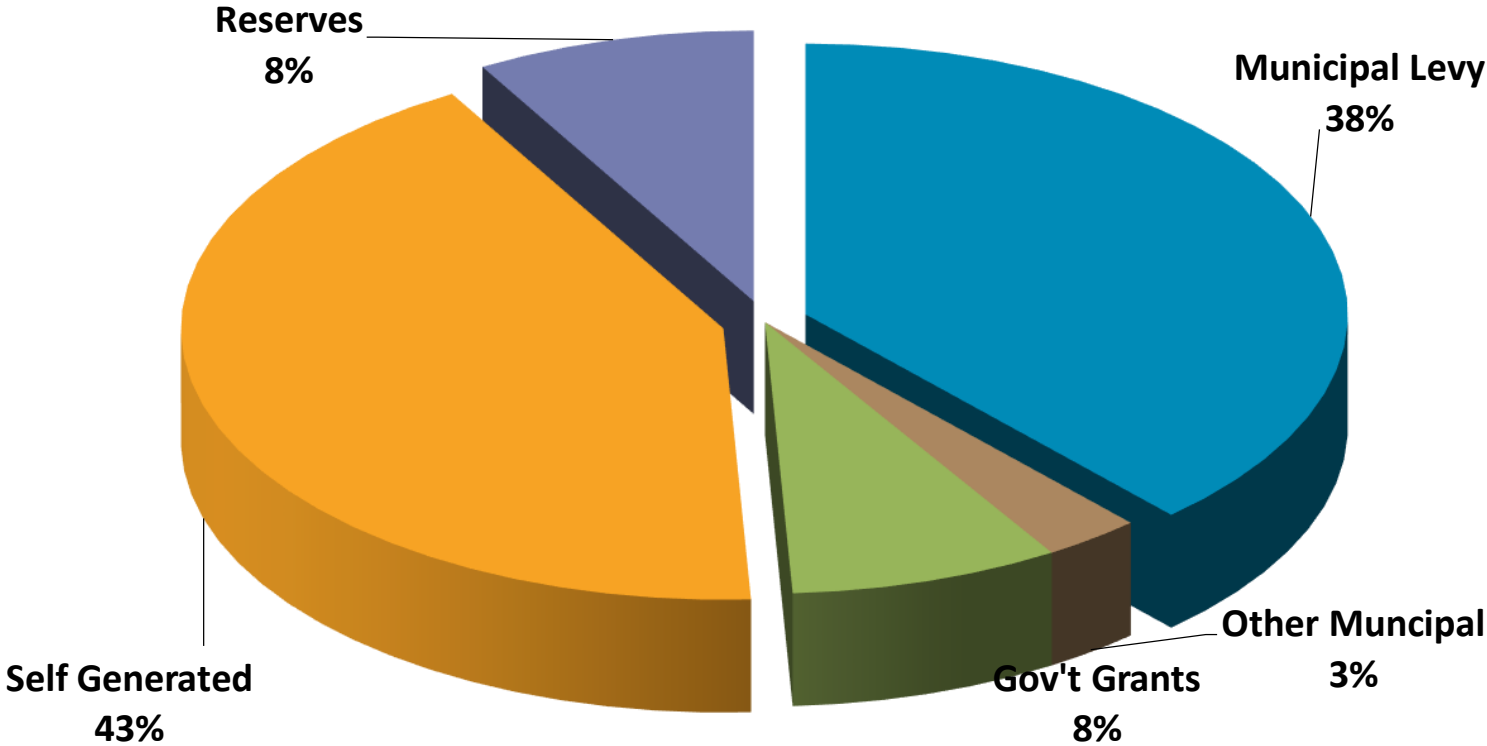
**Revenue sources:** Municipal levies and reserves.

**BUDGET 2021 - Summary of Revenue and Expenditures**

FUNDING		Actual 2020	Budget 2020	Budget 2021	Budget Incr/(decr)
Municipal General Levy Funding		11,927,000	11,927,000	12,225,000	298,000 2.50%
Other Government Grants		3,058,703	4,032,188	3,502,188	(530,000) -13.1%
Self-Generated Revenue		15,869,456	16,279,287	13,577,241	(2,702,046) -16.6%
Funding from Reserves		788,467	3,740,000	2,669,000	(1,071,000) -28.6%
<b>TOTAL FUNDING</b>		<b>31,643,626</b>	<b>35,978,475</b>	<b>31,973,429</b>	<b>(4,005,046)</b> -11.1%
EXPENDITURES		Actual 2020	Budget 2020	Budget 2021	Budget Incr/(decr)
Base Programs - Operating includes funding to reserves	SECTION A	26,583,370	26,996,475	25,178,429	(1,818,046) -6.73%
Base Programs - Capital	SECTION B	2,450,132	5,655,000	3,757,000	(1,898,000) -33.56%
Special Projects	SECTION C	2,293,883	3,327,000	3,038,000	(289,000) -8.7%
<b>TOTAL EXPENDITURES</b>		<b>31,327,385</b>	<b>35,978,475</b>	<b>31,973,429</b>	<b>(4,005,046)</b> -11.1%
<b>NET RESULT</b>		<b>316,241</b>	<b>-</b>	<b>-</b>	

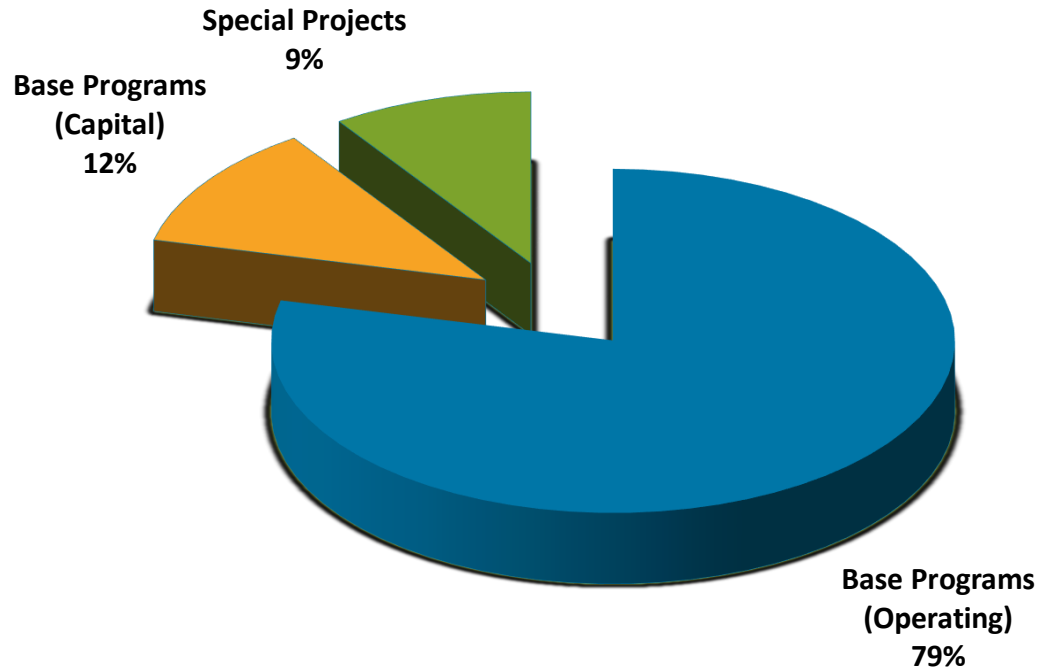
# 2021 Budget – Revenue by Source

Total 2021 Budget Revenue = \$32.0 Million (\$ 36.0 Million in 2020)

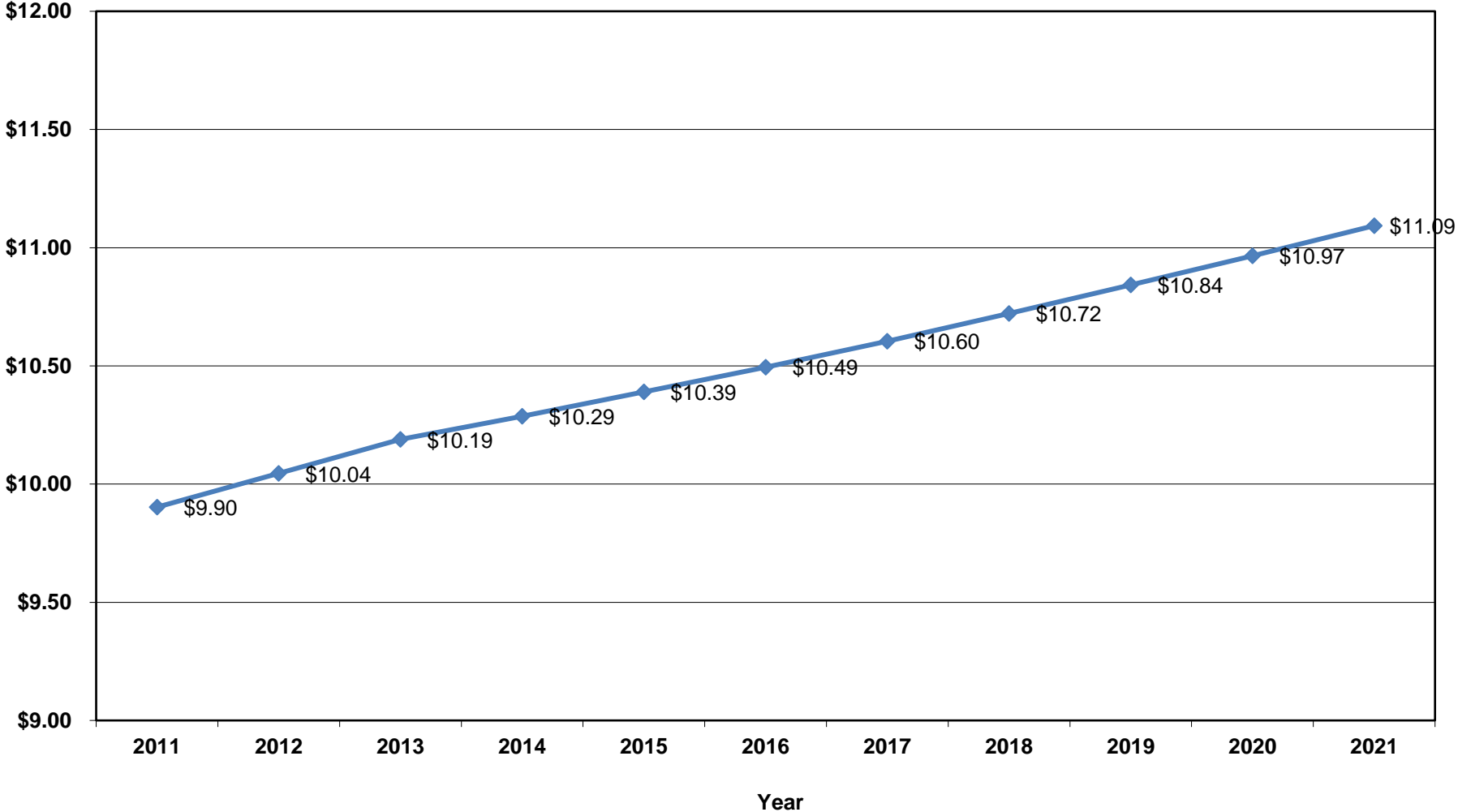


# 2021 Budget – Expenditures by Category

2021 Budget Expenditures = \$32.0 Million (\$ 36.0 Million in 2020)



# Grand River Conservation Authority Per Capita General Levy (2011 to 2021)





GRAND RIVER CONSERVATION AUTHORITY

**Budget 2021 - Summary of Expenditures, Funding and Change in Municipal Levy**

		TABLE 1	TABLE 2	TABLE 3	TABLE 4	TABLE 5	TABLE 6	TABLE 7	TABLE 8	TABLE 9	TABLE 9	TABLE 10	TABLE 10	TABLE 10	
		Water Resources Planning & Environment	Flood Forecasting & Warning	Water Control Structures	Resource Planning	Forestry & Conservation Land Taxes	Conservation Services	Communications & Foundation	Environmental Education	Corporate Services	Loss/(Surplus) impact on Municipal Levy Increase	Conservation Land and Rental Management and Misc	Hydro Production	Conservation Areas	TOTAL
<b>2021 OPERATING</b>															
TOTAL EXPENSES	A	2,245,700	828,800	1,785,700	2,117,200	1,365,000	702,200	579,500	840,600	3,697,629		3,604,100	212,000	7,200,000	25,178,429
TOTAL OTHER FUNDING	B	87,500	164,338	285,350	894,000	577,000	31,000	0	500,000	85,000		3,233,000	530,000	7,200,000	13,587,188
"Other Programs" Surplus/(Loss)	B less A														
Loss to be offset with Surplus	C														
Surplus 2020 carried forward to 2021															
											53,100	(371,100)	318,000	-	(53,100)
											(316,241)				316,241
2021 Levy	A less B less C	2,158,200	664,462	1,500,350	1,223,200	788,000	671,200	579,500	340,600	3,612,629	(263,141)	0	0	0	11,275,000
<b>NET RESULT</b>															
<b>0</b>															
<b>Levy Increase:</b>															
2021 Levy		2,158,200	664,462	1,500,350	1,223,200	788,000	671,200	579,500	340,600	3,612,629	(263,141)				11,275,000
2020 Levy		2,138,200	600,362	1,464,350	1,169,800	739,500	759,200	701,500	308,600	3,455,675	(360,187)				10,977,000
Levy Increase over prior year		20,000	64,100	36,000	53,400	48,500	(88,000)	(122,000)	32,000	156,954	97,046	n/a	n/a	n/a	298,000
<b>2021 CAPITAL</b>															
TOTAL EXPENSES	A	110,000	190,000	1,500,000					457,000					1,500,000	3,757,000
TOTAL OTHER FUNDING	B	75,000	25,000	750,000					457,000					1,500,000	2,807,000
2021 Levy	A less B	35,000	165,000	750,000					-					-	950,000
<b>Levy Increase:</b>															
2021 Levy		35,000	165,000	750,000					-					-	950,000
2020 Levy		35,000	165,000	750,000					-					-	950,000
Levy Increase(decrease) over prior year		-	-	-					-					-	-
<b>2021 SPECIAL</b>															
TOTAL EXPENSES	A	220,000	360,000	640,000					1,060,000					758,000	3,038,000
TOTAL OTHER FUNDING	B	220,000	360,000	640,000					1,060,000					758,000	3,038,000
2021 Levy	A less B	-	-	-					-					-	-
														TOTAL EXPENSES	31,973,429
														TOTAL FUNDING	31,973,429
														NET RESULT	-

## Grand River Conservation Authority Summary of Municipal Levy - 2021 Budget

*FINAL February 26 2021*

	% CVA in Watershed	2020 CVA (Modified)	CVA in Watershed	CVA-Based Apportionment	CVA-Based Matching & Maintenance Levy	CVA-Based Admin & Maintenance Levy	CVA-Based Non Matching Admin & Maintenance Levy	CVA-Based Capital Maintenance*	2021 Budget Total Levy	Actual 2020 Levy	% Change
Brant County	82.9%	6,936,721,473	5,750,542,101	2.84%	12,763	307,240	26,963	346,966	333,521	4.0%	
Brantford C	100.0%	14,928,515,157	14,928,515,157	7.37%	33,133	797,600	69,995	900,728	879,747	2.4%	
Amaranth Twp	82.0%	795,979,920	652,703,535	0.32%	1,449	34,873	3,060	39,382	37,935	3.8%	
East Garafraxa Twp	80.0%	626,126,773	500,901,419	0.25%	1,112	26,762	2,349	30,223	28,338	6.7%	
Town of Grand Valley	100.0%	553,512,121	553,512,121	0.27%	1,228	29,573	2,595	33,396	31,711	5.3%	
Melancthon Twp	56.0%	586,577,630	328,483,473	0.16%	729	17,550	1,540	19,819	19,173	3.4%	
Southgate Twp	6.0%	1,033,512,023	62,010,721	0.03%	138	3,313	291	3,742	3,523	6.2%	
Haldimand County	41.0%	7,079,860,556	2,902,742,828	1.43%	6,442	155,088	13,610	175,140	170,458	2.7%	
Norfolk County	5.0%	9,584,167,114	479,208,356	0.24%	1,064	25,603	2,247	28,914	28,513	1.4%	
Halton Region	10.4%	46,451,977,776	4,837,575,302	2.39%	10,737	258,462	22,682	291,881	280,040	4.2%	
Hamilton City	26.8%	94,145,899,309	25,184,028,065	12.43%	55,894	1,345,531	118,080	1,519,505	1,471,642	3.3%	
Oxford County	36.7%	4,427,004,857	1,622,932,789	0.80%	3,602	86,710	7,609	97,921	95,948	2.1%	
North Perth T	2.0%	2,225,735,943	44,514,719	0.02%	99	2,378	209	2,686	2,561	4.9%	
Perth East Twp	40.0%	2,040,630,574	816,252,229	0.40%	1,812	43,611	3,827	49,250	47,534	3.6%	
Waterloo Region	100.0%	102,472,672,048	102,472,672,048	50.58%	227,428	5,474,902	480,462	6,182,792	6,064,723	1.9%	
Centre Wellington Twp	100.0%	5,114,418,180	5,114,418,180	2.52%	11,351	273,253	23,980	308,584	301,160	2.5%	
Erin T	49.0%	2,555,239,625	1,252,067,416	0.62%	2,779	66,895	5,871	75,545	74,455	1.5%	
Guelph C	100.0%	27,653,093,969	27,653,093,969	13.65%	61,374	1,477,448	129,657	1,668,479	1,622,233	2.9%	
Guelph Eramosa Twp	100.0%	2,845,103,563	2,845,103,563	1.40%	6,314	152,008	13,340	171,662	167,139	2.7%	
Mapleton Twp	95.0%	1,799,102,595	1,709,147,466	0.84%	3,793	91,316	8,014	103,123	97,762	5.5%	
Wellington North Twp	51.0%	1,746,561,794	890,746,515	0.44%	1,977	47,591	4,176	53,744	51,442	4.5%	
Puslinch Twp	75.0%	2,685,361,769	2,014,021,326	0.99%	4,470	107,605	9,443	121,518	117,442	3.5%	
<b>Total</b>		<b>338,287,774,768</b>	<b>202,615,193,299</b>	<b>100.00%</b>	<b>449,688</b>	<b>10,825,312</b>	<b>950,000</b>	<b>12,225,000</b>	<b>11,927,000</b>	<b>2.5%</b>	

\*Capital Maintenance Levy represents levy allocated to maintenance of capital infrastructure, studies, and/or equipment.

# **SECTION A**

## **BASE PROGRAMS – OPERATING**

## SECTION A - Operating Budget

GRAND RIVER CONSERVATION AUTHORITY

### Budget 2021 vs Budget 2020

	Actual 2020	Budget 2020	Budget 2021	Incr/(Decr)	%age change
<b>EXPENDITURES</b>					
OPERATING EXPENSES	26,583,370	26,996,475	25,178,429	(1,818,046)	-7.07%
<b>Total Expenses</b>	<b>26,583,370</b>	<b>26,996,475</b>	<b>25,178,429</b>	<b>(1,818,046)</b>	<b>-7.07%</b>
<b>SOURCES OF FUNDING</b>					
MUNICIPAL GENERAL LEVY (NOTE)	10,628,727	10,977,000	11,275,000	298,000	2.89%
MUNICIPAL SPECIAL LEVY	13,135	50,000	50,000	-	0.00%
OTHER GOVT FUNDING	744,029	517,188	517,188	-	0.00%
SELF-GENERATED	14,758,775	14,743,000	12,903,000	(1,840,000)	-13.29%
RESERVES	61,417	332,000	117,000	(215,000)	-123.56%
SURPLUS CARRYFORWARD	377,287	377,287	316,241	(61,046)	-14.81%
<b>Total BASE Funding</b>	<b>26,583,370</b>	<b>26,996,475</b>	<b>25,178,429</b>	<b>(1,818,046)</b>	<b>-7.07%</b>

NOTE: See "Summary of Revenue, Expenditures and Changes in Municipal Levy" for details of \$298,000 levy increase.

## **TABLE 1**

### **(a) Watershed Studies**

This category includes watershed and subwatershed studies. These studies provide the strategic framework for understanding water resources and ecosystem form, functions and linkages. These allow for assessment of the impacts of changes in watershed resources and land use. Watershed studies also identify activities and actions that are needed to minimize the adverse impacts of change. This program supports other plans and programs that promote healthy watersheds.

#### ***Specific Activities:***

- Carry out or partner with municipalities and other stakeholders on integrated subwatershed plans for streams and tributaries. Subwatershed Plans are technical reports which provide comprehensive background on how surface water, groundwater, terrestrial and aquatic ecosystems function in a subwatershed. The plans recommend how planned changes such as urbanization can take place in a sustainable manner.

### **(b) Water Resources Planning and Environment and Support**

This category includes the collection and analysis of environmental data and the development of management plans for protection and management of water resources and natural heritage systems. These programs assist with implementation of monitoring water and natural resources and assessment of changes in watershed health and priority management areas.

#### ***Specific Activities:***

- operate 8 continuous river water quality monitoring stations, 73 stream flow monitoring stations, 27 groundwater monitoring stations, and 37 water quality monitoring stations in conjunction with MOE, apply state-of-the-art water quality assimilation model to determine optimum sewage treatment options in the central Grand, and provide technical input to municipal water quality issues
- analyze and report on water quality conditions in the Grand River watershed
- maintain a water budget to support sustainable water use in the watershed, and maintain a drought response program
- analyze water use data for the watershed and provide recommendations for water conservation approaches
- provide advice to Provincial Ministries regarding water use permits to ensure that significant environmental concerns are identified so that potential impacts can be addressed.

### **(c) Resource Management Division Support**

Provides support services to the Engineering and Resource Management Divisions including support for Flood Forecasting and Warning and Water Control Structures.

#### ***Specific Spending:***

- administrative services
- travel, communication, staff development and computer
- insurance

### **(d) Natural Heritage Management**

The natural heritage management program includes those activities associated with providing service and/or assistance to municipalities, private and public landowners and community groups on sound environmental practices that will enhance, restore or protect the aquatic and terrestrial ecosystems. The program includes watershed scale natural heritage assessments and implements restoration activities on GRCA land..

#### ***Specific Activities:***

- maintain and promote the ‘Grand River Fisheries Management Plan’.
- implement “best bets” for protection and enhancement of fisheries, work with outside agencies, non-government organizations and the public to improve fish habitat through stream rehabilitation projects including the implementation of the recommendations of the watershed studies.
- maintain and implement the Forest Management Plan for the Grand River watershed and develop and implement components of the watershed Emerald Ash Borer strategy
- carry out restoration and rehabilitation projects for aquatic and terrestrial ecosystems e.g. species at risk and ecological monitoring on GRCA lands, and prescribed burn activities and community events such as tree planting and stream restoration
- provide technical input and review services for applications that may affect the watershed ecosystems.

**TABLE 1**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Water Resources Planning & Environment**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget Change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	1,225,680	1,664,000	1,519,000	(145,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	240,903	289,300	268,300	(21,000)
Insurance	102,144	107,300	107,300	0
Other Operating Expenses	49,269	175,100	165,100	(10,000)
Amount set aside to Reserves	515,000	-	186,000	186,000
<b>TOTAL EXPENSE</b>	<b>2,132,996</b>	<b>2,235,700</b>	<b>2,245,700</b>	<b>10,000</b>
<b>Funding</b>				<b>(incr)/decr</b>
Municipal Special/Other	13,135	50,000	50,000	0
Prov & Federal Govt	-	37,500	37,500	0
Funds taken from Reserves	-	10,000	-	10,000
<b>TOTAL FUNDING</b>	<b>13,135</b>	<b>97,500</b>	<b>87,500</b>	<b>10,000</b>
<b>Net Funded by General Municipal Levy</b>	<b>2,119,861</b>	<b>2,138,200</b>	<b>2,158,200</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>20,000</b>

## **TABLE 2**

### **Flood Forecasting and Warning**

The flood warning system includes the direct costs associated with monitoring the streams, and rivers in order to effectively provide warnings and guidance to municipalities and watershed residents during flood emergencies.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

#### ***Specific Activities:***

- maintain a 'state of the art' computerized flood forecasting and warning system.
- operate a 24 hour, year-round, on-call duty officer system to respond to flooding matters.
- collect and manage data on rainfall, water quantity, reservoir conditions, water levels from 56 stream flow gauges, 24 rainfall gauges, and 12 snow courses.
- use data radio and Voice Alert system to continuously, monitor river conditions and detect warning levels, assist municipalities with emergency planning, and respond to thousands of inquiries each year.
- Assist municipalities with municipal emergency planning and participate in municipal emergency planning exercises when requested.



**TABLE 2**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Flood Forecasting & Warning**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				incr/(decr)
Salary and Benefits	360,568	470,700	484,800	14,100
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	250,650	236,000	236,000	-
Other Operating Expenses	47,494	58,000	108,000	50,000
Amount set aside to Reserves	95,000	-	-	-
<b>TOTAL EXPENSE</b>	<b>753,712</b>	<b>764,700</b>	<b>828,800</b>	<b>64,100</b>
<b>Funding</b>				(incr)/decr
MNR Grant	164,338	164,338	164,338	-
<b>TOTAL FUNDING</b>	<b>164,338</b>	<b>164,338</b>	<b>164,338</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>589,374</b>	<b>600,362</b>	<b>664,462</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>64,100</b>

### **TABLE 3**

#### **Water Control Structures**

This category includes costs associated with the capital and maintenance of structures, the primary purpose of which is to provide protection to life and property. These structures include dams, dykes, berms and channels etc. Also included in this category are non-flood control dams and weirs, which maintain upstream water levels.

Overall, flood protection services provide watershed residents with an effective and efficient system that will reduce their exposure to the threat of flood damage and loss of life. It is estimated that the existing flood protection in the Grand River watershed saves an average of over \$5.0 million annually in property damage.

#### ***Specific Activities:***

- operate and maintain 7 major multi-purpose reservoirs, which provide flood protection and flow augmentation, and 25 kilometres of dykes in 5 major dyke systems (Kitchener-Bridgeport, Cambridge-Galt, Brantford, Drayton and New Hamburg)
- ensure structural integrity of flood protection infrastructure through dam safety reviews, inspections and monitoring, reconstruction of deteriorating sections of floodwalls and refurbishing of major components of dams
- carry out capital upgrades to the flood control structures in order to meet Provincial standards
- operate and maintain 22 non-flood control dams, which are primarily for aesthetic, recreational, or municipal water supply intake purposes
- develop and implement plans to decommission failing or obsolete dams
- ice management activities to prevent or respond to flooding resulting from ice jams
- develop and implement public safety plans for structures

**TABLE 3**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Water Control Structures**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				incr/(decr)
Salary and Benefits	1,089,653	1,205,000	1,241,000	36,000
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	8,654	29,200	29,200	-
Property Taxes	169,112	170,700	170,700	-
Other Operating Expenses	323,236	344,800	344,800	-
Amount set aside to Reserves	159,000	-	-	-
<b>TOTAL EXPENSE</b>	<b>1,749,655</b>	<b>1,749,700</b>	<b>1,785,700</b>	<b>36,000</b>
<b>Funding</b>				(incr)/decr
MNR Grant	285,350	285,350	285,350	-
<b>TOTAL FUNDING</b>	<b>285,350</b>	<b>285,350</b>	<b>285,350</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>1,464,305</b>	<b>1,464,350</b>	<b>1,500,350</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>36,000</b>

## **TABLE 4**

### **(a) PLANNING - Regulations**

This category includes costs and revenues associated with administering the *Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation* made under the *Conservation Authorities Act*. This includes permit review, inspections, permit issuance, enforcement and follow-up, which may include defending appeals.

#### ***Specific Activities:***

- Process over 800 permits each year related to development, alteration or activities that may interfere with the following types of lands:
  - ravines, valleys, steep slopes
  - wetlands including swamps, marshes, bogs, and fens
  - any watercourse, river, creek, floodplain or valley land
  - the Lake Erie shoreline
- The regulation applies to the development activities listed below in the areas listed above:
  - the construction, reconstruction, erection or placing of a building or structure of any kind,
  - any change to a building or structure that would have the effect of altering the use or potential use of the building or structure, increasing the size of the building or structure or increasing the number of dwelling units in the building or structure
  - site grading
  - the temporary or permanent placing, dumping or removal of any material originating on the site or elsewhere.
- maintain policies and guidelines to assist in the protection of sensitive environmental lands (i.e. Policies for the Administration of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation)
- enforcement of the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Regulation and maintain compliance policies and procedures
- update and maintain flood line mapping; develop natural hazards mapping in digital format to be integrated into municipal planning documents and Geographic Information Systems

## **(b) PLANNING - Municipal Plan Input and Review**

This program includes costs and revenues associated with reviewing Official Plans, Secondary and Community Plans, Zoning Bylaws, Environmental Assessments, development applications and other proposals, in accordance with Conservation Authority and provincial or municipal agreements. It also includes watershed management consulting outside of the Grand River watershed, which is done from time-to-time on a fee-for-service basis.

### ***Specific Activities:***

- review municipal planning and master plan documents and recommend environmental policies and designations for floodplains, wetlands, natural heritage areas, fisheries habitat, hazard lands and shorelines, which support GRCA regulations and complement provincial polices and federal regulations
- provide advice to municipalities regarding environmental assessments, and other proposals such as aggregate and municipal drain applications to ensure that all environmental concerns are adequately identified and that any adverse impacts are minimized or mitigated
- provide information and technical advice to Municipal Councils and Committees and Land Division Committees regarding development applications to assist in making wise land use decisions regarding protection of people and property from natural hazard areas such as flood plains and erosion areas and protection and enhancement of wetlands, fish and wildlife habitat and natural heritage systems

**TABLE 4**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Resource Planning**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				incr/(decr)
Salary and Benefits	1,666,157	1,786,600	1,805,000	18,400
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	183,640	222,500	222,500	-
Other Operating Expenses	134,734	54,700	54,700	-
Amount set aside to Reserves	-	-	35,000	35,000
-	<b>1,984,531</b>	<b>2,063,800</b>	<b>2,117,200</b>	<b>53,400</b>
<b>Funding</b>				(incr)/decr
Self Generated	976,626	894,000	894,000	-
<b>TOTAL FUNDING</b>	<b>976,626</b>	<b>894,000</b>	<b>894,000</b>	<b>-</b>
<b>Net Funded by General Municipal Levy</b>	<b>1,007,905</b>	<b>1,169,800</b>	<b>1,223,200</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>53,400</b>

## **TABLE 5**

### **Forestry & Property Taxes**

The forestry program includes those activities associated with providing service and/or assistance to private and public landowners and community groups on sound environmental practices that will enhance, restore or protect their properties.

This category includes direct delivery of remediation programs including tree planting/reforestation.

General Municipal Levy funds the property tax for GRCA owned natural areas/passive lands.

#### ***Specific Activities:***

- plant trees on private lands (cost recovery from landowner)
- operate Burford Tree Nursery to grow and supply native and threatened species
- carry out tree planting and other forest management programs on over 7,000 hectares of managed forests on GRCA owned lands
- manage Emerald Ash Borer infestation

**TABLE 5**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Forestry & Conservation Land Taxes**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	383,527	619,000	515,500	(103,500)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	46,884	54,300	54,300	0
Property Taxes	172,924	183,200	183,200	0
Other Operating Expenses	255,321	590,000	612,000	22,000
<b>TOTAL EXPENSE</b>	<b>858,656</b>	<b>1,446,500</b>	<b>1,365,000</b>	<b>(81,500)</b>
<b>Funding</b>				<b>(incr)/decr</b>
Donations	10,609	57,000	27,000	30,000
Self Generated	186,295	650,000	550,000	100,000
<b>TOTAL FUNDING</b>	<b>196,904</b>	<b>707,000</b>	<b>577,000</b>	<b>130,000</b>
<b>Net Funded by General Municipal Levy</b>	<b>661,752</b>	<b>739,500</b>	<b>788,000</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>48,500</b>



## **TABLE 6**

### **Conservation Services**

The Conservation Services program includes those activities associated with providing service and/or assistance to private and public landowners and community groups implementing projects to conserve and enhance natural resources on their properties.

This category includes the Rural Water Quality program and Forestry extension services.

#### ***Specific Activities:***

- Co-ordinate the Rural Water Quality Program. This involves landowner contact, community outreach and delivery of a grant program to encourage adoption of agricultural management practices and projects to improve and protect water quality. Funding for this important initiative comes from watershed municipalities and other government grants.
- Carry out tree planting, and naturalization projects with private landowners
- Co-ordinate community events e.g. children's water festivals and agricultural and rural landowner workshops to promote landowner environmental stewardship action
- Co-ordinate GRCA Volunteer Program to enable public participation in GRCA environmental activities

**TABLE 6**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Conservation Services**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				incr/(decr)
Salary and Benefits	603,645	715,000	527,000	(188,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	79,225	100,200	86,200	(14,000)
Other Operating Expenses	2,467	52,000	22,000	(30,000)
Amount set aside to Reserves	-	-	67,000	67,000
<b>TOTAL EXPENSE</b>	<b>685,337</b>	<b>867,200</b>	<b>702,200</b>	<b>(165,000)</b>
<b>Funding</b>				(incr)/decr
Prov & Federal Govt	-	30,000	30,000	-
Donations/Other	6,478	47,000	-	47,000
Funds taken from Reserves	552	31,000	1,000	30,000
<b>TOTAL FUNDING</b>	<b>7,030</b>	<b>108,000</b>	<b>31,000</b>	<b>77,000</b>
<b>Net Funded by General Municipal Levy</b>	<b>678,307</b>	<b>759,200</b>	<b>671,200</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>(88,000)</b>

## **TABLE 7**

### **Communications & Foundation**

The Communications department provides a wide range of services and support for the GRCA, the Grand River Conservation Foundation, as well as Lake Erie Region Source Protection Program. This category includes watershed-wide communication and promotion of conservation issues to watershed residents, municipalities and other agencies.

The Grand River Conservation Foundation provides private sector funding for GRCA projects with limited or no other sources of revenue. This category includes operational costs related to fundraising.

#### ***Communications - Specific Activities:***

- Media relations
- Public relations and awareness building
- Online communications
- Issues management and crisis communications
- Community engagement and public consultation
- Corporate brand management

#### ***Foundation - Specific Activities:***

- Solicit donors for financial support
- Orient and train volunteers to assist with fundraising
- Provide site tours and other events to stakeholders

**TABLE 7**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Communications & Foundation**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				incr/(decr)
Salary and Benefits	498,265	601,000	439,000	(162,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	59,534	77,000	62,000	(15,000)
Other Operating Expenses	7,211	23,500	23,500	-
Amount set aside to Reserves	-	-	55,000	55,000
<b>TOTAL EXPENSE</b>	<b>565,010</b>	<b>701,500</b>	<b>579,500</b>	<b>(122,000)</b>
 <b>Funding</b>				
<b>Net Funded by General Municipal Levy</b>	<b>565,010</b>	<b>701,500</b>	<b>579,500</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>(122,000)</b>

## **TABLE 8**

### **Environmental Education**

This category includes costs and revenues associated with outdoor education facilities, which provide education and information about conservation, the environment and the Conservation Authority's programs to 50,000 students in 6 school boards and 16,000 members of the general public annually. The majority of funding for this program comes from school boards, the Grand River Conservation Foundation and public program fees.

#### ***Specific Activities:***

- operate 6 outdoor education centres under contract with watershed school boards, providing hands-on, curriculum-based, outdoor education (App's Mills near Brantford, Taquanyah near Cayuga, Guelph Lake, Laurel Creek in Waterloo, Shade's Mills in Cambridge and Rockwood)
- offer curriculum support materials and workshops to watershed school boards
- offer conservation day camps to watershed children and interpretive community programs to the public (user fees apply)

**TABLE 8**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Environmental Education**

<b>OPERATING</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>	<b>Budget change</b>
<b>Expenses:</b>				<b>incr/(decr)</b>
Salary and Benefits	357,754	980,000	610,000	(370,000)
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	80,272	85,800	57,000	(28,800)
Insurance	15,623	12,800	16,000	3,200
Property Taxes	12,007	14,000	14,000	0
Other Operating Expenses	136,668	284,000	143,600	(140,400)
<b>TOTAL EXPENSE</b>	<b>602,324</b>	<b>1,376,600</b>	<b>840,600</b>	<b>(536,000)</b>
<b>Funding</b>				<b>(incr)/decr</b>
Provincial & Federal Grants	0	0	0	0
Donations	9,675	50,000	0	50,000
Self Generated	234,044	1,018,000	500,000	518,000
<b>TOTAL FUNDING</b>	<b>243,719</b>	<b>1,068,000</b>	<b>500,000</b>	<b>568,000</b>
<b>Net Funded by General Municipal Levy</b>	<b>358,605</b>	<b>308,600</b>	<b>340,600</b>	
<b>Net incr/(decr) to Municipal Levy</b>				<b>32,000</b>

## **TABLE 9**

### **CORPORATE SERVICES**

This category includes the costs for goods and services, as listed below, that are provided corporately. A small portion of these costs is recovered from provincial grants, namely from source protection program funding and from the MNR operating grant.

#### **Specific Activities:**

This category includes the following departments:

- Office of the Chief Administrative Officer and the Assistant Chief Administrative Officer/Secretary-Treasurer
- Finance
- Human Resources
- Payroll
- Health & Safety
- Office Services

In addition, this category includes expenses relating to:

- The General Membership
- Head Office Building
- Office Supplies, Postage, Bank fees
- Head Office Communication systems
- Insurance
- Audit fees
- Consulting, Legal, Labour Relations fees
- Health and Safety Equipment, Inspections, Training
- Conservation Ontario fees
- Corporate Professional Development
- General expenses

**TABLE 9**  
**GRAND RIVER CONSERVATION AUTHORITY**  
**Corporate Services**

<b>Budget 2021</b>		<b>Surplus available to offset Municipal Levy Increase</b>
<b>Expenses:</b>		
Salary and Benefits	2,011,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	379,000	
Insurance	70,000	
Other Operating Expenses	1,237,629	
<b>TOTAL EXPENSE</b>	<b>3,697,629</b>	
<b>Funding</b>		
Recoverable Corporate Services Expenses	70,000	
Funds taken from Reserves	15,000	
<b>TOTAL FUNDING</b>	<b>85,000</b>	
<b>Net Result before surplus adjustments</b>	<b>3,612,629</b>	
Deficit from Other Programs offset by 2020 Surplus Carryforward		(53,100)
2020 Surplus Carried Forward to 2021 used to reduce Levy		316,241
<b>Net Funded by General Municipal Levy</b>	<b>3,612,629</b>	<b>263,141</b>

<b>Budget 2020</b>		<b>Surplus available to offset Municipal Levy Increase</b>
<b>Expenses:</b>		
Salary and Benefits	1,904,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	359,000	
Insurance	59,000	
Other Operating Expenses	1,343,675	
<b>TOTAL EXPENSE</b>	<b>3,665,675</b>	
<b>Funding</b>		
Recoverable Corporate Services Expenses	70,000	
Funds taken from Reserves	140,000	
<b>TOTAL FUNDING</b>	<b>210,000</b>	
<b>Net Result before surplus adjustments</b>	<b>3,455,675</b>	
Deficit from Other Programs offset by 2019 Surplus Carryforward		(17,100)
2019 Surplus Carried Forward to 2020 used to reduce Levy		377,287
<b>Net Funded by General Municipal Levy</b>	<b>3,455,675</b>	<b>360,187</b>

<b>ACTUAL 2020</b>		<b>Surplus available to offset Municipal Levy</b>
<b>Expenses:</b>		
Salary and Benefits	2,335,913	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	239,501	
Insurance	66,784	
Other Operating Expenses	906,035	
Amount set aside to Reserves	242,000	
<b>TOTAL EXPENSE</b>	<b>3,790,233</b>	
<b>Funding</b>		
Federal Grant	25,000	
Donations/Other	(34)	
Recoverable Corporate Services Expenses	57,186	
<b>TOTAL FUNDING</b>	<b>82,152</b>	
<b>Net Result before surplus/(deficit) adjustments</b>	<b>3,708,081</b>	
2020 Surplus from Other Programs used to reduce Levy		147,186
2019 Surplus Carried Forward to 2020 used to reduce Levy		377,287
<b>Net Funded by General Municipal Levy</b>	<b>3,708,081</b>	<b>524,473</b>



## **TABLE 10 (a)**

### **Conservation Lands, Rental Properties, Forestry & Misc**

The Conservation Land Management Program includes all expenses and revenues associated with acquisition and management of land owned/managed by the Authority. This includes protection of provincially significant conservation lands, woodlot management, rental/lease agreements and other revenues generated from managing lands and facilities. These expenses do not include those associated with the “active” Conservation Areas and education programs on GRCA lands and outdoor education programs on GRCA lands.

#### ***Specific Activities:***

- acquire and manage significant wetlands and floodplain lands, e.g. the Luther Marsh Wildlife Management Area, the Keldon Source Area, the Bannister-Wrigley Complex, and the Dunnville Marsh
- operate “passive” conservation areas in order to conserve forests and wildlife habitat (Puslinch Tract in Puslinch, Snyder’s Flats in Bloomingdale, etc.). Some are managed by municipalities or private organizations (Chicopee Ski Club in Kitchener, Scott Park in New Hamburg, etc.)
- develop and maintain extensive trail network on former rail lines owned by GRCA and municipalities (much of this is part of the Trans-Canada Trail network). The Grand River Conservation Foundation is one source of funding for the trails.
- rent 733 cottage lots at Belwood Lake and Conestogo Lake; hold leases on over 1200 hectares of agricultural land and 11 residential units, and over 50 other agreements for use of GRCA lands. Income from these rentals aids in the financing of other GRCA programs
- host controlled hunts at various locations including Luther Marsh Wildlife Management Area and Conestogo Lake
- carry out forestry disease control, woodlot thinning and selective harvesting on GRCA lands in accordance with the Forest Management Plan while generating income from sale of timber. Income generated helps pay for future forest management activities
- where appropriate, dispose of lands that have been declared surplus and continue to identify and plan for disposition of other surplus lands. Proceeds from future dispositions will be used for acquisition of “Environmentally Significant Conservation Lands” and for other core programs
- payment of non-insured losses and deductibles for vandalism, loss or theft; miscellaneous amounts recovered from insurance settlements

- investment income arising from reserves and funds received in advance of program expenses

## **TABLE 10 (b)**

### **HYDRO PRODUCTION**

This program generates revenue from ‘hydro production’.

#### *Specific Activities:*

- generate hydro from turbines in 4 dams, Shand, Conestogo, Guelph and Drimmie; the income is used to fund GRCA programs and repay reserves accordingly for the cost of building/repairing turbines.

## **TABLE 10 (c)**

### **CONSERVATION AREAS**

These programs include costs and revenues associated with delivering recreational programs on GRCA lands and include the costs and revenues associated with day-use, camping, concessions and other activities at GRCA active Conservation Areas.

#### *Specific Activities:*

- operate 11 “active” Conservation Areas (8 camping and 3 exclusively day-use) that are enjoyed by over 1.7 million visitors annually. These visitors also help generate significant spin-off revenues for the local economies
- offer camping, hiking, fishing, swimming, boating, picnicking, skiing and related facilities
- provide 2,200 campsites – second only to the provincial park system as a provider of camping accommodation in Ontario

**TABLE 10**  
 GRAND RIVER CONSERVATION AUTHORITY  
**OTHER PROGRAMS - OPERATING - SUMMARY of Results**

	Conservation Lands	Property Rentals	MISC	(a) Cons Lands, Rental, Misc	(b) Hydro Production	(c) Conservation Areas	TOTAL Other Programs
<b>Budget 2021 - OPERATING</b>							
<b>Expenses:</b>							
Salary and Benefits	1,163,000	590,000	-	1,753,000	66,500	4,200,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	152,600	74,500	-	227,100	-	195,000	
Insurance	157,300	24,000	-	181,300	-	-	
Property Taxes	-	88,000	-	88,000	-	65,000	
Other Operating Expenses (consulting etc)	576,000	701,700	70,000	1,347,700	25,500	2,740,000	
Amount set aside to Reserves	7,000	-	-	7,000	120,000	-	
<b>TOTAL EXPENSE</b>	<b>2,055,900</b>	<b>1,478,200</b>	<b>70,000</b>	<b>3,604,100</b>	<b>212,000</b>	<b>7,200,000</b>	<b>11,016,100</b>
<b>Funding</b>							
Self Generated	86,000	2,898,000	148,000	3,132,000	530,000	7,200,000	
Funds taken from Reserves	1,000	100,000	-	101,000	-	-	
<b>TOTAL FUNDING</b>	<b>87,000</b>	<b>2,998,000</b>	<b>148,000</b>	<b>3,233,000</b>	<b>530,000</b>	<b>7,200,000</b>	<b>10,963,000</b>
<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,968,900)</b>	<b>1,519,800</b>	<b>78,000</b>	<b>(371,100)</b>	<b>318,000</b>	<b>-</b>	<b>(53,100)</b>
<b>Budget 2020 - OPERATING</b>							
<b>Expenses:</b>							
Salary and Benefits	1,129,000	573,000	-	1,702,000	64,500	4,480,000	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	159,600	74,500	-	234,100	-	216,000	
Insurance	147,300	18,000	-	165,300	-	-	
Property Taxes	-	88,000	-	88,000	-	68,000	
Other Operating Expenses (consulting etc)	576,000	809,700	70,000	1,455,700	25,500	3,221,000	
Amount set aside to Reserves	-	-	-	-	105,000	300,000	
<b>TOTAL EXPENSE</b>	<b>2,011,900</b>	<b>1,563,200</b>	<b>70,000</b>	<b>3,645,100</b>	<b>195,000</b>	<b>8,285,000</b>	<b>12,125,100</b>
<b>Funding</b>							
Provincial Funding	-	-	-	-	-	-	
Donations	50,000	-	-	50,000	-	-	
Self Generated	86,000	2,873,000	148,000	3,107,000	515,000	8,285,000	
Funds taken from Reserves	1,000	150,000	-	151,000	-	-	
<b>TOTAL FUNDING</b>	<b>137,000</b>	<b>3,023,000</b>	<b>148,000</b>	<b>3,308,000</b>	<b>515,000</b>	<b>8,285,000</b>	<b>12,108,000</b>
<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,874,900)</b>	<b>1,459,800</b>	<b>78,000</b>	<b>(337,100)</b>	<b>320,000</b>	<b>-</b>	<b>(17,100)</b>
<b>Actual 2020 - OPERATING</b>							
<b>Expenses:</b>							
Salary and Benefits	1,128,138	473,235	-	1,601,373	60,790	2,920,276	
Travel, Motor Pool, Expenses, Telephone, Training and Development, IT	117,149	65,204	-	182,353	-	192,530	
Insurance	151,506	19,956	-	171,462	-	-	
Property Taxes	-	122,933	-	122,933	-	59,463	
Other Expenses	417,420	537,374	30,321	985,115	53,639	2,400,949	
Amount set aside to Reserves	3,554,766	275,000	-	3,829,766	585,267	295,000	
<b>TOTAL EXPENSE</b>	<b>5,368,979</b>	<b>1,493,702</b>	<b>30,321</b>	<b>6,893,002</b>	<b>699,696</b>	<b>5,868,218</b>	<b>13,460,916</b>
<b>Funding</b>							
Provincial/Federal	-	-	-	-	220,267	49,074	
Donations	835	-	-	835	-	8,188	
Self Generated	3,533,308	3,041,678	82,224	6,657,210	799,841	5,811,822	
Funds taken from Reserves	-	60,865	-	60,865	-	-	
<b>TOTAL FUNDING</b>	<b>3,534,143</b>	<b>3,102,543</b>	<b>82,224</b>	<b>6,718,910</b>	<b>1,020,108</b>	<b>5,869,084</b>	<b>13,608,102</b>
<b>NET Surplus/(Deficit) for programs not funded by general levy</b>	<b>(1,834,836)</b>	<b>1,608,841</b>	<b>51,903</b>	<b>(174,092)</b>	<b>320,412</b>	<b>866</b>	<b>147,186</b>

## OTHER INFORMATION

### **1. INFORMATION SYSTEMS & TECHNOLOGY - COMPUTER CHARGES**

The work of the IS&T Group including wages, capital purchases and ongoing maintenance and operations is funded through the Information Systems and Technology Reserve. The IS&T Reserve is sustained through a charge back framework. A “Computer Charge” is allocated to the individual programs based on the number of users and the nature of system usage or degree of reliance on IS&T activities and services.

The *Information Systems and Technology* (IS&T) group leads GRCA’s information management activities; develops and acquires business solutions; and oversees investment in information and communications technology as detailed below:

#### *Specific Activities:*

- Develop and implement GRCA's long-term information management, information technology and communications plans.
- Assess business needs and develop tools to address requirements, constraints and opportunities. Acquire and implement business and scientific applications for use at GRCA. Manage information technology and business solutions implementation projects on behalf of GRCA, GRCF and the Lake Erie Source Protection Region.
- Develop, and implement GRCA’s Geographic Information Systems (GIS) technology and spatial data infrastructure. Manage GRCA’s water-related data. Create and maintain standards for the development, use and sharing of corporate data. Develop policies and implement tools to secure GRCA’s data and IT and communications infrastructure.
- Acquire, manage and support GRCA’s server, storage, network and personal computer infrastructure to support geographic information systems (GIS); flood forecasting and warning, including real-time data collection; database and applications development; website hosting; electronic mail; internet access; personal computing applications; and administration systems, including finance, property and human resources.
- Develop and operate a wide area network connecting 14 sites and campus style wireless point-to-multipoint networks at Head Office, Conservation Areas, Nature Centres and Flood Control Structures. Develop and operate an integrated Voice over IP Telephone network covering nine sites and 220 handsets. Support and manage mobile phones, smart phones and pagers. Develop, implement and maintain GRCA’s IS&T disaster recovery plan.
- Operate on-line campsite reservation and day-use systems with computers in 10 Conservation Areas. Provide computers and phone systems for use at outdoor education centres.
- Build and maintain working relationships with all other departments within GRCA. Develop and maintain partnerships and business relationships with all levels of government, Conservation Ontario, private industry and watershed communities with respect to information technology, information management, business solutions and data sharing.

## **2. VEHICLE, EQUIPMENT – MOTOR POOL CHARGES**

Motor Pool charges are allocated to the individual sections based on usage of motor pool equipment. Effectively, motor pool charges are included with administrative costs or other operating expenses, as applicable, on Tables 1 to 10.

### *Specific Activities:*

- Maintain a fleet of vehicles and equipment to support all GRCA programs.
- Purchases of new vehicles and/or equipment.
- Disposal of used equipment.
- Lease certain equipment.

# **SECTION B**

## **BASE PROGRAMS – CAPITAL**

## **SECTION B – CAPITAL BUDGET**

Capital maintenance spending in 2020 includes spending in the following program areas:

- Water Resources Planning
- Flood Forecasting and Warning
- Water Control Structures
- Conservation Areas
- Corporate Services

Water Resources Planning expenditures will be for water quality monitoring equipment.

Flood forecasting and warning expenditures will be for software systems and gauge equipment.

Water Control Structures major maintenance expenditures on dams and dikes.

Conservation Area capital spending includes expenditures as part of the regular maintenance program as well as spending on major repairs and new construction. In 2021, major capital projects within the Conservation Areas will include:

- Expansion of the north side gate house at the Elora Gorge CA
- New fencing at the Elora Gorge CA
- New workshop at the Brant CA
- Water service upgrades at Shade's Mill CA
- Bridge replacement and Harris Mill masonry repairs a Rockwood CA

Corporate Services capital spending represents the portion of overall Information Services and Motor Pool expenses that are funded by the Information Technology (IT) and Motor Pool (MP) reserve. See "Other Information" above for spending descriptions for IT and MP.

## SECTION B - Capital Budget

GRAND RIVER CONSERVATION AUTHORITY

### Budget 2021

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
<b>Expenses:</b>							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			1,500,000				1,500,000
Conservation Areas Capital Projects					1,500,000		1,500,000
Net IT/MP Capital Spending not allocated to Departments						457,000	457,000
<b>TOTAL EXPENSE</b>	<b>110,000</b>	<b>190,000</b>	<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>	<b>457,000</b>	<b>3,757,000</b>
<b>Funding</b>							
Prov & Federal Govt			700,000				700,000
Self Generated							-
Funding from Reserves	75,000	25,000	50,000		1,500,000	457,000	2,107,000
<b>TOTAL FUNDING</b>	<b>75,000</b>	<b>25,000</b>	<b>750,000</b>	<b>-</b>	<b>1,500,000</b>	<b>457,000</b>	<b>2,807,000</b>
<b>Net Funded by General CAPITAL Levy</b>	<b>35,000</b>	<b>165,000</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950,000</b>

### Budget 2020

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	BUDGET TOTAL
<b>Expenses:</b>							
WQ Monitoring Equipment & Instruments	110,000						110,000
Flood Forecasting Warning Hardware and Gauges		190,000					190,000
Flood Control Structures-Major Maintenance			2,700,000				2,700,000
Conservation Areas Capital Projects					2,150,000		2,150,000
PSAB Project							-
Building Major Maintenance							-
Net IT/MP Capital Spending not allocated to Departments						505,000	505,000
<b>TOTAL EXPENSE</b>	<b>110,000</b>	<b>190,000</b>	<b>2,700,000</b>	<b>-</b>	<b>2,150,000</b>	<b>505,000</b>	<b>5,655,000</b>
<b>Funding</b>							
Municipal Special Levy							-
Prov & Federal Govt			1,180,000				1,180,000
Self Generated					825,000		825,000
Funding from Reserves	75,000	25,000	770,000		1,325,000	505,000	2,700,000
<b>TOTAL FUNDING</b>	<b>75,000</b>	<b>25,000</b>	<b>1,950,000</b>	<b>-</b>	<b>2,150,000</b>	<b>505,000</b>	<b>4,705,000</b>
<b>Net Funded by General CAPITAL Levy</b>	<b>35,000</b>	<b>165,000</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950,000</b>

### ACTUAL 2020 - CAPITAL

	Water Resources Planning & Environment	FFW	Flood Control Expenses	Conservation Land Management (Sch 4)	Conservation Areas	Corporate Services	ACTUAL TOTAL
<b>Expenses:</b>							
WQ Monitoring Equipment & Instruments	5,932						5,932
Flood Forecasting Warning Hardware and Gauges		298,606					298,606
Flood Control Structures-Major Maintenance			1,365,239				1,365,239
Conservation Areas Capital Projects					795,020		795,020
Funding to Reserves	30,000	45,000					75,000
Net IT/MP Expenses in excess of chargebacks						(89,665)	(89,665)
<b>TOTAL EXPENSE</b>	<b>35,932</b>	<b>343,606</b>	<b>1,365,239</b>	<b>-</b>	<b>795,020</b>	<b>(89,665)</b>	<b>2,450,132</b>
<b>Funding</b>							
Prov & Federal Govt			585,745				585,745
Self Generated					658,020		658,020
Funding from Reserves		147,000	30,000		137,000	(89,665)	224,335
<b>TOTAL FUNDING</b>	<b>-</b>	<b>147,000</b>	<b>615,745</b>	<b>-</b>	<b>795,020</b>	<b>(89,665)</b>	<b>1,468,100</b>
<b>Net Funded by General CAPITAL Levy</b>	<b>35,932</b>	<b>196,606</b>	<b>749,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>982,032</b>



**SECTION C**  
**SPECIAL PROJECTS**

## **SECTION C – SPECIAL PROJECTS**

This category of activity represents projects that the GRCA undertakes where special one time and/or multi-year funding is applicable. The duration of these projects is typically one year although in some instances projects may extend over a number years, such as Source Protection Planning. External funding is received to undertake these projects.

The main project in this category is the provincial Source Protection Planning program under the *Clean Water Act, 2006*. Plan development work commenced in 2004, with plan implementation starting in 2015. Work includes research and studies related to the development and updates of a Drinking Water Source Protection Plan for each of the four watersheds in the Lake Erie Source Protection Region. The focus in 2021 continues on completing updates to the Grand River Source Protection Plan, including development of water quantity policies, updating water quality vulnerability assessments, and the development of the annual progress report for the Grand River Source Protection Plan.

Other special projects in the area of watershed stewardship include the “Rural Water Quality Program” grants, Emerald Ash borer infestation management, floodplain mapping projects, Upper Blair subwatershed study, waste water optimization project, trail development, the Mill Creek Ranger stream restoration project and numerous ecological restoration projects on both GRCA lands and private lands in the watershed.

## SECTION C - Special Projects Budget

GRAND RIVER CONSERVATION AUTHORITY  
Budget 2021

EXPENDITURES	ACTUAL 2020	BUDGET 2020	BUDGET 2021
Grand River Management Plan	0	-	-
Subwatershed Plans - City of Kitchener	58,808	100,000	80,000
Dunnville Fishway Study	7,052	-	-
Waste Water Optimization Program	175,998	140,000	140,000
Floodplain Mapping	214,001	516,000	360,000
RWQP - Capital Grants	623,109	800,000	800,000
Brant/Brantford Children's Water Festival	5,583	26,000	0
Haldimand Children's Water Festival	5,254	20,000	-
Species at Risk	12,107	40,000	40,000
Ecological Restoration	25,635	100,000	100,000
AGGP-UofG Research Buffers	7,727	30,000	30,000
Great Lakes Agricultural Stewardship Initiative	9,381	-	-
Precision Agriculture-OMFRA	-	-	90,000
Great Lakes Protection Initiative	-	-	100,000
Trails Capital Maintenance	55,944	150,000	258,000
Emerald Ash Borer	298,063	600,000	400,000
Lands Mgmt - Land Purchases/Land Sale Expenses	59,047	-	-
Lands Mgmt - Development Costs	-	-	-
Guelph Lake Nature Centre	54,753	50,000	-
Mill Creek Rangers	-	35,000	-
<b>Total SPECIAL Projects 'Other'</b>	<b>1,612,462</b>	<b>2,607,000</b>	<b>2,398,000</b>
<b>Source Protection Program</b>	<b>681,421</b>	<b>720,000</b>	<b>640,000</b>
<b>Total SPECIAL Projects Expenditures</b>	<b>2,293,883</b>	<b>3,327,000</b>	<b>3,038,000</b>
<b>SOURCES OF FUNDING</b>			
Provincial Grants for Source Protection Program	681,421	720,000	640,000
OTHER GOVT FUNDING	1,034,395	1,518,000	1,595,000
SELF-GENERATED	75,352	381,000	358,000
FUNDING FROM/(TO) RESERVES	502,715	708,000	445,000
<b>Total SPECIAL Funding</b>	<b>2,293,883</b>	<b>3,327,000</b>	<b>3,038,000</b>

# **APPENDIX A**

## **GRAND RIVER CONSERVATION AUTHORITY MEMBERS (2020)**

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### ***Region of Waterloo (including Cities of Kitchener, Waterloo, Cambridge and Townships of North Dumfries, Wellesley, Wilmot and Woolwich***

Les Armstrong (Wilmot), Jim Erb (Waterloo), Sue Foxton (North Dumfries), Michael Harris (Kitchener), Helen Jowett (Cambridge), Geoff Lorentz (Kitchener), Kathryn McGarry (Cambridge), Jane Mitchell (citizen appointment), Joe Nowak (Wellesley), and Warren Stauch (citizen appointment)

### ***Regional Municipality of Halton***

John Challinor II

### ***Haldimand and Norfolk Counties***

Bernie Corbett and Dan Lawrence

### ***City of Hamilton***

Marcus Adili

### ***County of Oxford***

Bruce Banbury

### ***City of Brantford***

Richard Carpenter and Kevin Davis

### ***City of Guelph***

Bob Bell and Rodrigo Goller

### ***Townships of Amaranth, East Garafraxa, Southgate and Melancthon and Town of Grand Valley***

Guy Gardhouse

### ***Townships of Mapleton and Wellington North***

Bruce Whale

### ***Municipality of North Perth and Township of Perth East***

Don Brunk

### ***Township of Centre Wellington***

Ian MacRae

### ***Town of Erin, Townships of Guelph-Eramosa and Puslinch***

Chris White

### ***County of Brant***

Brian Coleman and Joan Gatward

# Grand River Conservation Authority

**Report number:** GM-02-21-17

**Date:** February 26, 2021

**To:** Members of the Grand River Conservation Authority

**Subject:** Report of the Audit Committee

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## **Recommendation:**

THAT the Report of the Audit Committee of the Grand River Conservation Authority be received and approved.

## **Summary:**

Not Required

## **Report:**

The Audit Committee met on February 17, 2020 at 9:30 a.m. to review the 2020 Financial Statements prepared by the Grand River Conservation Authority (GRCA) staff and reported on by KPMG LLP, Chartered Professional Accountants, the external auditors appointed by the GRCA. These Audited Financial Statements and Schedules are attached to agenda item 14B.

The Audit Committee reviewed the Terms of Reference, dated February 28, 2020 and did not recommend any changes at this time. The Audit Committee Terms of Reference will be implemented with the approval date of February 26, 2021 following Board approval of this report.

Staff had the opportunity to discuss the performance of the auditors without them being present. The auditors were given the same opportunity with respect to management. Both parties confirmed a good working relationship.

The Audit Committee is satisfied that the Financial Statements, Notes and Schedules fairly present the financial position of the GRCA.

The Audit Committee made the following recommendations:

### **Motion: AUD-21-03**

THAT the Audit Committee Recommends to the General Membership:  
THAT the Terms of Reference for the Audit Committee dated February 28, 2020 be approved and implemented with the approval date of February 26, 2021.

### **Motion: AUD-21-04:**

THAT the Audit Committee recommends to the General Membership:  
THAT the Gauge Reserve be increased by \$95,000;  
AND THAT the Master Plans Reserve be increased by \$100,000;  
AND THAT the Guelph Lake Nature Centre Reserve be decreased by \$54,753 to fund design expenses related to the construction of the new Guelph Lake Nature Centre.

**Motion: AUD-21-05**

THAT the Audit Committee recommends to the General Membership:

THAT the Financial Statements of Grand River Conservation Authority as at December 31, 2020, and the Report of the Auditors thereon be received and approved.

**Motion: AUD-21-06:**

THAT the Audit Committee recommends to the General Membership:

THAT KPMG Chartered Professional Accountants be appointed as Auditors for the year ending December 31, 2021 at a fee not to exceed \$37,600.

**Prepared by:**

Guy Gardhouse  
Chair, Audit Committee

# **Grand River Conservation Authority**

## **Audit Committee Terms of Reference**

### **Composition of the Audit Committee:**

An Audit Committee shall be appointed annually, at the Annual General Meeting. The Audit Committee will be composed of the Chair of the Authority, the Vice-chair and five other members appointed by and from the General Membership. At its first meeting, the Audit Committee shall elect a Chair from its Members, excluding the Chair and Vice-Chair of the Board. The terms of reference for the Audit Committee shall be reviewed annually by the General Membership and attached to the Minutes of the meeting at which they are approved or confirmed (By-law 1-2020 Section B.13).

The Audit Committee shall meet at least twice per year, with the first meeting to take place after the Auditors have prepared the Auditors' Report, at such time and place as the Chair of the Committee shall decide (By-law 1-2020, Section B.13).

The Audit Committee reports to the General Membership. It is understood that the chair of the Audit Committee and the external auditor will have direct access to each other at all times, to discuss matters relevant to the audit. The Audit Committee may also invite members of the public to attend Audit Committee meetings in a non-voting capacity to act as a resource, to aid in understanding the financial statements and the processes and internal controls used in support of financial reporting.

### **Members of the Audit Committee must:**

1. Be impartial, independent and without conflict of interest, which includes not having a business relationship with GRCA.
2. Have sufficient knowledge and/or experience to understand and interpret financial statements. This knowledge may be gained through training provided by GRCA after being appointed to the Audit Committee.

### **Responsibilities of the Audit Committee are:**

1. To review the audited financial statements of the GRCA and recommend approval of those statements (or otherwise) to the General Membership at the Annual General Meeting.
2. To review the results of the external audit and direct staff regarding any action required in response to auditor's recommendations.
3. To review the effects of any changes in accounting practices or policies on the financial statements and/or recommend appropriate changes in accounting practices or policies to the General Membership. This will include a review of significant accruals, provisions and estimates included in the financial statements.
4. To review the system of Internal Control and the effectiveness of those controls in protecting the assets of GRCA and ensuring effective and accurate financial reporting.
5. To review, in consultation with Management and Auditors, any material contingency facing GRCA and evaluate the appropriateness of GRCA's disclosure of such items.
6. To review any other matter that in its judgement should be taken into account in reaching its recommendation to the General Membership concerning the approval of the audited financial statements.
7. To recommend the appointment of Auditors and approval of the audit fee for the upcoming year.
8. To review services provided by the auditor outside of the audit, to ensure that such services are appropriately provided by the firm also acting as auditor.



**GRAND RIVER CONSERVATION AUTHORITY**  
**AUDITED FINANCIAL STATEMENTS**  
**AND INDEPENDENT AUDITORS' REPORT THEREON**  
**DECEMBER 31, 2020**

**GRAND RIVER CONSERVATION AUTHORITY**

**INDEX TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

Independent Auditors' Report

**Statements**

1. Statement of Financial Position
2. Statement of Operations and Change in Accumulated Surplus
3. Statement of Cash Flows
4. Statement of Change in Net Financial Assets

Notes to the Financial Statements



KPMG LLP  
115 King Street South  
2nd Floor  
Waterloo ON N2J 5A3  
Canada  
Tel 519-747-8800  
Fax 519-747-8830

## INDEPENDENT AUDITORS' REPORT

To the Members of Grand River Conservation Authority

### **Opinion**

We have audited the financial statements of Grand River Conservation Authority (the Authority), which comprise:

- the statement of financial position as at December 31, 2020
- the statement of operations and change in accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”)

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

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our auditors' 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.



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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.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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.



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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 auditors' 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 auditors' 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.
- 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.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

February 26, 2021

**GRAND RIVER CONSERVATION AUTHORITY**

(Established by the Conservation Authorities Act)

**Statement of Financial Position**

**As at December 31, 2020**

(with comparative figures for 2019)

	<u>2020</u>	<u>2019</u>
<b>Financial Assets</b>		
Cash	\$ 11,038,977	\$ 2,396,323
Investments (Note 2)	21,320,137	23,918,709
Accounts Receivable - Government Grants	344,276	574,031
Accounts Receivable - Municipal Levies and Other	254,037	239,621
Other Receivables	1,063,762	1,486,031
	<u>34,021,189</u>	<u>28,614,715</u>
<b>Financial Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 5)	3,201,743	3,661,736
Deferred Revenue (Note 3)	4,101,608	3,662,640
Deposits	341,774	270,663
	<u>7,645,125</u>	<u>7,595,039</u>
<b>Net Financial Assets</b>	<u>26,376,064</u>	<u>21,019,676</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 4)	92,143,963	92,652,712
Prepaid Expenses and Inventory	246,302	249,540
	<u>92,390,265</u>	<u>92,902,252</u>
<b><u>ACCUMULATED SURPLUS</u></b>	<u>\$ 118,766,329</u>	<u>\$ 113,921,928</u>

**ACCUMULATED SURPLUS COMPRISED OF**

<b>Accumulated Surplus - Reserves - Operating</b>	(Note 9)	\$ 8,195,497	\$ 6,986,035
<b>Accumulated Surplus - Reserves - Capital</b>	(Note 9)	16,167,916	12,078,154
<b>Accumulated Surplus - Reserves - Motor Pool</b>	(Note 9)	1,942,713	1,827,741
<b>Accumulated Surplus - Other</b>		316,240	377,286
<b>Accumulated Surplus - Tangible Capital Assets</b>		92,143,963	92,652,712
<b><u>ACCUMULATED SURPLUS</u></b>		<u>\$ 118,766,329</u>	<u>\$ 113,921,928</u>

Commitments and Contingencies (Notes 7 and 8)  
Implications due to COVID-19 (Note 13)

(see accompanying notes to the financial statements)

**GRAND RIVER CONSERVATION AUTHORITY**  
**STATEMENT OF OPERATIONS AND CHANGE IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2020**  
(with comparative figures for 2019)

**STATEMENT 2**

	Budget 2020 Note 6	Actual 2020	Actual 2019
<b>Revenue</b>			
<b>Municipal</b>			
Grants:			
<i>General-Operating</i>	\$ 10,977,000	\$ 10,977,000	\$ 10,586,000
<i>General-Capital</i>	950,000	950,000	1,050,000
<i>Special</i>	150,000	71,943	118,292
Other	813,000	639,589	956,144
<b>Total Municipal Revenue</b>	<b>12,890,000</b>	<b>12,638,532</b>	<b>12,710,436</b>
<b>Government Grants</b>			
MNR Transfer Payments	449,688	449,688	449,688
Source Protection Program-Provincial	720,000	681,421	1,083,095
Other Provincial	1,564,500	863,182	1,201,774
Federal	335,000	352,880	317,025
<b>Total Government Grants</b>	<b>3,069,188</b>	<b>2,347,171</b>	<b>3,051,582</b>
<b>Self-Generated</b>			
User Fees and Sales:			
<i>Enquiries and Permits</i>	494,000	565,822	493,601
<i>Plan Input and Review</i>	400,000	410,804	398,599
<i>Nursery and Woodlot Management</i>	465,000	174,627	565,592
<i>Conservation Lands Income</i>	71,000	78,542	64,309
<i>Conservation Areas User Fees</i>	9,000,000	6,124,125	9,382,428
<i>Nature Centres and Camps</i>	1,018,000	234,044	1,016,191
Property Rentals	2,873,000	3,041,678	2,898,664
Hydro Generation	515,000	799,841	556,791
Grand River Conservation Foundation	522,000	161,820	557,000
Donations	126,000	-	123,674
Landowner Contributions	200,000	47,289	192,807
Investment Income	490,000	488,691	662,026
Miscellaneous Income	8,000	295,185	69,450
Gain on Sale of Tangible Capital Assets	-	3,385,680	-
<b>Total Self-Generated Revenue</b>	<b>16,182,000</b>	<b>15,808,148</b>	<b>16,981,132</b>
<b>Total Revenue</b>	<b>\$ 32,141,188</b>	<b>\$ 30,793,851</b>	<b>\$ 32,743,150</b>
<b>Expenditures</b>			
Watershed Management and Monitoring	7,261,520	6,401,293	7,480,166
Source Protection Program	720,525	681,946	1,083,935
Resource Planning	2,063,800	1,984,531	1,831,122
Watershed Stewardship	4,047,249	2,813,848	3,895,445
Conservation Land Management	4,647,766	3,721,414	4,362,311
Recreation and Education	10,065,525	6,930,485	10,063,264
Corporate Services / Information Systems and Motor Pool	3,862,947	3,415,933	3,000,218
<b>Total Expenditures</b>	<b>\$ 32,669,332</b>	<b>25,949,450</b>	<b>\$ 31,716,461</b>
<b>Annual Surplus</b>	<b>(528,144)</b>	<b>4,844,401</b>	<b>1,026,689</b>
<b>Accumulated Surplus, Beginning of Year</b>		<b>113,921,928</b>	<b>112,895,239</b>
<b>Accumulated Surplus, End of Year</b>		<b>\$ 118,766,329</b>	<b>\$ 113,921,928</b>

## STATEMENT 3

**GRAND RIVER CONSERVATION AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2020**  
(with comparative figures for 2019)

	<u>Actual 2020</u>	<u>Actual 2019</u>
<b><u>Operating Activities</u></b>		
Annual surplus	\$ 4,844,401	\$ 1,026,689
Items not involving cash:		
Amortization	3,224,718	3,181,613
Loss (gain) on sale of tangible capital assets	(3,385,679)	41,721
Change in non-cash operating assets and liabilities:		
Accounts receivable	637,608	181,832
Prepaid expenses and inventory	3,238	(9,619)
Accounts payable and accrued liabilities	(459,993)	39,565
Deferred revenue and deposits	510,079	(881,006)
Net change in cash from operating activities	<u>5,374,372</u>	<u>3,580,795</u>
<b><u>Capital Activities</u></b>		
Cash used to acquire tangible capital assets	(2,758,862)	(7,164,759)
Proceeds on sale of tangible capital assets	3,428,572	37,242
Net change in cash from capital activities	<u>669,710</u>	<u>(7,127,517)</u>
<b><u>Investing Activities</u></b>		
Change in investments	2,598,572	3,599,288
Net change in cash from investing activities	<u>2,598,572</u>	<u>3,599,288</u>
<b>Net change in cash</b>	<b><u>8,642,654</u></b>	<b><u>52,566</u></b>
Cash, beginning of year	2,396,323	2,343,757
<b>Cash, end of the year</b>	<b>\$ <u><u>11,038,977</u></u></b>	<b>\$ <u><u>2,396,323</u></u></b>

(see accompanying notes to the financial statements)



## STATEMENT 4

**GRAND RIVER CONSERVATION AUTHORITY**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the Year Ended December 31, 2020**  
(with comparative figures for 2019)

	Actual 2020	Actual 2019
Annual surplus	\$ 4,844,401	\$ 1,026,689
Acquisition of tangible capital assets	(2,758,862)	(7,164,759)
Amortization of tangible capital assets	3,224,718	3,181,613
Loss (gain) on sale of tangible capital assets	(3,385,679)	41,721
Proceeds on sale of tangible capital assets	3,428,572	37,242
	<u>5,353,150</u>	<u>(2,877,494)</u>
Net changes in prepaid expenses and inventory	3,238	(9,619)
<b>Net change in financial assets</b>	<u>5,356,388</u>	<u>(2,887,113)</u>
<b>Net financial assets, beginning of year</b>	<b>21,019,676</b>	<b>23,906,789</b>
<b>Net financial assets, end of year</b>	<b>\$ <u>26,376,064</u></b>	<b>\$ <u>21,019,676</u></b>

(see accompanying notes to the financial statements)

**GRAND RIVER CONSERVATION AUTHORITY**

**NOTES TO THE FINANCIAL STATEMENTS**

**DECEMBER 31, 2020**

**(1) Summary of Significant Accounting Policies**

The financial statements of Grand River Conservation Authority (the "Authority") are prepared by management in accordance with the Chartered Professional Accountants of Canada Public Sector Accounting Handbook. Significant aspects of the accounting policies adopted by the Authority are as follows:

**(a) Basis of Accounting**

The Authority follows the accrual method of accounting for revenues and expenditures. Revenues are normally recognized in the year in which they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

**(b) Deferred Revenue and Deposits**

Balance includes funds that have been advanced to the Authority from government agencies and/or the general public and as at year end the funds have not been expended for the purpose for which they were received. In most instances, service and/or product delivery is anticipated to be performed in the following fiscal period. Typical balances include tree planting cash receipts, rural water quality program funding from municipalities, advance payments on conservation area camping reservations and special projects funding that has been paid in advance of project completion. These amounts will be recognized as revenues in the fiscal year the services are performed.

(c) **Classification of Expenditures**

Expenditures are reported in nine main categories, which follow the format adopted by Conservation Ontario. By following these guidelines, there will be consistency of reporting by all Conservation Authorities in Ontario. These are further explained as follows:

**Watershed Management and Monitoring**

Watershed Management and Monitoring includes expenditures and revenues for programs which provide the information required to develop appropriate resource management strategies and to identify priority actions to maintain a healthy watershed. Also included are the maintenance and operations of all Flood and Erosion Control Structures and the operations of the Flood Forecasting and Warning system.

**Source Protection Program**

The Source Protection Program includes expenditures and revenues for the development of a “Drinking Water Source Protection” plan for the Lake Erie Source Protection Region (includes Grand River, Long Point Region, Kettle Creek, and Catfish Creek Conservation Authorities).

**Resource Planning**

Resource Planning includes expenditures and revenues associated with reviewing official plans, zoning bylaws, development plans and other planning proposals, in accordance with Conservation Authority and Municipal Agreements. It also includes, administration of floodplain regulations and watershed management consulting outside of the Grand River watershed, which is performed on a fee-for-service basis and generates a profit.

### **Watershed Stewardship**

Watershed Stewardship includes those activities associated with providing service and/or assistance to private and public landowners, and community groups on sound environmental practices that will enhance, restore or protect natural heritage features on their properties.

### **Conservation Land Management**

Conservation Land Management includes all expenditures and revenues associated with the acquisition and management of land owned/managed by the Authority. This includes the protection of provincially significant conservation lands, woodlot management, rental/lease agreements and other revenues generated from managing lands and facilities. These expenditures do not include those associated with recreation and education programs on Authority lands.

### **Recreation and Education**

Recreation and Education includes expenditures and revenues associated with delivering recreational and educational programs on Authority lands at a number of active conservation areas and nature centres.

### **Corporate Services**

Corporate services include the costs associated with head office facilities and functions other than technical staff and associated programs.

### **Information Systems and Motor Pool**

Net Information Systems and Motor Pool usage charges includes the support areas that are charged out to other cost centres on an "as used" basis. Information Systems consists of the head office, conservation area and nature centre computer systems. User cost centres incur a charge for their computer use. Motor Pool is the vehicles and equipment that are used for operations and capital projects by other cost centres. When equipment or vehicles are used, the cost centre is charged for the use of the asset.

(d) **Investments**

Investments include term deposits and Federal and Provincial Government bonds in accordance with the investment policy that was approved by the general membership. Investments are carried at the redemption amount adjusted for unamortized purchase premiums or discounts. Premiums and discounts are amortized on an effective-yield basis over the term to maturity. Interest income is recorded as it accrues. When the value of any investment is identified as impaired, the carrying amount is adjusted to the estimated realizable value and any adjustments are included in investment income in the year the impairment is recognized.

(e) **Accounts Receivable**

Accounts Receivable is reported net of any allowance for doubtful accounts.

(f) **Inventory**

Inventory is valued at the lower of cost or replacement cost.

(g) **Interest Allocation**

The Authority follows the policy of consolidating funds on hand for investment purposes. Interest income is generally recognized into income unless the provisions of a relevant agreement or legislation require that the income be restricted, then restricted interest income is recognized in deferred revenue until used for the purpose or purposes specified.

(h) **Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include accrued liabilities, contaminated site liability, contingencies and tangible capital assets. Actual results could differ from estimates.

(i) **Tangible Capital Assets**

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

<b>Asset</b>	<b>Useful Life - Years</b>
Site Improvements	10 - 50
Buildings	10 - 50
Furniture and Equipment	10 - 15
Motor Pool	5 - 10
Communications and Computer	5
Water Control Structures	20 - 80

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(i) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(ii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in the financial statements.

**(j) Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

**(k) Contaminated Sites**

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) An environmental standard exists
- b) Contamination exceeds the environmental standard
- c) The Authority is directly responsible or accepts responsibility for the liability
- d) Future economic benefits will be given up, and
- e) A reasonable estimate of the liability can be made.

(2) **Investments**

Investments include the following amounts:

	<b>2020</b>	<b>2019</b>
Bonds maturing within one year (Interest rates vary between 1.61% and 2.788%) Market value at December 31, 2020 - \$3,940,257 (2019 - \$6,179,727)	\$ 3,892,000	\$ 6,180,000
Bonds maturing within one to five years (Interest rates vary between 2.25% and 3.45%) Market value at December 31, 2020 - \$10,594,201 (2019 - \$11,081,299)	10,131,000	11,023,000
Bonds maturing within six to ten years Market Value at December 31, 2020 - nil (2019 - \$1,973,552)	-	2,000,000
High interest savings account (Interest rates vary between 0.25% and 0.915%) Market value at December 31, 2020 - \$7,211,042 (2019 - \$4,614,405)	7,211,042	4,614,405
Sub-Total	\$ 21,234,042	\$ 23,817,405
Plus: Unamortized purchase net premiums and discounts	86,095	101,304
Total	\$ 21,320,137	\$ 23,918,709



(3) Deferred Revenue

	2020	2019
<b>Balance, end of year:</b>		
Source Protection Program	\$ 194,481	\$ 173,946
Rural Water Quality Program	970,780	841,762
Water and Erosion Control Infrastructure	92,297	2,319
Other Watershed Programs	1,583,376	1,553,208
Cottage Rent	485,114	419,229
Other Miscellaneous	775,560	672,176
<b>Total Deferred Revenue</b>	<b>\$ 4,101,608</b>	<b>\$ 3,662,640</b>
<b>Balance, beginning of year:</b>		
Source Protection Program	\$ 173,946	\$ 571,875
Rural Water Quality Program	841,762	952,810
Water and Erosion Control Infrastructure	2,319	252,298
Other Watershed Programs	1,553,208	1,570,839
Cottage Rent	419,229	479,048
Other Miscellaneous	672,176	695,962
	<b>\$ 3,662,640</b>	<b>\$ 4,522,832</b>
Grant Contributions	3,121,562	3,477,524
Interest	-	61
Other	1,631,349	1,361,753
<b>Total Contributions Received</b>	<b>\$ 4,752,911</b>	<b>\$ 4,839,338</b>
Contributions Used	4,313,943	5,699,530
<b>Balance, end of year</b>	<b>\$ 4,101,608</b>	<b>\$ 3,662,640</b>

#### (4) Tangible Capital Assets

<b>Cost</b>	<b>Balance at 31-Dec-19</b>	<b>Additions</b>	<b>Disposals/ Transfers</b>	<b>Balance at 31-Dec-20</b>
Land and Land Improvements	\$ 30,918,348	\$ -	\$ (8)	\$ 30,918,340
Site Improvements	15,630,909	1,230,604	(20,211)	16,841,302
Buildings	16,686,535	1,231,942	(163,556)	17,754,921
Furniture and Equipment	1,985,769	255,535	(20,945)	2,220,359
Motor Pool	4,814,692	503,859	(94,255)	5,224,296
Communications and Computers	1,768,102	14,565	-	1,782,667
Water Control Structures	99,392,068	846,160	-	100,238,228
Assets Under Construction	5,538,031	1,515,309	(2,839,112)	4,214,228
	<u>\$ 176,734,454</u>	<u>\$ 5,597,974</u>	<u>\$ (3,138,087)</u>	<u>\$ 179,194,341</u>

<b>Accumulated Amortization</b>	<b>Balance at 31-Dec-19</b>	<b>Disposals</b>	<b>Amortization Expense</b>	<b>Balance at 31-Dec-20</b>
Site Improvements	\$ 9,457,439	\$ (11,128)	\$ 414,936	\$ 9,861,247
Buildings	9,921,362	(130,263)	382,580	10,173,679
Furniture and Equipment	977,335	(20,439)	164,940	1,121,836
Motor Pool	3,352,291	(94,252)	325,573	3,583,612
Communications and Computers	1,443,650	-	117,527	1,561,177
Water Control Structures	58,929,665	-	1,819,162	60,748,827
	<u>\$ 84,081,742</u>	<u>\$ (256,082)</u>	<u>\$ 3,224,718</u>	<u>\$ 87,050,378</u>

	<b>Net Book Value 31-Dec-19</b>	<b>Net Book Value 31-Dec-20</b>
Land and Land Improvements	\$ 30,918,348	\$ 30,918,340
Site Improvements	6,173,470	6,980,055
Buildings	6,765,173	7,581,242
Furniture and Equipment	1,008,434	1,098,523
Motor Pool	1,462,401	1,640,684
Communications and Computers	324,452	221,490
Water Control Structures	40,462,403	39,489,401
Assets Under Construction	5,538,031	4,214,228
	<u>\$ 92,652,712</u>	<u>\$ 92,143,963</u>

<b>Cost</b>	<b>Balance at 31-Dec-18</b>	<b>Additions</b>	<b>Disposals/ Transfers</b>	<b>Balance at 31-Dec-19</b>
Land and Land Improvements	\$ 30,892,713	\$ 42,155	\$ (16,520)	\$ 30,918,348
Site Improvements	15,268,433	397,512	(35,036)	15,630,909
Buildings	16,291,817	625,322	(230,604)	16,686,535
Furniture and Equipment	1,975,333	141,084	(130,648)	1,985,769
Motor Pool	4,517,000	483,240	(185,548)	4,814,692
Communications and Computers	1,747,995	30,466	(10,359)	1,768,102
Water Control Structures	97,587,164	1,804,904	-	99,392,068
Assets Under Construction	1,897,955	3,842,392	(202,316)	5,538,031
	<u>\$ 170,178,410</u>	<u>\$ 7,367,075</u>	<u>\$ (811,031)</u>	<u>\$ 176,734,454</u>

<b>Accumulated Amortization</b>	<b>Balance at 31-Dec-18</b>	<b>Disposals</b>	<b>Amortization Expense</b>	<b>Balance at 31-Dec-19</b>
Site Improvements	\$ 9,078,295	\$ (35,037)	\$ 414,181	\$ 9,457,439
Buildings	9,709,822	(169,512)	381,052	9,921,362
Furniture and Equipment	955,852	(130,648)	152,131	977,335
Motor Pool	3,253,915	(184,195)	282,571	3,352,291
Communications and Computers	1,314,491	(10,360)	139,519	1,443,650
Water Control Structures	57,117,506	-	1,812,159	58,929,665
	<u>\$ 81,429,881</u>	<u>\$ (529,752)</u>	<u>\$ 3,181,613</u>	<u>\$ 84,081,742</u>

	<b>Net Book Value 31-Dec-18</b>	<b>Net Book Value 31-Dec-19</b>
Land and Land Improvements	\$ 30,892,713	\$ 30,918,348
Site Improvements	6,190,138	6,173,470
Buildings	6,581,995	6,765,173
Furniture and Equipment	1,019,481	1,008,434
Motor Pool	1,263,085	1,462,401
Communications and Computers	433,504	324,452
Water Control Structures	40,469,658	40,462,403
Assets Under Construction	1,897,955	5,538,031
	<u>\$ 88,748,529</u>	<u>\$ 92,652,712</u>

### **Assets Under Construction**

Assets under construction having a value of \$4,214,228 (2019 - \$5,538,031) have not been amortized. Amortization of these assets will commence when the asset is put into service.

### **Write-down of Tangible Capital Assets**

The write-down of tangible capital assets during the year was \$nil (2019 - \$nil).

### **(5) Contaminated Site Liability**

The Authority has an estimated liability of \$812,912 as at December 31, 2020 (2019 - \$844,912) for future remediation of two of its properties. During the year the Authority expensed \$22,813 net of insurance proceeds of \$34,068 (2019 - \$364,864 net of insurance proceeds of \$290,000) related to contaminated site costs. The properties include a former landfill site in the City of Brantford, and a former residential site in the City of Cambridge. The properties were purchased by the Authority in the 1970s under flood control projects. The Ministry of the Environment, Conservation and Parks has requested remediation on the Brantford and Cambridge properties. The estimated future cost of the work at Brantford is based on a detailed remediation plan prepared by a qualified external consultant. Staff have estimated the future cost of remediation for the Cambridge property based on preliminary investigations carried out by an environmental consulting firm.

### **(6) 2020 Budget**

The budget figures are those adopted at the General Meeting of the Authority held February 28, 2020. The Authority only prepares a budget for the statement of operations, the budget figures in the statement of change in net financial assets has not been provided.

(7) **Commitments**

The Authority is committed under contracts for various infrastructure projects. The amount expected to be incurred in 2021 under contracts is approximately \$1,236,602.

(8) **Contingencies**

The Authority recognizes that liabilities may arise due to certain contract and labour relations matters that were outstanding at year end, in the normal course of business. Legal action may be taken against the Authority for personal injury claims, property damage and other contractual matters. The outcome of these actions is not presently determinable. It is management's opinion that the Authority's insurance coverage and/or accumulated surplus will adequately cover any potential liabilities arising from these matters.

**(9) Accumulated Surplus**

Accumulated surplus consists of tangible capital asset and other surplus and reserve funds. Details of the reserve funds are as follows:

	<b>2020</b>	<b>2019</b>
<b>Operating</b>		
Property and Liability Insurance	\$ 270,383	\$ 270,383
Building and Mechanical Equipment	1,141,833	976,833
Small Office Equipment	7,720	7,562
Personnel	1,249,112	1,172,112
Transition	500,000	-
Apps' Mill Nature Centre	53,219	52,129
Laurel Creek Nature Centre	98,603	96,584
Guelph Lake Nature Centre	116,786	168,026
Shade's Mills Nature Centre	57,397	56,222
Taquanyah Nature Centre	3,795	3,717
Computer Replacement	1,413,357	1,368,619
Forestry Management	884,703	831,696
Cottage Operations	828,776	723,648
Property Rental	674,789	479,760
Planning Enforcement	443,713	434,627
Master Plan	224,096	121,555
Grand River Management Plan	109,763	107,515
Watershed Restoration	117,452	115,047
<b>Total Operating Reserves</b>	<b>\$ 8,195,497</b>	<b>\$ 6,986,035</b>
<b>Capital</b>		
Completion of Capital Projects	\$ 162,000	\$ 147,000
Cambridge Desiltation Pond	6,694	7,098
Gravel	250,198	245,075
General Capital	1,042,059	642,243
Major Dam Maintenance	3,170,003	2,978,733
Gauges	892,326	851,525
Conservation Area	3,102,448	2,884,155
Land Reserves	7,542,188	4,322,325
<b>Total Capital Reserves</b>	<b>\$ 16,167,916</b>	<b>\$ 12,078,154</b>
<b>Motor Pool</b>		
Motor Pool Equipment Replacement	\$ 1,854,024	\$ 1,740,868
Vehicle Insurance	88,689	86,873
<b>Total Motor Pool Reserves</b>	<b>\$ 1,942,713</b>	<b>\$ 1,827,741</b>
<b>Total Reserves</b>	<b>\$ 26,306,126</b>	<b>\$ 20,891,930</b>

Land reserves represent the net proceeds of land sales and are available for approved projects including purchases of conservation lands within the Watershed in accordance with Authority policies and Provincial Regulations.

**(10) Pension and Retirement Benefits**

The Authority makes contributions to the Ontario Municipal Employees Retirement System (“OMERS”), which is a multi-employer plan, on behalf of all eligible members of its 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.

Because OMERS is a multi-employer pension plan, any pension plan surpluses or deficits are the 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.

The latest available report for the OMERS plan was December 31, 2019. At that time the plan reported a \$3.4 billion actuarial deficit (2018 - \$4.2 billion deficit), based on actuarial liabilities of \$106.4 billion (2018 - \$99.1 billion) and actuarial assets of \$103.0 billion (2018 - \$94.9 billion). Ongoing adequacy of the current contribution rates will need to be monitored and may lead to increased future funding requirements.

In 2020, the Authority’s contribution to OMERS was \$1,168,083 (2019 - \$1,199,314).

**(11) Related Entity**

The Grand River Conservation Foundation (“the Foundation”) is an independent organization and a Registered Charity that raises funds to finance selected operating and capital expenditures of the Authority. Although the Foundation disburses funds at the discretion of its own Board of Directors, it only funds approved projects of the Authority and the Chair of the Authority is a permanent

member of the Foundation Board. The accounts of The Grand River Conservation Foundation are not included in these financial statements.

During 2020, the Foundation contributed \$161,820 (2019 - \$557,000) to fund projects carried out by the Authority. At December 31, 2020, the amount due from the Foundation to the Authority is \$141,654 (2019 - \$151,992). This receivable is included in "Other Receivables" on the Statement of Financial Position.

**(12) Public Sector Salary Disclosure**

Grand River Conservation Authority is subject to The Public Sector Salary Disclosure Act, 1996. Salaries and benefits that have been paid by the Authority and reported to the Province of Ontario in compliance with this legislation are listed on the Ontario Ministry of Finance website at <https://www.ontario.ca/page/public-sector-salary-disclosure#section-0> or can be provided in an alternate format upon request from the Authority.



**(13) Implications Due to COVID-19**

On March 11, 2020, the World Health Organization declared the Coronavirus (COVID-19) outbreak a pandemic. This has resulted in significant financial, market and societal impacts in Canada and around the world.

During the year, the Authority has experienced the following in relation to the pandemic:

- Reduction in self-generated revenue (Conservation Areas User Fees, Nature Centres and Camps, Nursery and Woodlot Management) and donations;
- Temporary and permanent layoffs; and
- Mandatory working from home requirements for those able to do so.

The Authority has applied for funding through the Canada Emergency Wage Subsidy (CEWS) program. The claim for 2020 is estimated to be \$3,100,000. The Authority continues to determine if it meets all of the eligibility requirements under the CEWS program, therefore these financial statements have not recorded this potential funding source as revenue in 2020.

The ultimate duration and magnitude of the COVID-19 pandemic's impact on the Authority's operations and financial position is not known at this time. There remains uncertainty for the upcoming year regarding the aforementioned items. These impacts could include a decline in future cash flows, changes to the value of financial assets and liabilities, and the use of accumulated surplus to sustain operations. An estimate of the financial effect of the pandemic on the Authority is not practicable at this time.

**(14) Segmented Information**

<b>2020</b>								
	<b>Watershed Management and Monitoring</b>	<b>Source Protection Program</b>	<b>Resource Planning</b>	<b>Watershed Stewardship</b>	<b>Conservation Land Management</b>	<b>Recreation and Education</b>	<b>Corporate Services/IS and Motor Pool</b>	<b>Total</b>
<b>Revenue:</b>								
Levies	\$ 5,224,855	\$ -	\$ 1,169,800	\$ 2,200,200	\$ -	\$ 308,600	\$ 3,095,488	\$ 11,998,943
Grants	1,340,264	681,421	-	670,734	220,267	49,074	25,000	2,986,760
User fees and Other	-	-	976,626	185,795	7,341,361	6,653,725	488,821	15,646,328
Donations	1,368	-	-	35,649	56,779	68,024	-	161,820
<b>Total revenue</b>	<b>6,566,487</b>	<b>681,421</b>	<b>2,146,426</b>	<b>3,092,378</b>	<b>7,618,407</b>	<b>7,079,423</b>	<b>3,609,309</b>	<b>30,793,851</b>
<b>Expenses:</b>								
Salaries, Wages and Benefits	3,041,541	465,268	1,666,157	1,492,253	1,717,467	3,308,899	3,614,236	15,305,821
Operating Expenses	1,643,445	216,153	318,374	1,305,546	1,771,238	3,003,578	1,724,064	9,982,398
Amortization	1,716,307	525	-	16,049	232,709	618,008	641,120	3,224,718
Less: Chargebacks	-	-	-	-	-	-	(2,563,487)	(2,563,487)
<b>Total expenses</b>	<b>6,401,293</b>	<b>681,946</b>	<b>1,984,531</b>	<b>2,813,848</b>	<b>3,721,414</b>	<b>6,930,485</b>	<b>3,415,933</b>	<b>25,949,450</b>
<b>Annual surplus/ (deficit)</b>	<b>\$ 165,194</b>	<b>\$ (525)</b>	<b>\$ 161,895</b>	<b>\$ 278,530</b>	<b>\$ 3,896,993</b>	<b>\$ 148,938</b>	<b>\$ 193,376</b>	<b>\$ 4,844,401</b>

2019

	Watershed Management and Monitoring	Source Protection Program	Resource Planning	Watershed Stewardship	Conservation Land Management	Recreation and Education	Corporate Services/IS and Motor Pool	Total
<b>Revenue:</b>								
Levies	\$ 5,152,387	\$ -	\$ 1,051,032	\$ 2,175,500	\$ -	\$ 331,900	\$ 3,043,473	\$ 11,754,292
Grants	1,725,111	1,083,095	58,988	1,030,778	-	64,652	45,102	4,007,726
User fees and Other	56,670	-	892,200	647,175	3,642,088	10,399,665	662,660	16,300,458
Donations	18,632	-	-	258,256	142,548	233,037	28,201	680,674
<b>Total revenue</b>	6,952,800	1,083,095	2,002,220	4,111,709	3,784,636	11,029,254	3,779,436	32,743,150
<b>Expenses:</b>								
Salaries, Wages and Benefits	3,508,155	491,580	1,543,228	1,820,211	1,841,397	5,332,680	3,037,915	17,575,166
Operating Expenses	2,270,928	591,515	287,894	2,058,152	2,288,093	4,118,357	1,863,148	13,478,087
Amortization	1,701,083	840	-	17,082	232,821	612,227	617,560	3,181,613
Less: Chargebacks	-	-	-	-	-	-	(2,518,405)	(2,518,405)
<b>Total expenses</b>	7,480,166	1,083,935	1,831,122	3,895,445	4,362,311	10,063,264	3,000,218	31,716,461
<b>Annual surplus/ (deficit)</b>	\$ (527,366)	\$ (840)	\$ 171,098	\$ 216,264	\$ (577,675)	\$ 965,990	\$ 779,218	\$ 1,026,689

# Grand River Conservation Authority

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Audit Findings Report  
for the year ended December 31, 2020

*KPMG LLP*

Chartered Professional Accountants

Prepared February 9, 2021 for  
upcoming Audit Committee meeting  
on February 17, 2021

**KPMG**



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# KPMG contacts

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# Executive summary



## Purpose of this report\*

The purpose of this Audit Findings Report is to assist you, as a member of the Audit Committee, in your review of the results of our audit of the statements of Grand River Conservation Authority (“Authority” or “GRCA”) as at and for the year ended December 31, 2020.

This Audit Findings Report builds on the Audit Plan we presented to the Audit Committee.



## Changes from the Audit Plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you, with the exception of the revision of materiality and that the Authority has claimed the Canada Emergency Wage Subsidy.

See pages 5, 7 and 8.



## Finalizing the audit

As of February 9, 2021, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include amongst others:

- Receipt of management representation letter dated February 26, 2021;
- Receipt of legal responses as at February 22, 2021;
- completing our discussions with the Audit Committee; and
- Obtaining evidence of the Board’s approval of the financial statements.

Our auditors’ report will be dated upon the completion of any remaining procedures.

\*This Audit Findings Report should not be used for any other purpose or by anyone other than the Board of Directors, Audit Committee and Management. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

# Executive summary



## Audit risks and results

We also discussed with you other areas of audit focus. We have no significant matters to report to the Audit Committee in respect of them.

See pages 6 to 9.



## Significant accounting policies and practices

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.



# Executive summary



## Adjustments and differences

We identified one adjustment that was communicated to management and subsequently corrected in the financial statements.

See page 10 and Appendix 2.



## Control and other observations

We did not identify any control deficiencies that we determined to be significant deficiencies in internal controls over financial reporting.



## Independence

We are independent and have extensive quality control and conflict checking processes in place.

KPMG is providing advisory services in the form of a Comprehensive Review of its Operations Division and assist in the development of a progressive business plan for Conservation Areas.

KPMG is providing assistance with the calculation of the eligible wages for the Canada Emergency Wage Subsidy ("CEWS").

# Materiality - revised

Materiality is used to identify risks of material misstatements, develop an appropriate audit response to such risks, and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

Materiality determination	Comments	Previous Amount	Revised
<b>Materiality</b>	<p>Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements.</p> <p>The corresponding amount for the prior year's audit was \$1,000,000.</p> <p>As part of our audit process, we reassessed the appropriateness of our audit materiality in order to reflect financial reporting and audit implications of COVID-19.</p>	\$1,000,000	\$820,000
<b>Benchmark</b>	Based on forecasted total revenue including transfers from reserves for the year at interim. Revised to normalized actual revenue (actual revenue less gains on sale of tangible capital assets and CEWS funding).	\$35,900,000	\$27,400,000
<b>% of Benchmark</b>	The corresponding percentage based on budgeted revenue for the prior year's audit was 2.8%. Slight increase due to revised benchmark above.	2.8%	3.0%
<b>Audit Misstatement Posting Threshold (AMPT)</b>	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$50,000.	\$50,000	\$41,000

## We will report to the Audit Committee:



Corrected audit misstatements



Uncorrected audit misstatements



# Audit risks and results

Significant findings from the audit regarding other areas of focus are as follows:

## Other area of focus

Grant revenue and deferred contributions

## Our response and significant findings

### **Grant revenue and deferred contributions.**

- We have agreed cash receipts received by GRCA from the Ministry, local Municipalities and other relevant Government entities and reconcile to revenue reported for the fiscal year.
- We have reviewed correspondence for a selection of funding received and perform substantive procedures to ensure appropriate revenue recognition criteria are applied.
- We agreed the receipt of refund of the Parkhill Dam Electricity Generation Project funding of \$220,000 that was outstanding since 2018.

No issues noted.



# Audit risks and results

New approach since the presentation of the audit planning report

## Other area of focus

Canada Emergency Wage Subsidy – grant and receivable

Management applied for CEWS funding amounting to \$3,100,000, for the period from March 15, 2020 to December 19, 2020 (excluding September 27, 2020 to November 11, 2020). Management has not accrued the \$3,100,000 in CEWS funding at year-end.

## Our response and significant findings

### Audit approach:

For each claim period, we obtained a copy of management's subsidy amount and performed the following:

- Select a sample of employees and inspect their employment status for their eligibility to be included in the subsidy amount; and
- Select a sample of eligible employees and agree the remuneration back to supporting documentation.
- For each claim period, obtain a copy of management's application form on the CRA site, and a copy of any elections, if applicable.

Evaluate whether the presentation of the CEWS amounts are in accordance with the Authority's accounting policies and the applicable financial reporting framework.



Findings:

The revenue and receivable have not been recorded in the year end financial statements as the Authority continues to determine if it meets all of the edibility requirements under the CEWS program.

The procedures performed are not intended to confirm that management's CEWS application is complete or accurate but rather to provide an opinion the financial statements taken as a whole.

Given these procedures have been designed to address this new risk of error related to the existence, accuracy and presentation of the CEWS amount, an incremental fee of \$1,500 for these additional procedures.



# Financial statement presentation and disclosure

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the GRCA's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter.

We also highlight the following:

## Form, arrangement, and content of the financial statements

The content of the financial statements is consistent with PSAB other than the disclosure of budget information for the statement of changes in net financial assets as discussed on Appendix 2.

## Application of accounting pronouncements issued but not yet effective

New accounting standards effective December 31, 2020 did not have an impact on GRCA's audited financial statements.

# Adjustments and differences



Adjustments and differences identified during the audit have been categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

## Corrected adjustments

During the course of the audit KPMG noted one disclosure misstatement related to commitments of an understatement of \$92,000, the financial statement note was subsequently corrected by Management.

## Uncorrected differences

The management representation letter includes the Summary of Uncorrected Audit Misstatements, which discloses the impact of all uncorrected differences considered to be other than clearly trivial.

Based on both qualitative and quantitative considerations, management have decided not to correct certain differences and represented to us that the differences —individually and in the aggregate—are, in their judgment, not material to the financial statements. This management representation is included in the management representation letter.

We concur with management’s representation that the differences are not material to the financial statements. Accordingly, the differences have no effect on our auditors’ report.

See Appendix 2

# Other observations



In our view, a key area for management's attention is asset management.

Year	TCA Additions (millions \$)	TCA Amortization (millions \$)	Summary observation
2013	4.0	3.2	— In aggregate, over the past eight years, tangible capital assets have been acquired at a multiple of 86% of amortization, or 0.86 to 1.
2014	2.5	3.2	
2015	2.4	3.1	— To ensure that tangible capital assets are being renewed at a sustainable rate, a multiple of 1.5 – 2.0 should be maintained over the long term.
2016	2.0	3.2	
2017	2.4	3.2	— Note that large infrastructure projects can skew this analysis and need to be considered qualitatively.
2018	3.0	3.2	— Excluding land, the ratio of net book value to cost of tangible capital assets is 0.41 (2019 – 0.42).
2019	7.1	3.2	— This means that your assets, on average, are more than 1/2 of the way through their useful lives. Water Control Structures are the biggest driver, at a ratio of 0.39. We note that Authority continues to build its capital reserves for non-land acquisitions.
2020	2.8	3.2	
<b>Average</b>	<b>3.3</b>	<b>3.2</b>	



# Appendices



**Appendix 1: Required communications**



**Appendix 2: Management representation letter**



**Appendix 3: Audit Quality and Risk Management**

# Appendix 1: Required communications

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In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit.

These include:



## Auditors' Report

The conclusion of our audit is set out in our draft auditors' report attached to the draft financial statements.



## Management representation letter

In accordance with professional standards, copies of the management representation letter are provided to the Audit Committee. The management representation letter is included in Appendix 2.

# Appendix 2: Management representation letter



KPMG LLP  
115 King Street South  
2nd floor  
Waterloo, ON N2J 5A3  
Canada

February 26, 2021

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of Grand River Conservation Authority ("the Entity") as at and for the period ended the year ended December 31, 2020.

*General:*

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

*Responsibilities:*

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated November 27, 2020, including for:
  - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
  - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements, such as all financial records and documentation and other matters, including:
    - (i) the names of all related parties and information regarding all relationships and transactions with related parties; and
    - (ii) the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.
  - c) providing you with unrestricted access to such relevant information.
  - d) providing you with complete responses to all enquiries made by you during the engagement.



- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.
- i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that management, and others within the entity, did not intervene in the work the internal auditors performed for you.

*Internal control over financial reporting:*

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

*Fraud & non-compliance with laws and regulations:*

- 3) We have disclosed to you:
  - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
  - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
    - management;
    - employees who have significant roles in internal control over financial reporting; or
    - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
  - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
  - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements.
  - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.



*Subsequent events:*

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

*Related parties:*

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

*Estimates:*

- 8) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

*Going concern:*

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

*Misstatements:*

- 11) The effects of the uncorrected misstatements described in [Attachment II](#) are immaterial, both individually and in the aggregate, to the financial statements as a whole.

*Non-SEC registrants or non-reporting issuers:*

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.



Administration Centre: 400 Clyde Road, P.O. Box 729 Cambridge, ON N1R 5W6

Phone: 519-621-2761 Toll free: 1-866-900-4722 Fax: 519-621-4844 [www.grandriver.ca](http://www.grandriver.ca)

Yours very truly,

\_\_\_\_\_  
By: Ms. Samantha Lawson, Chief Administration Officer

\_\_\_\_\_  
By: Ms. Sonja Radoja, Manager of Corporate Services

\_\_\_\_\_  
By: Ms. Karen Armstrong, Deputy CAO, Secretary Treasurer

cc: Audit Committee



## ***Attachment I – Definitions***

### *Materiality*

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

### *Fraud & error*

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.





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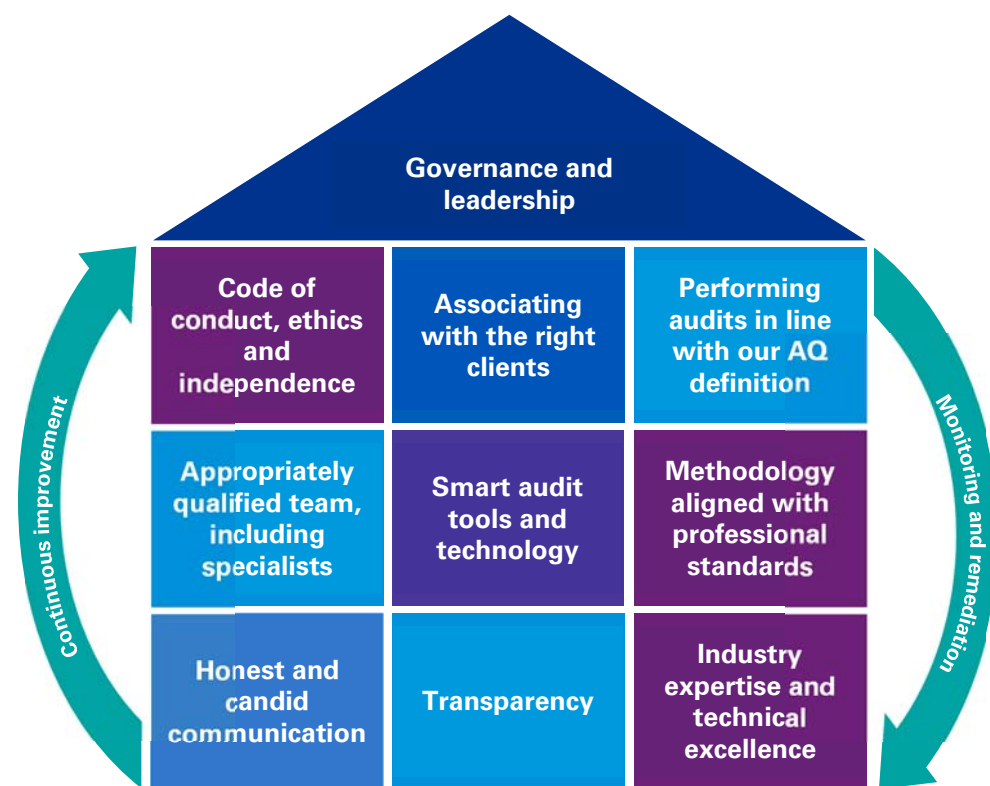
Phone: 519-621-2761 Toll free: 1-866-900-4722 Fax: 519-621-4844 [www.grandriver.ca](http://www.grandriver.ca)

**Attachment II – Summary of Audit Misstatements Schedule(s)**

1	Budget numbers missing from statement of changes in net financial assets	Uncorrected	Factual
2	Total commitments amount understated	Corrected	Factual

# Appendix 3: Audit quality and transparency

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarizes the key elements of our quality control system.



Audit Quality Framework

## What do we mean by audit quality?

Audit Quality (AQ) is at the core of everything we do at KPMG.

We believe that it is not just about reaching the right opinion, but how we reach that opinion.

We define 'audit quality' as being the outcome when audits are:

- Executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls, and
- All of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics, and integrity**.

Our AQ Framework summarises how we deliver AQ. Visit our [Audit Quality Resources page](#) for more information including access to our [Audit Quality and Transparency report](#).



[kpmg.ca/audit](https://kpmg.ca/audit)



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