NORTH BAY-MATTAWA CONSERVATION AUTHORITY
MINUTES
of the

THIRD Meeting of the North Bay-Mattawa Conservation Authority held at 5:45 p.m. on April 25, 2018 in the North Bay-Mattawa Conservation Authority Natural classroom, 15 Janey Avenue North Bay, Ontario.

MEMBERS PRESENT:

Bonfield, Township of	**-**	**Jane Lagassie**	**(5:38pm – 7:07pm)**
Chisholm, Township of	**-**	**Nunzio Scarfone**	**(5:38pm – 7:07pm)**
Mattawa, Town of	**-**	**Lorne Mick**	**(5:38pm – 7:07pm)**
North Bay, City of	**-**	**Dave Mendicino**	**(5:38pm – 7:07pm)**
North Bay, City of	**-**	**Jeff Serran**	**(5:38pm – 7:07pm)**
Papineau –Cameron, Township of	**-**	**Alvina Neault**	**(5:38pm – 7:07pm)**
Powassan, Municipality of	**-**	**Dave Britton**	**(5:38pm – 7:07pm)**

MEMBER(S) ABSENT:

Callander, Municipality of	**-**	**Rob Noon**
Calvin, Township of	**-**	**Ian Pennell**
East Ferris, Municipality of	**-**	**Mike Voyer**
Mattawan, Municipality of	**-**	**Carole Curran**
North Bay, City of	**-**	**Chris Mayne**

ALSO PRESENT:

Adam Whyte, Supervisor, Maintenance
Brian Tayler, CAO, Secretary-Treasurer
Dean Decaire, BDO Canada
Helen Cunningham, Finance/Human Resources Supervisor
Paula Scott, Director, Planning & Development/Deputy CAO
Rebecca Morrow, Administrative Assistant
Troy Storms, Manager, Lands & Stewardship
Valerie Murphy, Regulations Officer

1. Approval of the Agenda

The Chair welcomed everyone to the meeting and extended regrets on behalf of Carole Curran, Chris Mayne, Mike Voyer and Ian Pennell, after which the following resolution was presented:

Resolution No. 23-18, Britton-Scarfone

THAT the agenda be approved as presented.

Carried Unanimously

2. Adoption of Previous Minutes of February 28, 2018

After discussion the following resolution was presented:

Resolution No. 24-18, Neault-Serran

THAT the minutes from the February 28, 2018 Annual General Meeting are adopted as presented.

Carried Unanimously

3. Declaration of Pecuniary Interest

None declared.

4. Section 28 Approvals

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

Resolution No. 25-18, Britton-Lgassie

THAT the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses April 25, 2018 board report is received and ,

FURTHER THAT this report is appended to the minutes of this meeting.

Carried Unanimously

5. Communications and Outreach Report

Brian Tayler presented to the members the communications report. The members thanked Brian for

his update, and the following resolution was presented.

Resolution No.26-18, Neault-Lagassie

THAT the Board of Directors receives the Communication report, and;

THAT this report be amended to the minutes of this meeting.

Carried Unanimously

6. Great Lake Guardian Fund

Brian Tayler presented the members with a Report regarding the Great Lakes Guardian Fund. After discussion the following was resolution presented:

Resolution No.27-18, Serran-Lagassie

THAT the Board of Directors authorizes officers of the North Bay –Mattawa Conservation Authority to enter into a grant funding agreement for the 2018 Great Lakes Guardian Community Fund, and;

THAT the report be appended to the minutes of this meeting.

Carried Unanimously

7. Ground Water Monitoring Network

Brian Tayler presented a report to members on the Ground Water Monitoring Network. After discussion, the following resolution was presented:

Resolution No.28-18, Scarfone-Serran

THAT the Board of Directors directs staff to enter into an agreement with the Ministry of the Environment and Climate Change (MOECC) for the Provincial Groundwater Monitoring Network (PGMN) Program for a period of eight years from the date of signing, and;

THAT the report be appended to the minutes of this meeting.

Carried Unanimously

8. Ontario Northland Pedestrian Crossing Agreement

Brian Tayler presented a report to members on the Ontario Northland Pedestrian Crossing Agreement. After discussion, the following resolution was presented:

Resolution No.29-18, Britton-Lagassie

THAT the Board of Directors authorizes the officers of the North Bay- Mattawa Conservation Authority to enter into a Pedestrian Crossing Agreement with the Ontario Northland Transportation Commission to facilitate public access to the Laurier Woods Conservation Area at Laurier Avenue in the City of North Bay, and;

THAT the report be appended to the minutes of this meeting.

Carried Unanimously

9. Appointment of Inspectors

Brian Tayler presented a report to members on the Appointment of Inspectors for the Septic program. After discussion, the following resolution was presented:

Resolution No.30-18, Serran-Scarfone

THAT Colin Headrick, Building Code Identification Number (BCIN) 109265, once completely qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is appointed, in the North Bay-Mattawa Conservation Authorities' (NBMCA) area of jurisdiction, to the position of Junior Inspector with powers and duties of an Inspector as they relate to Part 8 of the Ontario Building Code (OBC), and

THAT Kristopher Rivard, Building Code Identification Number (BCIN) 109503, once completely qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is appointed, in the North Bay-Mattawa Conservation Authorities' (NBMCA) area of jurisdiction, to the position of Junior Inspector with powers and duties of an Inspector as they relate to Part 8 of the Ontario Building Code (OBC), and;

FURTHER THAT the report be appended to the minutes of this meeting.

Carried Unanimously

10. Appointment of Officers

Brian Tayler presented a report to members on the Appointment of Officers for enforcement of sections 28 & 29 of the Conservation Authorities Act. After discussion, the following resolution was presented:

Resolution No.31-18, Serran-Scarfone

THAT Valerie Murphy is appointed as a Provincial Offenses Officer in the jurisdictional area of the North Bay-Mattawa Conservation Authority to ensure compliance with section 28 and 29 of the Conservation Authorities Act, and

THAT Adam Whyte is appointed as a Provincial Offenses Officer in the jurisdictional area of the North Bay-Mattawa Conservation Authority to ensure compliance with section 28 and 29 of the Conservation Authorities Act, and

FURTHER THAT the report be appended to the minutes of this meeting.

Carried Unanimously

11. Watershed Report Card

Joel Harrison presented to the members on the information contained within the recently released Watershed Report Card. After discussion, members thanked Joel for his informative presentation.

12. 2017 Audited Financial Statements

Dean Decaire of BDO presented to the members the draft audited financial statements for 2017. After the review, and discussion the members thanked Dean and his staff, and the following resolution was presented:

Resolution No.32-18, Serran-Scarfone

THAT the Board of Directors receives and approves the 2017 audited financial statement prepared by BDO as presented, and

FURTHER THAT the 2017 audited financial statements are appended to the minutes of this meeting.

Carried Unanimously

13. Closed Session of Committee of the Whole

After discussion the following resolutions were presented:

Resolution No.33-18, Britton-Mick

THAT the meeting move into a closed session of "Committee of the Whole" to discuss legal matters.

Carried Unanimously

Resolution No.34-18, Neault-Mick

THAT the meeting move out of a closed session of "Committee of the Whole" and back into a Full Authority Meeting.

Carried Unanimously

14. New Business

None declared.

5 Adjournment (7:07p.m.)

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

Resolution No. 35-17, Britton-Lagassie

THAT the meeting be adjourned, and the next meeting be held at 5:30 pm Wednesday May 23, 2018 at the Authority Office, 15 Janey Avenue, North Bay, Ontario or at the call of the Chair.

Carried Unanimously

----------	**----------**
Dave Mendicino, Chair	Brian Tayler, Chief Administrative Officer, Secretary Treasurer

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

ORIGIN: Valerie Murphy, Regulations Officer

DATE: April 16, 2017

SUBJECT: Report On Development, Interference with Wetlands, and Alterations to Shorelines and Watercourses Permits for board approval

Background:

Section 28 of the *Conservation Authorities Act*, and subsequently Ontario Regulation 97/04 empowers each Conservation Authority to establish their own regulation to prevent the loss of life and property due to flooding and erosion, and to conserve and enhance natural resources. On May 4, 2006 the North Bay-Mattawa Conservation Authority (NBMCA) received its regulation entitled the Development, Interference with Wetlands, and Alterations to Shorelines and Watercourse Regulation (Ontario Regulation 177/06). This regulation will continue to be used as the tool by which the NBMCA manages issues related to development in natural hazard areas including areas with floodplains, wetlands and steep slopes. Within this regulation, a permit may be given by an Authority for development applications within the Authority's jurisdiction for:

28(1)(b) *prohibiting, regulating or requiring permission of the authority for straightening, changing, diverting or interfering in any way with the existing channel of a river, creek, stream or watercourse, or for changing or interfering in any way with a wetland;*
28(1)(c) *prohibiting, regulating or requiring the permission of the authority for development if, in the opinion of the authority, the control of flooding, erosion, dynamic beaches or pollution or the conservation of land may be affected by the development.*(Conservation Authorities Act, R.S.O. 1990, Chapter C.27).

On February 8, 2013, the amended Ontario Regulation 177/06 came into effect. These amendments were approved by the NBMCA Board of Directors on December 19, 2012. One of the amendments that was included, and which was approved by the NBMCA Board of Directors, included the delegation of approvals of permit applications to the following designated employees:

- Chief Administrative Officer, Secretary-Treasurer
- Director, Planning & Development

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

Analysis:

Six new permits were issued by the Conservation Authority in 2018 since the previously approved minutes as per the policies, procedures and guidelines of the NBMCA under the Development, Interference with Wetlands and Alterations to Shorelines and Watercourses regulation. A table summarizing the details on these permits is attached to this report.

Of the six permits, two were issued for the construction of additions to existing dwellings, one permit was issued for the extraction of peat, one permit to conduct repair work to existing shoreline protection measures, one permit for the construction of an accessory structure and one permit for the construction of a pathway.

Valerie Murphy

Valerie Murphy, Regulations Officer

Brian Tayler

Brian Tayler, CAO-Secretary Treasurer

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: April 16, 2018 **PERMIT YEAR:** 2018

File No.	Name of Applicant	Municipality	Legal Description/ Address	Name of Regulated Feature	Nature of Work	Date Complete Application Received	Development, Interference with Wetlands and Alterations to Shorelines and Watercourses Permit No./Date of Issuance
RCHI-18-02	D. Opatovsky	Chisholm	Lot 16, Con 13; RP NR 1264; Part 3 RP 36R 10608; 483100000223000 52 Islandview Lane	Wasi Lake	Addition to existing dwelling, reconstruction of deck and deck footings	March 1, 2018	**#9-18** March 6, 2018
RNB-18-04	10286672 Canada Inc.	North Bay	Lot 39, Con 14; Plan 36R-6859; Parcel 1649, 1651, 1628, 1814. 484404006001400 785 Lakeshore Drive	Lake Nipissing	Addition to dwelling, additional dwelling units added, construct decks and stairs	March 7, 2018	**#10-18** March 7, 2018
RNB-18-06	Bruman Construction Inc.	North Bay	Pt. Lot 13 and 14, Con. 1; RP 36R 12365, Pts 1 to 4; PCL 4838 and PCL 5463; 484405006509800 0000; 1141 Carmichael Drive	Doran Creek and wetland	Peat Extraction – ongoing project, apply every year	March 9, 2018	**#11-18** March 27, 2018
RCALL-18-01	Parry Sound Condominium Corporation No. 1 (Bayshore Village)	Callander	Pt. Lot 9; Plan 311; 496600008054010 5412; 555 Main St South	Lake Nipissing	Shoreline protection for existing retaining wall	March 21, 2018	**#12-18** March 27, 2018

DEVELOPMENT, INTERFERENCE WITH WETLANDS AND ALTERATIONS TO SHORELINES AND WATERCOURSES

FOR NBMCA BOARD INFORMATION ON: April 16, 2018 **PERMIT YEAR:** 2018

RMATT-18-01	Raymond and Tracey Bélanger	Mattawa	Plan 85; Lot 26; 482120006190000 0000; 290 Lake Street	Mattawa River	To construct an accessory structure	April 1, 2018	**#13-18** April 5, 2018
RNB-18-05	Peggy Walsh-Craig	North Bay	Plan 15; Parcel Part Block I; Plan 36R2671 Part 2-3; 484401000200900 0000; 1207 Gorman Street	Lake Nipissing	To construct a pathway	April 3, 2018	**#14-18** April 5, 2018

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

ORIGIN: Sue Buckle, Manager, Communications and Outreach

DATE: April 28, 2018 Board Meeting

SUBJECT: Communications and Outreach Update

Background:

The role of Communications and Outreach at NBMCA is to undertake corporate communications initiatives and provide internal support to the CAO and program staff to help raise awareness of NBMCA and our role as watershed managers; foster environmentally sustainable behaviours; and further the implementation of strategic priorities. Communications and outreach initiatives are developed with an integrated approach, based on a continuum of desired outcomes with our stakeholders – to inform, educate, dialogue, foster stewardship or advocate.

Analysis:

Despite the fact that winter has lingered, communications staff are responding to the hum that's building around the office with preparations for the coming field season, the return of contract staff and the hiring of summer students to assist with the implementation of program objectives for the year.

1. **2018 Municipal Conference – Climate Change and Erosion & Sediment Control**
   39 people from 10 municipalities attended the 2nd annual municipal conference on April 12 at NBMCA. Drinking Water Source Protection, Regulations and Stewardship staff provided an update on NBMCA programs that will impact and/or provide opportunities for municipalities in the coming year. Attendees included public works, capital projects, operations, roads, and economic development municipal staff. Feedback from participants described the half-day conference as helpful or very helpful, many indicating what they've learned will result in a change in their practices including more communication with councilors to help them better understand the importance of permits and project planning, increased erosion/sediment controls as well as changes to their procedures, planning and overall vision regarding climate change adaptation and sediment control. There is interest in NBMCA offering a full-day Erosion and Sediment Control training. See attached media release for more information.

2. **2018 Orientation Package**
   Communications has completed revisions to the 2018 Orientation Package for staff and an updated checklist for supervisors to help ensure a smooth integration of new staff into the NBMCA culture and team.

3. **Mattawa River Canoe Race**
   To date, Communications has secured commitments for new sponsorships and prizes valued at a total of more than $4000 for the 2018 Mattawa River Canoe Race. Bay Distributors donated 2 new locally built kayaks which will be given as prizes to the 1st place finishers. Other new sponsors onboard this year (to date) include Nipissing University, Canadore College, Bay Distributors, Clermont Duval Art Gallery, Creighton Docks and Boat Lifts, Parry Sound Canoe Club, Enterprise, City of North Bay, Ontario Northland, Best Buy, Eagle Tree Services and Shoppers Drug Mart. Our steadfast returning sponsors include BDO, Redpath, Pattison Signs, Slingchoker, and Seemore Signs.

4. **Outreach – Watershed Education**
   Two Nipissing University students recently completed a co-op placement, developing curriculum and two presentations delivered to Grade 8 students to enhance their understanding of watershed issues and foster sustainable environmental behaviours. Feedback from the schools regarding "Watersheds, Chippewa Creek, and You" were positive with requests for presentations in 2019. The second presentation on Great Lakes Issues was presented as part of the Specialist High Skills Major (SHSM) Innovation, Creativity, Entrepreneurship (ICE) training. The students developed an appreciation for the work of Conservation Authorities in Ontario.

5. **Communications Intern**
   Northern Ontario Heritage Fund Corporation (NOHFC) has approved funding for a one-year Communications Intern. The Communications Intern will assist with the development and implementation of a digital communications plan incorporating video and photography into NBMCA's website, You Tube channel, Facebook, Instagram and Twitter communication to engage the community in their role as stewards of the natural environment. The Intern will also assist with the development of non-digital communications materials, special events and outreach initiatives to support public education and engagement, promotion of conservation areas and stewardship.

   Other Outreach and/or Stakeholder Engagement Activities:
   NBMCA staff participated in a variety of outreach activities in the past month including:
   - Hosting North Bay-Chamber of Commerce After Hours at NBMCA (Communications)
   - Friend of Laurier Woods Annual General Meeting (Lands)
   - North Bay Indigenous Friendship Centres' Community Action Circle (NBMCA)
   - Canadian Ecology Centre Words in the Woods Event (NBMCA)
   - Living Fit Presentation & Restore Your Shore (Stewardship)
   - Turtle Mound Monitoring and Water Monitoring with Near North District School Board Great
   - Laurentian Escarpment Conservation Area Advisory Group (Lands/Communications)
   - Lakes Guardian Project (Stewardship / Watershed Management)
   - Canadore College School of Media Showcase & Film Night (Communications)
   - Heritage Gardeners AGM (Communications)
   - Release of NBMCA's Watershed Report Card (Watershed Management/Communications)
   - Media Releases re: Snow Course Survey Measurements (Watershed Management/Communications)

Recommendation:

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

RECOMMENDED RESOLUTION:

None required.

Sue Buckle, Supervisor Communications & Outreach

Brian Tayler, CAO/Secretary-Treasurer

Communications & Outreach Update
Report to the Board – February 28, 2018

Upcoming Events & Initiatives

April 27 – 29	North Bay Home Show (Communications/On-site Sewage System/Stewardship)
May 15	Grandchildren Planting Trees Event, Hammond St. Nursery Funded by TD Friends of the Environment (Stewardship)
May 22	Chippewa Creek EcoPath Steering Committee Meeting (Communications / Lands)
May 25 10am	Unveiling of "Motus Wildlife Tracking System" at Laurentian Escarpment Conservation Area - Partnership with Nipissing Naturalists https://www.nipnats.com/motus-tracking-station-project/ (Lands, Communications)
May 26	East Ferris Trade Show (Communications / Stewardship)
May 26	Tree Planting with Scouts Canada (Stewardship)
May 30	Laurentian Escarpment Conservation Area – Trails Proposal Public Consultation (Lands/Communications)
June (date TBD)	Consultation with Municipal Staff re: Policies for the Administration of the Section 28 Program (Planning & Development)
June 2 9:30 – 11 am	Mattawa River Canoe Race – Race Info Morning (for people thinking about participating in the race) (Communications)
June 5	Near North District School Board Tree Planting Three North Bay High Schools (Location TBD)
June 6	Drinking Water Source Protection Plan / Assessment Report Review Public Consultation – Callander (Source Protection / Communications)
~~June 9~~ (rescheduled to fall)	Chippewa Creek EcoPath Festival Lake Nipissing @ Chippewa Creek (Communications)

June 14	Drinking Water Source Protection Plan / Assessment Report Review Public Consultation – North Bay (Source Protection / Communications)
June 18-22	International Agreement on Great Lakes Water Research Conference, Toronto
	Presentation of Research: Session #41 - Great Lakes Harmful Algal Blooms (HAB) Research from Watershed Influence to Ecosystem Effects
	"Drivers of Spatiotemporal Patterns in Cyanobacterial Fluorescence in Callander Bay, Lake Nipissing" (Joel Harrison, Water Resource Scientist; Sue Miller, DWSP Program Manager; in collaboration with Nipissing University)
	"What a northern agricultural community can do to reduce HABs when phosphorus application is already low" - Engaging Agricultural Stakeholders in Source Water Protection. (Sue Miller, DWSP Program Manager; Sue Buckle, Communications Manager; Joel Harrison, Water Resource Scientist; in collaboration with Nipissing University)
July 27 9:30 – 11 am	Eau Claire Gorge Hike Fungi and Forest Edibles - Guest Guide: Lucy Emmott (Communications)
July 28 7 am – 9 pm	Mattawa River Canoe Race (Communications)

NBMCA's 2018 Digital Communications

Websites:
nbmca.ca
chippewaecopath.ca
actforcleanwater.ca
restoreyourshore.ca
mattawarivercanoerace.ca

Facebook:
facebook.com/NBMCA
facebook.com/ChippewaCreekEcoPath

Twitter:
@theNBMCA
@ChippewaEcoPath
@MRcanoerace

MEDIA RELEASE
For Immediate Release
April 13, 2018

NBMCA's 2018 MUNICIPAL CONFERENCE HIGHLIGHTS
CLIMATE CHANGE AND SEDIMENT CONTROL

(North Bay, April 13, 2018) Municipal representatives from across the region gathered at the North Bay-Mattawa Conservation Authority's 2018 Municipal Conference to learn how erosion, sediment control and climate change impact their communities.

"We wanted to bring together our municipal partners from public works, planning and engineering to share information that is really relevant to the work they may be planning in the coming year. Changing climate, including more frequent run-off events that we're seeing, has the potential to impact their critical infrastructure," said Katelyn Lynch, NBMCA's Manager of Watershed Management.

Gord Miller, Ontario's former Environmental Commissioner, brought attention to the impact of climate change on municipalities.

"The climate has changed, and it continues to change, and that raises huge challenges. We have to change our planning process to accommodate the realities of climate change. We have to change our thinking," said Miller.

"In the past, we all had the confidence to say we know how to deal with major storm events, we've dealt with them before and we're ready for them. We're not. Climate is changing constantly and major things are happening that will disrupt our municipalities and we have to anticipate that, and have some kind of plan in place to cope with that," he added.

"I think it's in the emergency planning process. We should expect extreme heat. We should expect major rain storms. We should expect ice storms. There are many ways of doing things differently. There are often choices when we're building roads, and building infrastructure and laying out flood plains, and we've got to make those changes the wise way, with the thought that climate is changing. The reality is different."

Jill Attwood, a sediment and control specialist from the Toronto Region Conservation Authority gave the municipalities a heads up on best management practices that will help protect the water courses during municipal construction projects. Proper erosion and sediment controls both directly impact the health of our watershed, as well as the municipal infrastructure.

"There is a need to ensure municipal projects are done properly and that they have longevity. The practice of erosion and sediment control during construction is a critical component necessary for the protection of the natural environment including sensitive water bodies, terrestrial habitat and aquatic ecosystems," she said.

MEDIA RELEASE
For Immediate Release
April 13, 2018

"Erosion and sediment control is an ultimate protector of our natural features and is impacted with climate change. Having erosion and sediment controls on a site exercises due diligence which is very important for municipalities to take seriously on their sites, with the number of pieces of legislation that protect our environment."

With climate change and sediment and erosion control impacting municipal infrastructure, it could also impact water bodies, including those which are the sources of municipal drinking water. There is a Source Protection Plan in place with policies designed to help protect those drinking water sources.

Sue Miller, Manager of NBMCA's Source Water Protection Program, says the current water protection plan will be undergoing a review.

"Municipalities and other stakeholders need to know that we are about to begin a review of the current plan and how well it is working. The intention is to develop a work plan for updates and changes over the next few years. We will be going to public consultation on the initial stages of that in June, and the work plan for the review has to be submitted to the province by the end of November," added Miller.

Video Clip – Gord Miller

Video Clip – Jill Atwood

Contact:
Katelyn Lynch, Water Resources Engineer (705 474-5420 katelyn.lynch@nbmca.ca
Sue Buckle, Supervisor, Communications & Outreach (705) 474-5420 sue.buckle@nbmca.ca

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

ORIGIN: CAO, Secretary Treasurer

DATE: **April 18, 2018**

SUBJECT: Great Lakes Guardian Community Fund

Background:

As part of the 2018 approved budget the Stewardship Program highlighted the need to seek grant funding for implementation. One of the desired outcomes of the program is the engagement of local landowners in stewardship of their shorelines in an effort to protect water quality for human and ecological health within our watersheds. The Program includes a multi-year initiative entitled Restore Your Shore (RYS) with the aim of reducing phosphorus that will lead to less frequent blue-green algae blooms.

The 2017 RYS program was in part funded by a Great Lakes Guardian Community Fund (GLGCF) grant. The program was successful on having 75 local high school students complete a large tree planting initiative adjacent to a provincially significant wetland, which provided youth stewardship and education opportunities.

We have been successful with our 2018 GLGCF grant application and have been offered a $25,000.00 grant to continue this important work within the community. The 2018 program will build on the successes accomplished in the previous years to undertake restoration of a minimum of 10 shoreline properties. The NBMCA will buy plants, help with volunteers, and provide wage support to a stewardship coordinator, stewardship technician and a stewardship administrator with the grant.

Analysis:

The GLGCF is a critical component of the Stewardship Program funding and allows NBMCA to meet one of its strategic objects as described in the 2014 to 2018 Strategic Plan for the organization.

Recommendation:

Staff is recommending to the Board of Directors acceptance of the grant offer.

RECOMMENDED RESOLUTION:

THAT the Board of Directors authorizes officers of the North Bay-Mattawa Conservation Authority to enter into a grant funding agreement for the 2018 Great Lakes Guardian Community Fund.

Brian Tayler, CAO, Secretary Treasurer

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

ORIGIN: Katelyn Lynch, Manager, Watershed Management

DATE: April 19, 2018

SUBJECT: Letter of Agreement for the Provincial Groundwater Monitoring Network (PGMN) Program

Background:

The Provincial Groundwater Monitoring Network (PGMN) datasets report on ambient (baseline) groundwater level and chemistry conditions. These datasets support key water management Programs, including but not limited to: Water Quantity Management, Low Water Level Response, Water Allocation (Permits-To-Take-Water), Land Use Planning, Drinking Water Source Protection Planning, and Nutrient Management activities; and support adaptation planning associated with potential climate change effects.

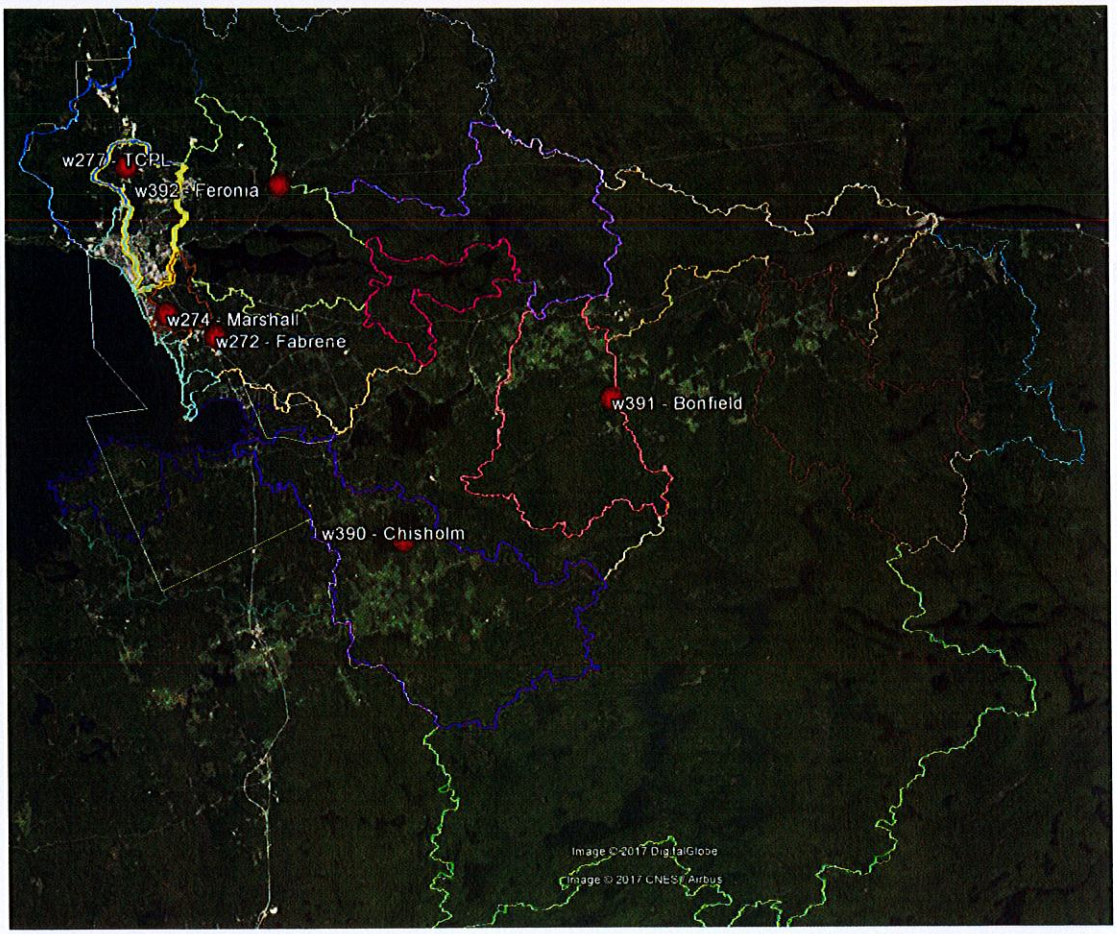
The Letter of Agreement for the Provincial Groundwater Monitoring Network (PGMN) Program, which was executed by the MOECC and each of the 36 Conservation Authorities (CAs) and the Severn Sound Environmental Association (SSEA) expired on March 31, 2018.

In consultation with Conservation Ontario, CAs, and SSEA, the MOECC has created a new Letter of Agreement. This agreement will be effective for a period of eight years and will allow the program to continue without disruption for this period of time. The Agreement may be amended from time to time by mutual written agreement of the Parties, and may be terminated by either Party upon giving the other Party six months written notice of its intention to do so, or such shorter notice as mutually agreed upon.

The new Letter of Agreement builds on the successful collaboration that has existed between the Conservation Authorities and the Ministry since the Program's initiation in year 2000. Many of the Program wells now have over 15 years of data. This data can be used to identify how aquifers are responding to drought events such as those in year 2016, 2012, and 2007. The data is also helpful for updating watershed characterization and to identify changes of groundwater chemistry in response to changes in land□use within the watersheds.

NBMCA Groundwater Monitoring:

NBMCA maintains and samples 6 wells as a partner in MOECC's PGMN program. Each well is located in a different subwatershed (see figure below). NBMCA conducts quarterly well visits for manual level measurements & logger data offloads and annual water quality sampling. MOECC is responsible for laboratory analysis of water quality samples, water level data correction, database maintenance, and technical guidance.



RECOMMENDED RESOLUTION:

THAT the Board of Directors directs staff to enter into an agreement with the Ministry of the Environment and Climate Change for the Provincial Groundwater Monitoring Network (PGMN) Program for a period of eight years from the date of signing.

Katelyn Lynch, P. Eng
Manager, Watershed Management

Brian Tayler
CAO-Secretary Treasurer

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

ORIGIN: CAO, Secretary Treasurer

DATE: **April 18, 2018**

SUBJECT: Pedestrian Crossing Agreement - ONTC

Background:

Since 2002 the Ontario Northland Transportation Commission (ONTC) has granted permission to the North Bay-Mattawa Conservation Authority (NBMCA) for the construction, use and maintenance of a pedestrian crossing of the rail right-of-way at the end of Laurier Avenue in the City of North Bay. The purpose of the crossing is to facilitate entry into Laurier Woods Conservation Area.

Several years ago the Friends of Laurier Woods Inc. (FLW) became joint owners with NBMCA of the property at the access point location. The FLW has not been to this point in time a party to the Agreement. All three parties wish to enter into a new agreement to allow this access to remain open to the public.

Analysis:

The agreement is for a period of five years and will automatically renew for 12 month periods thereafter. To terminate the agreement either party must give at a minimum a 60 day notice before the expiration term.

The agreement requires NBMCA and the Friends of Laurier Woods Inc. (FLW) to indemnify the ONTC against all losses, liability, damage, cost, expense, legal cost and disbursement arising from our use of the crossing.

The NBMCA is further required to provide proof of Liability insurance in the amount of five million dollars insurance to the ONTC. This can be done at no expense to the NBMCA.

This access point remains popular for those visitors arriving by bike or walking.

Recommendation:

Staff is recommending to the Board of Directors that they authorize officers to enter into the agreement.

RECOMMENDED RESOLUTION:

THAT the Board of Directors authorizes the officers of the North Bay-Mattawa Conservation Authority to enter into a Pedestrian Crossing Agreement with the Ontario Northland Transportation Commission to facilitate public access to the Laurier Woods Conservation Area at Laurier Avenue in the City of North Bay.

Brian Tayler, CAO, Secretary Treasurer

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

ORIGIN: Robert M. Palin, Septic Program Manager

DATE: **April 18, 2018**

SUBJECT: OBC Designation for Septic Staff

Background:

Section 3.1-(2) and (3) of the Building Code Act requires that the Conservation Authority appoint the inspectors necessary for the enforcement of the Code. Two new junior inspectors have been hired and are required to write and pass a general legal exam administered by the Ministry of Municipal Affairs and housing. Colin Head, Building Code Identification Number (BCIN)109256 is scheduled to write the exam on April 25, 2018. Kristopher Rivard BCIN 109503 is scheduled to write the exam on June 5, 2018. The results of the testing will not be known in time for this board meeting.

Analysis:

The Building Code Act under Section 3.1 gives the Conservation Authority the powers to appoint such inspectors as are necessary for the enforcement of the Act.

Recommendation:

That the Board of Directors approves the resolution to a conditional appointment of the two new junior inspectors as outlined in the resolution presented.

RECOMMENDED RESOLUTION:

THAT Colin Headrick, Building Code Identification Number (BCIN) 109265, once completely qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is appointed, in the North Bay-Mattawa Conservation Authorities' (NBMCA) area of jurisdiction, to the position of Junior Inspector with powers and duties of an Inspector as they relate to Part 8 of the Ontario Building Code (OBC) and,

FURTHER THAT Kristopher Rivard, Building Code Identification Number (BCIN) 109503, once completely qualified by the Ministry of Municipal Affairs and Housing (MMAH) in the category of on-site sewage systems, is appointed, in the North Bay-Mattawa Conservation Authorities' (NBMCA) area of jurisdiction, to the position of

Junior Inspector with powers and duties of an Inspector as they relate to Part 8 of the Ontario Building Code (OBC)

Robert Palin, Manager, On-site Septic Approval Program

Brian Tayler, CAO, Secretary Treasurer

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

ORIGIN: Brian Tayler, CAO, Secretary Treasurer

SUBJECT: Designation of Provincial Offences Officers

DATE: **April 18, 2018**

Background:

The Conservation Authorities Act states in Section 30.1 that *An authority may appoint officers for the purposes of ensuring compliance with this Act and the regulations.*

Adam Whyte the Supervisor, Maintenance and Valerie Murphy, Regulations Officer have successfully completed the Level One Conservation Authority Compliance Training last month and are now fully qualified to be appointed as Provincial Offenses Officers, and to enforce Section 28 (prohibited activities re watercourse, wetlands, etc.) and Section 29 (regulations for authority owned lands) of the Act.

Analysis:

The North Bay-Mattawa Conservation Authority requires the services of qualified officers to undertake our duties and responsibilities under the Act.

Recommendation:

It is staff's recommendation that the Board of Directors approves the following resolution.

RECOMMENDED RESOLUTION:

THAT Valerie Murphy is appointed as a Provincial Offences Officer in the jurisdictional area of the North Bay-Mattawa Conservation Authority to ensure compliance with Sections 28 and 29 of the Conservation Authorities Act, and

FURTHER THAT Adam Whyte is appointed as a Provincial Offences Officer in the jurisdictional area of the North Bay-Mattawa Conservation Authority to ensure compliance with Sections 28 and 29 of the Conservation Authorities Act.

Brian Tayler, CAO, Secretary Treasurer

North Bay-Mattawa Conservation Authority

Financial Statements

For the year ended December 31, 2017

North Bay-Mattawa Conservation Authority
Financial Statements
For the year ended December 31, 2017

Contents

Independent Auditor's Report	2 - 3
Financial Statements	
Statement of Financial Position	4
Statement of Operations	5
Statement of Change in Net Debt	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 18

BDO

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

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

Independent Auditor's Report

To the Members of the North Bay-Mattawa Conservation Authority

We have audited the accompanying financial statements of the North Bay-Mattawa Conservation Authority which comprise the statement of financial position as at December 31, 2017 and the statements of operations, change in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of the North Bay-Mattawa Conservation Authority as at December 31, 2017 and the results of its operations, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

North Bay, Ontario
April 25, 2018

North Bay-Mattawa Conservation Authority
Statement of Financial Position

December 31	2017	2016
Financial assets		
Cash and cash equivalents	$ 535,348	$ 562,723
Accounts receivable (Note 3)	179,456	97,556
Notes receivable (Note 4)	124,639	142,933
	839,443	803,212
Liabilities		
Accounts payable and accrued liabilities	159,138	200,289
Deferred revenue (Note 5)	532,023	506,303
Net long-term liabilities (Note 6a)	703,315	796,391
Employee future benefits (Note 7)	113,710	119,896
	1,508,186	1,622,879
Net debt	(668,743)	(819,667)
Non-financial assets		
Tangible capital assets (Note 2)	14,442,620	14,802,209
Prepaid expenses	13,241	12,758
	14,455,861	14,814,967
Accumulated surplus (Note 8)	$ 13,787,118	$ 13,995,300

On behalf of the Board:

_____ Director

_____ Director

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

North Bay-Mattawa Conservation Authority
Statement of Operations

For the year ended December 31	2017 Budget	2017 Actual	2016 Actual
Revenues (Note 12)			
Core - Grant eligible	$ 769,284	$ 773,078	$ 766,940
Core - Other	1,169,213	950,968	867,224
Core Capital	987,323	1,001,467	1,040,852
Interpretive Centre	187,331	186,908	187,199
Laurentian Ski Hill Capital Funding	-	61,134	64,114
Gain on disposal of tangible capital assets	-	23,125	3,082
	3,113,151	2,996,680	2,929,411
Expenses (Note 13)			
Core - Grant eligible	769,284	756,966	741,509
Core - Other	1,169,213	836,868	821,092
Core Capital	987,323	1,009,770	1,031,947
Interpretive Centre	187,331	174,633	179,014
Foster Wild Fund	-	-	6,021
Laurentian Ski Hill Capital	-	4,273	-
Amortization of tangible capital assets	-	422,352	415,282
	3,113,151	3,204,862	3,194,865
Annual deficit for the year	-	(208,182)	(265,454)
Accumulated surplus, beginning of year		13,995,300	14,260,754
Accumulated surplus, end of year		$ 13,787,118	$ 13,995,300

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

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

For the year ended December 31	2017 Budget	2017 Actual	2016 Actual
Annual deficit	$ -	$ (208,182)	$ (265,454)
Acquisition of tangible capital assets	-	(62,763)	(161,789)
Amortization of tangible capital assets	-	422,352	415,282
Gain on disposition of tangible capital assets	-	(23,125)	(3,082)
Proceeds of disposition of tangible capital assets	-	23,125	3,082
	-	151,407	(11,961)
Acquisition of prepaid expenses	-	(13,241)	(12,758)
Use of prepaid expenses	-	12,758	16,827
	-	(483)	4,069
Change in net debt	-	150,924	(7,892)
Net debt, beginning of year	(819,667)	(819,667)	(811,775)
Net debt, end of year	$ (819,667)	$ (668,743)	$ (819,667)

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

North Bay-Mattawa Conservation Authority
Statement of Cash Flows

For the year ended December 31	2017	2016
Cash provided by (used in)		
Operating transactions		
Annual deficit	$ (208,182)	$ (265,454)
Items not involving cash		
Amortization of tangible capital assets	422,352	415,282
Gain on disposal of tangible capital assets	(23,125)	(3,082)
	191,045	146,746
Changes in non-cash working capital balances		
Accounts receivable	(81,900)	4,150
Notes receivable	18,294	10,000
Prepaid expenses	(483)	4,069
Accounts payable and accrued liabilities	(41,151)	35,089
Deferred revenue	25,720	32,427
Employee future benefits	(6,186)	(2,218)
	105,339	230,263
Capital transactions		
Acquisition of tangible capital assets	(62,763)	(161,789)
Proceeds of disposition of tangible capital assets	23,125	3,082
	(39,638)	(158,707)
Financing transactions		
Repayment of long-term debt	(93,076)	(46,316)
(Decrease) increase in cash and cash equivalents during the year	(27,375)	25,240
Cash and cash equivalents, beginning of year	562,723	537,483
Cash and cash equivalents, end of year	$ 535,348	$ 562,723

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

1. Significant Accounting Policies

Nature of the Organization

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

Management's Responsibility for the Financial Statements

The financial statements of the Authority are the responsibility of management. They have been prepared in accordance with Canadian public sector accounting standards.

Cash and Cash Equivalents

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

Notes Receivable

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

Tangible Capital Assets

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

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

1. **Significant Accounting Policies** (continued)

Employee Future Benefits

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

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

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

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

Revenue Recognition

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

Deferred Revenue

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

1. **Significant Accounting Policies** (continued)

Use of Estimates

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

2. Tangible Capital Assets

	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	2017 Total
Cost, beginning of year	$ 6,908,633	$ 3,653,967	$ 8,993,810	$ 212,326	$ 88,698	$ 525,995	$ 20,383,429
Additions	-	-	22,513	29,321	-	10,929	62,763
Disposals	-	-	-	(54,619)	(6,000)	-	(60,619)
Cost, end of year	6,908,633	3,653,967	9,016,323	187,028	82,698	536,924	20,385,573
Accumulated amortization, beginning of year	-	970,846	4,082,692	103,205	66,822	357,655	5,581,220
Amortization	-	75,805	277,738	32,721	3,413	32,675	422,352
Disposals	-	-	-	(54,619)	(6,000)	-	(60,619)
Accumulated amortization, end of year	-	1,046,651	4,360,430	81,307	64,235	390,330	5,942,953
Net carrying amount, end of year	$ 6,908,633	$ 2,607,316	$ 4,655,893	$ 105,721	$ 18,463	$ 146,594	$ 14,442,620

2. Tangible Capital Assets (continued)

							2016
	Land	Buildings	Infrastructure	Vehicles	Power Equipment	Equipment	Total
Cost, beginning of year	$ 6,867,825	$ 3,653,967	$ 8,976,036	$ 156,681	$ 88,698	$ 493,765	$20,236,972
Additions	40,808	-	17,774	70,977	-	32,230	161,789
Disposals	-	-	-	(15,332)	-	-	(15,332)
Cost, end of year	6,908,633	3,653,967	8,993,810	212,326	88,698	525,995	20,383,429
Accumulated amortization, beginning of year	-	895,041	3,805,231	94,080	63,368	323,550	5,181,270
Amortization	-	75,805	277,461	24,457	3,454	34,105	415,282
Disposals	-	-	-	(15,332)	-	-	(15,332)
Accumulated amortization, end of year	-	970,846	4,082,692	103,205	66,822	357,655	5,581,220
Net carrying amount, end of year	$ 6,908,633	$ 2,683,121	$ 4,911,118	$ 109,121	$ 21,876	$ 168,340	$14,802,209

3. Accounts Receivable

	2017	2016
Sales tax recoverable	$ 18,458	$ 21,289
Fees for services and other	160,998	76,267
	$ 179,456	$ 97,556

4. Notes Receivable

	2017	2016
Equipment loan (i)	$ 50,000	$ 60,000
Operating loan (ii)	74,639	82,933
	$ 124,639	$ 142,933

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

(i) Equipment loan, interest free with annual principal repayments of $10,000 commenced May 1, 2013 for 10 years. The receivable is secured by a charge against the equipment purchased with the loan. The receivable was recorded at cost on initial recognition.

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

5. Deferred Revenue

	2017	2016
Balance, beginning of year	$ 506,303	$ 473,876
Contributions received	920,953	956,836
Amounts recognized to revenue	(895,233)	(924,409)
Balance, end of year	$ 532,023	$ 506,303

Year end balances consist of the following:

	2017	2016
Municipal levies	$ 322,200	$ 281,945
Provincial grants	209,823	224,358
	$ 532,023	$ 506,303

6. Credit Facility Agreements

a. Long-term Liabilities

	2017	2016
Loan payable to the City of North Bay, repayable in annual installments equal to $10,000. The loan is interest free and is due May 2023.	$ 50,000	$ 60,000
Loan payable - 2.59%, due June 2022, repayable in monthly installments of $3,001 principal and interest.	653,315	736,391
	$ 703,315	$ 796,391

The interest bearing loan payable contains certain debt covenants regarding (i) financial reporting to the lender, (ii) standard covenants regarding the operation of the organization, (iii) restrictions on further borrowing without the lender's consent, and (iv) debt service coverage. The Authority was in compliance with all covenants as at December 31, 2017.

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

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

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

2018	$ 29,334
2019	29,841
2020	30,361
2021	30,894
2022	18,867
Thereafter	564,018
	$ 703,315

b. **Line of Credit**

The Authority also has a demand operating line of credit with its Canadian chartered bank permitting advances to a maximum of $300,000 bearing interest at the bank's prime rate plus 0.25%. The balance utilized on this line at year end was $Nil (2016 - $Nil).

7. **Employee Future Benefits**

At December 31, this liability consists of the following:

	2017	2016
Accrued vacation for active employees	$ 53,363	$ 65,669
Post-retirement benefits (i)	60,347	54,227
	$ 113,710	$ 119,896

(i) These costs are determined in accordance with accepted actuarial practice. The figures presented are from an actuarial valuation report dated December 31, 2015. Selected information about this plan is as follows:

7. **Employee Future Benefits** (continued)

	2017	2016
Accrued benefit liability, beginning of year	$ 54,227	$ 48,489
Current service costs	3,873	3,724
Interest cost on obligation	2,247	2,014
Accrued benefit liability, end of year	$ 60,347	$ 54,227

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

	2017	2016
Current service costs	$ 3,873	$ 3,724
Interest cost on obligation	2,247	2,014
	$ 6,120	$ 5,738

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

8. **Accumulated Surplus**

	2017	2016
General surplus (deficit)	$ (115,037)	$ (2,177)
Reserve - Septic building permit	175,184	67,040
Reserve - Laurentian Ski Hill Capital	101,376	44,515
Tangible capital assets	14,442,620	14,802,209
Amounts to be recovered from future revenues	(817,025)	(916,287)
	$ 13,787,118	$ 13,995,300

9. Pension Agreements

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

Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2017. The results of this valuation disclosed total going concern actuarial liabilities of $94,431 million in respect of benefits accrued for service with actuarial assets at that date of $89,028 million indicating a going concern actuarial deficit of $5,403 million. Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit. Contributions made by the Authority to OMERS for 2017 were $129,723 (2016 - $119,673).

10. Laurentian Ski Hill Snowboarding Club

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

11. Segmented Reporting

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

12. Sources of Revenues

	2017	2016
Municipal levies	$ 1,017,902	$ 1,030,568
Provincial grants	648,885	679,231
Permits and fees	826,824	719,640
Other (i)	484,097	482,851
Donations	18,972	17,121
	$ 2,996,680	$ 2,929,411

(i) Included in other is internal rent and administration fees in the amount of $268,498 (2016 - $256,668).

13. Expenses by Object

	2017	2016
Wages and benefits	$ 1,857,152	$ 1,825,753
Program related expenses (i)	477,956	502,945
Occupancy expenses and utilities (i)	201,601	206,474
Insurance	53,515	54,118
Travel	55,328	49,432
Bank charges and interest on long-term debt	28,957	32,331
Consulting and other professional fees	51,824	27,509
Repairs and maintenance	7,165	18,137
Promotional expenses	5,581	9,200
Equipment rental and purchases	10,115	20,443
Office	21,857	18,841
Training	11,459	14,401
Amortization	422,352	415,281
	$ 3,204,862	$ 3,194,865

(i) Included in occupancy expenses and utilities and program related expenses are internal rent charges and administration fees in the amount of $268,498 (2016 - $256,668).