

**REGIONAL SERVICE COMMISSION 8**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AUDITED**  
**AS AT DECEMBER 31, 2013**



**REGIONAL SERVICE COMMISSION 8**  
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**AS AT DECEMBER 31, 2013**

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## INDEPENDENT AUDITORS' REPORT

### To the Members of the Regional Service Commission 8

We have audited the accompanying consolidated financial statements of the Regional Service Commission 8, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of operations, change in net debt and of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated financial statements.

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



**Opinion**

In our opinion, these consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Regional Service Commission 8, as at December 31, 2013, and the results of its consolidated operations, change in net debt and cash flows for the year ended in accordance with Canadian public sector accounting standards.

Sussex, New Brunswick  
April 11, 2014

*Turnbull and Kindred*  
Turnbull and Kindred, CGA Professional Corporation



**Regional Service Commission 8**  
**Consolidated Statement of Operations**

Year Ended December 31, 2013

	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Actual</u>
<b>Revenue</b>		
Cooperative and Regional Planning Services	\$ 70,413	\$ 70,414
Solid Waste Services	1,736,913	1,729,350
Local Planning Services	692,068	777,705
Government Transfers	-	4,000
Other	-	702
Interest	-	227
	<u>2,499,394</u>	<u>2,582,398</u>
<b>Expenditures</b>		
Corporate Services	302,064	254,978
Cooperative and Regional Planning Services	10,000	-
Solid Waste Services	1,657,423	1,653,525
Local Planning Services	716,231	575,558
	<u>2,685,718</u>	<u>2,484,061</u>
Annual Surplus (Deficit) (Notes 21, 22 and 24)	\$ (186,324)	\$ 98,337
Contributed Surplus (Note 20)		175,083
Accumulated Surplus, Beginning of Year		<u>-</u>
Accumulated Surplus, End of Year		<u>\$ 273,420</u>

See accompanying notes to the consolidated financial statements




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**Regional Service Commission 8**  
**Consolidated Statement of Financial Position**  
As at December 31, 2013

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	<u>2013</u>
<b>Financial Assets</b>	
Cash (Note 3)	\$ 199,904
Receivables (Note 4)	<u>101,725</u>
	<u>301,629</u>
<b>Liabilities</b>	
Payables and Accruals (Note 5)	49,992
Funds Held in Trust (Note 3)	<u>10,984</u>
	<u>60,976</u>
<b>NET ASSETS (DEBT)</b>	<u>240,653</u>
<b>Non-Financial Assets</b>	
Land (cost)	28,340
Prepays	<u>4,427</u>
	<u>32,767</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 273,420</u>
CONTINGENCIES (Note 6)	

 CHAIRPERSON

 VICE-CHAIRPERSON

See accompanying notes to the consolidated financial statements



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**Regional Service Commission 8**  
**Consolidated Statement of Change in Net Debt**

Year Ended December 31, 2013

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	<u>2013</u>
Annual Surplus	\$ 98,337
Contributed Surplus	175,083
Acquisition of Land	<u>(28,340)</u>
	<u>245,080</u>
Acquisition of Prepaids	<u>(4,427)</u>
Increase/(Decrease) in Net Assets (Debt)	240,653
Net Assets (Debt), Beginning of Year	<u>-</u>
Net Assets (Debt), End of Year	<u>\$ 240,653</u>

See accompanying notes to the consolidated financial statements



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**Regional Service Commission 8**  
**Consolidated Statement of Cash Flow**

Year Ended December 31, 2013

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	<u>2013</u>
Increase (Decrease) in Cash	
<b>Operating</b>	
Annual Surplus	\$ 98,337
Contributed Surplus	175,083
<b>Change in Non-Cash Items</b>	
Receivables	(101,725)
Payables and Accruals	49,992
Funds Held in Trust	10,984
Prepays	<u>(4,427)</u>
	<u>228,244</u>
<b>Capital</b>	
Purchase of Land	<u>(28,340)</u>
Net Increase (Decrease) in Cash	199,904
Cash:	
Beginning of Year	<u>-</u>
End of Year	<u>\$ 199,904</u>

See accompanying notes to the consolidated financial statements





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# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

Year Ended December 31, 2013

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### 1. Purpose of the Organization

The Regional Service Commission 8 (the "Commission") was established per regulation 2012-91 under the Regional Service Delivery Act by the order of the Minister of Environment and Local Government which came into force on January 1, 2013. The Commission is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act. The Commission provides services such as preparation of land use plans, development and building approvals and building inspections to a number of Local Service Districts. The Commission also oversees the operation of a solid waste transfer station for Kings County, New Brunswick. The transfer station is operated by Sussex Waste Management Ltd.

### 2. Summary of Significant Accounting Policies

The consolidated financial statements of the Commission are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The focus of PSA financial statements is on the financial position of the Commission and the changes thereto. The consolidated statement of financial position includes all of the assets and liabilities of the Commission.

Significant aspects of the accounting policies adopted by the Commission are as follows:

#### Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Commission and which are owned or controlled by the Commission.

Inter-departmental and organizational transactions and balances are eliminated.

#### Budget

The budget figures contained in these financial statements were approved by the Board of Directors on November 21, 2012 and the Minister of Local Government on December 15, 2012.

#### Revenue recognition

- (a) Unrestricted revenue is recorded on an accrual basis and is recognized when collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.
- (b) Other revenue is recorded when it is earned.

#### Use of estimates

The preparation of the consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates.

#### Financial instruments

The Commission's financial instruments consist of cash, receivables, payables and accruals and funds held in trust. Unless otherwise noted, it is management's opinion that the Commission is not exposed to significant interest risk arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

The Commission is subject to credit risk through receivables. The Commission minimizes credit risk through ongoing credit management.

#### Tangible capital assets

Tangible capital assets are recorded as expenditures in the Local Planning Capital Reserve Fund as incurred.

# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

Year Ended December 31, 2013

### 2. Summary of Significant Accounting Policies (continued)

#### Segmented information

For management reporting purposes, the Commission's operations activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. The Commission's services are provided by departments as follows:

#### CORPORATE SERVICES

This department is responsible for Board functions, financial management and administration.

#### COOPERATIVE AND REGIONAL PLANNING SERVICES

This department is responsible for regional planning, policing, collaboration, emergency measures and infrastructure planning.

#### SOLID WASTE SERVICES

This department is responsible for the provision of waste collection and disposal.

#### LOCAL PLANNING SERVICES

This department is responsible for the preparation of land use plans, building approvals and inspections.

### 3. Funds Held in Trust

The Commission has entered into an agreement with The Waterford Youth Center to act as an authorized representative and to receive and administer funding on behalf of the party. The objective is to ensure the funding amount is used for only the project, maintain the financial records required by the agreement and issue a receipt to Farm Credit Canada for the funding amount. The total amount in cash as of December 31, 2013 is \$10,984 with an equal liability as Funds Held in Trust.

### 4. Receivables

The receivables in the consolidated statement of financial position consist of the following:

	<u>2013</u>
General Operating Fund - Sussex Waste Management Ltd. Rebate	\$ 2,886
- Sussex Waste Management Ltd. Administration	16,385
- HST Rebate	49,202
- Environmental Trust Fund Refund	33,226
- Other	26
	<u>\$ 101,725</u>

### 5. Payables and Accruals

The payables and accruals in the consolidated statement of financial position consist of the following:

	<u>2013</u>
Trade payables	\$ 30,648
Accrued liabilities	16,156
Regional Service Commission 11	3,188
	<u>\$ 49,992</u>



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## **Regional Service Commission 8**

### **Notes to the Consolidated Financial Statements**

Year Ended December 31, 2013

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#### **6. Contingencies**

The agreement signed by the Commission with Sussex Waste Management Ltd. states that in the event of certain conditions occurring, Sussex Waste Management Ltd. may elect to terminate the agreement and require compensation from the Commission for the net capital costs of the Sussex Waste Transfer Station. This liability reduces by 5% for each year after 1995. The amount of the contingent liability as at December 31, 2013 is estimated to be \$87,376.

#### **7. Long Term Lease**

The Commission has leased its property to Sussex Waste Management Ltd. to enable them to construct and operate a waste transfer station. The lease expires March 31, 2015.

#### **8. Lease Commitments**

The Commission rents premises under a lease agreement which expires in May 2016. The lease provides for annual lease payments of \$45,632 including additional rent, beginning June 2012, of an amount equal to 20% of the Real Property Tax paid by the landlord for the preceding year on the property.

The Commission entered into an agreement with Xerox Canada Ltd. in December 2009 for the use of a Workcenter. The agreement expires December 2014 and provides for annual payments of \$5,300 (HST included).

#### **9. Infrastructure Grant**

The Commission received an infrastructure grant from the New Brunswick Department of Environment for 33 1/3% of the capital costs associated with the construction of the transfer station. In total, \$451,315 was received from the New Brunswick Department of Environment and \$451,315 has been paid out to Sussex Waste Management Ltd. In exchange all capital assets covered by the infrastructure grant will be turned over to the Commission at the end of the contract with Sussex Waste Management Ltd.

#### **10. Indemnification of Land Purchased from the Town of Sussex**

The Town of Sussex has indemnified the Commission for all liability for any environmental contamination which may exist on or within the land which may have occurred or will occur from the Town's adjacent landfill site. As such, the Commission has no post-closure liability.

#### **11. Westmorland Albert Agreement**

The Commission has signed an agreement with the Westmorland Albert Solid Waste Corporation outlining operations and fees. The Commission has agreed to a guaranteed municipal tonnage amount of 6,400 tonnes.

#### **12. Municipal Agreements**

The Commission has entered into agreements with the Villages of Sussex Corner and Norton, the New Brunswick Department of Municipalities, Culture and Housing and the Town of Sussex. The agreements set out the operations for the service and the billing of the service.

#### **13. Sussex Waste Management Agreement**

The Commission negotiated an agreement with Sussex Waste Management Ltd. that sets out how municipal users will be charged for the service. These fees are adjusted annually on the first day of April.

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## Regional Service Commission 8

### Notes to the Consolidated Financial Statements

Year Ended December 31, 2013

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#### 14. Base Annual Amount

A base annual amount is charged to each municipality on their share of the total regional Tax Rate Denominator. The 2013 annual amount is \$375,000. This charge is invoiced monthly to Sussex Waste Management Ltd. who in turn invoices the municipalities and collects the fee.

#### 15. Tonnage Rebates

Monthly tonnage rebates to be received by the Commission, up to December 31, 2013, are \$2,886. This amount is calculated by Sussex Waste Management Ltd. based on actual tonnage received from May to April each year, with the payment period July to June. As at year end, a rebate of \$2,886, for the month of December 2013, was included in receivables.

#### 16. Administration Amount

The Commission receives administration amounts which are calculated by Sussex Waste Management Ltd. based on actual monthly tonnage and are received each quarter. As at year end, an administration amount of \$16,385, for the period October to December 2013 was included in receivables.

#### 17. Reserve Funds

Local Planning Operating Reserve Fund

This fund will be used to carry out planning operation projects.

Local Planning Capital Reserve Fund

This fund will be used to purchase and replace various tangible capital assets.

Solid Waste Operating Reserve Fund

This fund will be used to carry out solid waste operation projects.

#### 18. Federal and Provincial Funding

Transfer received from Provincial Government included in Operating Fund revenue:

	<u>2013</u>
Province of New Brunswick	\$ <u>4,000</u>

#### 19. Special Projects

	<u>2013</u>
Free events	\$ 3,437
Battery recycling	622
Illegal dumping	<u>3,872</u>
	<u>\$ 7,931</u>



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## **Regional Service Commission 8**

### **Notes to the Consolidated Financial Statements**

Year Ended December 31, 2013

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#### **20. Contributed Surplus**

Under the direction of the Minister of Environment and Local Government, all assets, liabilities, rights, obligations, powers and responsibilities of the Royal District Planning Commission and the Kings County Region Solid Waste Commission were vested in the Minister at December 31, 2012. They were then transferred to the new regional service commission as contributed surplus on January 1, 2013 in the amount of \$175,083. In addition, all leases, agreements and contracts were assumed by the new regional service commission.

**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**

As at December 31, 2013

**21. Schedule of Segmented Disclosures**

	<b>2013</b>
	<b>Consolidated</b>
<b>Revenues</b>	
Cooperative and Regional Planning Services	\$ 70,414
Solid Waste Services	1,729,350
Local Planning Services	777,705
Government Transfers	4,000
Other	702
Interest	227
	<u>2,582,398</u>
<b>Expenses</b>	
Salaries and Benefits	585,462
Goods and Services	1,895,801
Interest	2,798
	<u>2,484,061</u>
<b>Surplus (Deficit) for the Year</b>	<u>\$ 98,337</u>



**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**  
 Year Ended December 31, 2013

**22. Reconciliation of Annual Surplus**

	General Operating Fund	Local Planning Operating Reserve Fund	Local Planning Capital Reserve Fund	Solid Waste Operating Reserve Fund	Total
<b>2013 Annual surplus (deficit)</b>	\$ 21,376	\$ 28,800	\$ 112,000	\$ 10,848	\$ 173,024
<b>Adjustments of annual surplus (deficit) for funding requirements</b>					
Second previous year's surplus	(74,687)	-	-	-	(74,687)
Transfers between funds					
From General Operating to Local Planning Operating Reserve	28,800	(28,800)	-	-	-
From General Operating to Local Planning Capital Reserve	112,000	-	(112,000)	-	-
From General Operating to Solid Waste Operating Reserve	10,848	-	-	(10,848)	-
Total adjustments to 2013 annual surplus (deficit)	76,961	(28,800)	(112,000)	(10,848)	(74,687)
<b>2013 Annual fund surplus (deficit)</b>	\$ 98,337	\$ -	\$ -	\$ -	\$ 98,337



**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**

As at December 31, 2013

**23. Statement of Reserves**

	Local Planning Operating Reserve	Local Planning Capital Reserve	Solid Waste Operating Reserve	2013 Total
<b>Assets</b>				
Cash	\$ 28,800	\$ 112,000	\$ 10,848	\$ 151,648
Accumulated Surplus	\$ 28,800	\$ 112,000	\$ 10,848	\$ 151,648
<b>Revenue</b>				
Transfers from General Operating Fund	\$ 28,800	\$ 112,000	\$ 10,848	\$ 151,648
Annual Surplus	\$ 28,800	\$ 112,000	\$ 10,848	\$ 151,648

**Reserve Funds**

The Local Planning Operating Reserve Fund is in compliance with the requirement that they shall not exceed 5% of the total expenditure that was budgeted for the previous fiscal year.  
 The Solid Waste Operating Reserve Fund is in compliance with the requirement that they shall not exceed 25% of the total expenditure that was budgeted for the previous fiscal year.

The current year transfer of \$28,800 to the Local Planning Operating Reserve Fund was approved by a Motion of the Board dated November 26, 2013, moved by Board member Frank Jopp, seconded by John Henderson.  
 The current year transfer of \$112,000 to the Local Planning Capital Reserve Fund was approved by a Motion of the Board dated November 26, 2013, moved by Board member Frand Jopp, seconded by Tammie Spraggett.  
 The current year transfer of \$10,848 to the Solid Waste Operating Reserve Fund was approved by a Motion of the Board dated November 26, 2013, moved by Board member Frank Jopp, seconded by Bryant Dunfield.

I hereby certify that the above are true and exact copies of resolutions adopted at a meeting of the Commission on the above dates.

  
 Steve Roberts, Executive Director  
 Regional Service Commission 8

April 22, 2014  
 Date

COMMISSION SEAL



**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**  
 Year Ended December 31, 2013

**24. Operating Budget to PSA Budget**

	Corporate Services Budget	Cooperative and Regional Planning Services Budget	Local Planning Services Budget	Solid Waste Services Budget	Subtotal	Transfers	Total PSA Budget
<b>Revenue</b>							
Member Charges	\$ -	\$ 70,413	\$ 692,068	\$ 643,866	\$ 1,406,347	\$ -	\$ 1,406,347
Sales of Services	-	-	26,000	674,047	700,047	(26,000)	674,047
Government Transfers	-	-	-	375,000	375,000	-	375,000
Transfers from own and other funds	302,064	-	-	-	302,064	(302,064)	-
Surplus/deficit of second previous year	-	-	75,000	(313)	74,687	(74,687)	-
Other Revenue - Inter Regional Service Agreement with Region 11	-	-	85,637	-	85,637	(85,637)	-
Other Revenue	-	-	-	44,000	44,000	-	44,000
	302,064	70,413	878,705	1,736,600	2,987,782	(488,388)	2,499,394
<b>Expenditures</b>							
Governance	38,280	-	-	-	38,280	-	38,280
Administration	263,784	60,413	465,572	134,063	923,832	(302,064)	621,768
Regional Planning	-	2,500	-	-	2,500	-	2,500
Regional Policing Collaboration	-	2,500	-	-	2,500	-	2,500
Regional Emergency Measures Planning	-	2,500	-	-	2,500	-	2,500
Regional Sport, Recreation and Culture Infrastructure Planning and Cost-Sharing	-	2,500	-	-	2,500	-	2,500
Planning and Building Inspection Services	-	-	413,133	-	413,133	-	413,133
Landfill Operations	-	-	-	729,035	729,035	-	729,035
Transfer Station Operations	-	-	-	846,502	846,502	-	846,502
Hazardous Household Waste	-	-	-	27,000	27,000	-	27,000
	302,064	70,413	878,705	1,736,600	2,987,782	(302,064)	2,685,718
Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (186,324)	\$ (186,324)



**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**

As at December 31, 2013

**25. Revenue and Expenditure Support**

**GENERAL**

	<b><u>2013</u></b> <b><u>Budget</u></b>	<b><u>2013</u></b> <b><u>Actual</u></b>
<b><u>Revenue</u></b>		
Cooperative and Regional Planning Services	\$ 70,413	\$ 70,414
Solid Waste Services	1,736,600	1,729,350
Local Planning Services	878,705	777,705
Government Transfers	-	4,000
Other	-	702
Interest	-	227
	<u>2,685,718</u>	<u>2,582,398</u>
 <b><u>Expenditures</u></b>		
Corporate Services	302,064	254,978
Cooperative and Regional Planning Services	10,000	-
Solid Waste Services	1,657,423	1,653,525
Local Planning Services	716,231	575,558
	<u>2,685,718</u>	<u>2,484,061</u>
 Surplus (Deficit), For The Year	 <u>\$ -</u>	 <u>\$ 98,337</u>



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**Regional Service Commission 8**  
**Notes to the Consolidated Financial Statements**

As at December 31, 2013

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**25. Revenue and Expenditure Support (continued)**

**COOPERATIVE AND REGIONAL PLANNING SERVICES**

	<u>2013 Budget</u>	<u>2013 Actual</u>
<b><u>Revenue</u></b>		
Member Charges	<u>\$ 70,413</u>	<u>\$ 70,414</u>
<b><u>Expenditures</u></b>		
<b><u>Administration</u></b>		
Regional Planning	2,500	-
Regional Policing Collaboration	2,500	-
Regional Emergency Measures Planning	2,500	-
Regional Sport, Recreation and Culture Infrastructure Planning and Cost-Sharing	2,500	-
	<u>\$ 10,000</u>	<u>\$ -</u>



# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

As at December 31, 2013

### 25. Revenue and Expenditure Support (continued)

#### SOLID WASTE SERVICES

	<u>2013 Budget</u>	<u>2013 Actual</u>
<b>Revenue</b>		
Tipping Fees - Residential	\$ 643,866	\$ 608,769
Tipping Fees - Commercial	674,047	675,474
Government Transfers	375,000	375,000
Second Year Previous Year Surplus	(313)	-
Other	44,000	70,107
	<u>\$ 1,736,600</u>	<u>\$ 1,729,350</u>
<b>Expenditures</b>		
<u>Administration</u>		
Business Services - Executive Services Contract	12,000	12,199
Accounting and Financial Consulting Services	1,500	2,052
Legal Services	1,000	961
Telephone	1,000	1,058
Postage	400	153
Office Supplies, Photocopies	1,000	1,013
Meal Allowance	200	1,527
Education Subsidy	7,200	-
Wet/Dry Recycling	3,000	104
Public Education, Home Show and Promotion	4,000	-
Public Meeting/Annual Report	1,000	-
Bursary	500	-
Web Site Maintenance and Development	1,500	890
Illegal Dumping Sites - Site Investigation/Clean-up	7,000	3,872
Free Events - Event Staffing/Tipping Fee, Etc.	7,000	3,437
Advertising - All Events	4,000	5,149
Miscellaneous	86	-
Waste Management Committee	2,500	1,847
	<u>54,886</u>	<u>34,262</u>
Landfill Operations - Other - Disposal Tip Fees at Region 7	<u>729,035</u>	<u>709,793</u>
Transfer Station Operations - Other Contract with Sussex Waste Management	<u>846,502</u>	<u>846,179</u>
<u>Hazardous Household Waste</u>		
Household Hazardous Waste Special Program	22,000	29,318
Battery Recycling Program - Collection/Disposal	5,000	622
Other - Environmental Trust Fund	-	33,226
	<u>27,000</u>	<u>63,166</u>
<u>Fiscal Services</u>		
Bank Service Charge	-	125
	<u>\$ 1,657,423</u>	<u>\$ 1,653,525</u>



# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

As at December 31, 2013

### 25. Revenue and Expenditure Support (continued)

#### LOCAL PLANNING SERVICES

	<u>2013 Budget</u>	<u>2013 Actual</u>
<b>Revenue</b>		
Member Charges	\$ 692,068	\$ 692,068
Sale of Services	26,000	-
Other - Inter-Regional Service Agreement with Region 11	85,637	85,637
Surplus From Second Previous Year	75,000	-
	<u>\$ 878,705</u>	<u>\$ 777,705</u>
<b>Expenditures</b>		
<u>Administration</u>		
Personnel		
Salaries and Benefits	157,523	82,546
Travel	3,125	655
Training and Development	7,000	1,293
Memberships	1,135	132
Office Equipment	19,700	12,939
Office Supplies	5,000	4,318
Printing and Copying	4,000	520
Telephone	9,000	8,487
Office Building	49,900	47,834
Public Relations and Promotion	6,000	150
Liability Insurance	17,290	14,102
Professional and/or Consulting Services	5,700	5,700
Contracted Services	8,000	8,491
Software	5,000	3,530
Bank Charges	4,000	2,086
Memberships	725	45
	<u>303,098</u>	<u>192,828</u>
<u>Planning and Building Inspection Services</u>		
<u>Planning Services</u>		
Personnel		
Salaries and Benefits	190,675	167,308
Travel	4,000	2,085
Training and Development	4,500	2,747
Advertising	6,000	1,821
Maps and Reference Material	1,200	226
GIS Operating and Planet	500	495
Planning Advisory Committee	8,000	4,330
Registration of By-Laws and Regulations	525	225
Memberships	1,200	1,022
	<u>216,600</u>	<u>180,259</u>



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# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

As at December 31, 2013

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### 25. Revenue and Expenditure Support (*continued*)

#### LOCAL PLANNING SERVICES

	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Actual</u>
<b>Expenditures</b>		
<u>Inspection Services</u>		
Personnel		
Salaries and Benefits	\$ 175,428	180,072
Travel	14,875	18,440
Training and Development	3,500	2,754
Maps and Reference Material	1,200	-
GIS Operating and Planet	500	495
Memberships	1,030	710
	<u>196,533</u>	<u>202,471</u>
	<u>\$ 716,231</u>	<u>\$ 575,558</u>



# Regional Service Commission 8

## Notes to the Consolidated Financial Statements

As at December 31, 2013

### 25. Revenue and Expenditure Support (continued)

#### CORPORATE SERVICES

	<u>2013 Budget</u>	<u>2013 Actual</u>
<b><u>Expenditures</u></b>		
<b><u>Governance</u></b>		
Board Members		
Honorariums	\$ 30,000	\$ 35,333
Travel	3,280	4,310
Training and Development	2,000	3,684
Meeting Expenses	3,000	2,095
	<u>38,280</u>	<u>45,422</u>
 <b><u>Administration</u></b>		
Executive Director's Office		
Personnel		
Salaries and Benefits	193,534	155,536
Travel	7,000	2,217
Training and Development	5,000	2,957
Memberships	1,000	624
Financial Management		
External Audit and Accounting Fees	7,000	7,000
Bank Charges	1,250	588
Other Administrative Services		
Advertising and Public Relations	3,000	1,609
Liability Insurance	8,000	6,636
Professional and/or Consulting Services	8,000	13,439
Office Building	11,000	10,588
Legal Services	5,000	251
Office Equipment	4,000	2,598
Office Supplies	1,500	1,340
Postage and Courier	1,000	195
Printing and Copying	1,500	197
Telephone	2,000	1,922
Software and Website	3,000	1,411
Subscriptions	500	334
Miscellaneous	500	114
	<u>263,784</u>	<u>209,556</u>
	<u>\$ 302,064</u>	<u>\$ 254,978</u>

