

**Regional Service
Commission 8**

**Financial Statements
December 31, 2014**



May 25, 2015

Independent Auditor's Report

To the Board of Directors of Regional Service Commission 8

We have audited the accompanying financial statements of **Regional Service Commission 8**, which comprise the statement of financial position as at December 31, 2014 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and the related notes, which comprise 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 principles, 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.

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PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Regional Service Commission 8** as at December 31, 2014 and the results of its operations, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other matter

The financial statements of **Regional Service Commission 8** for the year ended December 31, 2013 (prior to the restatement of the comparative information as described in note 3 to the financial statements) were audited by another auditor who expressed an unmodified opinion on those financial statements on April 11, 2014.

As part of our audit of the financial statements of **Regional Service Commission 8** for the year ended December 31, 2014, we also audited the adjustments described in note 3 that were applied to restate the financial statements for the year ended December 31, 2013. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the financial statements of **Regional Service Commission 8** for the year ended December 31, 2013 other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the financial statements for the year ended December 31, 2013 taken as a whole.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Regional Service Commission 8

Statement of Operations

For the year ended December 31, 2014

	Budget 2014 \$	2014 \$	2013 \$ (As restated note 3)
Revenue (Schedules III and IV)			
Cooperative and regional planning services	92,503	92,502	70,414
Solid waste services	188,542	200,011	171,449
Local planning services	691,379	691,379	777,705
Contributed net assets (note 1)	—	—	194,331
Government transfers	—	—	4,000
Other	—	246	702
Interest	—	—	227
	<u>972,424</u>	<u>984,138</u>	<u>1,218,828</u>
Expenditures (Schedules III and IV)			
Corporate services	412,516	359,180	254,978
Cooperative and regional planning services	10,000	—	—
Solid waste services	75,948	98,829	97,553
Local planning services	485,685	450,875	575,558
	<u>984,149</u>	<u>908,884</u>	<u>928,089</u>
Annual surplus (deficit) (Schedule I)	(11,725)	75,254	290,739
Accumulated surplus – Beginning of year		<u>290,739</u>	—
Accumulated surplus – End of year		<u>365,993</u>	<u>290,739</u>

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

Approved by the Board of Directors

 Chairperson

 Vice-Chairperson

Regional Service Commission 8

Statement of Financial Position

As at December 31, 2014

	2014 \$	2013 \$ (As restated note 3)
Financial assets		
Cash		
Operating	62,788	37,316
Reserve Funds (Schedule II)	195,648	151,604
Restricted (note 4)	5,461	10,984
Receivables (note 5)	141,787	119,044
	<u>405,684</u>	<u>318,948</u>
Financial liabilities		
Payables and accruals (note 6)	62,700	49,992
Funds held in trust (note 4)	5,461	10,984
	<u>68,161</u>	<u>60,976</u>
Net financial assets	<u>337,523</u>	<u>257,972</u>
Non-financial assets		
Land	28,340	28,340
Prepays	130	4,427
	<u>28,470</u>	<u>32,767</u>
Accumulated surplus	<u>365,993</u>	<u>290,739</u>
Commitments and contingencies (note 7)		

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

Regional Service Commission 8
Statement of Change in Net Financial Assets
For the year ended December 31, 2014

	2014 \$	2013 \$ (As restated note 3)
Annual surplus	75,254	290,739
Contributed land	—	(28,340)
	75,254	262,399
Change in prepaid expense	4,297	(4,427)
Change in net financial assets	79,551	257,972
Net financial assets – Beginning of year	257,972	—
Net financial assets – End of year	337,523	257,972

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

Regional Service Commission 8

Statement of Cash Flows

For the year ended December 31, 2014

	2014 \$	2013 \$ (As restated note 3)
Cash provided by (used in)		
Operating activities		
Annual surplus	75,254	290,739
Contributed net assets (note 1)	—	(194,331)
Changes in items not affecting cash		
Receivables	(22,743)	(41,545)
Payables and accruals	12,708	15,708
Prepaids	4,297	(4,427)
	<u>69,516</u>	<u>66,144</u>
Investing activities		
Change in restricted cash	<u>(5,523)</u>	<u>10,984</u>
Financing activities		
Contributed cash (note 1)	<u>—</u>	<u>122,776</u>
Net increase in cash	63,993	199,904
Cash – Beginning of year	<u>199,904</u>	<u>—</u>
Cash – End of year	<u>263,897</u>	<u>199,904</u>
Cash		
Operating	62,788	37,316
Reserve Funds (Schedule II)	195,648	151,604
Restricted (note 4)	5,461	10,984
	<u>263,897</u>	<u>199,904</u>

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

Regional Service Commission 8

Notes to Financial Statements

December 31, 2014

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. 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 transferred to the Commission as contributed asset revenue on January 1, 2013 in the amount of \$194,331. In addition to the following assets and liabilities, all leases, agreements and contracts were assumed by the Commission.

	\$
Cash	122,776
Accounts receivable	77,499
Land	28,340
Accounts payable	<u>(34,284)</u>
Contributed net assets	<u>194,331</u>

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 that is operated by Sussex Waste Management Ltd. under a lease that expires March 31, 2015. The Commission's Board has approved a motion to extend the expiration date until December 31, 2015 at which point the Commission intends to take over operations of the transfer station (note 7).

The Commission is exempt from income tax under section 149(1)(c) of the Canadian Income Tax Act.

2 Summary of significant accounting policies

The financial statements of the Commission are the representations of management prepared in accordance with Canadian public sector accounting standards ("PSAS"). The focus of Public Sector Accounting ("PSA") financial statements is on the financial position of the Commission and the changes thereto. The 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 financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets and cash flows of the Commission and all inter-departmental transactions and balances have been eliminated.

Regional Service Commission 8

Notes to Financial Statements

December 31, 2014

2 Summary of significant accounting policies (continued)

For management reporting purposes, the Commission's operating 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

Responsible for Board functions, financial management and administration.

Cooperative and regional planning services

Responsible for regional planning, policing, collaboration, emergency measures and infrastructure planning.

Solid waste services

Responsible for the provision of waste collection and disposal.

Local planning services

Responsible for the preparation of land use plans, building approvals and inspections.

Budget

The budget figures contained in these financial statements were approved by the Board of Directors on December 11, 2013.

Revenue recognition

The Commission recognizes revenue from services when they are rendered; the fees are fixed or determinable; and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

The Commission has an agreement with Sussex Waste Management Ltd. that sets out how municipal users will be charged for the services. Under the agreement, Sussex Waste Management Ltd. is responsible for the collection and disposal of solid waste and the Commission is entitled to a management fee that is subject to volume incentives. These fees are adjusted annually on the first day of April. The management fee is calculated monthly by Sussex Waste Management Ltd. based on the tonnage of waste processed and paid quarterly. Volume incentives earned between May and April in any given year are paid to the Commission in monthly installments beginning in June of the following year. The Commission accounts for the volume incentives as a contingency and accordingly does not recognize any related revenue until it is earned.

Use of estimates

The preparation of the consolidated financial statements in conformity with PSAS 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. Actual results may differ from those estimates.

Regional Service Commission 8

Notes to Financial Statements

December 31, 2014

2 Summary of significant accounting policies (continued)

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, liquidity, currency or market 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.

Harmonized Sales Tax (HST)

The Commission claims input tax credits (ITC) for HST paid on eligible expenses, including management fees. ITCs are also claimed by the Commission on certain expenses incurred by Sussex Waste Management Ltd. related to the operation of the transfer station (note 1). The amounts claimed are subject to audit by the Canadian Revenue Agency and the amounts that are ultimately received could differ from the amounts claimed.

Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset.

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.

3 Restatement comparative information

In 2014, management determined that the Commission had incorrectly reported its revenue, expenses, receivables and contributed surplus related to the solid waste segment. As the Commission has outsourced the primary responsibility associated with the collection and disposal of solid waste and does not have latitude to establish the related fees nor do they bear the collection risk associated with those fees, management has concluded that the Commission is not acting as the Principal for accounting purposes and should only be reporting the management fee as revenue. Solid Waste Services Revenue and Expenses of \$1,555,972 recorded in 2013 relating to Sussex Waste Management's administration of solid waste collection were removed from the Commission's statement of operations as the Commission does not act as the principal in the transactions.

Accounts receivable was increased as at December 31, 2013 by \$17,319, Solid Waste Revenue and the Annual Surplus decreased by \$1,929 for the year ended December 31, 2013, and Contributed Net Assets increased by \$19,248 on January 1, 2013 relating to the volume incentives that were earned but not recorded (note 5).

Regional Service Commission 8

Notes to Financial Statements

December 31, 2014

3 Restatement comparative information (continued)

In 2014 management has elected to comply with the Public Sector Accounting Board's Exposure Draft on Restructuring Transactions issued in August 2014 ("Exposure Draft"). As described in note 1, the Commission was established through a transfer of an integrated set of assets and liabilities, together with the related programs and operating responsibilities and no consideration was paid. As such, the exchange meets the definition of a restructuring under the Exposure Draft and the contributed assets should have been recorded as Revenue and not Contributed Surplus as was originally reported. As a result, the following amounts have been adjusted:

Statement of Operations

Revenue and Annual Surplus have been increased by \$194,331 and Contributed Surplus has been decreased by \$194,331.

Statement of Changes in Net Assets:

Annual Surplus has been increased by \$194,331 and Contributed Surplus has been decreased by \$194,331.

Statement of Cash Flows:

The cash generated by operating activities has decreased \$162,100 to reflect the increase in the Annual Surplus and to reflect the non-cash assets transferred on January 1, 2013 (note 1).

The cash generated by investing activities has increased by \$39,324 to reflect the contribution of land valued at \$28,240 on January 1, 2013 (note 1) as part of the Contributed Net Asset revenue and the \$10,984 increase in restricted cash during the year ended December 31, 2013.

The cash generated by financing activities has increased by \$122,776 to reflect the cash transferred to the Commission on January 1, 2013 (note 1).

4 Funds

The Commission has four internally restricted funds and one externally restricted fund. Cash disclosure has been expanded to reflect the current year's presentation.

Internally restricted funds include the (a) Local Planning Operating Reserve Fund which will be used to carry out planning operation projects, (b) Collaborative Regional Planning Operating Reserve Fund which will be used for regional planning, policing, collaboration, emergency measures and infrastructure planning, (c) Local Planning Capital Reserve Fund which will be used to purchase and replace various tangible capital assets, and (d) Solid Waste Operating Reserve Fund which will be used to carry out solid waste operation projects.

The externally restricted fund relates to an agreement with the Waterford Youth Centre 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, 2014 is \$5,461 (2013 - \$10,984) with an equal liability reported as Funds held in trust.

Regional Service Commission 8

Notes to Financial Statements

December 31, 2014

5 Receivables

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

	2014 \$	2013 \$ (As restated note 3)
General Operating Fund		
Sussex Waste Management Ltd. volume incentive	17,319	20,205
Sussex Waste Management Ltd. administration fee	26,962	16,385
HST rebate	81,487	49,202
Environmental Trust Fund Refund	15,894	33,226
Other	125	26
	<u>141,787</u>	<u>119,044</u>

The HST rebate at December 31, 2014 includes \$49,202 of ITCs claimed in 2013.

6 Payables and accruals

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

	2014 \$	2013 \$
Trade payable	55,745	30,648
Accrued liabilities	6,955	16,156
Regional Service Commission 11	-	3,188
	<u>62,700</u>	<u>49,992</u>

7 Contingencies and commitments

Sussex Waste Management Ltd. may elect to terminate the agreement with the Commission (note 1) and require compensation from the Commission for the net capital costs of the Sussex Waste Transfer Station under certain conditions. The contingent liability reduces by 5% for each year after 1995 and is estimated to be \$43,688 at December 31, 2014. No amounts with respect to this contingency have been reported in the statement of financial position.

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 by the Commission of which \$451,315 has been paid out to Sussex Waste Management Ltd. At the end of the contractual agreement with Sussex Waste Management Ltd., all of the assets funded through this infrastructure grant will be turned over to the Commission.

The Commission rents premises under a lease agreement which expires May 2016. The lease provides for annual lease payments of \$52,626 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 has signed an agreement with the Westmorland Albert Waste Corporation outlining operations and fees. The Commission has guaranteed 6,400 tonnes of municipal solid waste to be processed at their facility annually.

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

The government of New Brunswick has requested the following disclosures for monitoring purposes.

I. Reconciliation of Annual Surplus

	General Operating Fund \$	Local Collaborative Regional Planning Operating Reserve Fund \$	Local Planning Operating Reserve Fund \$	Local Planning Capital Reserve Fund \$	Solid Waste Operating Reserve Fund \$	Total \$
2014 Annual Surplus	75,254	—	—	—	—	75,254
Adjustments of Annual Surplus for funding requirements:						
Second previous year's surplus	11,725	—	—	—	—	11,725
Transfer between funds:						
From General Operating to Local Planning Operating Reserve	(7,000)	7,000	—	—	—	—
From General Operating to Local Planning Capital Reserve	(25,000)	—	—	25,000	—	—
From General Operating to Solid Waste Operating Reserve	(12,000)	—	—	—	12,000	—
	(32,275)	7,000	—	25,000	12,000	11,725
2014 Annual fund Surplus	42,979	7,000	—	25,000	12,000	86,979

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

II. Statement of reserves

	Local Planning Operating Reserve \$	Local Collaborative Regional Planning Operating Reserve \$	Local Planning Capital Reserve \$	Solid Waste Operating Reserve \$	2014 Total \$	2013 Total \$
Assets						
Cash	28,800	7,000	137,000	22,848	195,648	151,648
Accumulated surplus	28,800	7,000	137,000	22,848	195,648	151,648
Revenue						
Balance at beginning of year	28,800	–	112,000	10,848	151,648	–
Annual surplus transferred from General Operating Fund	–	7,000	25,000	12,000	44,000	151,648
Accumulated surplus	28,800	7,000	137,000	22,848	195,648	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 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 \$7,000 to the Local Collaborative Regional Planning Operating Reserve Fund was approved by a Motion of the Board dated November 25, 2014, moved by Board member Marc Thorne, seconded by Karen Boye.

The current year transfer of \$25,000 to the Local Planning Capital Reserve Fund was approved by a Motion of the Board dated November 25, 2014 moved by Board member John Henderson, seconded by Marc Thorne.

The current year transfer of \$12,000 to the Solid Waste Operating Reserve Fund was approved by a Motion of the Board dated November 25, 2014, moved by the Board member John Henderson, seconded by Frank Jopp.

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


Steve Roberts, Executive Director
Regional Service Commission 8

June 16, 2015
Date

Commission Seal



Regional Service Commission 8
Schedules of Regulatory Reporting Requirements (Unaudited)
December 31, 2014

III. Operating budget to PSAS budget

	Corporate services budget \$	Cooperative and regional planning services budget \$	Local planning services budget \$	Solid waste services budget \$	Subtotal \$	Not administered by the Commission* \$	Transfers \$	Total PSAS budget \$
Revenue								
Member charges	-	92,503	691,379	659,345	1,443,227	(659,345)	-	783,882
Sales of services	-	-	-	604,399	604,399	(459,857)	-	144,542
Government transfers	-	-	-	376,148	376,148	(376,148)	-	-
Transfers from own and other funds	412,516	-	-	-	412,516	-	(412,516)	-
Surplus/deficit of second previous year	-	-	-	11,725	11,725	-	(11,725)	-
Other revenue	-	-	-	44,000	44,000	-	-	44,000
	412,516	92,503	691,379	1,695,617	2,892,015	(1,495,350)	(424,241)	972,424
Expenditures								
Governmentance	48,880	-	-	-	48,880	-	-	48,880
Administration	360,636	82,503	381,294	158,767	983,200	-	(412,516)	570,684
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	-	2,500	-	-	2,500	-	-	2,500
Planning and Building Inspection Services	-	-	310,085	-	310,085	-	-	310,085
Operations Solid Waste Services	-	-	-	1,536,850	1,536,850	(1,495,350)	-	41,500
Financial Services	3,000	-	-	-	3,000	-	-	3,000
	412,516	92,503	691,379	1,695,617	2,892,015	(1,495,350)	(412,516)	984,149
Total expenditures								
Deficit	-	-	-	-	-	-	(11,725)	(11,725)

*Revenue and expenses related to solid waste services outsourced to Sussex Waste Management (notes 1, 2 and 3)

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support - Total PSAS Budget*

	Budget 2014 \$ (unaudited)	2014 \$	2013 \$ (As restated note 3)
Revenue			
Cooperative and Regional Planning Services	92,503	92,502	70,414
Solid Waste Services	188,542	200,011	171,449
Local Planning Services	691,379	691,379	777,705
Contributed Net Assets	—	—	194,331
Government Transfers	—	—	4,000
Other	—	246	702
Interest	—	—	227
	<u>972,424</u>	<u>984,138</u>	<u>1,218,828</u>
Expenditures			
Corporate Services	412,516	359,180	254,978
Cooperative and Regional Planning Services	10,000	—	—
Solid Waste Services	75,948	98,829	97,553
Local Planning Services	485,685	450,875	575,558
	<u>984,149</u>	<u>908,884</u>	<u>928,089</u>
	<u>(11,725)</u>	<u>75,254</u>	<u>290,739</u>

*Excludes activities not administered by the Commission

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support – Corporate Services

	Budget 2014 \$ (unaudited)	2014 \$	2013 \$
Expenditures			
Governance			
Board Member			
Honorariums	38,000	16,756	35,333
Travel	5,880	6,207	4,310
Training and Development	2,000	2,142	3,684
Meeting Expenses	3,000	2,079	2,095
	48,880	27,184	45,422
Administration			
Executive Director's Office			
Personnel			
Salaries and Benefits	184,616	172,457	155,536
Travel	5,500	4,768	2,217
Training and Development	5,000	2,660	2,957
Memberships	1,000	445	624
Financial Management			
External Audit and Accounting Fees	14,000	6,314	7,000
Bank Charges	3,000	4,203	588
Other Administrative Services			
Advertising and Public Relations	2,000	323	1,609
Liability Insurance	20,000	21,351	6,636
Professional and/or Consulting Services	8,000	7,246	13,439
Office Building	69,500	51,779	10,588
Legal Services	6,000	155	251
Office Equipment	20,270	13,530	2,598
Office Supplies	5,000	4,384	1,340
Postage and Courier	–	1,047	195
Printing and Copying	1,500	–	197
Telephone	10,000	8,610	1,922
Software and Website	4,000	1,844	1,411
Subscriptions	250	272	334
Miscellaneous	4,000	1,616	114
Technology Allowance	–	14,400	–
Business Services	–	3,195	–
Hydro	–	11,244	–
Waterford Youth Center	–	153	–
	363,636	331,996	209,556
	412,516	359,180	254,978

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support – Cooperative and Regional Planning Services*

	Budget 2014 \$ (unaudited)	2014 \$	2013 \$
Revenue			
Member charges	92,503	92,502	70,414
Expenditures			
Administration			
Regional Planning	2,500	-	-
Regional Policing Collaboration	2,500	-	-
Regional Emergency Measures Planning	2,500	-	-
Regional Sports, Recreation and Culture			
Infrastructure Planning and Cost-Sharing	2,500	-	-
	10,000	-	-

*Excludes administration charges transferred from corporate services budget.

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support – Local Planning Services*

	Budget 2014 \$	2014 \$	2013 \$
Revenue			
Member Charges	691,379	691,379	692,068
Other – Inter-Regional Service Agreement with Region 11	-	-	85,637
	691,379	691,379	777,705
Expenditures			
Administration			
Personnel			
Salaries and Benefits	153,075	144,652	82,546
Travel	3,125	1,208	655
Training and Development	7,000	4,032	1,293
Membership	-	905	132
Office Equipment	-	-	12,939
Office Supplies	-	-	4,318
Printing and Copying	-	-	520
Telephone	1,650	719	8,487
Office Building	-	-	47,834
Public Relations and Promotion	6,000	1,240	150
Liability Insurance	-	-	14,102
Professional and/or Consulting Services	-	-	5,700
Contracted Services	-	-	8,491
Software	3,750	3,413	3,530
Bank Charges	-	-	2,086
Memberships	-	59	45
Miscellaneous	1,000	1,450	-
	175,600	157,678	192,828
Planning Services			
Personnel			
Salaries and Benefits	89,494	86,101	167,308
Travel	3,000	92	2,085
Training and Development	3,500	1,860	2,747
Advertising	3,000	1,326	1,821
Maps and Reference Material	500	450	226
GIS Operating and Planet	-	-	495
Planning Advisory Committee	10,100	-	4,330
Registration of By-Laws and Regulations	300	75	225
Memberships	1,090	819	1,022
	110,984	90,723	180,259

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support – Local Planning Services* (continued)

	Budget 2014 \$	2014 \$	2013 \$
Expenditures			
Inspection Services			
Personnel			
Salaries and Benefits	178,806	174,311	180,072
Travel	14,875	16,935	18,440
Training and Development	3,500	4,105	2,754
Map and Reference Material	500	450	–
GIS Operating and Planet	–	–	495
Membership	1,420	2,156	710
PRAC	–	4,517	–
	<hr/>	<hr/>	<hr/>
	199,101	202,474	202,471
	<hr/>	<hr/>	<hr/>
	485,685	450,875	575,558

*Excludes administration charges transferred from corporate services budget.

Regional Service Commission 8

Schedules of Regulatory Reporting Requirements (Unaudited)

December 31, 2014

IV. Revenue and expenditure support – Solid Waste Services*

	Budget 2014 \$	2014 \$	2013 \$ (As restated note 3)
Revenue			
Tipping fees – Commercial	144,542	140,342	101,342
Second Year Previous Year Surplus	11,725	–	–
Other	44,000	59,669	70,107
Member charges	200,267	200,011	171,449
Expenditures			
Administration			
Business Services – Executive Services Contract	16,748	18,492	12,199
Accounting and Financial Consulting Services	5,000	1,474	2,052
Legal Services	–	–	961
Telephone	–	–	1,058
Postage	–	–	153
Office Supplies, Photocopies	–	–	1,013
Meal Allowance	1,500	1,023	1,527
Education Subsidy	7,200	3,278	–
Wet/Dry Recycling	–	–	104
Web Site Maintenance and Development	–	–	890
Illegal Dumping Sites – Site Investigation/Clean-up	–	3,619	3,872
Free Events – Event Staffing/Tipping Fee, Etc.	–	3,455	3,437
Advertising – All Events	4,000	3,327	5,149
Waste Management Committee	2,500	768	1,847
	36,948	35,436	34,262
Hazardous Household Waste			
Household Hazardous Waste Special Program	22,000	25,951	29,318
Battery Recycling Program – Collection/Disposal	17,000	1,342	622
Other – Environmental Trust Fund	–	36,100	33,226
	39,000	63,393	63,166
Fiscal Services			
Bank Service Charge	–	–	125
	75,948	98,829	97,553

*Excludes activities not administered by the Commission and administration charges transferred from corporate services budget.