

THE
NOVA SCOTIAN
SURVEYOR

Fall 2015

No. 198



65th AGM
OCT. 14 - 16, 2015

ATLANTICA OAK ISLAND RESORT & CONVENTION CENTRE



THE NOVA SCOTIAN SURVEYOR

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THE NOVA SCOTIAN SURVEYOR

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Address all enquiries to: ANSLs, 325-A Prince Albert Road, Dartmouth, NS, B2Y 1N5 Canada.

Tel: (902) 469-7962 Fax: (902) 469-7963 E-mail: ansls@eastlink.ca

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PRESIDENT'S REPORT

Jody V. Isenor, NSLS, P.Eng.



It is difficult to believe that a year is now just about over since taking on the role as your President in October of 2014. As you recall, it was under trying circumstances with the Passing of our then Vice President, Kirk Nutter, that I even considered this role.

Since last year's AGM, we have seen the creation and population of an Act Enforcement Committee, for which Council approved the terms of reference. Furthermore, we have steadily garnered more insight into the potential privatization of our land registry system. Much effort has been spent in reaching out to Government so that we can be properly consulted, given that our members are key contributors and stakeholders within the system. This issue is not as yet a "done deal" and we hope to be able to have an open and frank conversation with Government on this matter shortly. No doubt this will continue to be a topic of much discussion regardless of the direction taken.

Our sub-committee on standards were re-invigorated and completed their review of our standards package for presentation at our upcoming AGM. Their efforts have addressed past membership approved changes, as well as tweaks to bring them more in line with today's practices. I want to acknowledge the efforts of this committee and look forward to presenting their revised package for the membership's perusal and adoption.

Since my spring report, I have also had the opportunity to attend a few other sister association meetings, with the exception of Québec.

The summary of those are as follows:

Saskatchewan – Moose Jaw, SK

Saskatchewan's annual meeting was held in Moose Jaw, well run, and business was taken care of very expediently. Their current President is Chris Kunz, SLS, ALS who is from the Lloydminster area in Alberta. One key observation was that they had a significant influx of student members who received their commissions at the meeting. Their membership seems highly sustainable and stable with a diverse cross-section of both new and more experienced members. The SLSA has an excellent relationship with Saskatchewan Polytechnic to which much credit could be extended in sustaining their membership.

Manitoba – Hecla Island, MB

The Manitoba AGM was held at Hecla Island Resort, situated just north of Winnipeg. The AMLS are anticipating a new Land Surveyor's Act to be proclaimed in the near future and are making much effort in preparation for that. Their business meeting was quite well run, and very efficient in dealing with as many as five motions as well as their regular business.

Manitoba's incoming President is Michael Paré, who will certainly be a great addition to the presidential "gang".

Throughout the course of my travels, and through various discussions among other presidents, I'm sure it would surprise no one that we all share many common issues. In this light, one commonality remains as a concern over declining membership. Another shared perspective among many is our industry's role over the course of time in maintaining our relevancy. It is becoming, in my opinion, more important than ever to remain current, and to see that our members diversify their products, services and methodologies for the legal survey world and a variety of Geomatics related applications. The more diversified we are as a membership, the more successful our future will be.

March 1 - 2, 2017 will see a National Surveyor's Conference held in Ottawa, our nation's capital. For more information, please visit: www.surveyors2017.ca.

This conference will include the AGM's of the *Association of Ontario Land Surveyors* (AOLS) as well as those of the *Association of Canada Land Surveyors* (ACLS) and the *Ordre des arpenteurs-géomètres du Québec* (OAGQ). This should truly be a once in a lifetime event celebrating land surveyors and their contributions to the country nationally. All land surveyors are invited to attend this event in our nation's capital on the year of Canada's 150th birthday.

Our AGM will be held from October 14 - 16 at Atlantica Oak Island Resort, and to date, registrations

look to be reaching healthy numbers. The meeting will have a slightly different format than in the years past with one day for business, and one day for seminars, which will include at least one session with Izaak de Rijcke. I hope all will participate in both days as well as take the opportunity to enjoy all that the South Shore has to offer.

Lastly, I say thank you to all members of this association for your support, and I likewise and graciously thank all council members and our office staff for their efforts. It has been a busy but successful year, with much time and effort spent by everyone on a variety of issues. I wish you all continued health, happiness and success for the coming year and beyond.

Notes from the Side of the Road



MEMBERSHIP STATUS

Kirk Hicks, NSLS #505, Michael McKenna, NSLS #575 & Paul Lewis, NSLS #652 have started a new business named Annapolis Valley Surveys Ltd. as of July 21st, 2015.

Lester Berrigan, NSLS #409, has resigned his commission as of June 2015.

Glenn Crews, NSLS # 579, has retired from North Star Surveying & Engineering Ltd. as of July 31, 2015.

NEW MEMBERS

Adam Patterson, NSLS #658 received his commission on July 14th, 2015 and is employed with SDMM Ltd.

CANDIDATE STATUS

Brent MacKenzie is articling with Rodney MacLean, NSLS #650 at MacLean Surveying Inc. in Millville, NS.

Luke Sarginson is articling with Kevin Brown, NSLS # 601 at DesignPoint Eng. & Surv. Ltd. in Bedford, NS.

Conor McGuire is a labour mobility candidate from the Association of Ontario Land Surveyors.

COMPANIES

Annapolis Valley Surveys Ltd. has received their Certificate of Authorization and is located at 54 Cornwallis Street, Kentville, NS.



EXECUTIVE DIRECTOR'S REPORT*F. C. Hutchinson, BA, NSLS, CLS*

Land Surveyors Act:

http://nslegislature.ca/legc/bills/61st_2nd/3rd_read/b124.htm

Section 4 - In order to:

- (a) serve and protect the public interest;
- (b) preserve the integrity of the profession; and
- (c) maintain public confidence in the ability of the profession to regulate itself,

So what do the above objects mean? Well, all members of the Association are the Association, the ambassadors and the face of the Association. This is not just in relation to the products that surveyors produce, but includes how they conduct themselves in business as well as in their private lives.

Our membership, and that of the Canadian land surveyor, is a small organization in comparison with other groups of professionals. However, our impact is significant on the landscape and historical property records. We must always keep in mind that we are selling a service and a product to the public. Our clients are like the clients of any vendor looking for the best for the least. Surveyors need to be reminded that most of our clients are not getting a survey to turn a profit but because of some external force or requirement. Most will be dipping into savings or borrowing to finance the required service and a little resentful of having to spend the money required to obtain the required service.

Sub-section (a), “*serve and protect the public interest*”, is the first on the list and the main reason why we, as an Association, have the support of legislation as a self-governing body.

Sub-section (b), “*preserve the integrity of the profession*” and sub-section (c), “*maintain public confidence in the ability of the profession to regulate itself*”, are the next two on the list. Merriam-Webster Dictionary defines **integrity** as a *firm adherence to a code of especially moral or artistic values while* **confidence** is defined as *a relation of trust or intimacy*.

The public expects a professional service and in return puts their trust in the hands of the surveyor to deliver. Service is not just the product or work performed, but is how the vendor and client interact. This applies to how the phone is answered, estimates provided, invoicing, product delivery and follow-up. Other than the public contacting the Association office about boundary conflicts, next on the list is the invoice total compared to the estimate provided.

I appreciate that an estimate is a best guess and not a firm contracted price. Most understand this as well, but one must always be cognisant of the estimate and not take for granted that the time sheets and expenses will equal the estimate. Since surveys are top heavy with labour, it is important to keep a close eye on the cost of the job. A 10% overrun may not be an issue for the client, but 25% and above will certainly sound an alarm. Keep your client in the communication loop with respect to progress and costs. This will avoid a potential confrontation over the price charged no matter how justified the surveyor feels about the work. On the flip side, clients seldom argue over an invoice that is below the estimate.

Just like any product or service, a happy customer may tell one or two about how pleased they were with a vendor and offer a recommendation, while an unhappy client will tell as many as possible about their experience. The loss of future revenue can be significant if you do not get client recommendations or repeat business.

SRD MANAGER'S REPORT

Paul Harvey, NSLS



Generally things are moving along smoothly. After the “*winter from hell*”, things slowly began to climb back to a normal pace after what was generally a “*survey shutdown*” over the winter.

As you are aware, we introduced delivery of plans in PDF format. This seems to be catching on, and from my prospective, it is a very positive move for a number of reasons:

- It appears that those using the PDF submissions are submitting plans in a more timely fashion.
- Costs are eliminated for the member and also for the Association. I get immediate access to more plans and the filing is more manageable!
- The PDF allows me to easily show comments on plans and quickly correspond with the surveyor.

I have offered a new service to our members by giving them the opportunity to send plans to me (pdf) prior to their submission to clients, for a quick review. I examine the plan, note comments on the pdf, and send it back to the member. So far this seems to be working great! Members seem to appreciate the “*second set of eyes*”. Members who practice alone seem to be the most common user and I have found it a very positive experience.

It tends to be time consuming but it avoids issues at the final stage of reviews. Over the past number of months, I have carried out systematic reviews on about 60% of our members. Ten comprehensive reviews have been done and field inspections will be done in earnest this fall. That tends to be the best time to do the reviews. The surveys are “*fresher*” and easier to carry out.

Over the last number of months, I have asked some members to send me plans prior to completion for review. I have found that problems encountered earlier are quickly fixed in the members practice. At present, I have two members submitting plans to me before they give them to clients, and I’m hopeful that satisfactory results are the outcome!

Generally, Practice Review is finding that the caliber of work being done is at a very high standard. There tends to be a pattern of issues arising more often in areas where sole proprietors are practicing. This is why the *second set of eyes* is being offered. I feel it has been positive and I hope that the members feel that way as well.

I have mentioned earlier that the use of PDF’s might see the need for PRC to have a plotter, but so far it has not been an issue. Members have been very cooperative in sending hard copies when a request is made.

The most common issues that I see are:

1. Field notes are not well done. I stress that notes are extremely important for members to have in their files. Good notes are the only true way to remember field procedures after the passage of time. Again, this seems more common in smaller firms where the person in the field, the researcher, the one that carries out the computations and the draftsman are the same person!
2. I have some concerns over the adjoiners being aware of surveys carried out on their boundaries. Surveyors tend to concern themselves with their client more than the adjoiner. I feel that the adjoiner needs to be aware that a survey has been carried out on his/her property. The use of survey stakes, painted lines, etc. help to make neighbours aware. Often when carrying out field inspections on surveys recently done, I have a difficult time finding the placed evidence and it makes me wonder if the adjoiners are even aware. Obviously this is a personal gripe of mine and likely has little to do with my job!

Practice Review seems to be working well. Members are welcoming when I visit and issues arising from reviews are normally minor. I feel confident that the public is seeing a profession carrying out its duties to a high standard. Members are proud of their work and it shows in the work done! Any comments or questions are welcome!

CANDIDATE FOR PRESIDENT

H. James McIntosh, P.Eng; NSLS, CLS



Jim was born in Quebec and has been a member of the Association for over 25 yrs.

He graduated from Lockeport High School in 1976 and then graduated from St. Mary's University with a B.Sc. in Mathematics in 1979.

He then began his career with John McElmon, NSLS # 208, doing various legal and engineering surveys in Halifax and Dartmouth area.

During the summer for the next two years, Jim worked with ADI in Fredericton, NB and in May 1984, he graduated from UNB with a degree in B.Sc.Eng. Shortly after that, he ventured to Ottawa, ON to work with EMR Canada in the Legal Surveys Division.

In 1985, Jim received his CLS commission and then came back to Halifax to work with SDMM Ltd. and articulated with Terrance Doogue, NSLS # 376, and received his NSLS commission in 1989.

In 1995, he began working as a Land Surveyor for City of Halifax and HRM until becoming Supervisor of Surveying Services for HRM between 1998 and 2008, before returning to SDMM Ltd. as partner and project surveyor.

Jim has previously served as an Engineers Nova Scotia EIT Mentor from 1997 to 1999, 2008 to 2011, and 2010 to 2013; and the ANSLs Regulations Committee from 1995 to 1997, Complaints Committee from 1997 to 2003, Coordinate Referencing Committee from 2000 to 2005, Discipline Committee from 2005 to 2009, Zone 6 Councillor from 2009 to 2011, Hearing Committee from 2012 to Present, and Board of Examiners Special Examiner from 2010 to Present.

Jim and his wife Roberta have lived in Dartmouth for the past 29 years and look forward to serving the Association as President in 2016.



CANDIDATE FOR VICE-PRESIDENT

Kevin C. Brown, P.Eng; NSLS, PEILS



Kevin was born in Halifax, NS and graduated from Musquodoboit Rural High School in 1980. Kevin received his land surveying diploma from Nova Scotia Land Surveying Institute in 1982. He then continued his geomatics studies at UNB and graduated with a degree of B.Sc.Eng. in 1986.

Kevin obtained his commission as a Nova Scotia Land Surveyor and a Professional Engineer in 1989 while working at Wallace Macdonald & Lively Ltd. In 1990, he pursued a new business venture with Jamie Clow at Locust Surveys Ltd. in Kensington, PEI.

After 10 yrs. with Locust Surveys Ltd., Kevin decided to return to Wallace, MacDonald and Lively Ltd. as a partner. During his involvement with Wallace Macdonald and Lively Ltd., the company has changed its name several times: to Terrain Group, then to GENIVAR, and is now WSP Global. Kevin was with this company for 16 yrs.

In 2014, Kevin became a principal partner with DesignPoint Engineering and Surveying Ltd. in Bedford, NS.

Kevin has served on council and continues to be a member of the Board of Examiners. While working in PEI he was president for a term and also served as the CLS representative.

Kevin is active in his community as well with local sport teams. He enjoys coaching and helping out with many local hockey teams. If you don't find Kevin at a sporting event in the community, you can find him out fishing on the lake.

Kevin resides in Waverley, NS with his wife Denise. They have two adult children. Justin is married to Amy and reside in Moncton, NB. Nicole resides in Halifax.

**CANDIDATE FOR COUNCILLOR
ZONE 3**

Stephen Rutledge, NSLS



Steve was born and brought up in Sheet Harbour, NS and became interested in the survey profession and forestry when working with a surveyor while attending high school. He graduated from Duncan MacMillan High school in 1969 and started his career at the University of New Brunswick and graduating in 1974 with a Bachelor of Science in Forestry.

After graduating, Steve was employed with Scott Paper Company as a Project Forester and was responsible for land development. He articulated under F. Vincent Clark, NSLS # 442 from 1975 until receiving his NSLS Commission in 1985.

Over the next 24 years he held a number of positions with the same company managing the company's private land and fiber sourcing of local sawmills and pulp mill. Steve is a member of Canadian Institute of Forestry and an associate member of Nova Scotia Forest Products Association. In 2009, after 35 years as Vice-President of Timberlands, Steve retired from Northern Pulp Nova Scotia (Scott Paper Co.). Since 2009, he has been doing forestry and has a private practice.

Steve has served as Councillor for Zone 3 for 2014.

Steve resides with his wife Sheila in Stellarton and have four adult children.

**CANDIDATE FOR COUNCILLOR
ZONE 2**

Brian MacIntyre, NSLS



Brian is from St. Peters, Cape Breton. He attended the Nova Scotia Land Survey Institute, graduating in 1979. He received his commission as a Nova Scotia Land Surveyor in 1985.

He worked for private survey firms in Sydney River and Halifax before moving to hydrographic/offshore surveying at BIO and Nortech Atlantic Ltd. Brian then moved to the City of Dartmouth for several years before joining his current employer, the NS Department of Natural Resources in 1995. He is presently working in the Halifax office in the Crown Survey Administration section of the Lands Services Branch.

Brian had served as Councillor for Zone 6 from 1998 to 2000 and 2012-2013. He has also participated as Chairman for the annual Convention Committee on two occasions and served as a member of the Public Relations Committee.

Brian also has served as Councillor for Zone 2 for 2014-2015.

Brian and his wife Maureen reside in Dartmouth and have two adult sons, Ian and Neil.



COMMITTEE REPORTS

Administrative Review Committee Report

Members met with Fred Hutchinson on June 24th at the Association office to discuss the mandate of this committee. Fred Hutchinson provided an informative overview of the day to day operation of the office as well as staff responsibilities and present workloads.

The Committee looks forward to continuing its review of the administrative activities of the office and its staff. Responsible management and fiscal responsibility are the two most important mandates of the Committee.

*Brian MacIntyre, NSLS
Chair, Administrative Review Committee*

Act Enforcement Committee Report

Further to the motion approved by the membership at the 2014 AGM in Sydney, the following Act Enforcement Committee has been formed:

Daniel S. Gerard, NSLS # 619 – SDMM Ltd. (Chair)
Peter A. Berrigan, NSLS # 629 – Berrigan Surveys Ltd.
Matthew C. Smith, NSLS # 640 – Public Works & Government Services Canada
Adam M. Stephen, NSLS # 659 – WSP Canada Inc.
Kenneth M. Whalen, NSLS # 562 – Thompson Conn Ltd.

Terms of Reference for the committee have been formulated, reviewed and adopted by Council at our last meeting on September 10, 2015.

Members are encouraged to report suspected instances of unauthorized practice of professional surveying to any member of Council, the Act Enforcement Committee, or the Executive Director of the Association.

Complaints of unauthorized practice by non-members will be investigated by the Act Enforcement Committee and reported to Council

prior to each scheduled Council meeting. Council will review and determine the appropriate course of action within the authority granted under Sections 27 and 28 of the Land Surveyors Act.

*Daniel S. Gerard, NSLS
Chair, Act Enforcement Committee*

Board of Examiners Committee Report

The Board met on December 1, 2014 and September 24, 2015. During that period three Candidate members qualified for their licence. They are as follows:

Robyn Y. Ash, NSLS #656
Crystal L. Surette, NSLS #657
Adam J. Patterson, NSLS #658

There are now 28 Candidate Members on the roll at various stages of completion in their quest for Active Membership. Nearly half of the Candidates have their CBEPS certificate or have only one more credit to obtain. Eight have been assigned a survey project and ten have completed the jurisdictional /statute exam.

I would like to thank Nick Dearman, chair of the Special Examining Committee under the Board, along with the various members who have assisted in the review of survey projects. The work plan for the Board in the coming year is to complete a revision to the Candidates' Handbook and to revise the Jurisdictional exam reference material and question bank.

The Handbook will be done "in house", while it is anticipated that we will have to contract out the updates to the Jurisdictional exam.

Thanks to the Board members as follows:

Kevin Robb, Chair; John MacInnis; Kevin Brown
George Sellers; and Ernie Blackburn.

F. C. Hutchinson, Secretary

Discovering history in Canada's Arctic waters HMS *Erebus* found

By Theresa Nicholsⁱ, Scott Youngblutⁱⁱ, Jonathan Mooreⁱⁱⁱ and Ryan Harrisⁱⁱⁱ.

The 2014 discovery of HMS *Erebus*, one of Sir John Franklin's two lost ships, solved a key part of a mystery stemming back over a century-and-a-half, which saw the doomed ships beset in ice in 1846 while searching for Canada's Northwest Passage. None of the crew survived the expedition. Its companion vessel, HMS *Terror*, remains to be discovered.

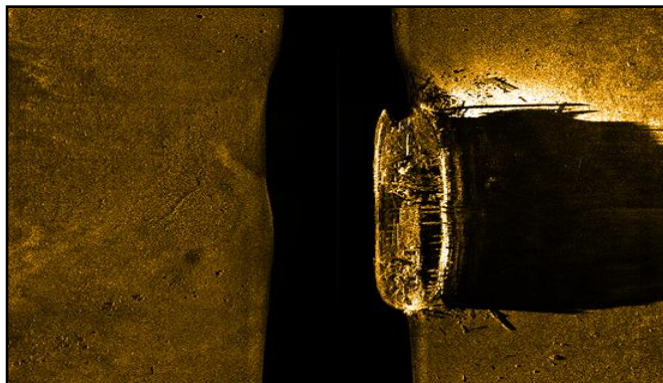
Since 2008, Parks Canada has led a collaborative effort searching for the lost ships. Throughout these searches, Parks Canada garnered the support of numerous organizations that contributed to research and surveying efforts. Partners for the 2014 search included Fisheries and Oceans Canada (the Canadian Hydrographic Service and the Canadian Coast Guard), the Government of Nunavut, Environment Canada's Canadian Ice Service, the Canadian Space Agency, the Department of National Defence (Royal Canadian Navy and Defence Research and Development Canada), and the privately funded Arctic Research Foundation. New to the project in 2014 were the Royal Canadian Geographical Society, the W. Garfield Weston Foundation, Shell Canada, Lion TV and One Ocean Expeditions.

On September 1st, a breakthrough clue that ultimately led to the location of the wreck of HMS *Erebus* was found on an island in eastern Queen Maud Gulf. A heel of a davit from a British naval ship was found by the helicopter pilot from the Canadian Coast Guard icebreaker *Sir Wilfrid Laurier*, Andrew Stirling, while conducting ground surveys with the Government of Nunavut's archeological team, Doug Stenton and Robert Park. A Nunavut-federal joint News Release outlining the find and related images of the artifacts was issued on September 8, 2014.

Following the land-based find, Parks Canada marine archeologists amended their target search area using their own survey and diving boat R/V *Investigator*, deployed from CCGS *Sir Wilfrid Laurier*. It would be the side-scan sonar of R/V *Investigator* that would capture the first images of the nearly intact ship sitting upright on the seafloor.

A subsequent inspection by Parks Canada's using its remotely-operated vehicle (ROV) confirmed the wreck as one of Franklin's, seen for the first time after more than 166 years of searching. Later, two days of diving operations by Parks Canada's marine archaeologists would provide invaluable first-hand views of one of Franklin's ships, all of which was captured by underwater camera and video systems. This find would also confirm Inuit oral history of a ship having been seen in this general area. Canada's Prime Minister announced the discovery on September 9, 2014.

Working around the diving operations, it fell to the Canadian Hydrographic Service to collect high resolution bathymetric data using multibeam sonar equipment, a cutting-edge technology that transmits hundreds of beams of sound through the water to help paint highly detailed images of the seabed. This technology was installed directly onto two hydrographic survey launches, CSL *Kinglett* and CSL *Gannet*, with teams of hydrographers and Coast Guard coxswains, who were tasked to survey the shape and depth of the arctic seabed and to detect all hazards to navigation.



Side-scan sonar image of the historic shipwreck HMS *Erebus* as it rests on the seafloor. © Parks Canada, 2014

However, in this instance, the high-precision data collected from the Canadian Hydrographic Service multibeam sonars were used to produce three-dimensional images and a digital fly-thru of the shipwreck. This detailed information was used by the marine archaeologists, along with other side-scan

sonar data and visual observations made during preliminary dive operations, to confirm the identification of the wreck as the lead vessel in the original 1845 expedition. The official announcement of the ship's identity as HMS *Erebus* was made in the House of Commons on October 1, 2014.



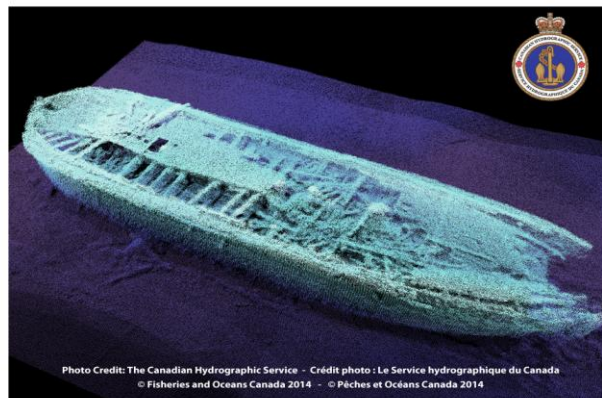
CSL Kinglett conducting surveys in the Arctic.

Photo credit: Christine Delbridge, Canadian Hydrographic Service, 2014



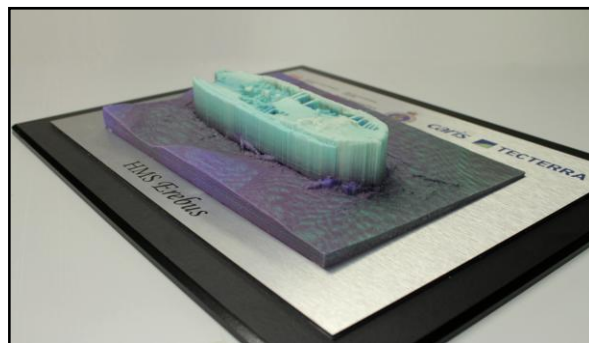
Hydrographers Marcus Beach and Arthur Weickens inside CSL Gannet. Photo credit: Christine Delbridge, Canadian Hydrographic Service, 2014

On April 1, 2015, officials from Fisheries and Oceans Canada joined with New Brunswick -based geospatial software company CARIS and Calgary- based geomatics technology innovation support centre TECTERRA to unveil high precision 3D printed models of HMS *Erebus*. The high precision models were printed from the multibeam sonar data collected by the Canadian Hydrographic Service. The bathymetric measurements were processed in seafloor mapping software created by CARIS and exported for use in a 3D printer provided by TECTERRA.



Multibeam image of HMS *Erebus*: The ship image is false coloured using a blue palette in order to highlight key features, depth and shape of the shipwreck located in Queen Maud Gulf.
© Canadian Hydrographic Service, Fisheries and Oceans Canada, 2014

The level of detail in the models provides a clear view of the vessel's current structure, and even shows details of the wooden beams and materials surrounding the wreck, as well as one of its anchors that rests off the port side. Being able to generate the models added extra value for Parks Canada archeologists and divers from the Royal Canadian Navy's Fleet Diving Unit Atlantic for their spring dive operations conducted in April into the wreck as part of Operation NUNALIVUT 2015.



And while the archeological achievements are extraordinary, the project continues to successfully demonstrate the value of such collaborative multi-disciplinary ventures, yielding advancements in areas of sovereignty, marine safety, environmental protection, science, history and culture.

Project summer planning is currently underway for 2015, with the team anticipating further investigation of HMS *Erebus* and a continued search for HMS *Terror*.

(cont'd on page 12)

(cont'd from page 11)

The Technologies of the Discovery

Side-scan Sonar

Klein 3000 and 3000H dual-frequency towed side-scan sonar systems have been the workhorses of the search since 2008, and most recently have been deployed from the Canadian Hydrographic Service launches *Gannet* and *Kinglett*, Parks Canada's *Investigator* and the Arctic Research Foundation's *Martin Bergmann*. Typically data has been collected at 445 KHz, 100 m range and 150 m line spacing to ensure efficient and reliable area coverage. Since the Parks Canada-led search began in 2008, approximately 1,600 square kilometres of seafloor in two distinct zones have been covered by both towed side-scan sonar and AUV-based side-scan.



Parks Canada side-scan sonar towfish, cable and winch on the CHS survey launch *Kinglett* in 2010.

Photo credit:
Jonathan Moore,
Parks Canada

Remotely Operated Vehicle

Parks Canada's Saab Seaeye Falcon made the first dive to HMS *Erebus*. This inspection-class unit is depth rated for 300 m and is equipped with vectored thrusters, high intensity LED lights and an on-board video camera that can feed high-definition images directly to the surface through a fibre-optic umbilical. A Kongsberg-Simrad MS1000 digital sector-scanning sonar system provides underwater navigation and target imaging.



Parks Canada's ROV on the deck of the diving and survey boat *Investigator* just prior to its first dive to the wreck of HMS *Erebus* in 2014.

Photo credit:
Marc-André Bernier,
Parks Canada.

Multibeam Sonar

The primary tool for the acquisition of water depths (bathymetry) is the Multibeam Bathymetric Echosounding System (MBES), also known as a multibeam echosounder. These high-precision systems allow for mapping large areas of the seabed rapidly with full acoustic bottom coverage required for modern charting purposes. In 2011 R2Sonic 2022 multibeam sonars were installed on the Canadian Hydrographic Service's launches *Kinglett* and *Gannet*. In 2014, the Canadian Hydrographic Service also temporarily installed R2Sonic units directly onto CCGS *Sir Wilfrid Laurier* and on the Royal Canadian Navy's HMCS *Kingston*. The combined Coast Guard and hydrographic teams aboard *Sir Wilfrid Laurier*, *Gannet* and *Kinglett* collected a total of 4,605 line kilometres, representing 459 square kilometres of fully mapped seabed in the Central Arctic. Although HMCS *Kingston* could not reach the intended shipwreck search area in the Central Arctic due to adverse ice conditions, hydrographers worked with naval crew members to survey 2,436 line kilometres, representing 645 square kilometres of fully mapped seabed in the Eastern Arctic,

Autonomous underwater vehicles

In 2012 Parks Canada made a first trial of autonomous underwater vehicle (AUV) operations in the search for Franklin's ships, partnering with the University of Victoria's Ocean Technology Laboratory to deploy its Bluefin 12 AUV. In 2014, in addition to the towed side-scan systems, Parks Canada deployed its newly-acquired Iver3 AUV equipped with a Klein UUV 3500 dual-frequency side-scan sonar system. It is capable of sustained survey (approaching 8 hours) at a speed of 3 knots. Defence Research and Development Canada deployed its much larger *Arctic Explorer* AUV, equipped with a newly developed Kraken Aquapix Synthetic Aperture Sonar system. This state-of-the-art side-scan system offers three times the range and dramatically increased image resolution compared with traditional towed sonar. Unfortunately, the ability to regularly deploy these AUVs was curtailed by ice conditions and time limitations. For 2014, the AUVs were not involved in the discovery element.

ⁱ Communications, Fisheries and Oceans Canada

ⁱⁱ Canadian Hydrographic Service, Fisheries and Oceans Canada

ⁱⁱⁱ Underwater Archaeology Team, Parks Canada

OBITUARIES

SWANBURG, GEORGE WARREN, NSLS #87 - Age 89 of Bridgewater passed away on June 11, 2015 in South Shore Regional Hospital, Bridgewater. Born in Shelburne, he was the son of the late George and Dorothea (Lantz) Swanburg. George was employed with J. R. March and Hoyes Cameron with the Crown Land Survey Party in Upper Baddeck in 1947. He received his NSLS Commission in 1951 and worked for Department of Lands and Forests in Bridgewater, NS until his resignation with the association in 1981. George was also a member of Canadian Institute of Surveying and was in the Civil service since 1955. He is survived by his son Warren (Diane) Swanburg, Lower Branch; sister, Jeannette Smith, Shelburne; grandsons Robert Turenne and Darren Swanburg; great-grandson Jordan Mousseau among with many nieces and nephews. He was predeceased by his wife Vida; and sister, Margaret Turner. In lieu of flowers memorial donations may be made to the Parkinson's Society or the Lunenburg County Chapter of the Victorian Order of Nurses. On-line condolences may be made by visiting www.sweenysfuneralhome.com.

McDONALD, ALEXANDER "ALEX" MURRAY, NSLS #179 - Age 83 of Mahone Bay passed away on September 18, 2015 at South Shore Regional Hospital, Bridgewater. Born in Lahave, he was the son of the late Rev. Donald and Helen (Nicol) McDonald. Alex moved to Mahone Bay in 1940 and graduated from Mahone Bay High School and then proceeded to attend Acadia University in Wolfville, NS to take Pre Engineering for 2 years. He then attended the Nova Scotia Land Survey Institute in Halifax in 1954 and received his commission as a Provincial Land Surveyor in 1955, while working for Errol Hebb. In 1956 he joined the Department of Transportation while carrying on a part-time practice since graduation. In 1987 he retired from Department of Transportation, he carried on his private practice for thirteen years. He then retired his NSLS membership in 2000 and then resigned in 2012. Alex was predeceased by his wife, Huguette (Trottier) McDonald; son, Thomas McDonald; sister, Nancy Zinck; brother, James McDonald. He is survived by sons, James McDonald, Peter McDonald; step-children, Sylvain Laroche, Gilles Laroche. Donations may be made to SHAID Tree Animal Shelter or any other charity. Online condolences may be sent to the family by visiting: www.mahonefuneral.ca.

Samuel Holland 250 Prince Edward Island

<http://samuelholland250pei.ca>

In 1764-65, surveyor Samuel Holland, on orders from the British Crown, created the first truly modern accurate map of Prince Edward Island, dividing it into townships and counties, and designating its county capitals, including the Provincial capital Charlottetown.

The focus of the *Samuel Holland 250* celebrations will be to educate Islanders and visitors about Samuel Holland, the historical significance of the map, its profound influence on our Island identity, and how it continues to define us today. It will provide an ideal opportunity to celebrate and explore the Island that his map helped to create.

**ASSOCIATION OF NOVA SCOTIA
LAND SURVEYORS**

2016

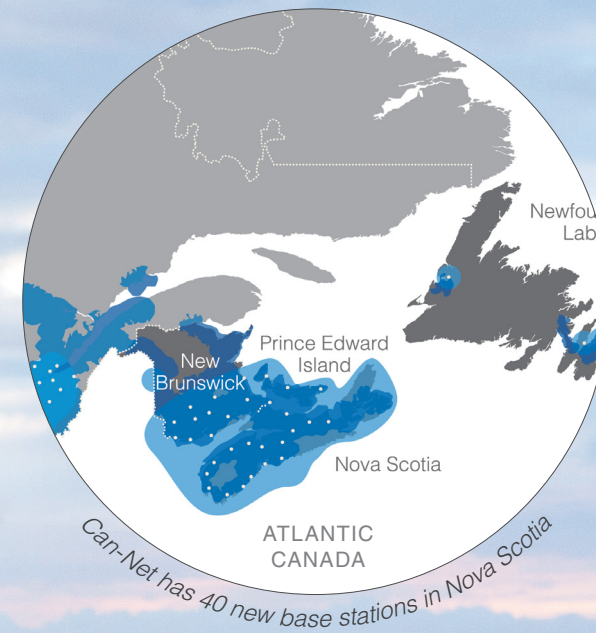
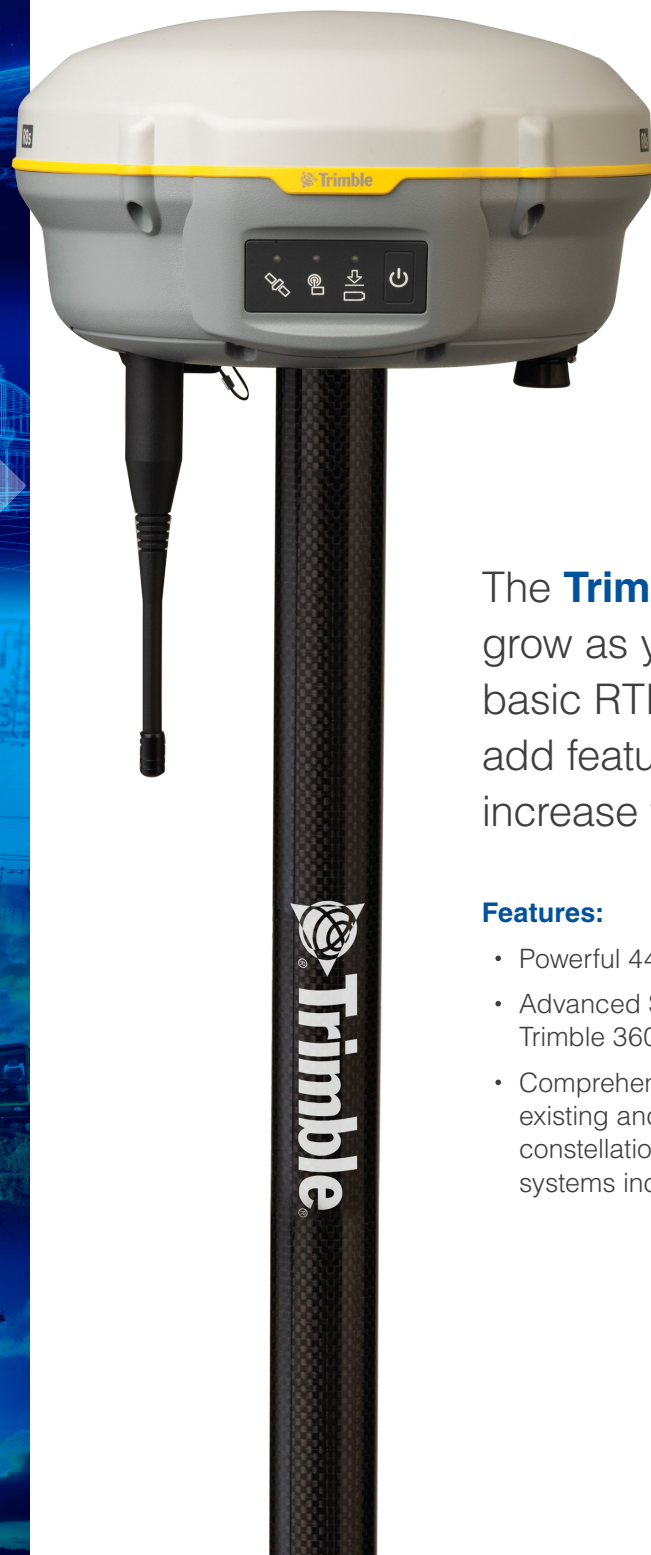
BUDGET

(PROPOSED)

Presented to Council September 10, 2015

		2016 Budget (Proposed)	2015 Budget	2014 Actual
ADMINISTRATION REVENUE				
REVENUE				
Membership Dues				
Regular Members	(145@ \$1500)	\$217,500	\$186,000	\$179,376.00
Retired Members	(25@ \$150)	\$3,750	\$4,080	\$3,978.00
Associate Members	(1@ \$150)	\$150	\$120	\$120.00
Candidate Members	(27@ \$150)	\$4,050	\$2,640	\$2,962.00
Total Membership Dues		\$225,450	\$192,840	\$186,436.00
SLC Numbers	(see note 12)	\$10,500	\$14,000	\$11,495.00
SRD Plan	(see note 12)	\$69,000	\$78,100	\$70,121.00
Other SRD revenue	(see note 17)	\$3,500		
Total		\$83,000	\$92,100	\$81,616.00
Nova Scotian Surveyor		\$2,400	\$3,000	\$1,800.00
Convention Revenue		\$15,000	\$15,000	\$17,084.00
Seminar Revenue		\$15,000	\$18,500	\$9,845.00
Certificate of Authorization	(55@ \$200)	\$11,000	\$5,200	\$5,485.00
Hearing (Discipline) Committee		---	---	---
Interest Earned		\$1,200	\$1,200	\$1,099.00
Other Revenue		\$200	\$200	\$2,198.00
Total		\$44,800	\$43,100	\$37,511.00
OTHER OPERATIONS				
Dues Service Charges		\$1,000	\$1,000	\$1,005
Rental Income	(see note 13)	\$4,800	\$4,800	\$4,800
Transfer Savings	(see note 16)		\$34,000	---
Total		\$5,800	\$39,800	\$5,805
TOTAL REVENUE		<u>\$359,050</u>	<u>\$367,840</u>	<u>\$311,368.00</u>

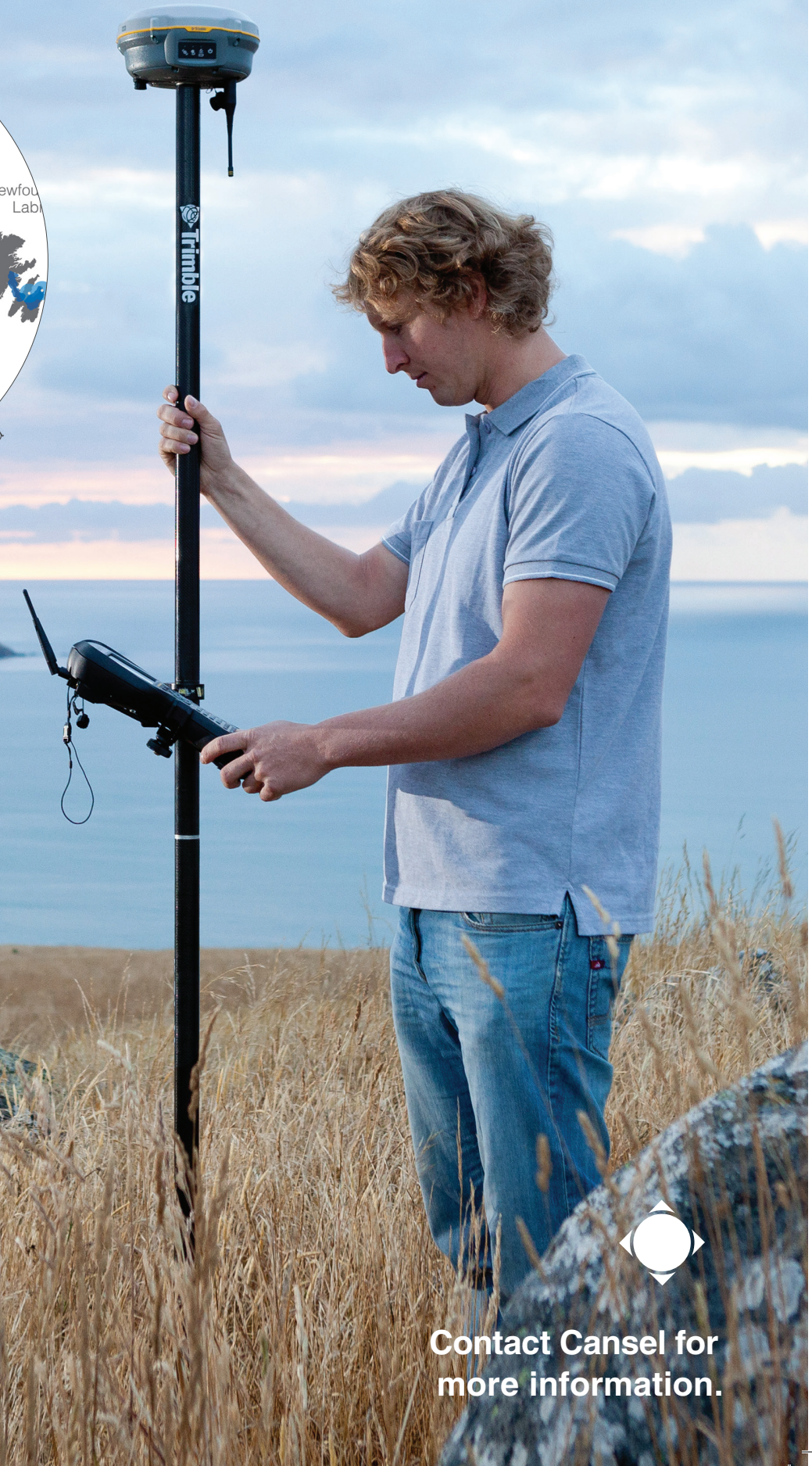
Configured for today. Scalable for tomorrow.



The **Trimble R8s** GNSS receiver is ready to grow as your business grows. Start with a basic RTK or network rover configuration, then add features and constellations as required to increase functionality.

Features:

- Powerful 440 channel solution
- Advanced Satellite tracking with Trimble 360 technology
- Comprehensive support for all existing and planned GNSS constellations and augmentation systems included as standard
- Flexible wireless communication options for connecting to the controller, receiving RTK/network corrections and connecting to the internet
- Web user interface and remote configuration



Contact Cansel for
more information.

ADMINISTRATION EXPENSES

		2016 Budget (Proposed)	2015 Budget	2014 Actual
OFFICE EXPENSES				
Salary	- Executive Director	\$73,430	\$73,430	\$66,916.00
	- Exec. Assistant (PT)	\$25,500	\$24,950	\$24,000.00
	- SRD Assistant (PT)	\$25,500	\$22,860	\$22,195.00
	- SRD Contract	\$60,000	\$60,000	\$60,000.00
Benefits	- Medical and Dental	\$5,050	\$5,000	\$5,017.00
	- CPP	\$2,000	\$4,000	\$1,660.00
	- EI	\$3,000	\$3,000	\$2,495.00
	- Workers Compensation	\$600	\$600	\$661.00
	- Life Insurance (see note 15)	\$2,000	\$2,000	\$0
	- RRSP (see note 18)	\$4,500	---	---
Total		\$201,580	\$195,840	\$182,944.00
Accounting		\$5,000	\$4,500	\$5,516.00
Advertising		\$1,500	\$1,500	\$45.00
Annual Meeting & Convention	(see note 2)	\$25,000	\$25,000	\$33,758.00
Council Meetings		\$4,000	\$4,500	\$4,924.00
Depreciation	(see note 11)	\$2,600	\$2,600	\$2,376.00
Equipment Rental/Maintenance	(see note 4)	\$1,250	\$1,250	\$1,269.00
Executive Director Expenses		\$1,500	\$1,500	\$986.00
Executive Expenses	(see note 5)	\$400	\$400	\$849.00
Legal Services		\$5,000	\$5,000	---
NS Surveyor		\$2,650	\$5,000	\$2,176.00
Office Expense		\$2,000	\$2,000	\$3,321.00
Office and Computer Equipment		\$750	\$750	---
Postage		\$3,500	\$3,000	\$3,480.00
President's Travel	(see note 6)	\$20,000	\$20,000	\$20,935.00
Printing		\$750	\$750	---
Professional Dues and Fees	(see note 8)	\$1,800	\$2,800	\$2,725.00
Seminars		\$5,000	\$5,000	\$4,250.00
SRD Manager Expenses		\$7,200	\$7,200	\$2,589.00
Staff Training		\$500	\$500	\$159.00
Telephone, Fax & Internet		\$2,300	\$2,000	\$2,183.00
Zone Meeting		\$1,500	\$1,500	\$1,430.00
Total		\$94,200	\$96,750	\$92,971.00

Committees

Administration Review Committee		\$500	\$500	---
Complaints Committee		\$500	\$1,000	\$378.00
Continuing Education Committee		\$500	\$500	---
Hearing (Discipline) Committee	(see note 1)	\$4,000	\$1,000	---
Governance Committee		\$500	\$1,500	\$148.00
Other Committee		\$200	\$200	---
Public Awareness Committee		\$1,000	\$1,500	\$10.00
SRD Review Committee		\$500	\$1,000	---
Strategic Planning Committee		\$500	\$500	---
Environmental Committee		\$500	\$500	---
Wetlands				\$148.00
Total		\$8,700	\$8,200	\$684.00

Grants, Levies and Awards

CBEPS levy	(see note 14)	\$3,050	\$2,700	\$2,831.00
PSC levy	(see note 7)	\$29,000	\$34,000	\$30,000.00
COGS Awards	(see note 3)	\$2,000	\$2,000	\$2,000.00
Total		\$34,050	\$38,700	\$34,831.00

Boards of Examiners

Canadian Board (CBEPS)		\$200	\$500	---
Exams		\$300	\$300	\$200.00
N.S. Board of Examiners		\$500	\$500	\$79.00
Total		\$1,000	\$1,300	\$279.00

Accommodation

Building Maintenance	(see note 10)	\$1,500	\$1,500	\$598.00
Cleaning		\$300	\$300	\$98.00
Insurance		\$5,000	\$4,000	\$4,825.00
Taxes		\$12,000	\$12,000	\$10,724.00
Utilities		\$4,500	\$5,200	\$3,709.00
Total		\$23,300	\$23,000	\$19,954.00

Miscellaneous

Courier		\$200	\$400	\$24.00
Donation – Memorials		\$500	\$500	\$400.00
GANS Expenses		\$0	\$0	---
Interest and Bank Charges		\$400	\$400	\$370.00
Penalties & Interest		\$50	\$50	\$6.00
Miscellaneous Expense	(see note 9)	\$2,000	\$2,500	\$395.00
Refreshments		\$200	\$200	\$1,000.00
Surveyors' Stamp		---	---	---
Corrections		---	---	---
Total		\$3,350	\$4,050	\$2,195.00
TOTAL OFFICE EXPENSES		<u>\$366,180</u>	<u>\$367,840</u>	<u>\$333,858.00</u>
SURPLUS/(DEFICIT)		(\$7,130)		(\$22,490.00)

PROPOSED MOTIONS FOR OCTOBER 15, 2015

1. Approval of 2016 Budget as reviewed by Council September 10, 2015.
2. Approval of Standards of Practice as circulated to the membership and identified as Version 10, edits as of August 27, ~~2014~~. 2015

Notes:

1. If a member is found guilty by the Discipline Committee, costs are as per sections 49 of the Regulations of September 10, 2013.
2. In addition to the budgeted convention revenue, \$50 of each member's dues is attributed toward the payment of convention expenses. The total amount for 2016 is \$7,250 (145 x \$50).
3. This is for three awards that are presented annually to students at COGS.
4. Equipment and rental includes maintenance contracts for photocopier, postage system, and postage meter. Also inclusive of repairs, maintenance and annual inspections of equipment
5. Executive expenses are for travel, meals, accommodations etc. incurred by the President, Vice-President and Past President within the province of Nova Scotia to attend zone meetings, executive meetings etc; or for travel out-of-province with council's approval.
6. President's travel is for out-of-province travel of the President or their designate to attend meetings of other associations.
7. The budget for the PSC levy is based on \$200.00 per regular member. $200 \times 145 = 29,000$
8. Professional dues and fees include ANSLs dues, ACLS dues, Development Officers Associate membership & GANS dues for Executive Director and SRD Manager.
9. Each year a portion of the HST ITC's for the month of January are disallowed per CRA requirement. This item is included in Miscellaneous Other Expenses and is budgeted for \$2,000.00 in 2016.
10. Building maintenance is comprised of major expenses to repair and/or maintain the association office building.
11. Annual building depreciation.
12. Sticker revenue based on average year sales.
13. Rental of portion of office building.
14. Fee paid based on number of active members and candidate members to CBEPS 2015 (154 x \$16.97 per active & 27 x \$16.97 per candidate)
15. No existing life insurance contracts for ANSLs staff.
16. Transfer funds from savings if needed. Some line items are not used but an amount needs to be included.
17. Other SRD revenue based on plan submissions consisting of six or more lots.
18. RRSP contribution matching up to \$1,500 per employee per year.

History of Oak Island's Treasure



For over 200 years, Oak Island, Nova Scotia has enthralled, delighted and frustrated those who have dug in its famous Money Pit looking for the renowned Oak Island Treasure.

Oak Island is one of over 350 islands that dot picturesque Mahone Bay. This unassuming dot of land was paid little attention to until 1795, when a teenaged boy discovered a circular depression in the ground and started digging. As he and his friends dug, they discovered layers of logs and what were believed to be pick scrapings along the walls of the pit. Soon after, another group of treasure seekers took over, convinced that the so-called 'Money Pit' was the site of long-lost buried treasure, possibly belonging to Captain Kidd or Blackbeard. They even claimed to have found a flagstone etched with symbols that, according to an amateur cryptologist, translated into "forty feet below, two million pounds lie buried". However, persistent flooding forced the group to abandon their search.

Over the past 200 years, despite the difficulties and risks (six men have died while digging), there have been many determined efforts to find Oak Island's treasure, even attracting the interest of US President Franklin D. Roosevelt. Today, the island is privately owned and visitation is only through guided tours but the search for treasure continues and likely won't stop until the mystery of the Money Pit is solved. *** This information was collected from novascotia.com***



Incorporated Partners
Lawrence J. Roche, CA
Steven R. Gray, CA

REVIEW ENGAGEMENT REPORT

TO THE PRESIDENT, COUNCIL AND
MEMBERS OF THE ASSOCIATION
OF NOVA SCOTIA LAND SURVEYORS

We have reviewed the balance sheet of The Association of Nova Scotia Land Surveyors as at December 31, 2014 and the statements of operations and accumulated operating surplus, and cash flows for the year then ended. This review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Association.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting standards for not-for-profit organizations.

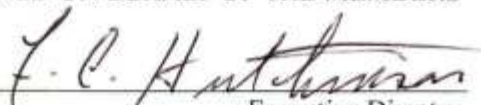
Rector Colavecchia Roche
CHARTERED ACCOUNTANTS

September 16, 2015

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS
UNAUDITED BALANCE SHEET AS AT DECEMBER 31, 2014

	ASSETS	2014 \$	2013 \$
CURRENT ASSETS			
Cash		215,794	212,584
Accounts receivable		17,244	19,726
HST receivable		<u>469</u>	<u>-</u>
		233,507	232,310
LAND AND BUILDING (note 3)		<u>83,816</u>	<u>86,192</u>
		<u>317,323</u>	<u>318,502</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities		10,152	5,796
HST payable		-	340
Receiver general payable		2,091	3,486
Deferred Revenue		<u>18,690</u>	<u>-</u>
		30,933	9,622
NET ASSETS			
ACCUMULATED OPERATING SURPLUS		<u>286,390</u>	<u>308,880</u>
		<u>317,323</u>	<u>318,502</u>

SIGNED ON BEHALF OF THE MEMBERS


Executive Director

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS
 UNAUDITED STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget 2014 \$	2014 \$	2013 \$
REVENUE (Schedule A)			
Membership dues	190,840	186,436	190,327
Survey review	101,500	81,616	93,017
General operations	54,300	37,511	30,710
Other operations	<u>5,800</u>	<u>5,805</u>	<u>5,800</u>
	<u>352,440</u>	<u>311,368</u>	<u>319,854</u>
EXPENSES			
Administration (schedule B)	288,794	275,915	278,954
Board of Examiners (schedule B)	1,300	279	113
Committees (schedule C)	7,800	684	336
Grants, levies and awards (schedule C)	35,500	34,831	15,172
Miscellaneous (schedule C)	3,975	2,195	1,001
Office accommodations (schedule C)	<u>21,600</u>	<u>19,954</u>	<u>21,603</u>
	<u>358,969</u>	<u>333,858</u>	<u>317,179</u>
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	<u>(6,529)</u>	(22,490)	2,675
ACCUMULATED OPERATING SURPLUS - BEGINNING OF YEAR		<u>308,880</u>	<u>306,205</u>
ACCUMULATED OPERATING SURPLUS - END OF YEAR		<u>286,390</u>	<u>308,880</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

UNAUDITED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2014

	2014	2013
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating surplus (deficit) for the year	(22,490)	2,675
Adjustments to operating surplus not involving cash - Amortization	<u>2,376</u>	<u>2,475</u>
	(20,114)	5,150
Changes in non-cash working capital -		
Decrease in accounts receivable	2,482	889
Increase in accounts payable	4,356	4,567
Decrease in HST payable	(809)	(830)
Increase (Decrease) in receiver general payable	(1,395)	3,486
Increase in deferred revenue	<u>18,690</u>	<u>-</u>
INCREASE IN CASH	3,210	13,262
CASH - BEGINNING OF YEAR	<u>212,584</u>	<u>199,322</u>
CASH - END OF YEAR	<u><u>215,794</u></u>	<u><u>212,584</u></u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS
 NOTES TO UNAUDITED FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2014

1. SIGNIFICANT ACCOUNTING POLICIES . . . (continued)

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities as at December 31, 2014 and the reported amount of revenue and expenses for the year then ended. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The significant financial risks to which the Association is exposed are credit risk, interest rate risk, and liquidity risk.

Credit Risk

Financial instruments that potentially subject the Association to credit risk consist of cash and accounts receivable. The Association uses reputable institutions for cash and believes risk of loss to be remote. The association estimates an allowance for doubtful accounts for accounts receivable. As at December 31, 2014 and December 31, 2013 no allowance for doubtful accounts for accounts receivable was recorded. Any credit losses are provided for in the financial statements and consistently have been within management's expectations.

Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Changes in the bank's prime lending rate can cause fluctuations in interest payments and cash flows. The Association does not use derivative financial instruments to alter the effects of this risk.

Liquidity Risk

Liquidity risk is the risk the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to liquidity risk arising primarily from the accounts payable and government payables. The Association's approach to managing liquidity risk is to ensure that it always has sufficient cash flows and cash on hand to meet its operating obligations.

3. LAND AND BUILDING	2014			2013
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Land	26,798	-	26,798	26,798
Building	<u>111,565</u>	<u>54,547</u>	<u>57,018</u>	<u>59,394</u>
	<u>138,363</u>	<u>54,547</u>	<u>83,816</u>	<u>86,192</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

NOTES TO UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2014

4. RELATED PARTY TRANSACTIONS

During the year the Association received rental income of \$4,800 (2013 - \$4,800) from the Executive Director. The rent income was earned in the normal course of operations under the same terms and conditions as transactions with unrelated third parties.

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE A

UNAUDITED SCHEDULE OF REVENUE

FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget 2014 \$	2014 \$	2013 \$
MEMBERSHIP DUES			
Regular	184,000	179,376	183,663
Retired	4,200	3,978	4,080
Associate	120	120	120
Student	<u>2,520</u>	<u>2,962</u>	<u>2,464</u>
	<u>190,840</u>	<u>186,436</u>	<u>190,327</u>
SURVEY REVIEW			
SRD plan	83,000	70,121	79,645
SLC number	<u>18,500</u>	<u>11,495</u>	<u>13,372</u>
	<u>101,500</u>	<u>81,616</u>	<u>93,017</u>
GENERAL OPERATIONS			
Certificates of authorization	5,100	5,485	5,115
Convention receipts	25,000	17,084	12,327
Interest income	500	1,099	1,132
Miscellaneous	200	2,198	251
Nova Scotian Surveyor	5,000	1,800	2,850
Seminars	<u>18,500</u>	<u>9,845</u>	<u>9,035</u>
	<u>54,300</u>	<u>37,511</u>	<u>30,710</u>
OTHER OPERATIONS			
Rental income	4,800	4,800	4,800
Service charges	<u>1,000</u>	<u>1,005</u>	<u>1,000</u>
	<u>5,800</u>	<u>5,805</u>	<u>5,800</u>
	<u><u>352,440</u></u>	<u><u>311,368</u></u>	<u><u>319,854</u></u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS
NOTES TO UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

The Association of Nova Scotia Land Surveyors (the "Association") was incorporated as a professional organization under the Land Surveyors Act of Nova Scotia to establish and maintain standards of the profession.

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPPO) and include the following significant accounting policies:

Financial Instruments

The financial assets and liabilities are initially recorded at fair value. The Association subsequently measures all financial assets and liabilities at cost or amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at cost include cash and accounts receivable. Financial liabilities measured at cost include accounts payable and amounts owing to government.

Cash

The Association defines cash as the amount of cash on hand and cash on deposit net of cheques that are issued and outstanding at the end of the year.

Building

The building is recorded at cost, amortization is calculated using the declining balance method at an annual rate of 4%. In the year of acquisition, amortization is calculated at one-half of the annual rate.

Impairment of Long-lived Assets

Property subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the projected future net cash flows resulting from its use and eventual disposition. The impairment loss, if any is measured as the amount by which the carrying amount of the asset exceeds its fair value.

Income Taxes

The Association is a not-for-profit organization, as described in Section 149(1)(1) of the *Income Tax Act*, and is therefore exempt from income taxes.

Revenue Recognition

Revenue is recorded in the period that is due and collectible. Revenue and expenditures are recorded using the accrual basis of accounting.

Contributed Services

The Association would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

Statement of Cash Flows

The Association prepares the statement of cash flows on a net cash basis and reports cash flows from operating activities using the indirect method.

... (continued) ...

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE B

UNAUDITED SCHEDULE OF EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget		
	2014	2014	2013
	\$	\$	\$
ADMINISTRATION			
Accounting service	3,500	5,035	4,872
Advertising	1,500	45	2,212
Amortization	2,600	2,376	2,475
Benefits - medical and dental	7,500	5,017	4,596
CPP, EI and workers' compensation	7,900	4,815	5,102
Council meetings	4,000	4,924	4,621
Equipment rental and maintenance	1,500	1,269	1,034
Executive director expenses	1,500	986	1,224
Executive expenses	400	849	-
General meeting - convention	25,000	33,758	23,556
Legal services	5,000	-	9,883
Nova Scotian Surveyor	5,000	2,176	4,124
Office supplies	3,000	3,321	3,101
Postage	5,000	3,480	2,423
President's travel	19,000	20,935	17,683
Printing	1,000	-	232
Professional dues and fees	2,800	2,725	2,750
Salary - Executive director	71,292	66,916	71,136
- Administrators	43,002	46,196	46,479
SRD manager contract	60,000	60,000	60,000
Seminars	7,000	4,250	1,165
SRD managers expense	7,200	2,589	6,257
Staff training and education	600	640	224
Telephone, fax and internet	2,000	2,183	2,234
Zone meetings	1,500	1,430	1,571
	<u>288,794</u>	<u>275,915</u>	<u>278,954</u>
BOARD OF EXAMINERS			
Canadian Board (CBEPS)	500	-	-
Examinations	300	200	-
N.S. Board of Examiners	<u>500</u>	<u>79</u>	<u>113</u>
	<u>1,300</u>	<u>279</u>	<u>113</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE C

UNAUDITED SCHEDULE OF EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2014

	Budget 2014 \$	2014 \$	2013 \$
COMMITTEES			
Administrative review	600	-	-
Complaints	1,000	378	283
Continuing education	500	-	-
Discipline	1,000	-	-
Governance	1,000	148	-
Other	200	-	53
Public awareness	1,000	10	-
SRD Advisory	1,500	-	-
Strategic planning	500	-	-
Wetlands	500	148	-
	<u>7,800</u>	<u>684</u>	<u>336</u>
GRANTS, LEVIES AND AWARDS			
C.B.E.P.S. levy	2,700	2,831	2,669
C.O.G.S. awards	2,000	2,000	2,000
Professional Surveyors Canada	<u>30,800</u>	<u>30,000</u>	<u>10,503</u>
	<u>35,500</u>	<u>34,831</u>	<u>15,172</u>
MISCELLANEOUS			
Courier	400	24	-
Donation - memorials	500	400	300
Interest and bank charges	325	370	406
Other	2,500	395	295
Penalties and interest	50	6	-
Refreshments	200	1,000	-
	<u>3,975</u>	<u>2,195</u>	<u>1,001</u>
OFFICE ACCOMMODATIONS			
Building maintenance	2,000	598	1,354
Cleaning	400	98	120
Insurance	3,400	4,825	3,916
Taxes	12,000	10,724	11,038
Utilities	<u>3,800</u>	<u>3,709</u>	<u>5,175</u>
	<u>21,600</u>	<u>19,954</u>	<u>21,603</u>

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www.morasse.com

morasse@morasse.com