

## WE WERE HERE FIRST!



## **FALL 2019** No. 206 **CONTENTS PAGE** President's Report ..... Nathan Clark...... 3 Notice of Annual General Meeting ..... 10 Motion for Consideration ..... 24 Award Sponsored by Surveying Company .... 24 Committee Reports..... 25

#### THE NOVA SCOTIAN SURVEYOR

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- Letters to the Editor should be limited to one page.						
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- Gord Wallace, CEO

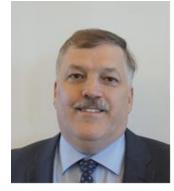
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#### **PRESIDENT'S REPORT**

Nathan A. J. Clark, NSLS, P.Eng.



As we approach our AGM, I am reflecting upon the state of the Association. Our Act and Regulation changes are, for the most part, holding up to scrutiny. The work completed by our members and staff on this project was an enormous effort. While the big update is behind us, we still need to work together to address some fine tuning and address new issues. Council has approved a motion for consideration by the membership, to provide additional direction when a member fails to meet the requirements of our professional development. Council is encouraging comments from zone meetings regarding the cutting and blazing of lines. In the best interest of our resources, we are now holding some council and committee meetings online.

Across this country, our sister associations continue to work through issues related to governance. Common concerns include trends impacting selfregulation across the country and multiple disciplines. There are concerns if self-regulation is in the best interest of the public. Many believe these concerns are best addressed by improving transparency and public representation.

Association of Canada Lands Surveyors and Professional Surveyors Canada held a joint meeting in Halifax in April and was well attended by members from across the country. It was noted that most of the 14 surveying jurisdictions has an aging demographic, with 60%-70% being over the age of 50. Speakers discussed how the impacts of governance, technology and societal change are having on our industry.

The new organization and website are up and running for review of Foreign Trained Land Surveyors (FTLS) under CBEPS.

#### Saskatchewan Land Surveyors Association

#### June 12-13 President Courtney Trip

Members were updated on mandatory one call system to minimize damage to underground infrastructure. Discussion included; unrecorded statutory utility easements, PPP upgrades and Boundary Dispute Resolution Unit. The membership approved a special levy of \$1000 and a dues increase to replenish the reserve fund and improve the operating budget. The subject of unauthorized practice was also discussed.

#### Association of Prince Edward Island Land Surveyors

June 20-21 President Bob Wakelin

Association is looking to address professional governance issues, having two or more public members on council, assigning all advocate responsibility to Professional Surveyors Canada (PSC) and have their Public Relation Committee concentrate on education only. They are also looking to sign a memorandum of understanding with other associations to work on common issues such as Continuing Professional Development, complaints and discipline.

We are looking forward to seeing everyone at the AGM.

#### **EXECUTIVE DIRECTOR'S REPORT**

F. C. Hutchinson, BA, NSLS, CLS



It has been an interesting year with the Association. We continue to get calls boundary about with some issues being official complaints that are forwarded to the Complaints Committee, while others

are general inquiries about surveying. The Complaints Committee reviews all official complaints to determine if there is any "professional misconduct", but do NOT rule on extent of title. It seems that the public expects the Association to pick a winner on such conflicts. It is not uncommon for two land surveyors to have differing opinions which erodes public confidence in the profession. Our AGM seminar this year has its focus on case law and best evidence. It is always a challenge to position a boundary with no resulting conflict.

One interesting aspect of my duties is Secretary to the Board of Examiners and assisting candidate members with selecting a survey project to complete their entrance requirements. Nick Dearman, NSLS, has always acted as a "sounding board" with respect to the suitability of the selection and subsequent review. The project is one of the best examining tools we have in evaluating a candidate member's preparedness to become an active member. Projects can vary from a small parcel to a Crown grant, all with varying degrees of difficulty. A lot of work, but an education for both the candidate and reviewers alike.

I extend a special thank you to the Board for their assistance and guidance over the years. One of the projects that I find to be challenging is the jurisdictional exam. Candidates are examined on Nova Scotia statute law, as well as all Association legislation. Since statutes are often being revised and new ones added, the reference text that we provide must be current as well as relevant. Did you know that we have an Apology Act? "Effect of apology, 3(1) An apology made by or on behalf of a person in connection with any matter, (a) does not constitute an express or implied admission of fault or liability by the person in connection with that matter". We examine candidates on over 70 statutes with a text manual of some 238 pages at the present time. I hope to get this document on our website after the next revision.

As of the writing of my report, the search committee has reviewed all applications submitted for the position of Executive Director and are in the process of arranging interviews for the short listed. Regardless of the job, selecting a suitable candidate is a demanding task for interviewers and an unknown prospect for those being interviewed. The resulting exercise often works to the benefit of both employer and employee, but there are a lot of unforeseen obstacles that can disrupt this relationship as time goes on. Good communication on job expectations is always front and center.

Committee activity and performance has always been a challenge, but not uncommon for any organization. The key to any successful committee is the chairperson who needs to be the driving force to promote the committee's objective. Standing committees are good, but only if they do the assigned Unless committees are legislated, temporary task. task groups may be of better service. Get an assignment, do the work, report to the membership and then disband. I think that it is important for every new Council to review the Strategic Plan and pick a couple objectives for the coming year to work on. It is easy to look at a half dozen desirable projects and find that none are complete at year's end due to divided concentration.

As a parting note, the development proposed for our office location and adjacent property is still in the works. To date, there is no agreement with the developer on the sale of our property, but permission was given to include the property in the development plan. <u>https://www.cbc.ca/news/canada/nova-scotia/twin-lakes-development-lake-banook-residential-1.5172816</u>. This development has been planned for several years and it may be several more before finalization.

(picture above is in Lawrencetown, NS - Mar1967)

## Letter to the Editor

Fred - I found your Spring 2019 issue of the Nova Scotian Surveyor to be very interesting.

I liked your article and also the message from President J. R. March from 50 years ago. In particular however, I would like to comment on the Survey Review Manager's Report. Paul's third paragraph bears repeating:

Surveyors are not spending time in the field to train the "survey techs". Survey Techs are sent to the field locating "stuff" long before they have a full understanding of what "stuff" they should be looking for. Technicians are often sent to the field to locate existing evidence, when in fact, they've had little training in what the existing evidence might look like. They are very capable in "getting lock" and pushing buttons, but do they really know how to "survey"? Have we given them the training they need? When they are placing a boundary on the ground, did we show them how to blaze, post corners, cut lines and clear them so landowners can walk the boundary?

I found it ironic that later in his article he describes being sent out by his father as a young surveyor to do a job in a remote area of Cape Breton and given "some information regarding the properties". He goes on to say that when he got there the deed didn't match the properties and he was at a loss and returned to the office where he got "old hell" from his father. Obviously, if he had received more "on the ground" training from his father, he would've had a better idea on how to handle the situation. His early experience as a young surveyor demonstrates exactly what his point is, and obviously, he has built on that early experience. That was perhaps the most valuable lesson that his father could've taught him.

This lack of "on the ground" training is a universal problem in the Canadian survey profession. We are sending out "survey techs" and articling students without proper supervision by a qualified land surveyor. The articling students will soon become land surveyors teaching future "survey techs" and articling students. Yet, they've never had that proper supervision and hands on training that Paul speaks about. This spells disaster for the survey profession and in consequence for our cadastral survey system in the future.

In Alberta, a surveyor must swear that "the survey represented by this plan was made under my personal supervision . . ." But is directing a field crew from the comfort of your office "personal supervision"? This is always a hotly debated topic in survey circles.

The days of the 'dirt surveyor' are long gone and I for one feel that the credibility of the survey profession may be in jeopardy. The surgeon gets blood on his hands while exercising his profession obligations to his patient; is there any reason a surveyor cannot get dirt on his hands in exercising due diligence in the establishment of his client's boundaries? I'm sure your former president J. R. March, NSLS would agree.

My congratulations to Paul on an excellent commentary.

G. K. (Ken) Allred, ALS (Hon. Life), CLS (Ret), NSLS (Hon), MLA (Ret) 🛛 💥

#### **TRIVIA QUESTIONS**

- 1. How many NSLS members have been issued two numbers?
- 2. Who is the oldest life member?
- 3. Who has the lowest registration number of the active membership?
- 4. What member, in any category, lives the furthest from Nova Scotia?
- 5. What was the year of the first land surveyors act in Nova Scotia? 1910, 1925, 1951 or 1983?
- 6. What is the most common surname licenced by the Association?
- 7. What member was shot down by the Red Baron on Easter Sunday, 1917 and taught Charles Lindbergh celestial navigation?
- 8. In what year was the position of Director of Surveys created?

#### **CANDIDATE FOR PRESIDENT**

Kevin G. Lombard, NSLS, P.Eng



Kevin was born in Digby, NS and graduated from Ecole Superieur de Clare, in Meteghan in 1980. He graduated from the NSLSI in Surveying in 1982. Received his B.Sc. in Engineering from UNB in 1986.

He then moved to New Hampshire where he worked at RB Todd Inc. and Reisland Associates until he returned to Nova Scotia in 1989. Kevin articled with Everett B. Hall at Scotia Surveys until he received his commission in 1994. He worked in Northern BC with McElhanney Consulting Services from 2005 to 2007, and since returning to Nova Scotia in 2007, has been in private practice under the name of Nova Geomatics Inc.

Kevin is an active volunteer in the community, helping with organizing charity fundraisers and events with various ATV clubs, and currently sits on the board of directors of the ATV Association of Nova Scotia. He is also a certified ATV safety instructor, as well as, a bow hunting safety instructor. He is also a member of the Sou West Shrine club.

Kevin lives in Weymouth with his wife Alice. They have one daughter, Danielle Lombard, as well as stepson Simon Robicheau and step-daughter Stephanie Robicheau.

#### **CANDIDATE FOR VICE-PRESIDENT**

Peter A. A. Berrigan, NSLS, P.Eng



Peter was born and raised in Bridgewater, NS and has been surrounded by land surveying his entire life. At age 10 he would accompany his father Lester Berrigan, NSLS #409 helping blaze and paint property lines and by age 13 was operating a theodolite to run woods lines throughout Lunenburg County.

Peter graduated in 1996 from UNB where he completed his degree in Geodesy and Geomatics Engineering. He later received his Professional Engineering in 2004 and his NSLS Commission in 2008. Peter became owner and President of Berrigan Surveys Ltd in 2015 once his father stepped aside as a consultant within the company.

Peter served as councillor in 2008 and 2016 and will use this professional experience to further promote the profession of land surveying.

Peter is a member of the Act Enforcement Committee and Environmental Committee and is actively involved in WWNS and the On-site Sewage Disposal System Industry, where he is the Provincial Course Instructor for both Licensed Septic System Installers and Qualified Persons, who select On-site Sewage Disposal Systems.

Peter volunteers throughout the community as a member of the Bridgewater Downtown Plan Advisory Committee, Municipality of Lunenburg Planning Advisory Committee and as a Regional Chief Judge and Mentor for the Canada Wide Science Fair. In 2018, Peter and his wife Jane purchased a derelict building on Main Street in Bridgewater and helped transform it into King Street Beer Company, as a first step of helping revive their hometown.

Peter resides in Bridgewater with his wife Jane, and daughter Kate.

#### ZONE 2 COUNCILLOR CANDIDATE

Geoffrey C. Dick, NSLS, SLS, P.Surv.



Geoff was born in St. John's, Newfoundland in 1982. Raised in Fredericton, New Brunswick, Geoff began his surveying career working as an instrument person for NB Power in 2001 under the direction of Glenn Goss, NBLS. In 2006, Geoff moved to Lloydminster, AB/SK to continue his surveying career with McElhanney Land Surveys Ltd. under the direction of Jim Sweeney, SLS, ALS, CLS and Robert King, ALS, SLS.

Geoff studied Geomatics at UNB and received a Certificate of Completion from CBEPS in 2013. Geoff received his commission as a Saskatchewan Land Surveyor in 2016. Looking to get closer to home, Geoff returned to the Maritimes and received his commission as a Nova Scotia Land Surveyor in 2017 and presently resides in Dartmouth working for Allnorth Consultants Ltd.

Geoff has been an active member on the Complaints Committee since June, 2018.

In his spare time, Geoff enjoys playing hockey, listening to his record collection, playing with his greyhound Lucille and travelling with his partner Karen.

#### ZONE 3 COUNCILLOR CANDIDATE

S. Andy DeCoste, NSLS



Andy was born, and currently resides, in East Tracadie, Antigonish Co. He graduated from NSLSI in 1981 and received his NSLS commission in 1985.

Following college, he articled with C.J. MacLellan & Associates (now SNC Lavalin) and was Manager of Surveys for twenty years. For the last six years he was Manager of the SNC Lavalin engineering/surveying office in Antigonish. Other work experience included a five year stint of project management for marine construction throughout the Maritimes with R.J. MacIsaac Construction. In 2015 Andy left private industry and joined the NS Department of Lands and Forestry as Crown Land Surveyor for Antigonish, Guysborough and Pictou Counties.

Andy served as councillor for ANSLS from 1999 to 2001, and 2017-19, on AGM committees, Student examination, a CCLS representative for a federal task force on Geomatics Industry Resources, and chaired an ad hoc committee to evaluate CCLS membership. He currently volunteers as secretary of the local Harbour Authority and is Chair of the Area Planning Advisory Committee for Eastern Antigonish County.

Andy enjoys his home on Tracadie Harbour with Madonna van Vonderen. They share interests in volleyball, kayaking, hiking, the pontoon boat and travelling.

Notes from the Side of the Road ....



Walter A. G. Snook, Secretary - Treasurer

#### **MEMBERSHIP STATUS**

George Podetz, NSLS #545, moved to retired membership in July 2019. James McNeil, NSLS #529, resigned his membership in July 2019. Conor McGuire, NSLS #659, is no longer in the surveying business and gone back to school in September 2019. Curtis Kimball, NSLS #573, joined Halifax Regional Municipality in September 2019.

#### **CANDIDATE STATUS**

Kelsey O'Toole applied in June 2019, and is currently employed with Lester Tingley, NSLS #535 and Eric Whyte, NSLS #514. Cody DeRoach applied in June 2019, and is currently employed with Brian A. Anderson & Assoc. Ltd.

#### NEW MEMBERS

No new members have been sworn in since our last issue.

#### **COMPANIES**

Redden & Lyon Surveys has ceased its' surveying company in July 2019. West Nova Land Surveys Ltd. has ceased its' surveying company in July 2019.

The Association is always looking for detail information on any member for our issues of The Nova Scotian Surveyor. If anyone would like to add anything to our collection, please contact us by email: admin@ansls.ca, or mail to: 325-A Prince Albert Road, Dartmouth, NS B2Y 1N5

#### **BLAST FROM THE PAST**

February 1955, Volume 2, Number 2, Page 5

Financial S	Statement	
To members of the P. L. S. Association. Herewith is an account of the income and the expenditures of the Association for the 1954 season.Balance, end of January 11, 1954\$ 527.20Income from membership and annual banquet fees: Jan. 26172.00June 9	Expenditures:    106.10      Postage    10.00      Gestetner Paper    9.00      P. O. Box rental    6.00      Postage    15.00      Legal Fees    100.00      Travelling Expenses    20.00      Postage    25.00      Envelopes    9.63	
230.40 \$ 757.60 (plus)	300.73 (minus)	
	Balance on hand November 26th, 1954 (as shown at bank)	\$ 456.87 456.77
	Difference due to cheque exchange	\$ .10
	Respectfully submitte	ed,

## a.

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#### NOTICE OF ANNUAL GENERAL MEETING

## Be sure to join us at our 69<sup>th</sup> Annual General Meeting and Convention on October 17<sup>th</sup> - 19<sup>th,</sup> 2019. It will be held at the Holiday Inn Hotel & Convention Centre located at 437 Prince St. in Truro, NS,

While you're attending the convention, you may want to see the natural wonders of a world-renowned tidal phenomena in the Bay of Fundy called a *Tidal Bore*. Visitors flock to view the tidal bore that occurs twice a day as a result of the immense incoming tide. You can speak to the hotel staff at the front desk who can recommend the best viewing times and locations.

*Victoria Park* is a 1000-acre woodland oasis at 29 Park Rd, in Truro. It features the infamous Jacob's Ladder with 175 steps, many trails with boardwalks, hiking and biking trails, and two stunning waterfalls, Joseph Howe and Waddell Falls. These falls were name after the former premier of Nova Scotia who admired them during a visit in 1829.

*Sugar Moon Farm* is an award-winning year-round maple syrup farm. While attending the farm you can learn the history of maple syrup and how it's made.

*Truro Farmers Market* is a gathering place for local foods and handmade goods with over 50 vendors every Saturday from 8am to 1pm. Located in the historic fire hall at 15 Young St.

*Millbrook Cultural and Heritage Centre*: Discover the legends of Glooscap and learn of Nova Scotia's rich Mi'kmaw heritage and culture at 65 Treaty Trail, Millbrook, just off highway 102. Tour the Centre and stand at the foot of the 40-foot statue of Glooscap for a fantastic photo-op!

*Mastodon Ridge* has a mastodon statue halfway between the North Pole and the Equator in Stewiacke. The remains of a juvenile mastodon were found in a nearby quarry and Mastodon Ridge is a great stop for some photo-ops.

*Masstown Market* is just minutes from Truro where visitors are sure to find a culinary favorite which have their own bakery, deli, dairy bar, fish market(in the lighthouse), farm market and a cafeteria-style restaurant that serves homemade meals. Across the road from the market, there is a Butcher and Dairy Barn where they also serve meals.

Throughout Truro, there are 32 carved tree sculptures that were carved from elm trees with Dutch Elm Disease. They are depicting and celebrating Truro's rich heritage and the trees which have been a part of the city for 100+ years.

#### HOPE TO SEE YOU THERE!

#### **Financial Statements**

December 31, 2018

#### The Association of Nova Scotia Land Surveyors December 31, 2018

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**Financial Statements** 

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Dartmouth, NS B3B 1W8

Independent Practitioner's Review Engagement Report

To the Shareholders The Association of Nova Scotia Land Surveyors

We have reviewed the accompanying financial statements of The Association of Nova Scotia Land Surveyors that comprise the balance sheet as at December 31, 2018 and the statements of operations and accumulated operating surplus, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

#### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

#### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Association of Nova Scotia Land Surveyors as at December 31, 2018, in accordance with Canadian accounting standards for not-for-profit organizations.

GOR

**G&R Chartered Professional Accountants** Licensed Public Accountants

Dartmouth, Nova Scotia August 01, 2019

#### **Balance Sheet**

December 31, 2018

	Note	2018 \$	2017 \$
Assets			
Current Assets			
Cash		245,382	243,136
Accounts receivable		34,629	20,851
HST receivable		2,381	6,285
Total Current Assets		282,392	270,272
Land and building	4.	75,226	77,244
Long term investments	5.	100,051	100,051
Total Assets	=	457,669	447,567
Liabilities and Net Assets			
Current Liabilities			
Accounts payable and accrued liabilities		13,924	14,759
Receiver General payable		1,955	1,960
Deferred revenue		49,480	71,350
Total Current Liabilities		65,359	88,069
Net Assets			
Accumulated operating surplus		392,310	359,498
Total Liabilities and Net Assets		457,669	447,567

SIGNED ON BEHALF OF THE MEMBERS

man

Executive Director

Statement of Operations and Accumulated Operating Surplus

For the Year Ended December 31, 2018

	2018	2017
	\$	\$
Revenue (schedule A)		
Membership dues	210,597	230,816
Survey review	98,865	83,218
General operations	56,294	50,180
Other operations	5,740	5,960
Total revenue	371,496	370,174
Expenses		
Administration (schedule B)	275,453	272,826
Board of Examiners (schedule B)	416	931
Committees (schedule C)	4,238	3,389
Grants, levies and awards (schedule C)	35,521	36,208
Miscellaneous (schedule C)	4,735	1,565
Office accommodations (schedule C)	18,321	20,223
Total expenses	338,684	335,142
Operating surplus for the year	32,812	35,032
Accumulated operating surplus - beginning of year	359,498	324,466
Accumulated operating surplus - end of year	392,310	359,498

#### Statement of Cash Flows

For the Year Ended December 31, 2018

	2018	2017
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating surplus for the year	32,812	35,032
Adjustments to operating surplus not involving cash - amortization	2,018	2,102
Decrease (increase) in accounts receivable	(13,778)	9,141
Decrease (increase) in HST receivable	3,904	(3,447
Increase (decrease) in accounts payable	(834)	3,371
Decrease in Receiver General payable	(6)	(16
Increase (decrease) in deferred revenue	(21,870)	69,500
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES	2,246	115,683
CASH FLOWS FROM INVESTING ACTIVITIES:		
Decrease (increase) in short-term investments	-	30,000
INCREASE IN CASH	2,246	145,683
CASH - BEGINNING OF YEAR	243,136	97,453
CASH - END OF YEAR	245,382	243,136

**Notes to the Financial Statements** 

For the Year Ended December 31, 2018

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 have been prepared in accordance with Canadian accounting standards for notfor-profit organizations (ASNFPO) 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 its financial assets and financial 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 the annual rate of 4%.

In the year of acquisition, amortization is calculated at one-half of the annual rate.

#### Long Term Investments

The Association's investments, consist entirely of guaranteed investment certificates that are quoted in an active market and are initially and subsequently measured and recorded at their fair value, determined on the basis of market value. Changes in fair value are recognized in income in the period incurred. Transaction costs that are directly attributable to the acquisition of these investments are recognized in net income in the period incurred. Realized and unrealized gains and losses on investments are reported in the statement of earnings.

#### Impairment of Long-lived Assets

Property subject to amortization is tested for impairment whenever events or changes in circumstances indicate that the 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. To December 31, 2018, no impairment losses have been recorded.

Notes to the Financial Statements

For the Year Ended December 31, 2018

#### 1. Significant Accounting Policies continued

#### **Income Taxes**

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

#### **Revenue Recognition**

Revenue is recorded and recognized in the period that it is due and considered collectible.

#### **Contributed Services**

The Association would not be able to carry out its activities without the services of 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 the cash flows from operating and financing activities using the indirect method.

#### **Use of Estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-forprofit organizations requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at December 31, 2018 and the reported amounts of revenues 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

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

#### **Interest Rate Risk**

Interest rate risk is the risk that the fair value or 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 is exposed to changes in interest rates related to its investments in Growth guaranteed investment certificates (GIC). The Association's primary objective is to ensure the security of principal amounts while achieving a satisfactory return. The Association does not use derivative financial instruments to alter the effects of this risk.

#### Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting its obligations associated with financial liabilities. The Association is exposed to liquidity risk arising primarily from accounts payable and amounts due to the government. The Association's approach to managing liquidity is to ensure that it

Notes to the Financial Statements

For the Year Ended December 31, 2018

#### Liquidity Risk continued

always has sufficient cash flows and cash on hand to meet its operating obligations.

#### **Credit Risk**

Financial instruments that potentially subject the Association to credit risk consist of cash and cash equivalents and accounts receivable. The Association uses reputable institutions for cash and believes the risk of loss to be remote. The Association estimates an allowance for doubtful accounts for accounts receivable. As at December 31, 2018 and December 31, 2017 no allowance for doubtful accounts for accounts for accounts receivable was recorded. The Association does not believe it faces significant credit risk exposure. The fair values of items that meet the definition of financial instruments approximate their carrying values. Any credit losses are provided for the financial statements and consistently have been within management's expectations.

#### 3. Related Party Transactions

During the year the Association received rental income of \$4,800 (2017 - \$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 rental income is measured at the exchange amount which is the amount of consideration established and agreed to by the related parties. As at December 31, 2018 there is a balance of \$nil, (2017 - nil) in accounts receivable as a result of these transactions.

#### 4. Land and Building

Land and building consist of the following:

			2018	2017	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value	
	\$	\$	\$	\$	
Land	26,798	-	26,798	26,798	
Building	111,565	63,137	48,428	50,446	
Total	138,363	63,137	75,226	77,244	

#### 5. Investments

The Association holds a long-term Growth guaranteed investment certificate (GIC) maturing on August 10, 2020 with a current index value of 115.46 and a rate of return over the term of the investment of not less than zero or greater than the 16% maximum rate of return. The actual rate of return can only be determined at maturity and the Growth GIC cannot be redeemed or transferred before maturity.

For the Year Ended December 31, 2018

**Schedule of Revenue** 

Schedule A

	2018 \$	2017 \$
	4	
Membership Dues		
Regular	201,741	221,573
Retired	5,100	5,063
Associate	-	150
Student	3,756	4,030
Total membership dues revenue	210,597	230,810
Survey Review		
SRD plan	88,520	73,533
SLC number	10,345	9,68
Total survey review revenue	98,865	83,218
General Operations		
Certificates of authorization	10,400	10,250
Convention receipts	17,930	19,35
Interest income	1,175	689
Miscellaneous	250	1,329
Nova Scotian Surveyor	900	900
Seminars	25,639	17,65
Total general operations revenue	56,294	50,180
Other Operations		
Rental income	4,800	4,800
Service charges	940	1,160
Total other operations revenue	5,740	5,960
Total revenue	371,496	370,174

For the Year Ended December 31, 2018

#### Schedule of Expenses

Schedule B

	2018	2017
	\$	\$
Administration		
Accounting service	3,886	3,800
Advertising	1,144	2,288
Amortization	2,018	2,102
Benefits - medical, dental and RRSP	13,422	12,599
CPP, EI and workers' compensation	4,147	4,118
Council meetings	1,780	1,997
Equipment rental and maintenance	860	937
Executive director expenses	1,274	957
Executive expenses	81	70
General meeting - convention	36,769	46,247
Legal services	-	1,412
Nova Scotian Surveyor	3,139	2,703
Office supplies	6,191	1,990
Postage	874	574
President's travel	25,895	17,826
Printing	1,083	266
Professional dues and fees	5,145	2,145
Salary - Administrators	39,168	39,368
Salary - Executive director	58,607	58,750
SRD Manager contract	55,000	60,000
SRD Manager expense	2,880	3,516
Seminars	8,174	5,561
Staff training and education	-	199
Telephone, fax and internet	2,886	2,756
Zone meetings	1,030	645
Total administration expenses	275,453	272,826
Board of Examiners		
Examinations	150	250
N.S. Board of Examiners	266	681
Total Board of Examiners expenses	416	931

For the Year Ended December 31, 2018

#### Schedule of Expenses

Schedule C

	2018 \$	2017 \$
Committees		
Administrative review	· ·	16
Complaints	714	2,865
Governance	24	
Public awareness	3,500	501
SRD Advisory	-	7
Total committees expense	4,238	3,389
Grants, Levies and Awards		
C.B.E.P.S. levy	5,221	4,208
C.O.G.S. awards	1,500	2,000
Professional Surveyors Canada	28,800	30,000
Total grants, levies and awards expense	35,521	36,208
Miscellaneous		
Donation - memorials	1,950	100
GANS expense	-	290
Interest and bank charges	1,251	912
Other	1,534	263
Total miscellaneous expenses	4,735	1,565
Office Accommodations		
Building maintenance	440	400
Cleaning	300	300
Insurance	4,473	4,423
Taxes	10,559	10,468
Utilities	2,549	4,632
Total office accommodations expense	18,321	20,223

## Honour Roll Of Presidents And Secretaries since its inception in **1951**

#### **PRESIDENTS**

(a)	E.O. Temple Piers	1951-1953	(a)	James D. Gunn	1985-1987
()	James D. McKenzie	1953-1954		David C. Clark	1987-1988
	Reginald E. Dickie	1954-1955	(a)	Murray J. Banks	1988-1989
	J. Ruskin March	1955-1956		Kenneth M. Whalen	1989-1990
<i>(b)</i>	R. Eric Millard	1956-1956		David A. Steeves	1990-1991
( )	Freeman Tupper	1956-1957		R. Grant McBurney	1991-1992
	Spencer Ball	1957-1958		Robert A. Daniels	1992-1993
	Herbert Martell	1958-1959		Gordon P. Isaacs	1993-1994
	Walter E. Servant	1959-1960		Clive S. MacKeen	1994-1995
	Donald L. Eldridge	1960-1961		Philip M. Milo	1995-1996
	Arthur F. Chisholm	1961-1962	<i>(c)</i>	Valerie E. George	1996-1997
	J. Ronald Chisholm	1962-1963		Joseph R. Alcorn	1997-1998
	Joseph F. Archibald	1963-1964		Gerald A. Pottier	1998-1999
	Errol B. Hebb	1964-1965		David H. Wedlock	1999-2000
	H. Burt Robertson	1965-1966		Lester W. Berrigan	2000-2001
	George T. Bates	1966-1967		George B. Bruce	2001-2002
	John S. Pope	1967-1968		J. Forbes Thompson	2002-2003
	Roy A. Dunbrack	1968-1969		J. Jeffrey Fee	2003-2004
	George E. Streb	1969-1970		John W. Ross	2004-2005
	L. Robert Feetham	1970-1971		Garry S. Parker	2005-2006
	James F. Doig	1971-1972		Thomas F. Giovannetti	2006-2007
	William S. Crooker	1972-1973		Russell V. MacKinnon	2007-2008
	James D. Chisholm	1973-1974		Raymond V. Pottier	2008-2009
	Edward P. Rice	1974-1975		Glenn M. Crews	2009-2010
	Ivan P. Macdonald	1975-1976		Glenn R. Myra	2010-2011
	Keith P. AuCoin	1976-1977		Carl K. Hartlen	2011-2012
<i>(a)</i>	Murray J. Banks	1977-1978		Rebecca A. Ritchie	2012-2013
	Walter C. Rayworth	1978-1979		Cyril P. LeBlanc	2013-2014
	Alfred E. Wallace	1979-1980		Jody V. Isenor	2014-2015
	Marcellin S. Chiasson	1980-1981		H. James McIntosh	2015-2016
	William A. Thompson	1981-1982		Kevin C. Brown	2016-2017
	Arthur H. Abbott	1982-1983		Kenneth C. Cormier	2017-2018
	Fred C. Hutchinson	1983-1984		Nathan A.J. Clark	2018-2019
	Donald L. Parker	1984-1985			

(a) Served 2 terms (b) AGM changed from February to November (c) AGM changed from November to October

#### **SECRETARIES**

Walter A. Snook	1951-1954	George E. Streb	1978-1981
Roy M. Schofield	1954-1956	Howard K. Wedlock	1982-1989
H. Burton Robertson	1956-1962	Rosalind C. Penfound	1989-1992
Edward P. Rice	1962-1972	James D. Gunn	1992-1993
Garnet F. Clarke	1972-1975	Robert A. Daniels	1993-1999
Fredrick C. Hutchinson	1975-1977	Frederick C. Hutchinson	1999-2019
Allison B. Grant	1977-1978		

(Secretaries were elected until 1977 and were appointed thereafter)

The position of Executive Director/Secretary was implemented with the appointment of Ms. Penfound.

#### MOTION TO BE CONSIDERED

#### MOTION #1

**WHEREAS** the Council of the Association of Nova Scotia Land Surveyors is desirous of defining the consequences/penalties for not complying with the requirements of the Professional Development Program as laid out in Sections 36(6) to Section 36(8) of the By-Laws of the Association of Nova Scotia Land Surveyors made pursuant to the Land Surveyors Act.

**AND WHEREAS** Section 36(8) of the By-Laws incorrectly references section 36(6) rather than Section 36(7).

**BE IT RESOLVED** that the following changes be made to Sections 36(6) to 36(8) by striking out the words as indicated below and adding the words bolded and underlined below.

Section 36(6) The Professional Development Committee may consider medical reasons <u>or exceptional circumstances</u> of a member as exemptions to this Program.

Section 36(7) Where a member fails to complete the required professional development credits within <u>any reporting</u> <u>period</u> the time determined by the Professional Development Committee, which time may at the discretion of the Professional Development Committee be extended to take into account the exceptional circumstances of the member, the following shall apply:

(a) In the case of an active member, membership shall be suspended <u>for 30 days, notice shall be posted on the</u> <u>Association web site for the duration of the suspension</u>, and the member shall not be eligible to engage in the practice of professional land surveying;

(b) In the case of a life member who practices land surveying, <u>a 30-day notice shall be posted on the</u> <u>Association web site and</u> the member shall not be eligible to engage in the practice of professional land surveying <u>for 30 days</u>;

(c) In the case of a retired member, the member will no longer be classified as a voting member.

Section 36(8) In order to lift any suspension imposed pursuant to subsection (6) (7), the member must meet the requirements of the professional development program, pay a reinstatement fee of \$500.00, and all other requirements for renewal of membership as set out in the Act and Regulations.

MOVED BY: Raymond Pottier

SECONDED BY: Fred Hutchinson

#### AWARD SPONSORED BY SURVEYING COMPANY







Tyler Hutchinson was Top Junior with a woodworking article for Halifax East Hants 4-H Club. Plaque sponsored by Allison Land Surveys Ltd. He was also Top Junior in the province for his work. He is the grandson of Fred Hutchinson and the son of Kim Fraser and Trevor Hutchinson.

#### COMPLAINTS COMMITTEE REPORT

Last October, I reported that we were investigating seven complaints. This year we only have three.

- 1. One complaint charges misconduct due to a right-of-way claim. (18-03);
- 2. Another, charges that the plan doesn't meet the client's requirements. (19-02);
- 3. Finally, the complainant asserts that the survey plan is incorrect (19-03).

Often the complaints object to the location of the boundary. The location of a boundary is not subject to our review. However, the effort by a member to determine its location is. That's why we don't dismiss boundary complaints, out of hand.

Just as often, complainants will assert that their surveyor won't return their calls. This is very upsetting to everyone involved, including this Committee. Sound professional advice is what we're paid for, courtesy should be free.

We have been using Dropbox for the past 2 years to share files and it has provided each committee member with access to every document. Although this takes more time to review and digest, it also provides a better understanding of the complaint.

This summer, we have also utilized the Go-To-Meeting software. This eliminates travel time for the committee, especially those further away, but still allows face-to-face contact.

#### Committee members:

Arthur Backman, Geoffrey Dick, Joseph Harvey, Brian Spicer, Public Rep Gary Parker, and myself Glenn Crews, Chairman LEGISLATIVE REVIEW COMMITTEE REPORT

This committee continues to review pending provincial legislation and municipal activities to determine whether or not our members will be affected.

As reported this time last year an ad hoc under the Legislative review committee was formed consisting of Sheldon Chisholm, NSLS, Darcy DeCoste, NSLS, Dan Gerard, NSLS, Adam Stephen, NSLS and myself, David Whyte, NSLS to deal with a request from the office of the Registrar of Condominiums to provide input into proposed changes to the Act and particularly, the regulations.

Due to personnel changes at the Registrar's office things have moved slowly. A meeting was finally held recently on September 12 to discuss the concerns of our committee. Surveyors in attendance included myself, Dan Gerard, Darcy DeCoste and Timothy Crowell (stepping in for Adam Stephen). Service Nova Scotia attendees included Melissa Goertzen, Policy and Research Analyst (who is taking the lead on the Act and Regulation changes), Pernille Jakobsen Esaiw, Acting Director, Legislation and Policy, Dawn Wride (who, along with Ian MacLellan, apparently make up the full staff of the Condominium Registrar's Office at this time) and Shelley Lane, former Condominium Registrar survey technician. The meeting was fruitful in that we were able to put forward our views including placing a pointer to our standards in the condominium regulations (to reduce redundancies and to provide a dynamic set of rules which would move forward with changes to technology and the way in which surveys were being done in the province). We also have provided suggestions regarding Form 2 as well as our opinion that the present requirement to have original signatures on the copies of the final plans sent to the Registrar was both unnecessary and extremely inconvenient in the case of applications with many plan sheets.

It was felt that the staff from Service Nova Scotia were very open to our suggestions and we are waiting for a report from Melissa as to their take on proposed changes to the regulations. If all goes well it is possible that an update on this matter may be available for the annual meeting.

Respectfully Submitted, David J. Whyte, NSLS

#### BOARD OF EXAMINERS REPORT

The board of examiners offers the following with respect to our activities with the association.

During the past year we have sworn in the following new members:

- Dylan Mossman, NSLS #677 articled with Robert Becker, NSLS #521;
- Matthew Williams, NSLS #678 articled with Kevin Brown, NSLS #601;
- Bryan Conrad, NSLS #679 articled with Allan Owen, NSLS #536.

Two other student candidates are nearing completion of the NSLS requirements and possibly by the end of the year we should have them both sworn in as members. This number of new members is slightly below the average of six or seven over the past few years. No surprise to us that our membership has been rapidly declining over the past few decades. In fact, in 1985 our membership was 325 and in 2019, membership is currently 135.

We have had three new candidates register this year giving us a total of 21 candidate members, which gives us a lot of potential for new members to come.

A. E. (Sandy) MacLeod, NSLS #555, has provided several years of service to the Board of Examiners in selecting the questions and marking the judicial exams. This was a valuable service to the Board and kept the office at arm's length from the evaluation process. Sandy recently retired from Halifax Regional Municipality's survey department as well as the Association, thus providing more time for family and travel. Andrew Sutherland, NSLS #654, who is a Board of Examiners member, who was a teacher at COGS for the past five years, has agreed to pick up the gauntlet and be our new examiner for the judicial exam.

Special thanks to Nick Dearman and his assistants, who are spending a lot of time behind the scenes, dealing with the review of candidate members' survey projects. Following candidates project submissions and interview, they are for the most part, faced with having to do some edits to their plan, description and report. This process of review works quite well for the association and if any member would like to be added to the list of reviewers, I would ask that you contact Nick.

A lot of the activities under the umbrella of the Board are delegated, leaving more time for the Board to review and monitor candidates' progress. One issue that the Board has recently dealt with was the length of time a candidate had to complete their survey project once assigned. It was felt that projects should be completed within a 2-year period unless an exemption It is encouraging to see employers is granted. providing both time and equipment to assist in completing projects. Projects are generally of a notfor-profit ownership that would be hard pressed to have a survey preformed. Employers are encouraged, in the spirt of public awareness, to work with the candidate after licensure to have the project certified and recorded. It seems a great waste not to complete the cycle.

Thanks to Board members Kevin Brown, Andrew Southerland, Ernie Blackburn and Eddie Mariner for their support and guidance.

Respectfully, Chairman - Kevin Robb, NSLS

#### **TRIVIA ANSWERS**

- 8. Changed from Surveyor General to Director of Surveys in 1851, John Spry Morris.
  - 7. Robert Logan, #12, August 17, 1892 September 26, 1995
    - 6. MacDonald
      - 0161 .8
    - 4. Jenny Magee, #651, Duncan BC
      - 3. Brian Wolfe, #272.
    - MacKay, #123 & #480. 2. Arthur Chisholm #46, born September 10, 1924.
  - 1. Three: Alan Macdonald #71 & #470, Gerald Boylan, #84 & #334 and Howard

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- GCX3 GNSS Receiver
- SHC5000 Field Computer
- Magnet Field and Office Software



## ASSOCIATION OF

## **NOVA SCOTIA LAND SURVEYORS**

## 2020 BUDGET

(PROPOSED)

Prepared September 6, 2019

		2020 Budget (Proposed)	2019 Budget	2018 Actual
REVENUE				
ADMINISTRATION REVENUE				
Membership Dues				
Regular Members	(135@ \$1500)	\$202,500	\$210,000	\$201,741
Retired Members	(35@ \$150)	\$5,250	\$5,250	\$5,100
Associate Members	(0@ \$150)			
Candidate Members	(20@ \$150)	\$3,000	\$3,000	\$3,756
Total Membership Dues		\$210,750	\$218,250	\$210,597
SLC Numbers	(see note 12)	\$11,000	\$10,000	\$10,345
SRD Plan	(see note 12)	\$86,000	\$75,000	\$85,285
Other SRD revenue	(see note 16)	\$3,000	\$3,250	\$3,235
Total		\$100,000	\$88,250	\$98,865
		• • • • •	• · · · ·	• • • • •
Nova Scotian Surveyor		\$1,000	\$1,000	\$900
Convention Revenue		\$19,500	\$18,000	\$17,930
Seminar Revenue		\$25,000	\$25,000	\$25,639
Certificate of Authorization	(48@ \$200)	\$9,600	\$10,000	\$10,400
Hearing (Discipline) Committee				
Interest Earned		\$1,000	\$700	\$1,175
Other Revenue		\$2,000	\$400	\$250
Total		\$58,100	\$55,100	\$56,294
OTHER OPERATIONS				
Dues Service Charges		\$1,000	\$1,000	\$940
Rental Income	(see note 13)	\$4,800	\$4,800	\$4,800
Total		\$5,800	\$5,800	\$5,740
TOTAL REVENUE		<u>\$374,650</u>	<u>\$367,400</u>	<u>\$371,496</u>

#### **ADMINISTRATION EXPENSES**

		2020 Budget	2019 Budget	2018 Actual
		(Proposed)		
OFFICE EXPENSES				
Salary		\$76,410	\$74,910	\$58,607
(PT) 2%		\$16,320	\$16,000	\$13,414
(PT) 2%	(see note 17)	\$26,795	\$26,270	\$25,754
		\$60,000	\$60,000	\$55,000
Benefits		\$9,000	\$8,000	\$8,922
		\$1,600	\$1,600	\$1,592
		\$2,100	\$2,100	\$2,112
		\$500	\$500	\$443
	(see note 15)	\$0	\$0	\$0
	(see note 15)	\$4,500	\$4,500	\$4,500
Accounting		\$4,000	\$4,000	\$3,886
Advertising		\$1,500	\$1,500	\$1,144
Annual Meeting & Convention	(see note 2)	\$30,000	\$25,000	\$36,769
Council Meetings		\$2,000	\$3,300	\$1,780
Depreciation	(see note 11)	\$2,200	\$2,200	\$2,018
Equipment Rental/Maintenance	(see note 4)	\$1,200	\$1,200	\$860
Executive Director Expenses		\$1,500	\$1,500	\$1,274
Executive Expenses	(see note 5)	\$400	\$400	\$81
Legal Services		\$2,500	\$2,500	
Nova Scotian Surveyor		\$3,000	\$2,650	\$3,139
Office Expense		\$2,000	\$2,000	\$2,907
Office and Computer Equipment		\$750	\$750	\$3,284
Postage		\$750	\$750	\$874
President's Travel	(see note 6)	\$20,000	\$20,000	\$25,895
Printing		\$500	\$500	\$1,083
Professional Dues and Fees	(see note 8)	\$3,000	\$2,000	\$5,145
Seminars		\$7,500	\$7,500	\$8,174
SRD Manager Expenses		\$7,200	\$7,200	\$2,880
Staff Training		\$4,500	\$500	
Telephone, Fax & Internet		\$3,000	\$2,800	\$2,886
Zone Meeting		\$1,500	\$1,500	\$1,030
Total		\$296,225	\$283,630	\$275,453

Committees				
Administration Review Committee		\$250	\$250	
Complaints Committee		\$1,200	\$1,500	\$714
Continuing Education Committee		\$250	\$250	
Hearing (Discipline) Committee	(see note 1)	\$500	\$500	
Governance Committee		\$500	\$500	\$24
Other Committee		\$200	\$200	
Public Awareness Committee		\$5,375	\$15,000	\$3,500
SRD Review Committee		\$500	\$500	
Strategic Planning Committee		\$500	\$500	
Environmental Committee		\$500	\$500	
Total		\$9,775	\$19,700	\$4,238
Grants, Levies and Awards				
CBEPS levy	(see note 14)	\$5,000	\$5,000	\$5,221
PSC levy	(see note 7)	\$33,750	\$29,600	\$28,800
COGS Awards	(see note 3)	\$2,500	\$2,000	\$1,500
Total		\$41,250	\$36,600	\$35,521
Boards of Examiners				
Canadian Board (CBEPS)		\$200	\$200	
Exams		\$300	\$300	\$150
N.S. Board of Examiners		\$500	\$500	\$266
Total		\$1,000	\$1,000	\$416
Accommodation				
Building Maintenance	(see note 10)	\$1,500	\$1,500	\$440
Cleaning		\$350	\$300	\$300
Insurance		\$5,000	\$5,000	\$4,473
Taxes		\$12,000	\$12,000	\$10,559
Utilities		\$4,500	\$4,700	\$2,549
Total		\$23,350	\$23,500	\$18,321
Miscellaneous				
Courier		\$200	\$200	
Donation – Memorials		\$1,500	\$500	\$1,950
GANS				

		<b>*</b> 4 000	<b>*</b> 4 000	<b>•</b> 4 • • • •
Interest and Bank Charges		\$1,300	\$1,000	\$1,251
Penalties & Interest		\$50	\$50	
Miscellaneous Expense	(see note 9)			\$1,534
Corrections				
Total		\$3,050	\$1,750	\$4,735
TOTAL OFFICE EXPENSES		<u>\$374,650</u>	<u>\$366,180</u>	<u>\$338,684</u>
SURPLUS/(DEFICIT)		\$0	\$1,220	\$32,812

#### 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 2020 is \$6750 (135 x \$50).
- 3. This is for four awards that will be presented annually to students at COGS.
- 4. Equipment and rental maintenance contracts for photocopier. 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 \$250.00 per active and practicing life member in 2020.
- 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.
- 10. Building maintenance is comprised of major expenses to repair and/or maintain the association office building.
- 11. Annual building depreciation.
- 12. 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
- 15. The Assoc. currently match RRSP up to \$1500 per employee annually. No existing life insurance for ANSLS staff.
- 16. Other SRD revenue based on plan submissions consisting of six or more lots.
- 17. SRD pay is made up of 60% SRD and 40% administrative office duties.

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