REGIONAL SERVICE COMMISSION 11
COMMISSION DE SERVICES RÉGIONAUX 11

ANNUAL REPORT
RAPPORT ANNUEL

2015

Contents

Chairperson's Report

On behalf of Regional Service Commission 11's Board of Directors I am pleased to present the 2015 Annual Report. Your Board met 14 times during the year and there were also numerous committee meetings. I would like to publicly thank the members of the Commission for their care and attention to the work of the Commission and I would also like to thank the Commission staff for their support over the year.

Our RSC continued to mature during the past year and our most significant accomplishment was the adoption of our Strategic Plan in November of last year. As a new organization with a new and transformative mandate we took our time crafting the plan. This plan sets specific objectives for us to accomplish in the areas of our mandated services; identifying additional services for our member communities and effective communications with our stakeholders.

While these types of plans typically cover a five year time frame we made the decision to limit ours to a two year horizon. We decided upon that period primarily as a result of wanting to be in a position to respond to the Provincial Government's platform commitment to "strengthen the mandate of the Regional Service Commissions".

Other significant activities during the year included: the Board's declaration that the development of a new performing arts centre to be a cultural infrastructure priority for the region; the completion of a project examining a regional approach to recreation planning; and the issuance of a letter of dissatisfaction to the Minister of Transportation concerning both the method and magnitude of changes to highway funding.

We pride ourselves in being a forum for regional issues to be discussed and during the year we heard public presentations on the following topics: the new Provincial Procurement Act; the region's intercultural centre; locally owned energy projects; the "Development of Regions Summit" and the possible development of a regional performing arts centre.

In the coming year I expect that we and all RSCs will be hearing much more about regional planning and the Government's platform commitment mentioned above.

In the pages following you will see a summary of the past year's activities from our committee chairs as well as the results from our operating divisions. Our audited financial statements for the 2015 year are also included.

It has been my pleasure to serve as your Chair.

Original Signed by:

Judy Wilson-Shee
Chairperson – 2015
Regional Service Commission 11

Governance Committee Report

The Governance Committee is tasked with three important duties:

1. To review annually the By-Laws of the Commission and to recommend to the Board, at its Annual General Meeting, such changes as necessary;

2. To monitor training practices for Board members and make recommendations for new practices as necessary. The Committee in collaboration with the Executive Director will ensure an orientation process is in place for new Board members; and

3. To ensure that a procedure for evaluating the functioning of the Board is in place and those evaluations are conducted on a regular basis.

During their deliberations the committee determined that there was no area of our current by-law that required modification. However, the committee did advise the Board that it would be appropriate for a detailed review of the By-Laws be part of the work plan for the 2017 Governance Committee.

The reasoning behind this recommendation stemmed from the fact that there may be new members on the Board after the 2016 May elections and during the coming year they will have had enough exposure to the Commission's By-Law to determine if it meets their needs and identify areas for possible adjustment.

The committee paid particular attention to its training and orientation mandate due to the upcoming municipal election and the re-selection of LSD members to the Board. We are pleased to report that staff had prepared an orientation manual specific to RSC11 in the last year and that the Handbook developed by the Executive Directors and Environment and Local Government forms a good basis for both training and orientation.

The committee recommended to the Board that it direct the Executive Director to arrange a specific training session(s) for the new board after the May quadrennial municipal elections and the selection of new LSD representatives in 2016 but before its regular September 2016 meeting.

The committee also directed the Executive Director to explore the possibility of having the Province include the LSD representatives in any municipal orientation that may be held after the elections. It was the committee's view that this may help these members acquaint themselves with meeting procedures as well as the committee system under which we operate and Council/Staff Relations.

This was third year that the committee administered a survey of Board members about the overall functioning of the Board itself. Now that we have several years of data to compare we are seeing an increased benefit to this process.

In this year's survey 66% of the members completed and returned their results as compared to 47% the previous year. We were also encouraged to see that in total in only six occasions was a question left unanswered.

The survey scores each question out of a possible total of 4 with no allocation for partial scores. In summary there were thirty questions included and in sixteen cases the overall average score declined; six questions indicated an increase in average score and in eight cases the average score stayed the same.

The range of average member responses was between 4 (full marks in each category) and a low average score by one member of 1.5. Notwithstanding the movement of individual scores the average overall score for 2015 was 3.2 as compared to 3.3 for 2014 – essentially the same result.

It was the committee's opinion that any area that had an average score of 3.0 or above represented a satisfactory result and that those areas only required monitoring over time about the direction of any movement in score.

The committee did identify two themes where there was noticeable downward movement of the average score given by Board members. The committee believes that these are areas worthy of the Board's attention and discussion.

It seems that interaction and communication with Government could be improved. To be able to improve the Board's ratings in this area, an agreement about what an improved situation would look like would be appropriate. With such an agreement, Board members would have shared goals to guide them in their interaction with Government. A clear objective(s) would also be helpful for staff so that they could develop action plans to support the Board in this area.

Communication with key stakeholders is the other area noted. A similar agreement on desired outcomes would be helpful. It should be noted that it has only been two months since the Board began issuing its "Board Notes" to all of the municipal councillors and advisory committee members and as a result it is too early to determine if this will be a helpful tool.

It is the committee's recommendation that the training and orientation sessions to be held in 2016 spend time on these questions to see if the Board can come to an agreement on their goals in these areas.

I would like to close by taking this opportunity to thank staff for their work in compiling the data received into a format that was easy to review and the members of the committee for their professional work during the year. Members of the Committee are:

Nancy Cronkhite - Vice Chair	Judy Wilson-Shee
Bev Forbes	Don Fitzgerald (ex-officio)

Original Signed by:

Gary Mersereau
Governance Chair

Community Policing Committee Report

The Community Policing Committee is unique in Regional Service Commission 11. It has both an executive group and an advisory group.

The Executive Group is appointed by the Chair and Vice Chair of the RSC and is comprised of Mayors and Local Service District Chairs, or their representatives, of communities in Regional Service Commission 11 to a maximum of five members. The Chair and Vice Chair of the committee are to be members of the Board of Directors of the RSC.

In 2015 the Executive was comprised of:

Robert Powell – Vice Chair	Daryl Prince	Bev Forbes
Eric Barnett	Don Fitzgerald (ex-officio)	

The Advisory Group is comprised of the Executive Group together with all other Mayors and Local Service District Chairs, or their representatives, of communities in the region. In addition, the Advisory Group includes the Royal Canadian Mounted Police Western District Detachment Commanders responsible for police services in Region 11. The Advisory Committee may also include representatives of other law enforcement agencies and related organizations as required by the Committee.

I am particularly pleased to report to you that 2015 saw the adoption by the Board of the committee's Governance Manual. This comprehensive manual represents the efforts of several key volunteers over a period of several years. It outlines the committee's operating protocols; its relationship with the RCMP and the process for establishing the region's policing priorities and strategic plan.

During the year the advisory group continued to meet quarterly and was updated on human trafficking and the Safe Communities and Neighbourhoods legislation and enforcement procedures. Our relationship and reporting methods with the RCMP continued to mature given the restructuring the Force has experienced.

I am optimistic that this trend will continue and I want to take this opportunity to thank the members of the executive and advisory groups for their support and high level of engagement. It has made my job as Chair an enjoyable one.

Original Signed by:

Susan Cassidy
Community Policing Chair

Finance & Budget Committee Report

In addition to monitoring and reviewing the financial results on a monthly basis, the committee spent time during the year on a number of initiatives intended to improve and strengthen the financial management of the Commission.

With the assistance of staff, the committee developed and had approved by the Board a Long Term Debt Management Policy. This policy addresses the proper use of debt, the approval process we will use to consider borrowing, self imposed debt limits, interim borrowing and proper debt terms and amortizations.

By creating these guidelines independent of any need or desire to borrow, we have developed objective tests that this Board, and subsequent Boards, will use to guide their decision making in this regard.

The committee also developed a five year financial forecast to guide our operating division's management. It is intended that, as we enter the budget cycle each year, we will begin with this financial forecast and add a year to the forecast. In this way, we will always have before us a five year financial plan and current decisions can be evaluated based on the expected impact to the plan.

I can also report that, during 2015, the committee made considerable progress on the development of an Investment Policy Statement to guide the management of the landfill's post closure account. Additionally, revisions to the Signing and Spending Authority Policies were drafted with the expectation that these revised policies will be presented to the Board for approval in the first quarter of 2016.

We believe that these initiatives have given the Commission a more robust financial oversight process.

The committee also dealt with the issuance of the tenders for the reconstruction of our recycling facility that was damaged by fire on December 31st, 2014.

Finally we also spent considerable time during the summer developing the draft 2016 budget for the Board's consideration and I am pleased to report that the recommendation was approved unanimously. In closing I would like to take this opportunity to thank the members of the Committee for their work during the year.

Members of the Committee are:

Ed Farris – Vice Chair	Michael Blaney	Mark Foreman
Blair Cummings	Mike Chamberlain	Don Fitzgerald (ex-officio)

Original Signed by:

Peter Morrison
Finance & Budget Chair

Planning Management Committee Report

The Planning Management Committee is composed of members of the Board of Directors, who represent member communities which receive their planning, development and building inspection services from the Commission. The Board cannot consider significant matters related to Community Planning, including an annual budget, unless the proposal is accompanied by a recommendation of the Planning Management Committee.

Care must be taken not to confuse this committee with the Board's Planning Review and Adjustment Committee (PRAC) which is a statutory committee appointed pursuant to the Provisions of the Community Planning Act with specific legislated duties outlined under that Act. PRAC's report is included elsewhere in this document.

The Planning Management Committee met on four occasions in 2015. The committee regularly reviewed the financial performance of the Planning & Development Services Division and thoroughly reviewed and recommended to the Board the division's annual budget proposal.

During the year staff was successful in reaching further agreements with a number of municipalities to provide a full range of planning and development services. With the additions of the Village of Chipman and Minto brought the number of municipal partners to nine.

We are also pleased to report that in 2015 the division`s reserve accounts were fully funded. This will allow the division to replace and renew their capital assets with minimal impact on the annual budget and the operating reserves will serve as a buffer against unforeseen developments.

I appreciated the work and support of the committee members during the year. Members of the Committee are:

Mike Chamberlain – Vice Chair	Eleanor Lindsay	Michael Blaney
Peter Morrison	Don Fitzgerald (ex-officio)	

Original Signed by:

Gerard Daly
Planning Management Chair

Audit Committee Report

The Audit Committee performs an important function on behalf of the Board. It is the direct link between the external auditors and the Board and is charged with ensuring, among other things that the independent auditors are truly independent of management. The Audit Committee is the only standing committee of the Board on which the Executive Director is not an ex-officio member.

The Canadian Public Accountability Board describes this function as follows:

> **"Audit committees are responsible for overseeing the work of the auditors. Among other things, they need to understand the audit strategy, be satisfied that it addresses the major audit risks, and make sure the auditors exercise appropriate professional skepticism. They also need to ensure that the auditor has an appropriately independent mindset from management and is truly objective. Ultimately, this will enable the audit committee to draw conclusions about the effectiveness of the audit."**

The Audit Committee met on two occasions with respect to the preparation and review of the draft audited statements that will be presented to the Board at the Annual General Meeting.

In the first meeting we reviewed in detail with MacMillan, Lawrence & Lawrence, our auditors, the Audit Engagement Letter and the Audit Plan, both of which we found to be satisfactory. We also met in camera with the firm to address any potential areas of concern with management. I am pleased to report there were none.

In our second meeting we reviewed the results of the audit with MacMillan Lawrence & Lawrence and satisfied ourselves that the process and draft statements were appropriate.

I want to close by thanking the members of the committee for their diligence.

Members of the Committee are:

Dale Mowry – Vice Chair	Daryl Prince
Gerard Daly	Eric Megarity

Original Signed by:

Scot Smith
Audit Chair

Planning Review and Adjustment Committee Report

In 2015 the Planning Review and Adjustment Committee (PRAC) began to review files from the Village of Minto and Village of Chipman as a result of the Commission's Planning & Development Services Division becoming the supplier of services to those communities.

With the additions of the Village of Chipman and Village of Minto there were more council presentations made for variances which in turn come to Planning Review and Adjustment Committee for final approval. There were 8 municipal applications that come before PRAC in 2015 up from 3 in 2014.

Throughout the year there were 95 applications heard by the committee compared to 77 in 2014. No applications were rejected but there were amendments.

Respectfully submitted,

Original Signed by

Eldon Hunter
Chairperson,
Region 11 PRAC

Planning and Development Services Division

With the addition of two more municipal partners the Planning and Development Division continued to grow in 2015. The municipalities of Chipman and Minto opted to receive the full slate of planning and building inspection services from the Commission. As a result, staff from all of the departments were engaged in working on new building by-laws and new subdivision by-laws.

Staff were also busy with new municipal plans for many of our municipalities. Staff also developed signage by-laws for some of our municipal partners, along with culvert by-laws and unsightly premises by-laws among others.

One of the other services added in 2015 was the issuing of civic number and we are also a supplier of civic number blue plates.

Due to the growth in our division we hired a seasonal Compliance Officer. This position helped in resolving many unsightly premises complaints and people building without permits in our municipalities and throughout our Local Service Districts.

Building Inspection Department

January 2015 saw the adoption of the 2010 National Building Code of Canada in New Brunswick. This version of the code had many changes and in an effort to inform the contractors in our region the building inspection department delivered a training and information session that was attended by over 75 local contractors.

The construction of the Mill Cove nursing home came to a conclusion and was occupied in the fall of 2015. Major projects that the inspectors were busy with included large dairy barns, classroom renovations at the flight school, Cumberland Bay Fire Hall as well as several large buildings constructed in the Industrial park in the rural community of Hanwell, in addition to the many residential permits.

Building and development permits were up 34 permits over 2014 while building permit value was down $598,000.

Staff started providing inspection services for the Villages of Minto and Chipman in 2015. New building by-Laws for Stanley, Minto and the rural community of Hanwell were completed as well. With the increased work load Perry Gillingham joined staff as a Building Inspector during the summer and fall seasons.

The Planning Department

The Planning Section of RSC11 Planning and Development Division had another busy year in 2015. Major projects that were underway for all or part of 2015 were:

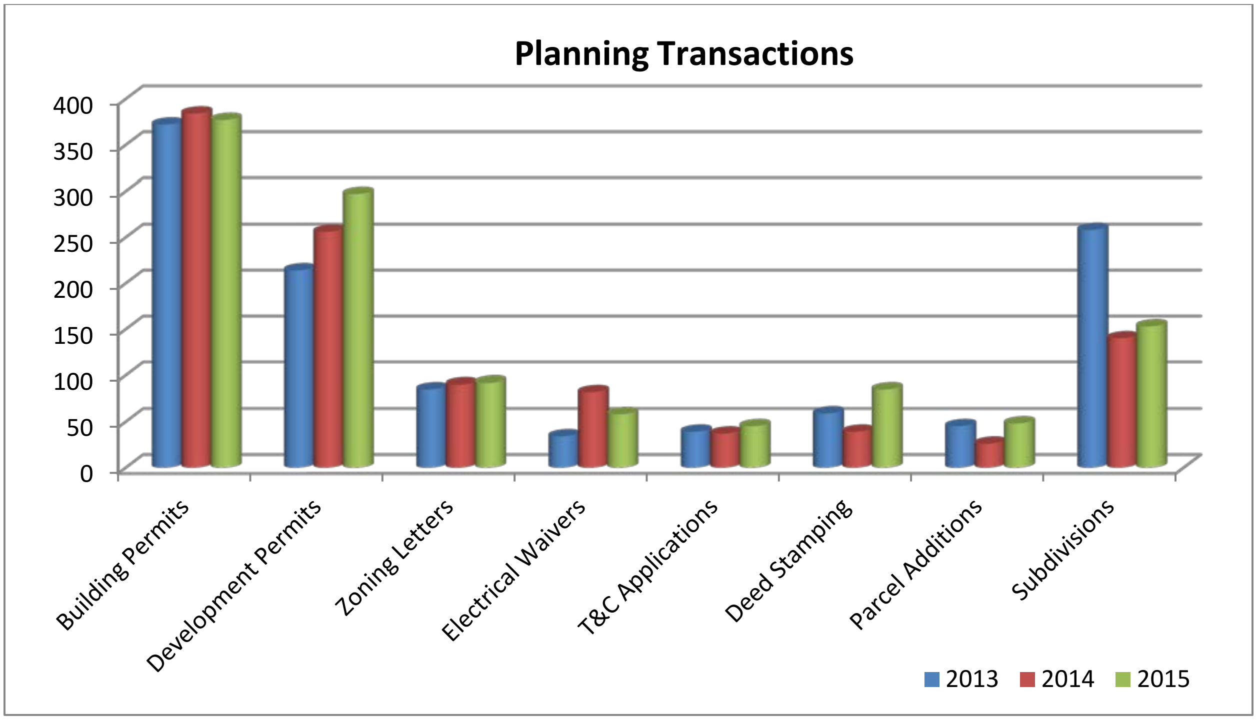
- Review of Town of Nackawic Municipal Plan;
- Review of the Rural Plan for the rural community of Hanwell; and
- Preparation of a Rural Plan for the LSDs of Cambridge and Waterborough.

Looking forward, the review of the Rural Plan for Hanwell and the Municipal Plan for Nackawic will soon be complete and staff will move on to the review of the Zoning By-Law for Nackawic and a review of the Village of Stanley Municipal Plan, and continue with the preparation for of a Rural Plan that covers the LSDs of Cambridge and Waterborough.

The Planning Department also deals with rezonings and plan amendments, of which there were six (6) in 2015.

Our GIS division helps the Planners in review of permits, and responding to zoning inquiries, in addition to providing GIS services on all plan amendments and new mapping for all of the new municipal and rural plans, and has now taken on civic numbering.

This year the Planning section was happy to have Charman Armstrong providing important administrative assistance, which was a big help in all of our projects.



Development Officers Department

The Development Officers Department went through some changes with Kelly coming back from maternity leave in August and Marcelle leaving in September for maternity leave. Frank Morrison joined our team this year as Compliance Officer on a seasonal basis.

Development officers' work load continues to increase with the addition of new municipalities. Staff attended many evening meetings including 12 Planning Review and Adjustment Committee meetings and to make several presentations to Councils.

This year saw a first for Development Officers with the enforcement of the dangerous and unsightly premises and sign by-laws for several of our municipal partners.

The department continues to expand with the assigning of 911 civic addresses for our municipalities and this summer started to make the actual number placards for sale to clients. This has really streamlined this important function for clients.

Solid Waste Division (SWD)

The SWD operates the region's landfill and recycling programs. It also operates a power generation operation.

It receives garbage from an expanding population base. Upon receipt the garbage is baled and placed in properly constructed cells. The landfill received 76,867 metric tonnes of garbage in 2015.

Recycling material is sorted and sold on the commodity markets. In addition to being the environmentally correct thing to do, recycling saves valuable landfill space.

Electrical power from decaying garbage is produced through our Landfill Gas Utilization Plant. This generates revenue and reduces greenhouse gas emissions. SWD has a twenty year deal with NB Power to produce 2.1-megawatts of electricity.

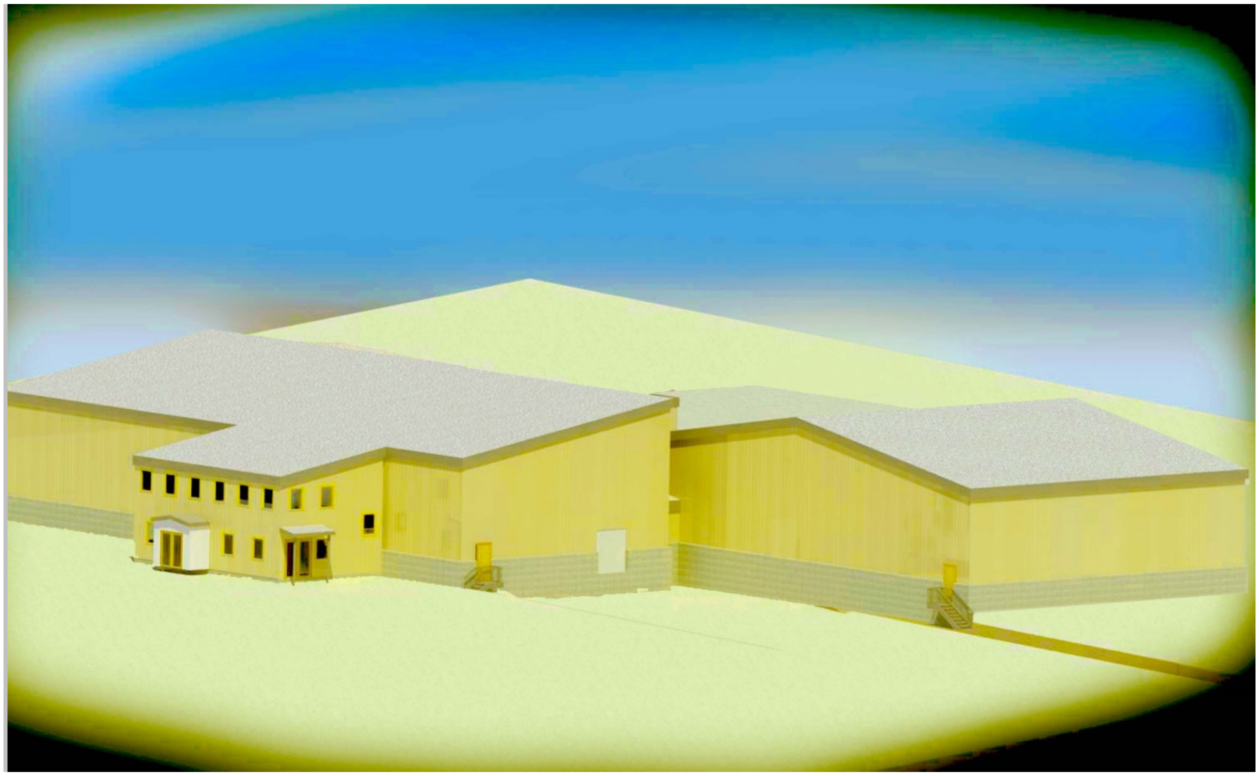
Our Household Hazardous Waste (HHW) program continues to gain community acceptance and offering three remote HHW collection days for our region-wide residents allows for increased community contributions.

SWD also joined North American-wide Call2Recycle to encourage residents in our coverage region to divert batteries from the landfill and send them to be recycled, augmenting our already popular HHW program. With our help, Call2Recycle increased its location drop off depots from nine sites in the City of Fredericton to 21 across our region.

Following the Dec. 31, 2014, Materials Recovery Facility fire that destroyed SWD's Material Storage Facility, the work began late summer of this year to begin the preparation for a new structure to be built in the same location. We look forward to the completion of that project.

Material Recovery Facility

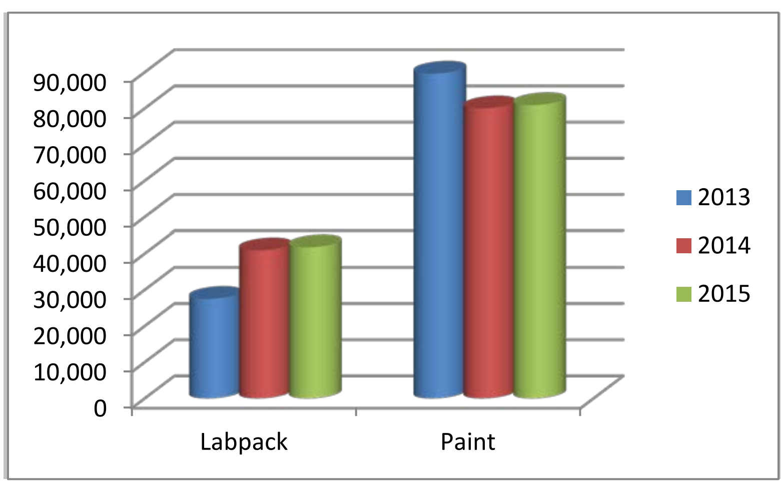
Following the significant fire to a key component of the SWD's operation on Dec. 31, 2014, the end result was a major shift in operational procedures in the absence of the Materials Recovery Facility, the home to recycling operations, storage and shipping access. Work began in earnest to create plans for a new building once the debris was cleared and the site approved for a re-build. Through insurance and mindful attention to creating increased building detail, an artist's conception (pictured) of the MRF was delivered. Substantial improvements included a public viewing multi-purpose educational complex overlooking the recycle operations. The educational complex is a key part of SWD's numerous tours of school-aged children, allowing for a safer presentation of day-to-day operations on the building's second floor. A key part of that complex is an elevator, designed for disabled visitors along with improved safety features, multiple washrooms for staff and a modernization of employee units such as a kitchen and seating area.



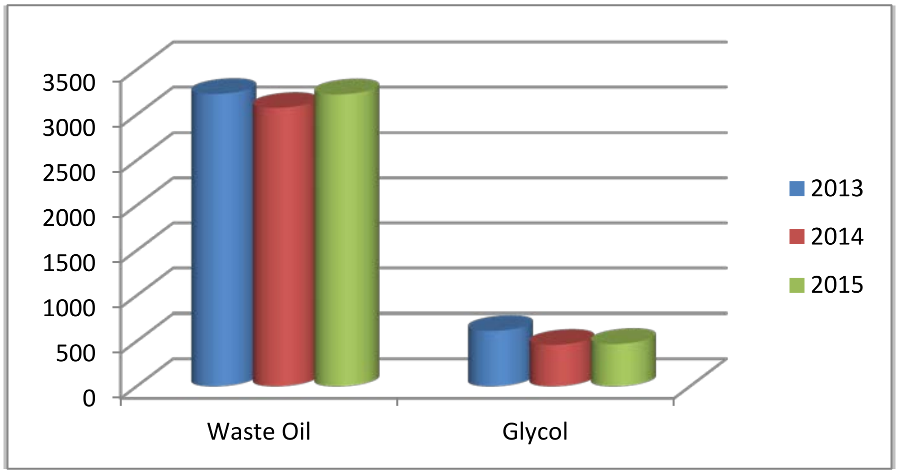
Household Hazardous Waste (HHW) Days

The Household Hazardous Waste Depot, located at the landfill, operated each Wednesday from 7:30 a.m. to 4 p.m. and each Saturday from 7:30 a.m. to 3 p.m. In addition, three successful remote HHW days were held in 2015 including Cambridge-Narrows (May), Minto (August) and Nackawic (October). All three remote days ran from 11 a.m. to 3 p.m. The total annual results for HHW are shown in the following charts:

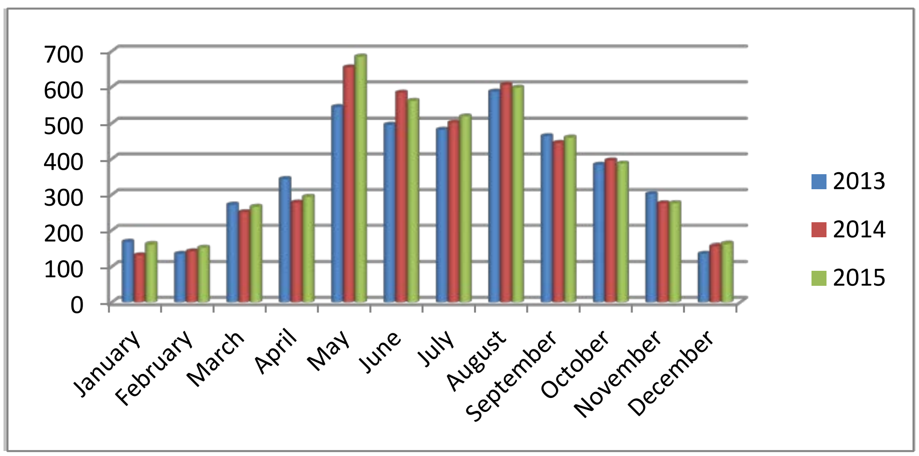
HHW Weight (kg)



HHW Litres



Vehicles

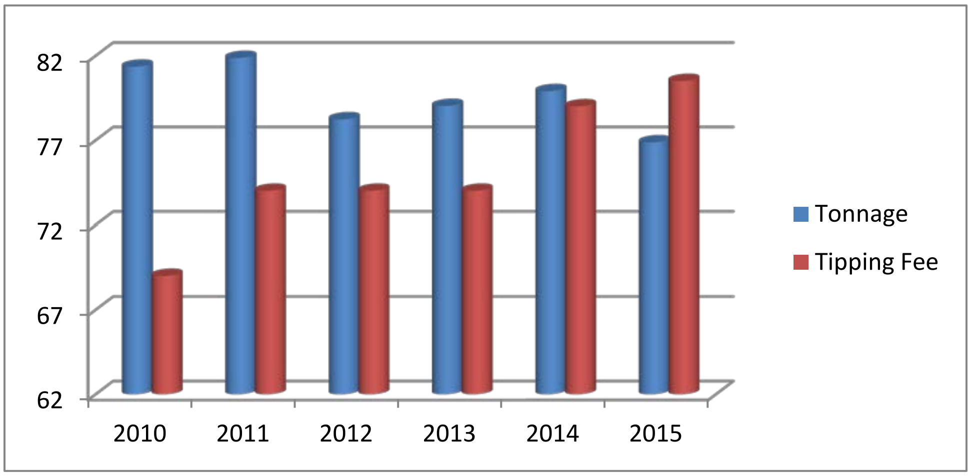


Landfill

In 2015, work focused on the construction of a new site for Elmtree Environmental Ltd, expansion of the Landfill Gas Collection System, and bringing existing landfill cells B1 and B2 to final elevation in preparation for final cover. We also dealt with the impact of a fire in the Material Recovery Facility on December 31, 2014. Reconstruction and repairs of the facility began in 2015.

The Following Chart shows the garbage tonnage and tipping fee for each of the last five years. The tipping fee for 2015 was $80.50 per metric tonne. Garbage intake for 2015 was 76,867 metric tonnes.

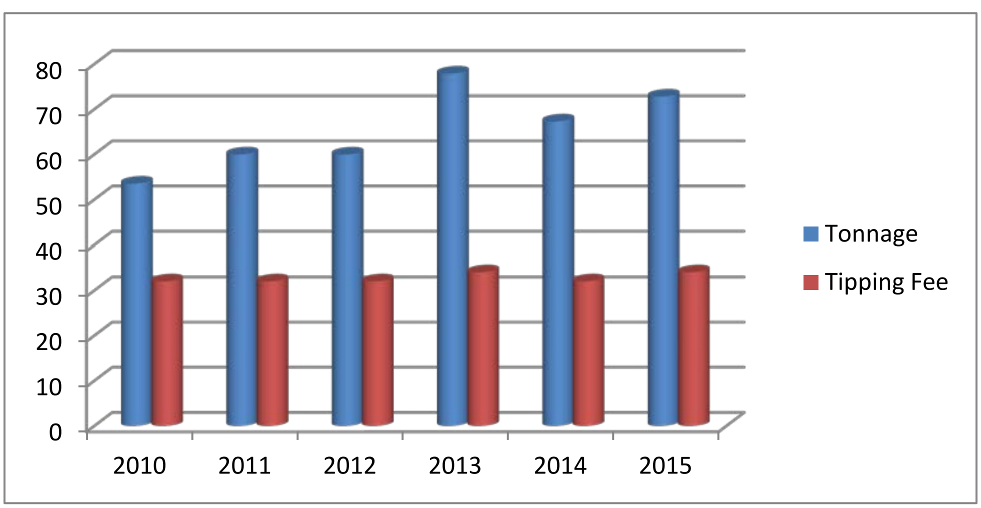
Garbage



Tonnage is shown in '000s and the tipping fee is shown in dollars

The Following Chart shows the Construction and Demolition waste tonnage and tipping fee for each of the last five years. The tipping fee for 2015 was $34.00 per metric tonne. The intake for 2015 was 7,279 metric tonnes, an increase of 551 tonnes from the previous year.

C&D



Tonnage is shown in '00s and the tipping fee is shown in dollars

Leachate Treatment Pond

The landfill has a leachate treatment pond which was constructed in 2000. This pond receives leachate generated in the landfill cells and provides treatment through biological activity supported by an aeration system. Leachate remains in the pond for approximately 127 days prior to discharge to the Fredericton Area Pollution Control Commission for final treatment. In 2015, a total of 57,160,480 litres of treated liquid were discharged from the leachate treatment pond.

Ash Cell

A cell designed for the disposal of ash generated by the University of New Brunswick's physical plant was constructed in late fall of 2001. UNB reimburses the landfill for capital and operational costs associated with the ash cell. In 2015, a total of 1,512 metric tonnes of ash were received from UNB. The revenue was $121,716.

Capital purchases in 201 were made using money from the operating fund and borrowing from the New Brunswick Municipal Finance Corporation. Some of the larger purchases included a loader, skidsteer and forklift. A state of the art H_2S removal System was added to the landfill Gas Utilization System.

Landfill Gas Management System (Utilization of Gas)

The utilization of the landfill gas management system continues to be an environmental and financial success. Since signing its deal with NB Power, the system has received positive media response and has worked well toward the continued goal of sustainability from an environmental impact to the contractual success of the extended contract with the provincial utility. In 2015 9,838,595 Kwh's were produced. This represents an increase of 11.8% over the previous year.

Public Relations Campaigns

In 2015, SWD was the recipient of key media exposure for environmental stewardship and remained in a visible position in its region, throughout the province and Atlantic Canada through a series of Environmental Moments campaign that was well received. Public education campaigns promoted recycling, milk carton recycling, landfill gas management system, household hazardous waste and recycling.

SWD was also represented at a number of environmental and climate conferences throughout New Brunswick. SWD hosted numerous on-site tours and attended several off-site visits not including trade shows and environmental events along with the launch of a new web site and video through New Brunswick Environmental Trust Fund. SWD also combined with North American-wide Call2Recycle to promote diversion of batteries from the landfill. Other media coverage included:

The Daily Gleaner	Astral Radio	Riverside Neighbours

Rogers Television	Grand Lake Mirror	Canadian Recycling Magazine
Aitken Centre	UP, HOT FM	New Brunswick Telegraph Journal
CBC Radio	CBC Television	New Brunswick Environmental Trust Fund
CJPN Radio	CTV (Atlantic)	Waterborough Newsletter Lion's Club
Grant Harvey Centre	Global Television	YouTube
Jemseg News	Twitter Account	Oromocto Post-Gazette
Joy FM		

SWD produced its annual Blue Box/Grey Box program and calendar for Fredericton and New Maryland. Approximately 27,000 copies were distributed to households and local businesses for public pickup for those using the weekly blue and grey recycling box program. Participating weekly residents were also provided with a number of centrally located businesses or service locations to pick up in their City of Fredericton or Village of New Maryland neighbourhood.

The University of New Brunswick Fredericton (UNBF) and SWD have a long history of partnership in a wide range of our operations. In addition to having provided UNBF reliable paper recycling services for more than 15 years, SWD is a regular contributor to UNBF programs and continues working with UNBF to provide ash disposal services.

SWD also continued its partnership with St. Thomas University. SWD provides bins for all residences at STU, provides boxes for each classroom as well as desk side boxes and dollies allowing for paper recycling.

SWD continued its association with Minto-based Minlak and also supplied a letter of support in its pursuit of New Brunswick Environmental Trust Fund grants. Minlak provides a diverse range of services that support individual choices and facilitates quality lifestyles for adults with disabilities. Part of those services also includes a dedication and commitment to recycling in the Minto and Grand Lake area.

Appendix A – Member Communities

Village of Cambridge-Narrows	Village of Chipman	The City of Fredericton
Village of Fredericton Junction	Village of Gagetown	Village of Millville
Village of Minto	Town of Nackawic	Village of New Maryland
Town of Oromocto	Village of Stanley	Village of Tracy
Rural Community of Hanwell	Parish of Bright	Parish of Burton
Parish of Cambridge	Parish of Canning	Parish of Chipman
Parish of Clarendon	Parish of Dumfries	Estey's Bridge
Parish of Douglas	Upper Gagetown	Parish of Gladstone
Hampstead	Parish of Blissville	Keswick Ridge
Parish of Kingsclear	Parish of Lincoln	Parish of Maugerville
Parish of New Maryland	Noonan	Parish of Northfield
Parish of Prince William	Parish of Queensbury	Rusagonis-Waasis
Parish of Saint Marys	Parish of Sheffield	Parish of Southampton
Parish of Stanley	Parish of Waterborough	Wirral-Enniskillen

Appendix B - Board Composition December 2015 and Expenses

Director	Representing	Expenses[1]
Eleanor Lindsay	Local Service Districts	$1,713
Kenneth Hill	Local Service Districts	1,263
Eric Barnett	Minto	2,388
Michael Blaney	Gagetown	3,652
Susan Cassidy	Hanwell	2,392
Mike Chamberlain	Local Service Districts	1,389
Stephen Chase	Fredericton	1,007
Nancy Cronkhite	Nackawic	2,361
Blair Cummings	Cambridge-Narrows	2,770
Gerard Daly	Local Service Districts	2,795
Edward Farris	Chipman	3,847
Beverly Forbes	Millville	2,516
Mark Foreman	Stanley	2,612
Eric Megarity	Fredericton	944
Gisele McCare Burke	New Maryland	114
Gary Mersereau	Fredericton Junction	1,914
Mary Mesheau	Local Service Districts	264
Peter Morrison	Local Service Districts	3,734
Dale Mowry	Tracy	2,036
Robert Powell	Oromocto	2,906
Daryl Prince	Local Service Districts	2,017
Scott Smith	Local Service Districts	1,354
Judy Wilson-Shee	New Maryland	1,461

[1] Members of the Board are paid $100 per meeting ($125 for the Chair) and are reimbursed for mileage at a rate of 41 cents per kilometer. Meal allowances of up to $37.50 per day are also available when on Commission business.

Appendix C - Meeting Attendance 2015

Community	Representative	Meetings
Cambridge-Narrows	Blair Cummings	13 of 14
Chipman	Ed Farris	14 of 14
Fredericton	Brad Woodside	0 of 14
	Eric Megarity	8 of 14
Fredericton Junction	Gary Mersereau	13 of 14
Gagetown	Michael Blaney	13 of 14
Hanwell	Susan Cassidy	13 of 14
Millville	Bev Forbes	13 of 14
Minto	Eric Barnett	10 of 14
Nackawic	Nancy Cronkhite	14 of 14
New Maryland	Judy Wilson -Shee	13 of 14
	Gisèle McCaie-Burke	1 of 14
Oromocto	Robert Powell	12 of 14
Stanley	Mark Foreman	11 of 14
Tracy	Dale Mowry	12 of 14
LSD Representatives	Scott Smith	11 of 14
	Mike Chamberlain	13 of 14
	Gerard Daly	14 of 14
	Eleanor Lindsay	11 of 14
	Peter Morrison	13 of 14
	Daryl Prince	14 of 14

Regional Service Commission 11

Audited Financial Statements

December 31, 2015

MacMillan Lawrence & Lawrence
Chartered Professional Accountants

Regional Service Commission 11

December 31, 2015

Contents

Independent Auditors' Report

To the Commissioners of
Regional Service Commission 11

We have audited the accompanying financial statements of Regional Service Commission 11, which comprise the statement of financial position as at December 31, 2015, and the statement of operations, accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Regional Service Commission 11 as at December 31, 2015, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

MacMillan Lawrence & Lawrence

Fredericton, NB
April 5, 2016

Chartered Professional Accountants

Regional Service Commission 11

Statement of Financial Position

December 31, 2015

		2015		2014
Financial assets				
Cash and cash equivalents (Note 3)	$	2,440,669	$	1,640,085
Receivables (Note 4)		1,332,193		2,115,132
Interest receivable		5,039		5,802
Inventory		13,015		-
Investments (Note 5)		3,083,000		3,611,322
		6,873,916		7,372,341
Liabilities				
Payables and accruals		1,695,176		1,037,580
Deferred revenue		106,246		3,065
Funds held in trust (Note 15)		105,236		104,881
Retiring allowance (Note 9)		518,300		466,600
Long term debt (Note 7)		4,338,000		5,070,000
Accrued post-closing costs (Note 6)		2,769,563		2,477,611
		9,532,521		9,159,737
Net debt		(2,658,605)		(1,787,396)
Non-financial assets				
Tangible capital assets (Schedule 1)		12,356,522		11,147,140
Prepaid expenses		112,706		102,855
Deferred financing charges		27,816		34,310
		12,497,044		11,284,305
Accumulated surplus	$	9,838,439	$	9,496,909

See accompanying notes to financial statements

Contingencies and commitments (Note 12 & 13)

Approved by the Commission:

Original Signed by Judy Wilson-Shee Member

Original Signed by Blair Cummings Member

Regional Service Commission 11

Statement of Operations and Accumulated Surplus

Year ended December 31, 2015

	(Unaudited) Budget 2015	2015	Actual 2014
Revenue			
Sale of services (Schedule 6)	$ 5,570,143	$ 5,299,550	$ 5,344,790
Member charges (Schedule 6)	3,794,488	3,725,795	3,951,464
Other (Schedule 6)	104,198	55,895	55,098
Grants (Schedule 6)	-	32,469	15,250
Insurance recovery	-	302,452	817,207
Interest	15,220	52,077	24,053
	9,484,049	9,468,238	10,207,862
Expenditures			
Administration (Schedule 6)	1,841,832	1,908,659	1,913,058
Fiscal services	192,379	368,688	392,652
Governance (Schedule 6)	62,000	53,387	58,527
Planning and building inspection services (Schedule 6)	671,934	637,813	632,760
Post-closing costs	174,871	263,654	214,414
Regional emergency measures planning	2,500	-	-
Regional policing collaboration	2,500	-	-
Regional sport, recreation and culture	5,000	20,000	-
Solid waste services (Schedule 6)	7,469,198	5,870,697	7,317,455
	10,422,214	9,122,898	10,528,866
Annual surplus (deficit) before unrealized (losses) gains on investments	(938,165)	345,340	(321,004)
Unrealized (losses) gains on investments		(3,810)	66,463
Annual surplus (deficit)		341,530	(254,541)
Accumulated surplus, beginning of year		9,496,909	9,751,450
Accumulated surplus, end of year		$ 9,838,439	$ 9,496,909

See accompanying notes to financial statements

Regional Service Commission 11

Statement of Changes in Net Debt

Year ended December 31, 2015

	2015	2014
Annual surplus (deficit)	$ 341,530	$ (254,541)
Acquisition of tangible capital assets	(2,434,329)	(1,143,673)
Writedown of tangible capital assets due to fire	18,896	779,512
Amortization of tangible capital assets	1,206,051	1,764,762
	(867,852)	1,146,060
Change in deferred financing charges	6,494	971
Change in prepaid expenses	(9,851)	1,524
(Increase) decrease in net debt	(871,209)	1,148,555
Net debt, beginning of the year	(1,787,396)	(2,935,951)
Net debt, end of year	$ (2,658,605)	$ (1,787,396)

See accompanying notes to financial statements

Regional Service Commission 11

Statement of Cash Flows

Year ended December 31, 2015

	2015	2014
Increase (decrease) in cash and cash equivalents		
Operating activities		
Annual surplus (deficit)	$ 341,530	$ (254,541)
Amortization of tangible capital assets	1,206,051	1,764,762
Gain on disposal of tangible capital assets	(8,500)	-
Writedown of tangible capital assets due to fire	18,896	779,512
Unrealized loss (gain) on investments	3,810	(66,463)
	1,561,787	2,223,270
Change in non-cash working capital		
Receivables	782,939	(390,855)
Interest receivable	763	(671)
Inventory	(13,015)	41,545
Payables and accruals	657,596	138,302
Deferred revenue	103,181	(4,449)
Funds held in trust	355	635
Retiring allowance	51,700	22,100
Accrued post-closing costs	291,952	276,678
Deferred finance charges	6,494	1,524
Prepaid expenses	(9,851)	971
	1,872,114	85,780
Cash flows provided by operating activities	3,433,901	2,309,050
Capital activities		
Acquisition of tangible capital assets	(2,434,329)	(1,143,673)
Proceeds from disposal of capital assets	8,500	
Cash flows used in capital activities	(2,425,829)	(1,143,673)
Financing activities		
Long term debt (net)	(732,000)	(191,000)
Cash flows used in financing activities	(732,000)	(191,000)
Investing activities		
Investments (net)	524,512	(243,139)
Cash flows provided by (used in) investing activities	524,512	(243,139)
Net increase in cash and cash equivalents	800,584	731,238
Cash and cash equivalents, beginning of year	1,640,085	908,847
Cash and cash equivalents, end of year	$ 2,440,669	$ 1,640,085

See accompanying notes to financial statements

1. Nature of operations

The Commission was established under a special act of the New Brunswick legislature with a mandate to provide or facilitate the provision of regional planning services and solid waste disposal services to all its members, and to all its members that are local service districts, a land use planning service. Regional Service Commission 11 (the "Commission") was created effective January 1, 2013.

In accordance with a Ministerial Order, Sections 41 and 48 of the *Regional Service Delivery Act*, SNB 2012, c.37 effective January 1, 2013, all assets, liabilities, rights, obligations, powers and responsibilities of the Fredericton Region Solid Waste Commission and the Rural Planning District Commission, with the exception of $4,146 in capital assets, are transferred to and become the assets, liabilities, rights, obligations, powers and responsibilities of Regional Service Commission 11.

2. Significant accounting policies

Basis of accounting
The financial statements of the Commission have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

Reporting entity
The financial statements of the Commission reflect the assets, liabilities, revenues and expenses and changes in net debt and cash flows of the reporting entity. Inter-fund balances and transactions have been eliminated.

Revenue recognition
Revenues are recognized as they are earned and measurable. Tipping fees are recorded when the waste is delivered to the landfill facility and when collection is reasonably assured. Recycling commodity sales are recognized upon shipment of the recyclables to the customer and when collectability is reasonably assured. Planning fees are recognized as they are earned or upon issuance of a permit.

Financial instruments
The Commission initially measures its financial assets and financial liabilities at fair value. The Commission subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and cash equivalents, receivables and investments.

Financial liabilities measured at amortized cost include payables and accruals.

Financial assets measured at fair value include investment in bond funds and term deposits.

The fair value of investments in bond funds are determined by reference to the latest closing transactional net asset value of each respective bond fund.

2. Significant accounting policies (continued)

Cash and cash equivalents
Cash and cash equivalents include cash on hand, balances with banks and short-term deposits with original maturities of ninety days or less.

Inventory
Inventory held for sale is valued at the lower of cost and net realizable value with cost being determined on the first-in, first-out basis.

Investments
Investments are managed in accordance with the New Brunswick Trustees Act.

Non-financial assets
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible capital assets
Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. The cost of the tangible capital asset is amortized on a straight line basis over the estimated useful life as follows:

	Useful Lives
Land	Indefinite
Land improvements:	
Paving	20 years
Fencing	10 years
Gas collection system	20 years
Landfill cells	Estimated capacity of cell
Buildings	15 - 40 years
Machinery and equipment	5 - 40 years
Vehicles	5 years
Electronic equipment	5 years
Furniture and fixtures	10 years

Assets under construction are not amortized until the asset is available for productive use.

Deferred financing charges
Financing charges related to the issuance of long term debt are deferred and amortized over the terms of the related debt.

Leases
Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to the ownership or property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

2. Significant accounting policies (continued)

Expense recognition
Expenses are recorded on the accrual basis as they are incurred and measurable based on the receipt of goods or services and legal obligation to pay.

Landfill closure and post closure liability
The Commission accrues landfill closure and post-closure care requirements that include final covering and landscaping of the landfill, pumping of ground water and leachate from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management as documented in Note 6.

Future events may result in significant changes to the estimated total expenses, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate when applicable.

Segmented information
The Commission's operations are broken down into five distinct areas which encompass a wide range of services. For management reporting purposes, the Commission's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Commission services are provided by departments as follows:

Co-operative and Regional Planning
This department is responsible for providing its members with a forum in order to initiate cooperative action among its members, which include discussions with respect to regional planning, regional policing collaboration, regional emergency measures planning, regional sport, recreation and culture infrastructure planning and cost-sharing.

Local Planning Services
This department is responsible to oversee building inspection, development and planning services.

Landfill Operations
This department is responsible for the acceptance and disposition of waste received at the landfill site, including, but not limited to, garbage, construction and demolition waste, and household hazardous waste.

SWC Recycling
This department is responsible for the collection and acceptance of recyclable material, including its sorting and subsequent sale.

Power Generation
This department is responsible for the generation of electricity which is sold to the New Brunswick Power Commission.

2. Significant accounting policies (continued)

Employee future benefits
The Commission has a sick leave benefit as documented in Note 8.

Certain Commission employees, having five years of continuous service, are entitled to a retirement allowance of five days for each full year of continuous service not exceeding 125 days at the employee's regular rate of compensation at retirement. The liability is actuarially determined as documented in Note 9.

The Commission provides a defined contribution money purchase pension plan for eligible planning and development employees. The amount of the member's benefit is not determined until the time the benefit is provided. The Commission's responsibility is limited to matching contribution to a maximum of 5.0% to 7.0% of gross pay of the employee and upon retirement the Commission has no further responsibility to the plan. Total benefit expense for the year ended December 31, 2015 was $40,929 (2014 - $41,945).

The Commission's solid waste employees are members of the City of Fredericton Shared Risk Pension Plan, which is a multi-employer shared risk pension plan. The plan is accounted for as a defined contribution plan in accordance with Public Sector Accounting Handbook PS3250 - Retirement Benefits.

Use of estimates
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Significant estimates include assumptions used in estimating useful lives of tangible capital assets, landfill closure and post-closure liability and in performing actuarial valuations of employee future benefits. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known. Actual results may differ from those estimates.

3. Cash and cash equivalents

	2015	2014
Cash and cash equivalents - restricted	$ 1,606,474	$ 809,799
Cash and cash equivalents - unrestricted	834,195	830,286
	$ 2,440,669	$ 1,640,085

The Commission has a revolving line of credit of $300,000, which was not utilized at December 31, 2015. Interest at prime less 0.5% secured by letter from the Chairman of the Commission, under seal, authorizing the Commission to borrow for the purpose of bridging normal member funding and financing receivables.

4. Receivables

		2015		2014
Planning and development	$	933	$	(625)
Solid waste		862,888		968,678
Recycling		10,929		849,080
Power generation		91,346		117,323
Legal fees recoverable		62,867		107,671
HST rebate		307,526		78,337
	$	1,336,489	$	2,120,464
Less: allowance for doubtful accounts		(4,296)		(5,332)
	$	1,332,193	$	2,115,132

5. Investments

	2015		2014	
	Amortized Cost	Fair Value	Amortized Cost	Fair Value
Cash	$ 494,780	$ 494,780	$ 96,666	$ 96,666
Term deposits	186,600	192,316	410,300	412,153
Bond funds	1,869,930	1,887,177	1,843,547	1,868,467
	2,551,310	2,574,273	2,350,513	2,377,286
Guaranteed investment certificates	508,727	508,727	1,234,036	1,234,036
	$ 3,060,037	$ 3,083,000	$ 3,584,549	$ 3,611,322

Fair values have been determined based on quoted market rates supplied by ScotiaMcLeod.

The balance of cash, term deposits and bond funds is restricted for future closure and post closure costs.

The guaranteed investment certificates have maturity dates and interest rates as follows:

January 14, 2016	1.03%

5. Investments (continued)

Details of significant terms and conditions, exposure to interest rate and credit risks on term deposits are as follows:

	Interest receivable basis	2015 Effective rates (% range)	2014 Effective rates (% range)
Term deposits	At maturity	1.03%	1.7 to 2.05%

The maximum exposure to credit risk would be the fair value as indicated above.

6. Accrued post-closing costs

The Commission is responsible for the continued monitoring and treatment of the site following its closure.

The accrued liability for post-closing costs has been determined based on estimated post-closing costs of $503,100 per year, in future dollars, for a period of 30 years commencing in 2037.

Post-closing costs are discounted at a rate of 4.84% (6.99% nominal rate less 2.15% assumed inflation) for a current estimate of $16,874,084 required by the end of 2036 to fund post closure expenses.

At December 31, 2015 the capacity of the landfill had been estimated at 2,750,423 metric tonnes of which 1,692,000 (2014 - 1,776,000) metric tonnes remains unused as at December 31, 2015.

At December 31, 2015 the estimated post closure liability is $2,769,563 (2014 - $2,477,611) of which the Commission has funded with cash, term deposits, and bond funds with a cost of $2,551,310 (2014 - $2,350,513) with maturities from one to two years and a market value of $2,574,273 (2014 - $2,377,286) for a shortfall of $195,290 (2014 - $100,325) based on market value at year end. Investment detail is documented in Note 5.

7. Long term debt

New Brunswick Municipal Finance Corporation	**2015**	**2014**
Debentures:		
AV58 4.15% - 4.45%, due 2016, OIC 06-0011	$ 871,000	$ 996,000
BD51 1.5% - 3.85%, due 2015, OIC 08-0011, 10-0028	-	89,000
BF46 1.35% - 3.45%, due 2016, OIC 00-0017	37,000	73,000
BH47 1.35% - 3.8%, due 2017, OIC 10-0107	127,000	189,000
B152 1.35% - 4.0%, due 2023, OIC 11-0005	2,947,000	3,281,000
BL47 1.2% - 3.7%, due 2019, OIC 14-0003	356,000	442,000
	$ 4,338,000	$ 5,070,000

Approval of the Municipal Capital Borrowing Board has been obtained for all long term debt.

Principal payments required in each of the next five years are as follows:

2016	$ 1,398,000
2017	498,000
2018	444,000
2019	453,000
2020	371,000

In 2016, debenture AV58 will mature with a final amount due of $871,000, however $740,000 of this payment is expected to be refinanced during that year.

8. Accrued sick leave

The Commission provides sick leave that accumulates at 1.25 days per month for full-time employees. These employees can accumulate a maximum of 150 sick days for planning and development division employees and 200 sick days for solid waste division employees.

An actuarial valuation was performed on the 54 employee plan in accordance with PSA 3255 at December 31, 2014. 2015 estimates are based on roll forward amounts from the December 31, 2014 actuarial valuation. The actuarial method used was the Projected Unit Credit pro-rated on service to expected usage. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases and employee turnover and retirement. The assumptions used reflect the Commission's best estimates.

8. Accrued sick leave (continued)

The following summarizes the major assumptions in the valuation:
- annual salary increase is 2.0%;
- the discount rate used to determine the accrued benefit obligation is 3.17%;
- retirement age is 60; and
- estimated net excess utilization of rate of sick leave varies with age.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenue as they come due.

The unfunded liability was $132,010 on December 31, 2015 (2014 - $137,900).

9. Retiring allowance

Solid waste division employees of the Commission become eligible for a retiring allowance after five years of full-time consecutive service. Qualifying employees are entitled to five days of regular pay for each full year of continuous employment to a maximum of 125 days. The accrued benefit becomes payable in the year an employee ceases working for the Commission by retirement. There were no retirement allowances paid out during the year (2014 - $21,050).

10. Pension plan

The Commission's solid waste employees are members of the City of Fredericton Shared Risk Plan, which is a Shared Risk Pension Plan in accordance with the New Brunswick Pension Benefits Act. The Plan is administered by an independent Board of Trustees. Under the Plan, contributions are made by the Plan members and Regional Service Commission 11. The Plan was created effective March 31, 2013.

Plan members contribute at a rate of 9% of pensionable earnings. The Commission matches these contributions to form the Plan's Initial Contributions. In addition, the Commission is making Temporary Contributions in the amount of 4.25% of pensionable earnings for at least 10 years and at most 15 years beginning March 31, 2013. As per the Plan's Funding Policy, contributions may increase or decrease by 2.25% of payroll for both the Commission and the employees should certain funding levels be reached.

For service up to and including March 31, 2013, benefits accrue at a rate of 1.3% on the first $5,000 of earnings and 2.0% on the remainder of pensionable earnings, to a maximum benefit of $2,000 per year of pensionable service. For this period of pre-conversion service, benefits are available on an unreduced basis for members who retire on or after age 55 and whose age plus service total at least 80. For service after March 31, 2013, benefits accrued at a rate of 1.8% of pensionable earnings. For this period of post-conversion service, benefits are available on an unreduced basis for members who retire on or after age 65.

The last actuarial valuation of the Plan was conducted as at March 31, 2014. At that date, the open group funded ratio of the Plan was 103.8%.

Contributions to the plan in 2015 totalled $459,988 (2014 - $333,202).

11. Financial instrument risk management

(a) Credit risk

Credit risk is the risk of financial loss to the Commission if a debtor fails to make payments of interest and principal when due. The Commission is exposed to this risk relating to its debt holdings in its post closure investment fund.

The maximum exposure to credit risk and concentration of this risk with respect to debt holdings is referred to in Note 5.

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

(b) Interest rate risk

Interest rate risk is defined as 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 market interest rates of long-term debt with fixed interest rates only affects net income if such debt is measured at fair value. All of the Commission's fixed rate long-term debt is carried at amortized cost and therefore is not subject to interest rate risk. The bond fund faces interest rate risk and income risk.

(c) Currency risk

Currency risk relates to the Commission operating in different currencies and converting non Canadian earnings at different points in time at different foreign exchange levels when adverse changes in foreign currency exchange rates occur. All foreign currency transactions during the year have been made during the normal course of operations. The Commission does not hold foreign currency reserves, investments, or receivables at year end.

12. Contingency

The Commission previously entered into an agreement covering a ten year period commencing October 1, 1994 with a one time five year renewal option, to rent a portion of landfill property for use as a hydrocarbon contaminated soil remediation facility. The income from this project was being placed in a reserve account for future capital acquisitions (Note 15).

After the five year extension renewal option, exercised in 2004, expired September 2009 the lease has been subject to litigation. The Commission has not accepted rent or tonnage payments since September 2009 and is currently subject to a court injunction prohibiting the interference of daily operations of the former tenant.

The Commission has entered into Minutes of Settlement in relation to the litigation. Under the terms of the Minutes of Settlement, both parties have undertakings to perform before the settlement can be implemented. It is managements' estimate that the cost associated with the Minutes of Settlement is $445,000. This amount has been accrued in the financial statements as of December 31, 2015. Actual settlement costs may be materially different.

13. Commitments

The Commission rents office space for its planning and development division under an operating lease agreement covering the period of May 1, 2012 to April 30, 2019. The minimum annual lease payments for the next four years are as follows:

2016	$79,971
2017	79,971
2018	79,971
2019	26,657

14. Short term borrowings compliance

Operating borrowing
As prescribed in the Regional Service Delivery Act, borrowing to finance operating expenses is limited to 5% of the amount budgeted for that service. With respect to a solid waste management service, the Commission shall not borrow for operating expenses more than 25% of the amount budgeted for that service. In 2015 the Commission has complied with these restrictions.

Inter-fund borrowing
The Municipal Financial Reporting Manual requires the short-term inter-fund borrowings to be repaid in the next year unless the borrowing is for a capital project. The amounts payable between funds are in compliance with the requirements.

15. Funds held in trust

Represents funds held in trust by the Commission to cover any cleanup costs which may be required to support the tenant's obligation to remediate their leased land as referred to in Note 12. In the event that these trust funds drop below $100,000 as a result of payment for non-hydrocarbon remediation costs the tenant is obligated to pay an additional $2 per tonne until the trust fund once again reaches $100,000.

16. Budget

The financial plan is prepared on a revenue and expenditure basis. For comparative purposes, the Commission has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these financial statements have been approved by the Board.

The reconciliation between the financial plan and the budget figures used in these statements is disclosed in Schedule 5 - Schedule of Operating Budget to PSA Budget.

Regional Service Commission 11

Schedule 1: Schedule of Tangible Capital Assets

Year ended December 31, 2015

	Land	Land improvements	Buildings	Machinery and equipment	Vehicles	Electronic equipment	Furniture and fixtures	Assets Under Construction	2015
Cost									
Balance, beginning of year	$ 539,511	$ 3,122,143	$ 3,438,083	$ 14,132,373	$ 555,182	$ 124,484	$ 97,388	$ 1,574	$ 22,010,738
Add:									
Additions and transfers during the year	-	441,737	-	550,038	-	2,194	6,467	1,433,893	2,434,329
Less:									
Disposals and writedowns	-	(707,114)	-	(220,304)	-	-	-	-	(927,418)
Balance, end of year	539,511	2,856,766	3,438,083	14,462,107	555,182	126,678	103,855	1,435,467	23,517,649
Accumulated amortization									
Balance, beginning of year	-	2,210,689	1,572,039	6,548,864	363,476	95,078	73,452	-	10,863,598
Add:									
Amortization during the year	-	118,574	88,849	909,125	68,646	13,107	7,750	-	1,206,051
Less:									
Accumulated amortization on disposals and writedowns	-	(707,114)	-	(201,408)	-	-	-	-	(908,522)
Balance, end of year	-	1,622,149	1,660,888	7,256,581	432,122	108,185	81,202	-	11,161,127
Net book value of tangible capital assets	$ 539,511	$ 1,234,617	$ 1,777,195	$ 7,205,526	$ 123,060	$ 18,493	$ 22,653	$ 1,435,467	$ 12,356,522
Consists of:									
Local planning assets	$ -	$ -	$ -	$ -	$ -	$ 7,915	$ 1,229	$ -	$ 9,144
Landfill assets	539,511	1,213,042	1,009,776	3,578,638	60,113	10,578	6,143	1,574	6,419,375
Recycle assets	-	21,575	762,170	152,909	62,947	-	15,281	1,433,893	2,448,775
Power Generation assets	-	-	5,249	3,473,979	-	-	-	-	3,479,228
	$ 539,511	$ 1,234,617	$ 1,777,195	$ 7,205,526	$ 123,060	$ 18,493	$ 22,653	$ 1,435,467	$ 12,356,522

Regional Service Commission 11

Schedule 1: Schedule of Tangible Capital Assets

Year ended December 31, 2014

	Land	Land improvements	Buildings	Machinery and equipment	Vehicles	Electronic equipment	Furniture and fixtures	Assets Under Construction	2014
Cost									
Balance, beginning of year	$ 239,511	$ 3,110,968	$ 4,495,361	$ 13,582,135	$ 531,090	$ 103,853	$ 100,268	$ 1,574	$ 22,164,760
Add:									
Additions and transfers during the year	300,000	11,175	9,826	750,783	51,258	20,631	-	-	1,143,673
Less:									
Disposals and write downs	-	-	(1,067,104)	(200,545)	(27,166)	-	(2,880)	-	(1,297,695)
Balance, end of year	539,511	3,122,143	3,438,083	14,132,373	555,182	124,484	97,388	1,574	22,010,738
Accumulated amortization									
Balance, beginning of year	-	1,622,501	1,778,648	5,744,229	323,327	83,059	65,255	-	9,617,019
Add:									
Amortization during the year	-	588,188	88,603	999,720	67,315	12,019	8,917	-	1,764,762
Less:									
Accumulated amortization on disposals and writedowns	-	-	(295,212)	(195,085)	(27,166)	-	(720)	-	(518,183)
Balance, end of year	-	2,210,689	1,572,039	6,548,864	363,476	95,078	73,452	-	10,863,598
Net book value of tangible capital assets	$ 539,511	$ 911,454	$ 1,866,044	$ 7,583,509	$ 191,706	$ 29,406	$ 23,936	$ 1,574	$ 11,147,140
Consists of:									
Local planning assets	$ -	$ -	$ -	$ -	$ -	$ 12,355	$ 1,569	$ -	$ 13,924
Landfill assets	539,511	888,005	1,070,015	4,096,590	86,795	17,051	-	1,574	6,699,541
Recycle assets	-	23,449	790,480	137,112	104,911	-	22,367	-	1,078,319
Power Generation assets	-	-	5,549	3,349,807	-	-	-	-	3,355,356
	$ 539,511	$ 911,454	$ 1,866,044	$ 7,583,509	$ 191,706	$ 29,406	$ 23,936	$ 1,574	$ 11,147,140

Regional Service Commission 11

Schedule 2: Schedule of Reconciliation of Annual Surplus

Year ended December 31, 2015

	Co-operative and Regional Planning Operating Fund	Local Planning Operating Fund	Solid Waste Operating Fund	Generation Operating Fund	Local Planning Capital Fund	Solid Waste Capital Fund	Sub-total Carry Forward
2015 annual surplus (deficit)	$ (3,927)	$ (22,383)	$ 1,107,985	$ 439,134	$ (6,975)	$ (1,003,049)	$ 510,785
Adjustments to annual surplus (deficit) for funding requirements							
Second previous year's surplus	17,962	57,530	101,903	35,059	-	-	212,454
Transfer between funds							
Transfer elimination	-	(8,300)	-	-	-	400,000	391,700
Transfer elimination	-	(2,193)	(1,535,263)	(19,899)	2,193	1,535,263	(19,899)
Long-term debt principal repayment	-	-	(398,000)	(334,000)	-	398,000	(334,000)
Change in sick leave accrual	-	(10,074)	4,184	-	-	-	(5,890)
Amortization expense	-	-	-	-	6,975	1,003,049	1,010,024
Writedown of tangible capital assets	-	-	-	-	-	18,896	18,896
Unrealized loss on marketable securities	-	-	3,810	-	-	-	3,810
Insurance recovery	-	-	817,207	-	-	-	817,207
Total adjustments to 2015 annual surplus (deficit)	$ 17,962	$ 36,963	$ (1,006,159)	$ (318,840)	$ 9,168	$ 3,355,208	$ 2,094,302
	$ 14,035	$ 14,580	$ 101,826	$ 120,294	$ 2,193	$ 2,352,159	$ 2,605,087
2015 annual surplus per PNB requirements	$ 14,035	$ 14,580	$ 101,826	$ 120,294			

Continued

Regional Service Commission 11

Schedule 2: Schedule of Reconciliation of Annual Surplus (Continued)

Year ended December 31, 2015

	Sub-total Carry Forward	Generation Capital Fund	Local Planning Operating Reserve Fund	Solid Waste Operating Reserve Fund	Solid Waste Capital Reserve Fund	Generation Capital Reserve Fund	Total
2015 annual surplus (deficit)	$ 510,785	$ (196,027)	$ -	$ 2,874	$ 20,140	$ 3,758	$ 341,530
Adjustments to annual surplus (deficit) for funding requirements							
Second previous year's surplus	212,454	-	-	-	-	-	212,454
Transfer between funds							
Transfer elimination	391,700	300,000	8,300	-	(400,000)	(300,000)	-
Transfer elimination	(19,899)	19,899	-	-	-	-	-
Long-term debt principal repayment	(334,000)	334,000	-	-	-	-	-
Change in sick leave accrual	(5,890)	-	-	-	-	-	(5,890)
Amortization expense	1,010,024	196,027	-	-	-	-	1,206,051
Writedown of tangible capital assets	18,896	-	-	-	-		18,896
Unrealized loss on marketable securities	3,810	-	-	-	-	-	3,810
Insurance recovery	817,207	-	-	-	-		817,207
Total adjustments to 2015 annual surplus (deficit)	$ 2,094,302	$ 849,926	$ 8,300	$ -	$ (400,000)	$ (300,000)	$ 2,252,528
	$ 2,605,087	$ 653,899	$ 8,300	$ 2,874	$ (379,860)	$ (296,242)	$ 2,594,058

Regional Service Commission 11

Schedule 2: Schedule of Reconciliation of Annual Surplus

Year ended December 31, 2014

	Co-operative and Regional Planning Operating Fund	Local Planning Operating Fund	Solid Waste Operating Fund	Generation Operating Fund	Local Planning Capital Fund	Solid Waste Capital Fund	Sub-total Carry Forward
2014 annual surplus (deficit)	$ 15,121	$ 74,332	$ 1,675,909	$ 514,213	$ (6,022)	$ (2,350,223)	$ (76,670)
Adjustments to annual surplus (deficit) for funding requirements							
Second previous year's surplus	-	-	333,788	61,273	-	-	395,061
Transfer between funds							
Transfer elimination	-	(16,000)	(615,000)	(150,000)	-	-	(781,000)
Transfer elimination	-	(9,564)	(664,871)	-	9,564	664,871	-
Long-term debt principal repayment	-	-	(303,000)	(330,000)	-	303,000	(330,000)
Change in sick leave accrual	-	2,900	5,800	-	-	-	8,700
Amortization expense	-	-	-	-	6,022	1,570,711	1,576,733
Writedown of tangible capital assets due to fire	-	-	-	-	-	779,512	779,512
Unrealized gain on marketable securities	-	-	(66,463)	-	-	-	(66,463)
Insurance recovery	-	-	(817,207)	-	-	-	(817,207)
Total adjustments to 2014 annual surplus (deficit)	$ -	$ (22,664)	$ (2,126,953)	$ (418,727)	$ 15,586	$ 3,318,094	$ 765,336
	$ 15,121	$ 51,668	$ (451,044)	$ 95,486	$ 9,564	$ 967,871	$ 688,666
2014 annual surplus per PNB requirements	$ 15,121	$ 51,668	$ (451,044)	$ 95,486			

Continued

Regional Service Commission 11

Schedule 2: Schedule of Reconciliation of Annual Surplus (Continued)

Year ended December 31, 2014

	Sub-total Carry Forward	Generation Capital Fund	Planning and Development Capital Reserve Fund	Local Planning Operating Reserve Fund	Solid Waste Operating Reserve Fund	Solid Waste Capital Reserve Fund	Generation Capital Reserve Fund	Total
2014 annual surplus (deficit)	$ (76,670)	$ (188,029)	$ -	$ -	$ 932	$ 4,541	$ 4,685	$ (254,541)
Adjustments to annual surplus (deficit) for funding requirements								
Second previous year's surplus	395,061	-	-	-	-	-	-	395,061
Transfer between funds								
Transfer elimination	(781,000)	-	-	16,000	265,000	350,000	150,000	-
Transfer elimination	-	-	-	-	-	-	-	-
Long-term debt principal repayment	(330,000)	330,000	-	-	-	-	-	-
Change in sick leave accrual	8,700	-	-	-	-	-	-	8,700
Amortization expense	1,576,733	188,029	-	-	-	-	-	1,764,762
Writedown of tangible capital assets due to fire	779,512	-	-	-	-	-	-	779,512
Unrealized gain on marketable securities	(66,463)	-	-	-	-	-	-	(66,463)
Insurance recovery	(817,207)	-	-	-	-	-	-	(817,207)
Total adjustments to 2014 annual surplus (deficit)	$ 765,336	$ 518,029	$ -	$ 16,000	$ 265,000	$ 350,000	$ 150,000	$ 2,064,365
	$ 688,666	$ 330,000	$ -	$ 16,000	$ 265,932	$ 354,541	$ 154,685	$ 1,809,824

Regional Service Commission 11

Schedule 3: Schedule of Segment Disclosure

Year ended December 31, 2015

	Co-operative and Regional Planning	Local Planning	Landfill	SWC Recycling	Power Generation	2015
Revenue						
Member charges	$ 54,376	$ 1,121,259	$ 2,550,160	$ -	$ -	$ 3,725,795
Sale of services	-	-	4,071,308	228,936	999,306	5,299,550
Other	-	(7,710)	63,605	-	-	55,895
Grants	15,000	-	10,000	7,469	-	32,469
Interest	-	2,342	44,996	-	4,739	52,077
Insurance recovery	-	-	-	302,452	-	302,452
	69,376	1,115,891	6,740,069	538,857	1,004,045	9,468,238
Expenditures						
Salaries and benefits	27,482	876,535	2,304,251	324,037	75,660	3,607,965
Operating expenses	25,821	261,739	3,111,191	326,353	405,507	4,130,611
Amortization	-	6,975	897,687	105,362	196,027	1,206,051
Interest	-	-	59,318	1,498	79,986	140,802
Other	20,000	-	10,000	7,469	-	37,469
	73,303	1,145,249	6,382,447	764,719	757,180	9,122,898
Unrealized loss on investments	-	-	(3,810)	-	-	(3,810)
Annual (deficit) surplus	$ (3,927)	$ (29,358)	$ 353,812	$ (225,862)	$ 246,865	$ 341,530

Regional Service Commission 11

Schedule 3: Schedule of Segment Disclosure

Year ended December 31, 2014

	Co-operative and Regional Planning	Local Planning	Landfill	SWC Recycling	Power Generation	2014
Revenue						
Sale of services	$ -	$ -	$ 4,069,670	$ 398,565	$ 876,555	$ 5,344,790
Member charges	69,599	1,180,065	2,701,800	-	-	3,951,464
Other	-	8,892	45,375	831	-	55,098
Grants - Environmental Trust Fund	-	-	-	15,250	-	15,250
Interest	-	4,975	18,391	-	687	24,053
Insurance recovery	-	-	-	817,207	-	817,207
	69,599	1,193,932	6,835,236	1,231,853	877,242	10,207,862
Expenditures						
Salaries and benefits	36,920	872,582	2,296,469	585,663	71,493	3,863,127
Operating expenses	17,558	247,018	3,110,174	384,661	204,089	3,963,500
Amortization	-	6,022	1,470,857	99,854	188,029	1,764,762
Loss on disposal/writedown of assets		-	5,460	774,052	-	779,512
Interest	-	-	57,877	2,076	82,762	142,715
Other	-	-	-	15,250	-	15,250
	54,478	1,125,622	6,940,837	1,861,556	546,373	10,528,866
Unrealized gain on investments	-	-	66,463	-	-	66,463
Annual (deficit) surplus	$ 15,121	$ 68,310	$ (39,138)	$ (629,703)	$ 330,869	$ (254,541)

Regional Service Commission 11

Schedule 4: Schedule of Statement of Reserves

Year ended December 31, 2015

	Local Planning Operating Reserve	Local Planning Capital Reserve	Solid Waste Operating Reserve	Solid Waste Capital Reserve	Generation Capital Reserve	2015 Total
Assets						
Cash	$ 24,300	$ 8,000	$ 267,703	$ 992,652	$ 208,583	$ 1,501,238
Interest receivable	-	-	1,143	3,895	-	5,038
Due from Solid Waste Operating Fund	-	-	441	5,383	-	5,824
Investments	-	-	115,444	393,284	-	508,728
	24,300	8,000	384,731	1,395,214	208,583	2,020,828
Accumulated surplus	$ 24,300	$ 8,000	$ 384,731	$ 1,395,214	$ 208,583	$ 2,020,828
Revenue						
Operating fund transfer	$ 8,300	$ -	$ -	$ -	$ -	$ 8,300
Interest	-	-	2,874	20,140	3,758	26,772
	8,300	-	2,874	20,140	3,758	35,072
Expenditures	-	-	-	400,000	300,000	700,000
Annual Surplus (loss)	$ 8,300	$ -	$ 2,874	$ (379,860)	$ (296,242)	$ (664,928)

Name of Investment	Principal Amount	Interest Rate	Date of Maturity
Cashable GIC	$ 508,728	1.03%	January 14, 2016

Resolutions regarding transfers to and from reserves:

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $8,300 from the Local Planning Services Operating Fund to the Local Planning Services Operating Reserve Fund. Motion by Peter Morrison, seconded by Mark Foreman.

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $400,000 from the Solid Waste Services Capital Reserve Fund to the Solid Waste Services Capital Fund. Motion by Peter Morrison, seconded by Michael Blaney.

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $300,000 from the Generation Facility Capital Reserve Fund to the Generation Facility Capital Fund. Motion by Peter Morrison, seconded by Michael Blaney.

I hereby certify that the above are true and exact copies of resolutions adopted at a Commission meeting on December 21, 2015.

Original Signed by D. R. Fitzgerald

D.R. Fitzgerald
Executive Director, Regional Service Commission 11

April 7, 2016

Date

Regional Service Commission 11

Schedule 4: Schedule of Statement of Reserves

Year ended December 31, 2014

	Local Planning Operating Reserve	Local Planning Capital Reserve	Solid Waste Operating Reserve	Solid Waste Capital Reserve	Generation Capital Reserve	2014 Total
Assets						
Cash	$ 16,000	$ 8,000	$ 17,458	$ 663,460	$ -	$ 704,918
Interest receivable	-	-	1,211	4,436	155	5,802
Due from Solid Waste Operating Fund	-	-	249,000	342,000	-	591,000
Due from Generation Facility Operating Fund	-	-	-	-	150,000	150,000
Investments	-	-	114,188	765,178	354,670	1,234,036
	16,000	8,000	381,857	1,775,074	504,825	2,685,756
Accumulated surplus	$ 16,000	$ 8,000	$ 381,857	$ 1,775,074	$ 504,825	$ 2,685,756
Revenue						
Operating fund transfer	$ 16,000	$ -	$ 265,000	$ 350,000	$ 150,000	$ 781,000
Interest	-	-	932	4,541	4,685	10,158
	16,000	-	265,932	354,541	154,685	791,158
Expenditures	-	-	-	-	-	-
Annual Surplus	$ 16,000	$ -	$ 265,932	$ 354,541	$ 154,685	$ 791,158

Name of Investment	Principal Amount	Interest Rate	Date of Maturity
Cashable GIC	$ 503,192	1.10%	January 14, 2015
Non-cashable GIC	$ 354,670	1.33%	June 20, 2015
Cashable GIC	$ 376,174	1.00%	December 2, 2015

Resolutions regarding transfers to and from reserves:

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $16,000 from the Local Planning Services Operating Fund to the Local Planning Services Operating Reserve Fund. Motion by Judy Wilson-Shee, seconded by Susan Cassidy. Motion unanimously carried.

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $265,000 from the Solid Waste Services Operating Fund to the Solid Waste Services Operating Reserve Fund. Motion by Nancy Cronkhite, seconded by Scott Smith.

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $350,000 from the Solid Waste Services Operating Fund to the Solid Waste Services Capital Reserve Fund. Motion by Susan Cassidy, seconded by Mike Chamberlain. Motion unanimously carried.

Motion: Be it resolved that Regional Service Commission 11 transfer a total of $150,000 from the Generation Facility Operating Fund to the Generation Facility Capital Reserve Fund. Motion by Eric Megarity, seconded by Gary Mersereau. Motion unanimously carried.

I hereby certify that the above are true and exact copies of resolutions adopted at a Commission meeting on December 18, 2014.

Original Signed by D. R. Fitzgerald

D.R. Fitzgerald
Executive Director, Regional Service Commission 11

April 7, 2016

Date

Regional Service Commission 11

Schedule 5: Schedule of Operating Budget to PSA Budget

Year ended December 31, 2015

	Corporate Services Operating Budget	Co-operative and Regional Planning Operating Budget	Local Planning Operating Budget	Solid Waste Operating Budget	Generation Facility Operating Budget	Amortization TCA	Other Sick Leave	Transfers	Total
Revenue									
Member charges	$ -	$ 54,376	$ 1,101,724	$ 2,638,388	$ -	$ -	$ -	$ -	$ 3,794,488
Sale of services	-	-	-	4,546,143	1,024,000	-	-	-	5,570,143
Transfer from own or other fund	474,545	-	-	-	-	-	-	(474,545)	-
Interest	-	-	3,000	11,220	1,000	-	-	-	15,220
Surplus of second previous year	-	17,962	57,530	101,903	35,059	-	-	(212,454)	-
Other revenue	-	-	-	104,198	-	-	-	-	104,198
	474,545	72,338	1,162,254	7,401,852	1,060,059	-	-	(686,999)	9,484,049
Expenditures									
Governance	62,000	-	-	-	-	-	-	-	62,000
Administration	406,199	62,338	476,070	1,269,620	12,200	-	-	(474,545)	1,751,882
Regional planning	-	-	-	-	-	-	-	-	-
Regional policing collaboration	-	2,500	-	-	-	-	-	-	2,500
Regional emergency measures planning	-	2,500	-	-	-	-	-	-	2,500
Regional sport, recreation and culture infrastructure planning and cost sharing	-	5,000	-	-	-	-	-	-	5,000
Planning & building inspection services	-	-	661,934	-	-	9,000	1,000	-	671,934
Solid waste services	-	-	-	5,465,469	524,659	1,558,000	4,000	-	7,552,128
Post-closing costs	-	-	-	174,871	-	-	-	-	174,871
Fiscal services									
Interest	-	-	-	69,392	78,711	-	-	-	148,103
Other financing charges	3,500	-	4,000	2,500	500	-	-	-	10,500
Other fiscal services	2,846	-	6,950	26,000	-	-	-	-	35,796
Transfer to Capital Fund	-	-	5,000	394,000	334,000	-	-	(728,000)	5,000
Transfer to Operating Reserve Fund	-	-	8,300	-	-	-	-	(8,300)	-
Transfer to Capital Reserve Fund	-	-	-	-	109,989	-	-	(109,989)	-
	474,545	72,338	1,162,254	7,401,852	1,060,059	1,567,000	5,000	(1,320,834)	10,422,214
Surplus (deficit)	**$ -**	$ -	$ -	$ -	$ -	$ (1,567,000)	$ (5,000)	$ 633,835	$ (938,165)

Regional Service Commission 11

Schedule 5: Schedule of Operating Budget to PSA Budget

Year ended December 31, 2014

	Corporate Services Operating Budget	Co-operative and Regional Planning Operating Budget	Local Planning Operating Budget	Solid Waste Operating Budget	Generation Facility Operating Budget	Amortization TCA	Other Sick Leave	Transfers	Total
Revenue									
Member charges	$ -	$ 69,599	$ 1,137,728	$ 2,606,210	$ -	$ -	$ -	$ -	$ 3,813,537
Sale of services	-	-	-	4,486,410	944,000	-	-	-	5,430,410
Transfer from own or other fund	471,998	-	-	61,273	-	-	-	(533,271)	-
Interest	-	-	3,000	11,000	1,000	-	-	-	15,000
Surplus of second previous year	-	-	-	333,788	61,273	-	-	(395,061)	-
Other revenue	-	-	-	79,198	-	-	-	-	79,198
	471,998	69,599	1,140,728	7,577,879	1,006,273	-	-	(928,332)	9,338,145
Expenditures									
Governance	51,075	-	-	-	-	-	-	-	51,075
Administration	414,700	69,599	487,480	1,219,309	9,200	-	-	(471,998)	1,728,290
Regional planning	-	-	-	-	-	-	-	-	-
Regional policing collaboration	-	-	-	-	-	-	-	-	-
Regional emergency measures planning	-	-	-	-	-	-	-	-	-
Regional sport, recreation and culture infrastructure planning and cost sharing	-	-	-	-	-	-	-	-	-
Planning & building inspection services	-	-	639,748	-	-	9,000	1,000	-	649,748
Solid waste services	-	-	-	5,146,380	257,742	1,575,000	4,000	-	6,983,122
Post-closing costs	-	-	-	183,384	-	-	-	-	183,384
Fiscal services									
Interest	-	-	-	61,747	82,465	-	-	-	144,212
Other financing charges	3,600	-	4,500	2,500	500	-	-	-	11,100
Other fiscal services	2,623	-	-	236,000	61,273	-	-	(61,273)	238,623
Transfer to Capital Fund	-	-	9,000	343,559	330,000	-	-	(682,559)	-
Transfer to Capital Reserve Fund	-	-	-	385,000	100,000	-	-	(485,000)	-
	471,998	69,599	1,140,728	7,577,879	841,180	1,584,000	5,000	(1,700,830)	9,989,554
Surplus (deficit)	**$ -**	$ -	$ -	$ -	$ 165,093	$ (1,584,000)	$ (5,000)	$ 772,498	$ (651,409)

Regional Service Commission 11

Schedule 6 - Schedule of Revenue and Expenditures

Year ended December 31, 2015

	(Unaudited) Budget 2015	Actual 2015	Actual 2014
Revenue			
Sale of services			
Industrial/Commercial/Institutional tipping fees	3,823,112	3,789,752	3,772,109
Construction and demolition	200,600	247,490	229,352
Recycling materials	488,771	228,936	398,565
Power generation	1,024,000	999,306	876,555
Other	33,660	34,066	68,209
	$ 5,570,143	$ 5,299,550	$ 5,344,790
Member charges			
Cooperative and regional planning fees	$ 54,376	$ 54,376	$ 69,599
Local planning and inspection services fees	1,101,724	1,121,259	1,180,065
Tipping fees	2,638,388	2,550,160	2,701,800
	$ 3,794,488	$ 3,725,795	$ 3,951,464
Other			
Gain on disposal of capital assets	$ 50,000	$ 36,147	$ 500
Other (Planning and Development)	-	(7,710)	8,892
Other (Solid Waste)	54,198	27,458	45,706
	$ 104,198	$ 55,895	$ 55,098
Grants			
Recreational Planning	-	15,000	-
ETF (Solid Waste)	-	17,469	15,250
	$ -	$ 32,469	$ 15,250
Expenditures			
Administration			
Executive Director's office	$ 190,733	$ 174,702	$ 186,407
Financial management			
External audit	19,500	22,000	27,110
Personnel	110,466	114,175	125,971
	129,966	136,175	153,081
Other			
Liability insurance	46,000	45,339	45,519
Professional services	7,500	13,369	8,350
Public relations	5,000	-	-
Office expense	12,000	12,121	10,625
Legal services	5,000	-	5,905
Translation	10,000	7,018	(1,822)
	85,500	77,847	68,577

Regional Service Commission 11

Schedule 6 - Schedule of Revenue and Expenditures (Continued)

Year ended December 31, 2015

	(Unaudited) Budget 2015	Actual 2015	Actual 2014
Administration			
Local planning office	190,451	242,356	232,005
Liability insurance	5,000	1,141	4,885
Professional services	10,000	-	4,827
Public relations	3,000	288	3,525
Office expense	130,012	138,823	121,230
HST	6,950	7,099	6,079
Legal services	10,000	162	7,621
	355,413	389,869	380,172
Administration			
Solid waste office	$ 489,520	$ 524,511	$ 473,438
Liability insurance	116,000	123,202	112,408
Professional services	81,000	137,376	207,044
Public relations and education	112,000	117,987	116,254
Office expense	113,500	143,794	120,015
Legal services	35,000	1,044	(12,891)
HST	121,000	73,838	99,631
	1,068,020	1,121,752	1,115,899
Administration			
Generation facility	12,200	6,816	8,922
Professional services	-	1,498	-
	12,200	8,314	8,922
	$ 1,841,832	$ 1,908,659	$ 1,913,058
Governance			
Honorariums	$ 40,000	$ 35,940	$ 39,825
Travel	13,000	12,917	13,083
Meetings	9,000	4,530	5,619
	$ 62,000	$ 53,387	$ 58,527
Planning and Building Inspection Services			
Planning services			
Personnel	$ 381,939	$ 358,593	$ 368,142
Advertising	6,000	2,773	2,393
Planning advisory committee	19,200	20,575	18,824
Amortization	4,500	3,488	3,011
Sick leave	1,000	(10,074)	2,899
Other	5,000	(3,550)	1,085
	417,639	371,805	396,354

Regional Service Commission 11

Schedule 6 - Schedule of Revenue and Expenditures (Continued)

Year ended December 31, 2015

	(Unaudited) Budget 2015	Actual 2015	Actual 2014
Inspection Services			
Personnel	248,195	261,717	232,833
Supplies	1,600	803	562
Amortization	4,500	3,488	3,011
	254,295	266,008	236,406
	$ 671,934	$ 637,813	$ 632,760
Solid Waste Services			
Station and building	$ 263,500	$ 207,552	$ 362,588
Machinery and equipment	1,342,600	909,995	835,696
Landfill operations	2,365,310	2,060,171	2,089,515
Scale house	197,803	296,925	192,870
Waste diversion	1,047,138	543,386	863,947
Hazardous household waste	166,188	170,654	150,336
Sick leave	4,000	4,184	5,800
Other - Environmental Trust Fund	-	7,469	15,250
Writedown of tangible capital of assets due to fire	-	-	779,511
Amortization	1,368,000	1,003,049	1,570,711
	6,754,539	5,203,385	6,866,224
Generation facility			
Personnel	87,659	75,660	71,493
Machinery and equipment	437,000	395,625	191,709
Amortization	190,000	196,027	188,029
	714,659	667,312	451,231
	$ 7,469,198	$ 5,870,697	$ 7,317,455