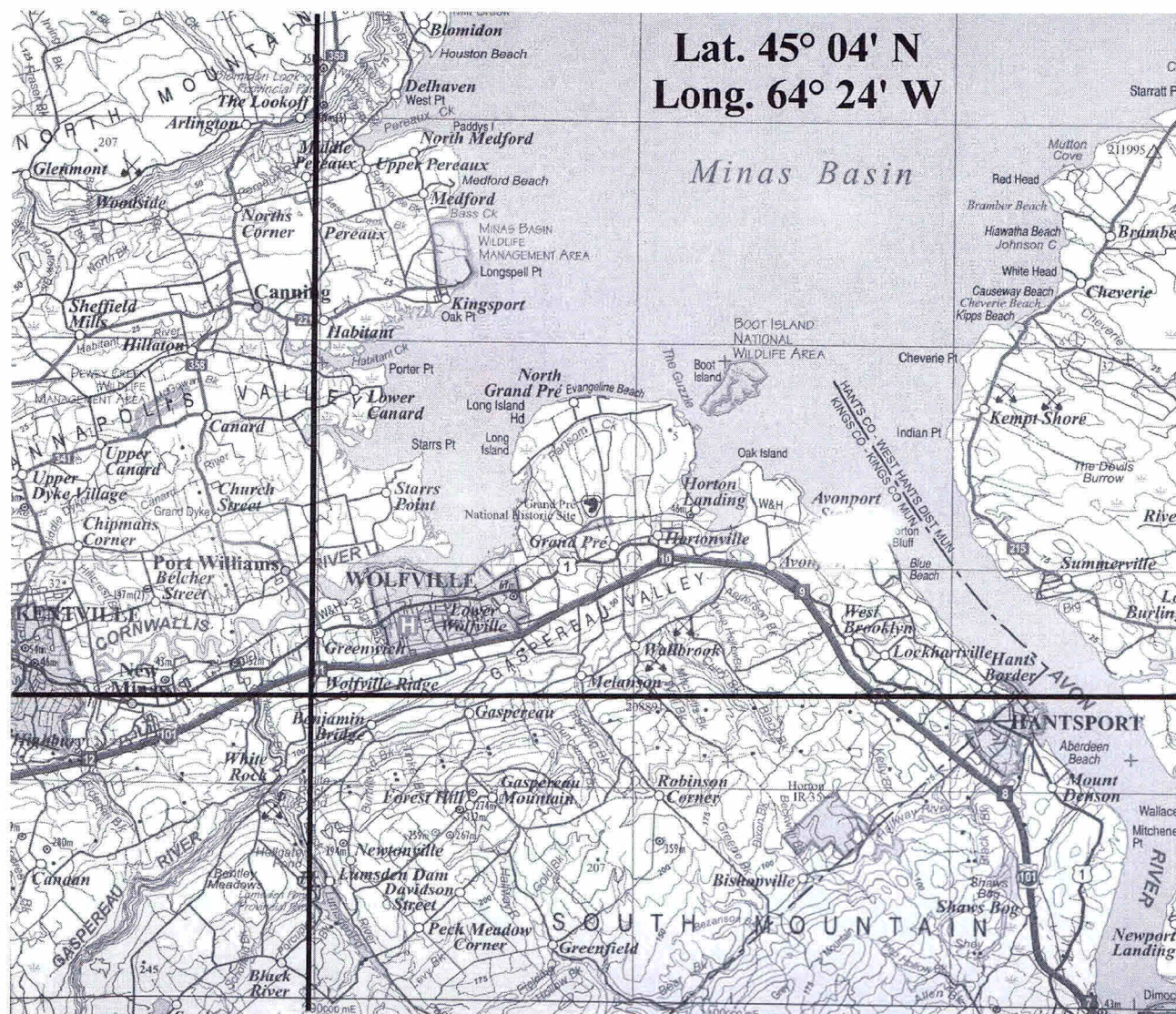


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Fall 2006

No. 178



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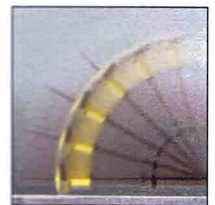
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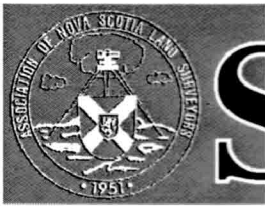
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THE NOVA SCOTIAN SURVEYOR

FALL 2006

No. 178

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THE NOVA SCOTIAN SURVEYOR

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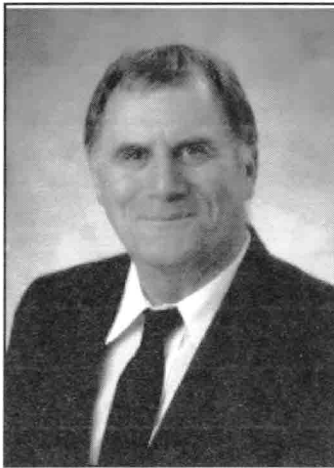
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PRESIDENT'S REPORT

Garry S. Parker, NSLS, CLS, P.Eng.



This is the last report to be given for this Council year. As well, my term as president nears its end and the AGM approaches. I trust everyone is prepared to convene in Wolfville and take part in discussions and debate on issues important to the membership.

Over the past months we have been attempting, unsuccessfully, to fill the position of manager of the Survey Review Department. Apparently this is a job that, thus far, nobody wants. There are two reasons for this. Firstly, the job, as it now functions, has a mainly negative aspect to it because the stress is on plan and field checks and reporting on the surveyor's faults, that reporting often being not well received. Secondly, the salary offered for the position is not enough to make it an attractive one for a job seeker. What do we do? A discussion at our AGM is a must to get the views of the membership on what we want SRD to look like in the future. Do we want to continue

as we are or do we want a new model for SRD?

Strategic Planning initiatives will be another issue with which the membership will need to grapple in October. The committees have been at work since the last AGM compiling recommendations for initiatives for which funding will be required. These initiatives will have to be discussed and debated and decisions made on how we proceed. Our last Council meeting was on September 8 and included an update on the work of Strategic Planning. It was indicated that specifics are to follow shortly, hopefully in time for Zone meetings.

At the last Council meeting Councillors also heard a presentation from the Land Titles Committee outlining problems arising from the implementation of the Land Registration Act. The committee was ready in the spring to make a presentation to the government caucuses, however, the election call caused the presentation to be delayed and it now appears that it may not be accomplished before the AGM,

As I write this report, I am in the first day of attendance at the Manitoba AGM. Thus far I have had the opportunity to hear some views of other provinces on the subject of integrated surveys. It was suggested that integrated surveys may be a rather benign initiative from the land surveyor's perspective. Another view was that integrated sur-

veys could lead to an expanded market for our services since we are the largest supplier of geo-referencing information. The view most often heard however, seems to be that there is no benefit to surveyors in supporting this initiative and that surveyors may end up supplying this information with no compensation.

In closing, I would like to thank the membership for allowing me the opportunity to experience an interesting and rewarding year as president of the ANSLS. The year has passed quickly and I can tell you I am happy with my decision to get involved with the association as president. It is a time commitment to be sure and I believe it is this factor above all that makes us hesitate to enter into the fray but, as I'm certain any past president will tell you, it is well worth the time and effort. It is an eye opener in that there is exposure to broader national issues that may not ordinarily be given much time for thought during the demands of the day-to-day practice of our profession. A natural by-product of this time as president is a deeper understanding of the work our association undertakes on our behalf and a more informed appreciation of the work the office staff does to keep the association running in an orderly and professional manner. I would encourage all members to give some thought to some day offering for the position. See you at the AGM. ❖

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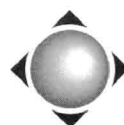
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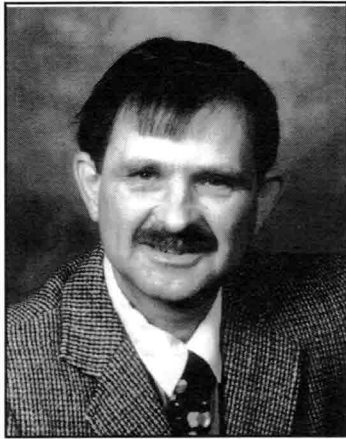


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EXECUTIVE DIRECTOR'S REPORT

F.C. Hutchinson, BA, NSLS, CLS



It is always a challenge to think of something to write about let alone actually write something. The other challenge is to write something that may be of interest to someone other than the author. So ...I have decided to tackle the issue of financial planning as treasurer of the Association. Pocketbook issues are generally of interest to most.

Like most associations, ours started out as the dream of a small group of dedicated individuals. For the first 25 of our 55 years, we operated out of the homes of the executives and other volunteers. In 1976 we rented a small office and hired a part-time manager. Since then we now own our own office and are mortgage free. We also have a full-time Executive Director who acts as Secretary, Treasurer and Secretary to the Board of Examiners, an Executive Assistant, Survey Review Manager and part-time accounts clerk for the Survey Review Department.

Membership dues started out at \$10 and doubled in the first 25

years. Our membership grew to about 325 members in the mid-eighties and presently sits at 172 regular members with annual dues of \$800 per member. This figure has been held for the past five years with no increase proposed for this year. I feel that financial security of any organization is the backbone of "strategic planning". We must consider the inflation factor, the decline in membership and the lack of revenue to dedicate to projects if we are to provide responsible planning.

The 21st century world is very fast-paced in both personal and business activities with little time available for individuals to volunteer. If members are not willing to dedicate their personal time to projects, committees or elected office then this work will have to be contracted if it is to get done. An increase in dues is inevitable, given the rate of membership decline and the fact that the average age of the NSLS is 58. Now, if you just want to maintain the status quo then maybe we can tough it out for a couple more years but you can say goodbye to any strategic planning initiatives.

This year's proposed budget estimates revenue of \$800 from each of 170 regular members. An increase of \$200 would equate to less than one dollar per yearly workday and would provide an additional \$34,000 in revenue. Members are also reminded that professional dues are a taxable deduction. Yes, I know that you first have to make the money in order to pay it. The attitude that a profes-

sional should assume is that dues are not an expense but an investment. Like any investment, it should be monitored by the investor with the goal of a favorable return. It is not a matter of whether we should increase dues but when and by how much!

The association operates as any corporation does in the business world. We have staff, book-keeping, audits, work plans and committees as well as an elected Board of Directors. It should be noted that the Board, Council as we know it, is responsible to the shareholders (our members) for responsible management while in office. The position should not be viewed as simply showing up for meetings or serving because your name was pulled from the hat. There are duties and responsibilities associated with management. One of the duties is to plan for the future and not just deal with the present.

I encourage all Association members, regardless of category, to review the proposed 2007 budget and offer comments at the annual general meeting. If you are unable to attend, you can forward your comments to your Councillor or to the office. I am sure that Council and the members of the Strategic Planning Committee would welcome ideas of any kind on the future direction or goals of the Association. Just remember that we are an association of land surveyors not just an office with staff.



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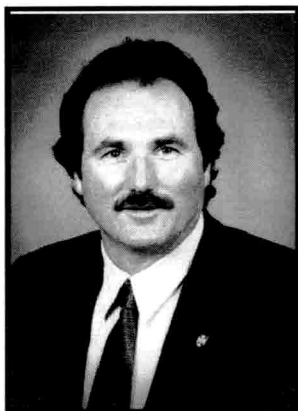


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CANDIDATE FOR PRESIDENT**Thomas F. Giovannetti, P.Eng, NSLS**

Tom is a native of Dartmouth and began his surveying career while working for a summer with Frank Longstaff, NSLS in 1974. This experience led to a Diploma of Survey Technology from the Newfoundland and Labrador College of Trades and Technologies.

Tom worked at surveying in Alberta from 1976 - 1981 when he returned to the East Coast to undertake studies at UNB. The summer of 1982 was spent back in Alberta. The remaining summers, prior to graduating in 1985, were spent working for the NS Department of Transportation and John A. McElmon & Associates.

In 1986, Tom and his father, Reg Giovannetti, P.Eng., started an engineering consulting company that has provided Tom with employment since that date. When Tom obtained his NSLS commission in 1988, they were then able to provide professional land surveying services to their clients. Tom is an active member of the Association of Professional Engineers of Nova Scotia, having served on the Act Enforcement Committee, with a four-year term as chairperson.

Tom presently resides in Dartmouth with his wife, Marie, and their two teenaged children. He is keen to assist in developing business opportunities for the profession, and is concerned with the potential erosion of surveying services through legislation and regulations. He looks forward to serving the membership on Council and asks for your support in his endeavours. ❧

CANDIDATE FOR VICE-PRESIDENT**Russell MacKinnon, NSLS**

Russell was born in Grand Mira South, Cape Breton, Nova Scotia, in 1953; he presently resides in Sydney River. He graduated from Riverview High School in 1972, studied political science at Dalhousie University and went on to graduate with honours from the Nova Scotia Land Survey Institute in 1976.

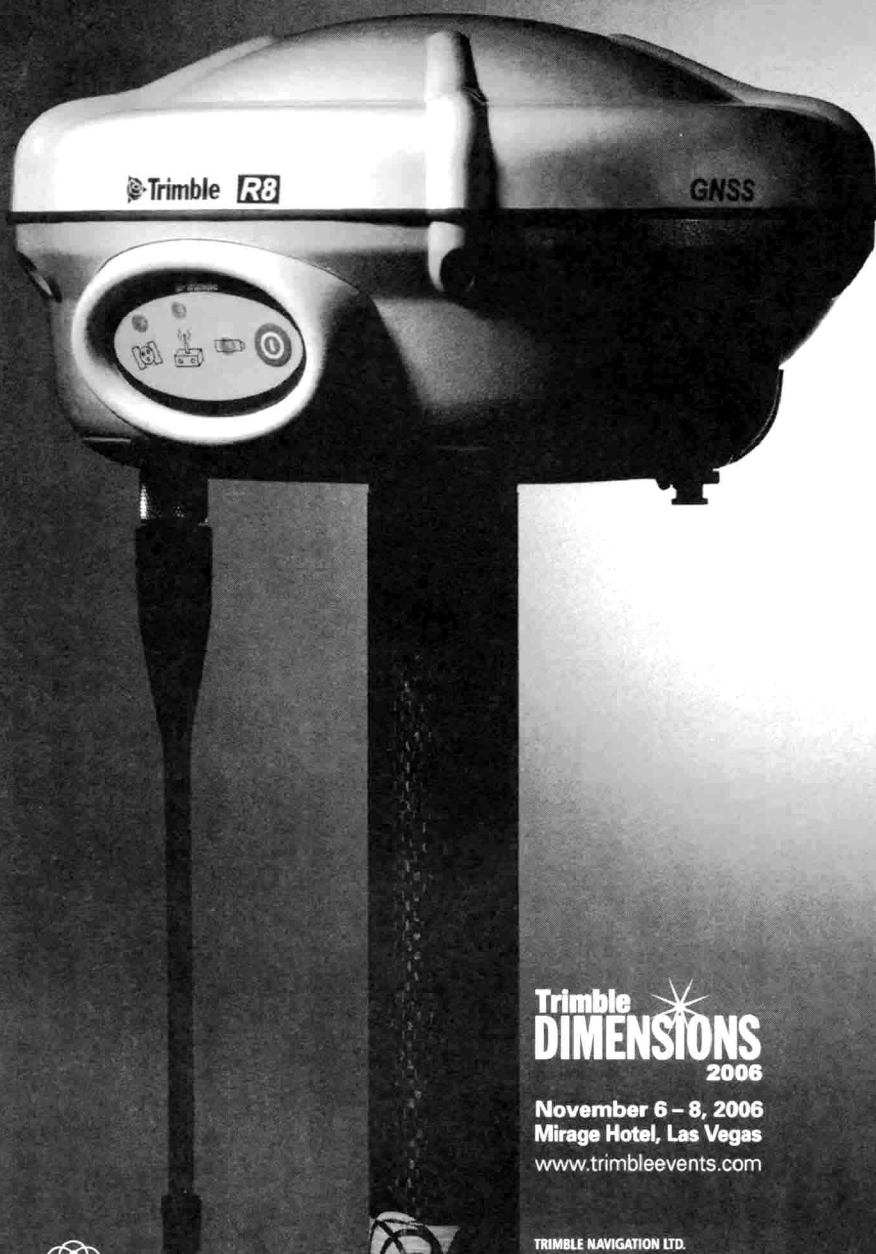
He received his NSLS commission in 1978 and was certified as a QP II, NS Department of Environment & Labour, in 2004.

Russell has managed his own business, MacKinnon Surveys and Investments Limited since 1980. He was first elected to the Nova Scotia House of Assembly in 1988; re-elected in 1993, 1998, 1999, and 2003. He served as Minister of Labour and Minister responsible for Workers' Compensation Act, Assistant Deputy Speaker 1993-1994, Deputy Speaker 2003-2005 and served on various legislative committees including Law Amendments, Public Accounts (Chairman), Veterans' Affairs, Resources, Community Services, Human Resources and Internal Affairs.

Russell was a member of the Nova Scotia Woodlot Owners Association; past chair of the Transportation Committee of Industrial Cape Breton Board of Trade; past-president of District 10 Recreation Association; past vice-president of the 1st Sydney River Boy Scouts; past secretary of the School Trustees, Sydney River; past member of Sydney Rotary Club; past executive member of the Cape Breton West Liberal Association; past member of the ANSLS By-Laws and Continuing Education Committees. He is currently a member of the Statutes Committee.

His interests include reading, gardening and hiking. He is an avid historian. Russell has two daughters and one son. ❧

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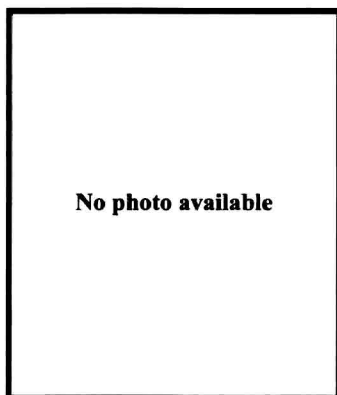
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**CANDIDATE FOR COUNCILLOR
ZONE 1
BRUCE HYSON, NSLS**



Bruce Hyson is from New Canada, Lunenburg County. He graduated from the College of Geographic Sciences in 1991 and from the University of New Brunswick in 1995. He received his commission as a Nova Scotia Land Surveyor in January 2000.

Bruce worked at Turner Surveys in Bridgewater after graduating from University and purchased the company in 2004. Bruce is presently employed with the Department of Natural Resources as a Crown Land Surveyor as of September 2006.

Bruce and his wife, Angela have three children, Kaylee, Jasper and Whitman. He enjoys spending time with his family and spending time on the golf course where he can be found spending a lot of time in the woods looking for boundaries (or his golf ball!). ■

**CANDIDATE FOR COUNCILLOR
ZONE 4
M. GARY WADDEN, NSLS**



Gary Wadden was born in New Glasgow. He received his commission as a Nova Scotia Land Surveyor in 1984 and has been in private practice since then.

Gary and his wife, Sherry, live in Westville and have two adult children, Jeff and Candace.

His hobbies include home carpentry and gardening. He enjoys sports, especially playing hockey.

Gary stepped in last year to complete Frank Gillis's second year on Council when Frank relocated out West and has allowed his name to stand as a candidate for Council for another two-year term. ❏

ZONE 5

At press time, there was no candidate nominated for Council in Zone 5.

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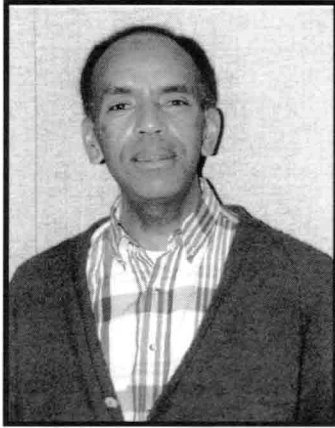
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**CANDIDATE FOR COUNCILLOR
ZONE 6
WALTER JACKSON, NSLS**



Walter Jackson was born in Bridgetown, Annapolis County, and graduated from Bridgetown Regional High School in 1961. He graduated with a diploma in Photogrammetry from the Nova Scotia Land Survey Institute in 1965. Walter worked in Toronto for a short while before returning to Nova Scotia to work for the NS Department of Public Welfare and School for the Blind.

From 1968 to 1970 he was employed by John A McElmon Ltd. on a survey crew and as an instrument man. It was during this time that Walter began writing his survey exams. He received his commission as a Nova Scotia Land Surveyor in 1976.

He then joined the NS Department of Transportation where he worked from 1970 to 1982 as a survey technician and from 1982 until his retirement in 1995 as a Right-of-Way Officer. During this employment, he was a member of the International Right-of-Way Association and Insurance Institute of Canada.

Walter resides in Cole Harbour with his wife, Sylvia. They have three adult children and eight grandchildren. ❖

**CANDIDATE FOR COUNCILLOR
ZONE 6
GLENN MYRA, NSLS**

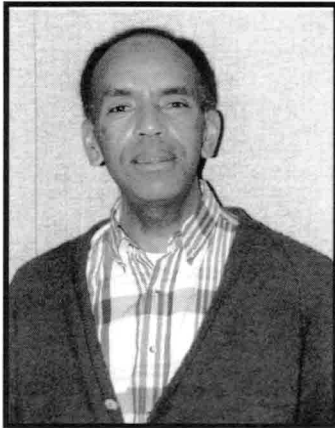


Glenn Myra asks the membership to grant him the privilege of serving for the next two years as Councillor for Zone 6.

He has operated his own land surveying company in Zone 6 for the past nineteen years, after receiving his land surveying license in 1985. Before that, he was employed by a variety of land surveying firms subsequent to his graduation from the Nova Scotia Land Survey Institute in 1978. Glenn received his Bachelor of Arts Degree from Dalhousie University in 1976.

He also served as Councillor for Zone 6 from 1993 - 1995, which he believes will be an asset to the membership. ❖

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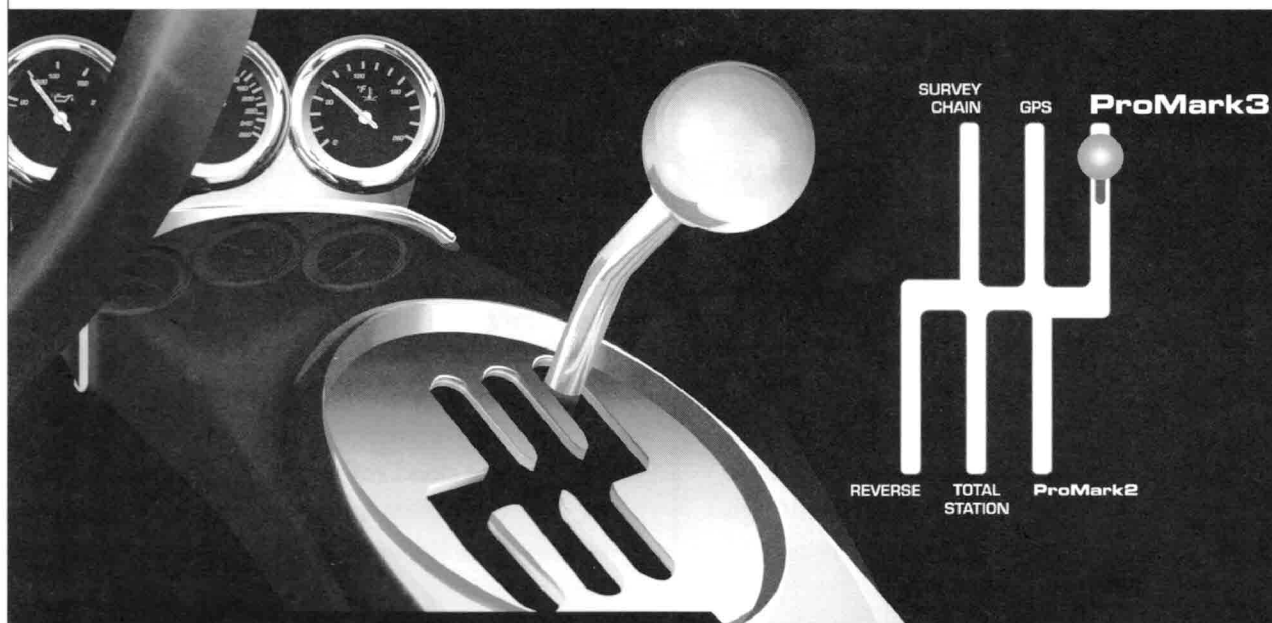
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Geomatics and the Law: Natural Boundary

by Alec McEwen

As seen in *Geomatica*, Vol. 60, No. 1, 2006.

When interpreting deed descriptions, courts place natural boundary features at the top of the evidential hierarchy because their permanence and prominence renders them more reliable than artificial markers or theoretical measurements and they are considered less likely to be in error. A boundary that a deed clearly defines as a stream is not normally susceptible to challenge unless, for example, there is doubt as to which watercourse was actually intended to form the boundary or in situations where the stream, though correctly identified, has undergone avulsive lateral movement since the deed adopted it as the boundary. A surveyor who is called upon to determine the location of a parcel boundary that a deed describes as a stream should, in the absence of ambiguity, give preference to that natural feature over other apparent types of evidence.

In *DeGruchy v. Pettipas* (2004), 227 N.S.R. (2d) 141, heard by the Nova Scotia Supreme Court, the plaintiff brought an action for trespass alleging that the defendants had entered her land at Antigonish and had unlawfully cut and removed timber. The defendants argued that since the land in dispute belonged to them, they did not commit a trespass.

The plaintiff, a widow, claimed ownership of a considerable amount of woodland that had been left to her by her husband, Alex DeGruchy. She submitted that the property on which the defendant cut the timber formed a portion of a lot purchased by DeGruchy in 1956 and described in a deed. The defendants contended that the disputed land lay outside the plaintiff's deed limits and was conveyed in 1970 by Arthur Pettipas to his wife Frances, who in 1997 transferred its ownership to the defendants. The 1997 description reads, in part, "Bounded on the west by Chisholm's Brook (so-called), and Bounded on the north by lands of Alex DeGruchy; containing twenty (20) acres, more or less."

Before cutting trees on the disputed land, the defen-

dants retained M, a licensed surveyor, to determine the boundaries of their lot. Defendant Charles Pettipas showed M the locations where his father, Arthur Pettipas, had cut wood. In one of those locations, lying west of Chisholm's Brook, M testified that in 1980 he found a tree blazed on both sides, which blazes he estimated to be about 30 years old, and also a blazed stub, both of which artificial marks he accepted as indicating the west limit of the Pettipas property. By connecting the two sets of blazes and ignoring the deed reference to Chisholm's Brook, M ran the boundary northerly along a line that lay considerably to the west of the watercourse.

In reliance on M's survey plan, Charles Pettipas cut trees on the land lying east of the blazed line and west of Chisholm's Brook. Upon discovering the cutting, the plaintiff retained surveyor S to establish the defendants' western boundary.

S examined the 1970 deed and concluded that M should not have disregarded its description of Chisholm's Brook as the western limit of the Pettipas land. He found one of the two sets of blazes, without being able to say what it represented, but offered his emphatic opinion that "you need more than two blazes to establish a boundary." S drew the boundary along Chisholm's Brook, in accordance with the description in the defendants' title deed. He also testified that he had searched the Pettipas title as far back as 1894 and found Chisholm's Brook referred to at that time and in subsequent conveyances as the western boundary of the defendants' property. Whereas the 1970 deed described that property as containing 20 acres, the land surveyed by M and shown on his plan contained 65.13 acres.

Chief Justice Kennedy found it "inexplicable" that M would have ignored the consistent reference to Chisholm's Brook as the western boundary of the Pettipas property. He concluded that S had correctly accepted that natural feature and had established the boundary in its true location. As a result of his survey, which also included the defendants' disputed northern

boundary, S found the Pettipas land to contain 21 acres, which agreed closely with the deed description. The chief justice confirmed the western and northern boundaries, as established by S.

The court also found that the defendants had committed trespass in cutting the trees and that the plaintiff was entitled to general damages in the amount of

\$15,000. The chief justice declined to award the punitive or exemplary damages sought by the plaintiff. He declared the defendant Charles Pettipas to be an unsophisticated, illiterate person who had relied to his detriment on a professional surveyor's erroneous plan and did not display the degree of malice or wantonness that would justify such an award. ❖

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A Brief History of Boundary Law

by Peter Olson, PLS

*As seen in SLSA Corner Post, Summer 2006, Volume XXVII - Number 2.
Reprinted from the Treasure State Surveyor, April 2006 (Volume XXXV, Issue II).*

Boundaries are closely tied to the progress of civilization. When land ownership or boundaries are disputed, progress is stifled, development slows and investment stagnates.

Records of individual tracts and parcels were introduced by the Egyptians. As an arid country, Egypt is dependent on the Nile River for its existence. Prior to the development of irrigation, the yearly flooding of the river was relied upon to sustain life. Since initial records of ownership were based on actual surveys and the annual flooding obliterated the landmarks and caused considerable conflict and confusion between neighbours, extensive retracements and resurveys were required. Because surveys were costly and time consuming, duplicate records were placed in the provincial archives where tax records were maintained, and in the royal treasury. The ancient Greeks worshipped the god Terminus, the Protector of Boundaries. Boundaries were stones or stumps with marks carved into their surface: the terminal or end point of a line.

Showing faith in Terminus was said to bring peace to communities and stability to its boundaries. In fact, the Greeks celebrated the central role of boundaries with the Festival of Terminalia on February 23. Landowners met at common boundary stones, placed a garland of flowers, feasted on cakes and honey and sacrificed a pig or lamb.

Later, as the Roman Empire rose to prominence, the Romans appropriated the goddess and made her into a god. Rome's founding included the erection of a temple to Terminus on one of the seven hills. Rome spread a lasting influence over Europe and from Africa to the Middle East. As the strength and influence of the empire faded, breaks in its influence and control became evident. The British Isles was a remote province of a dying Roman Empire. Invaders from the north landed and brought death and

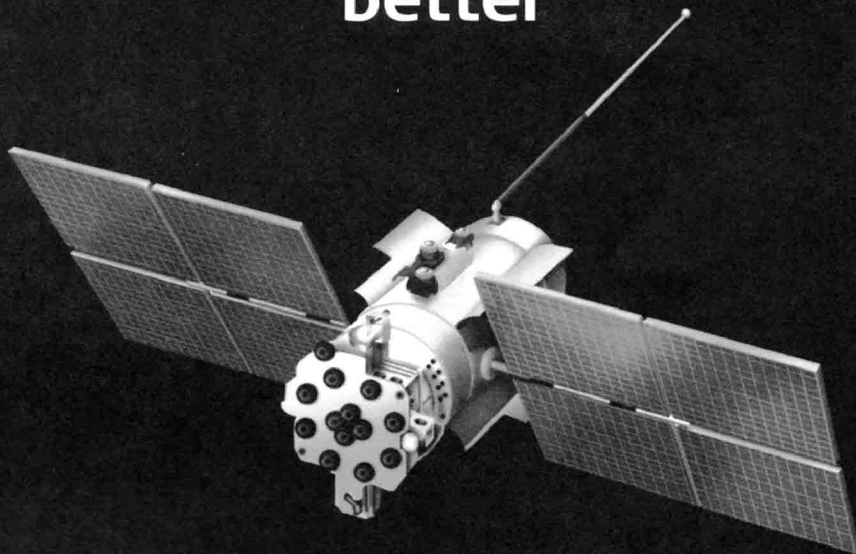
destruction to a once prosperous land. By the fifth century, England was under control and domination of a mixed group of Anglos, Saxons, Jutes and Danes. Islands of control and conflict emerged, with each an entity unto itself.

Modern English development of boundaries probably started in 1066 when William of Normandy, a.k.a. William the Conqueror, gained the crown of a defeated England by right of conquest. William and his Normans brought England efficient administration, a sense of order, and legal minds and principles. One of his first acts was to establish a strong central government with himself as its king. William considered all lands his personal property and all individuals his possessions as tenants or subtenants of him. Land tenure became the foundation of his feudalism. He considered the natives as primitives who would not accept his changing their common ways.

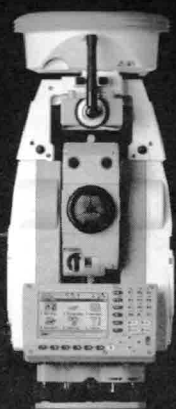
Both the King and the tenants needed land for survival. For the tenant, it meant food; for the King, it assured his tenure on the throne. Land was power. Life was cheap. A transgressor would receive a more severe sentence for the destruction of property than for the destruction of life.

Each tenant owned only those rights that were granted by the King. Possession, tillage and water were but a few. In 1086, William had gained such power that he desired to have an accounting of his wealth. He directed that five justices from each shire (county) inventory all the real and personal property. In concept and execution, his inquest was nothing more than a revival of the old Roman institution of census taking. The results were collected in two volumes that became known as the Domesday Book. The names of landowners with their described lands, the value of the land and livestock, the number of servants, and details of property were

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all included. While William was in control, lesser possession or tenure was assured. It is from this time that the modern statements: "Possession is 9/10^{ths} of the law" and "A man's home is his castle" find their meaning.

The early nomadic tribes of Europe and Asia and Native American tribes of the United States had no concept of individual land ownership. Land was held for common usage of all members of the tribe,

and no specific form of ownership was recognized.

Well-defined and delineated boundaries are required to limit the extent of territorial claims between and within nations. Boundaries in and of themselves function as dividing lines, starting with property lines between contiguous neighbours or farms that are guarded by a simple fence separating them, and extending to national and international boundaries identified by legal treaties and guarded by armies. ☒

Obituary

Robert G. (Bob) Cameron, NSLS # 286

CAMERON, Robert Grant "Bob" – 86, Irish Mountain, Pictou County, passed away Wednesday, May 11, 2005. Born in, and a lifelong resident of Irish Mountain, he was the only son of the late Dan Willy and Julia (Grant) Cameron. Bob was a member of Bridgeville United Church, where he served as an elder for many years. He was also a member of the Springville IOOF Lodge for 65 years, was active in the Churchville Community Club, the Churchville Cemetery Committee and loved time spent with the Pictou County Highland Square Dancers. Bob was the classic generalist. He was a farmer, ran a sawmill and worked as a Provincial Land Surveyor. Bob successfully completed his survey course from Lawrencetown by correspondence and qualified as a land surveyor in 1959. Bob was a founding member of the Pictou County Woodlot Owners Association and served on the Provincial Woodlot Owners Association executive. He was an avid and crafty card player, had a keen sense of humour, was kind, generous, determined and believed that people should live and let live. He is survived by daughters Nancy Jean Cameron (Chris Robinson), Vancouver, BC; Peggy Cameron, Halifax; grandchildren, Caitlin ad Moire; cousin, Donald (Evelyn) MacLean, Bridgeville; sister-in-law, Mary Coward, Greensboro, NC; many supportive and caring family members, friends and neighbours. Robert was predeceased by his wife, Margaret Jean (Findlay); sons, Kevin and Keith; sisters, Margaret Fraser Buck and Marion Forbes Buck.

Crunching Numbers: the curious history of the world's first pocket calculators

by Cliff Stoll

As seen in "Backsights", Fall 2005, V 24.2. Reprinted with permission of the author.

I am holding what looks like a pepper grinder. It's a device that does everything your \$10 pocket calculator can do, except that it's entirely mechanical - no batteries, no keypad, no liquid-crystal display. You turn a crank to add numbers.

A windup adding machine? You bet. To add or subtract, I enter numbers with sliders and spin the crank; the result appears in windows circling the top. I'm literally crunching numbers.

And yes, it multiplies and divides. While there's no on/off switch, a handy finger ring clears the memory.

What's most astonishing is that this device arose from the nadir of civilization, the Buchenwald concentration camp, and the imagination of Curt Herstark.



Curt in 1910

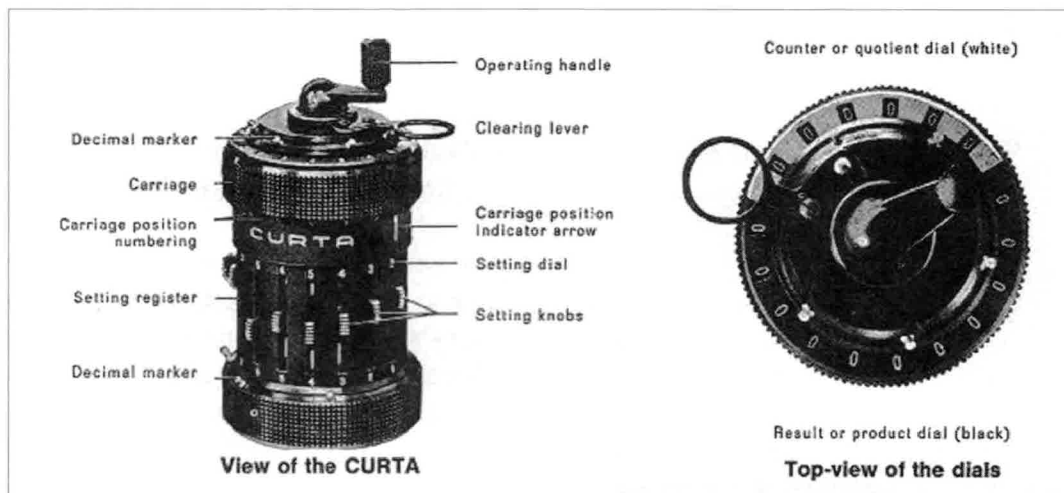
Born in 1902, in Vienna, Herstark grew up around the family business of selling calculators. By the 1930s the calculator business was booming. "But something was missing in the world market," Herstark later recalled. "Wherever I went, competitors came with wonderful, expensive, big machines. I'd talk with a building foreman, an architect or a customs officer who'd tell me, 'I need a machine that fits in my pocket and can calcu-

late. I can't travel 10 kilometers to the office just to add a row of numbers.'"

Herstark, then in his 30s, began designing a mechanism with the customer's needs in mind. He decided to

wrap sliders around a cylinder so you could hold in one hand and enter numbers with the other.

By late 1937 Herstark was ready to build his handheld calculator.



Then came Hitler.

In March 1938 the German army entered Austria. As the son of a Catholic mother and a Jewish father, Herstark faced trouble.

German military officers arrived to inspect the family's factory. After a one-sided negotiation, the factory was forced to begin producing gauges for panzer tanks.

Things remained relatively stable for a few years. "But in 1943," Herstark said, "two people from our factory were arrested. They had listened to English radio stations and transcribed the broadcasts on a typewriter. The owner was one of our mechanics. He was beheaded. The second one was imprisoned for life. I tried to intervene for them with the Gestapo. The officer threw me out, saying, 'What impudence, that a half-Jew dares to speak on behalf of these people!'"

"I was invited to testify for 'these people' and arrested - nice, no? My house was searched, and, of course, I

never had a trial. I was accused of supporting Jews, aggravation, and having an erotic relationship with an Aryan woman. All fabricated crimes.”

The SS threw him into the infamous Pankraz prison, where torture of Jews was routine. Then he was sent to Buchenwald. “Spiritually at zero, I thought, I have to die.”

Alongside Buchenwald, though, the Nazis had built a slave-labor factory to make machinery for secret military projects. The managing engineer placed Herstark in charge of precision parts to be shipped to a launch site for ballistic missiles.

Eventually Herstark’s dream project came to the attention of the managing engineer. He took Herstark aside and said, “I understand you’ve been working on a small calculating machine. We will allow you to make and draw everything. If it really functions, we will give it to the Führer as a present after we win the war. Then, surely, you will be made an Aryan.”

“I worked on the invention Sunday mornings and in the evenings after lights out. I worked in the prison, the workroom and where we ate. I drew up the machine in pencil, complete with dimensions and tolerances.”

Herstark had pretty much completed his drawings on April 11, 1945, when he saw jeeps coming from the north. An American soldier in the front seat called out, “You’re all free.”

Looking back, Herstark said simply, “If I’d been a lawyer or something, I would have died miserably. God and my profession helped me.”

A few days after the Americans liberated Buchenwald, Herstark walked to the city of Weimar, to one of the few factories left standing, with his plans folded in his pocket. Herstark’s designs were so clear that it took the machinists only two months to make three prototype calculators.

But just as contracts were being drawn up, the Russian army arrived. Herstark knew the score: He grabbed the prototypes and headed for Vienna, taking the machines apart and putting the pieces in a box. “If someone had looked in, it was like a toy,” he said.

He traveled to Austria by walking and bartering cigarettes for train rides. With nothing but his three models, Herstark filed for patents and tried to get someone to invest in his idea. There were no takers, except for the Prince of Liechtenstein.

All went well at first. Liechtenstein created a company, Contina, and then floated loans and issued stock. Herstark served as technical director and was promised 35 percent of the stock.

The first Curta calculators went on sale in 1948. Contina expanded from a rented hotel ballroom to a proper factory, ramping up production to several hundred per month. But with this progress, the financiers pulled the rug out from under Herstark - reorganizing the firm and annulling his stock.

The patents were still in Herstark’s name, so he was able to come to terms. Contina paid him \$562,308 in today’s dollars, plus royalties, for his patents. Throughout the 1950s and 1960s, he actually made money from his invention.

Just as Herstark had predicted, engineers used the miracle machines to find satellite orbits, surveyors to keep track of transit positions, and traveling accountants to balance books down to the penny.

Ultimately electronic calculators eclipsed Herstark’s invention. After a run of 150,000, the last Curta calculator was sold in the early 1970s.

As I hold Herstark’s Lilliputian calculator, I realize this odd, finger-friendly cylinder is both mechanically elegant and certain. After all these years, it still purrs as I do numbers.



Curt in 1987

Reprinted from Scientific American, January 2004 and Reader’s Digest, July 2005.

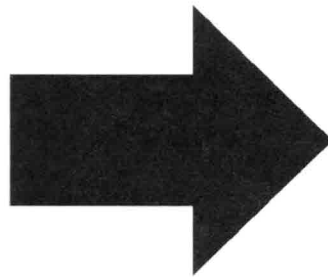
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COMMITTEE REPORTS 2006

ADMINISTRATIVE REVIEW

The mandate of the Administrative Review Committee is to provide guidance and support for the administration of Association activities. The committee is comprised of the vice president, president and the last three past presidents. The immediate past president chairs the committee. This make up provides a strong connection with Council and maintains continuity while bringing in new blood. Members for the past year have been Tom Giovannetti, Garry Parker, John Ross (C), Jeff Fee and Forbes Thompson.

As a committee we met 13 Jan., 28 March, and 16 May and anticipate another meeting in September. We also met with the SRD manager selection committee on May 16.

Prominent topics of concern during the past year have been:

- * Resubmission of regulations package to the government for approval;
- * Review of employee management manual and encouragement of Council to consider same;
- * Building share redemption;
- * Resignation of SRD manager and subsequent search for replacement.

John W. Ross, NSLS, CLS
Chairman

=====

BY-LAWS

No meetings held to date in 2006.

Committee Members are Allan Owen (C), Brian Wolfe, Peter Lohnes, George Bruce.

Allan Owen, NSLS, CLS
Chairman

=====

CCLS

The last CCLS Board of Directors meeting was held 28 June 2006 and a number of CCLS issues were discussed. The following report will update Council on the status of various CCLS initiatives and outline the responses requested from the CCLS Board of Directors.

Some of the issues that the CCLS has been working on since my last report are expanded on below:

Strategic Planning: The Strategic Planning Committee will be meeting 21 to 23 September 2006 to consider issues and priorities for the Boards consideration at the October AGM. Any issues, ideas or new initiatives should be submitted to the CCLS office by 15 September 2006. An issues submission template is posted on the CCLS website at www.ccls-ccag.ca/forms.htm

Railway Access: research is complete and the final report is available. Feedback is requested to identify any follow up work before the aforementioned September Strategic Planning committee meeting.

Limitations Legislation: A CCLS report and insurance bulletin has been circulated for information purposes.

Association Web Forum: An Association Web Forum was created as requested by the association presidents for the exchange of ideas and information. Currently the only Association with a link posted on this web forum is the ALSA. Associations have been asked to assign an individual to upload information or links. Monthly reminders were requested to remind everyone when it was time to update the site and those reminders are being sent from the CCLS office.

Distance Learning: The Distance Learning MOU was discussed at the last Association of Nova Scotia Land Surveyors Council meeting. The Distance Learning MOU has been signed by 6 Associations. Other Associations can sign on at any time. Signatory Associations are required to provide a representative for the Standing Committee on Distance Learning as outlined in the MOU.

Harmonization Resolution #5: Associations have been asked to meet their commitments to increase the transparency of their articling process. The report and recommendations from CCLS have been circulated.

The next CCLS Directors meeting is to be held on 23 September 2006. I will bring the membership up to date on all the latest news from CCLS at the AGM this October.

Raymond V. Pottier, NSLS
CCLS Director

=====

CONTINUING EDUCATION

Committee members:

Bob Becker, Gerry Bourbonniere, Mike Crant, Andrew Giles, Cyril LeBlanc, Grant McBurney (C), Garnet Wentzell.

The first three-year period for our Mandatory Continuing Education program is drawing to a close.

The several seminars that have been offered over the past three years have been interesting and well-attended. Likewise, attendance at both the zone meetings and AGM's has skyrocketed over this period. Obviously this is due in part to the never-ending need for MCE "points", but we hope also because more members are seeing the value of attending these functions and keeping more up-to-date with surveying issues.

Since 2004, the number of participants in the MCE program has dropped from 201 to 177, due to retirements and resignations.

For the most part, the MCE by-laws that we started with in 2004 have worked well. As is usually the case, a few ambiguities and misinterpretations surfaced as members' annual reports were submitted. Consequently, some fine tuning and clearer explanation was required for the MCE program. These included:

- * Specifying minimum point requirement in any one year
- * Limiting the number of points that can be acquired through in-house training
- * Maximum number of zone meetings for which points will be assigned
- * Set point values for certain Council activities.

Thanks to all the committee members for their participation, and in particular to Gerry, Mike and Andrew for all the detail

work they take on in evaluating members' submissions.

Grant McBurney, NSLS
Chairman

=====

CONVENTION

Committee members: Allan Cyr, Kirk Hicks, Bruce MacDonald, Philip Milo, Liz Milo, Eric Morse, Donna Higgins, Norval Higgins (C).

As of today, 07 August 2006, the committee has most items well in hand for October's 56th annual general meeting, in co-operation with staff of this year's venue, the Old Orchard Inn near Wolfville.

We have had seven productive meetings, beginning in November of 2005, and our eighth meeting is slated for 07 September. At that time we will be reviewing our preparedness, and dealing with any last minute items.

Each committee member has taken on specific individual duties, in addition to their general role within the committee. Individual charges are as follows: Allan Cyr: Nutrition Break Sponsorships; Kirk Hicks: Entertainment; Bruce MacDonald: Exhibitors; Phil and Liz Milo: Gifts and Door Prizes; Eric Morse: Speakers; Donna Higgins: Accompanying Persons' Program. I have tried to keep up with the others without getting in the way.

I anticipate that following the early September meeting, we will have one or two more meetings to collect supplies, assemble registration packages, etc. Soon after that committee meeting, I will meet with Hotel staff to review the arrangements for facilities, functions, and meals.

I would like to record my thanks to the other members of the committee for their efforts, and I know they will continue to work diligently prior to and throughout the event.

The facilities and programs should be enjoyable, the surrounding area boasts many attractions; and the fall weather in the Valley is usually spectacular. I believe that everyone who attends will find something to enjoy.

Norval S. Higgins, NSLS
Chairman

=====

DISCIPLINE

During the past year, the Discipline Committee did not meet. The Chairman consulted on several occasions with the Executive Director regarding two pending cases to come before the committee. It is anticipated that these two cases will come before the Committee this fall or early winter.

The members of the Committee are: Gerald Pottier (C), Walter Rayworth (VC), Ken Whalen (Sec.), David Wedlock, John Pope, Jim McIntosh and Joe Alcorn.

Gerald A. Pottier, NSLS
Chairman

=====

LAND TITLES

In response to the motion at the last Annual General Meeting, the committee has prepared a presentation to the political caucuses to point out the deficiencies of the new Land Titles System and to propose changes.

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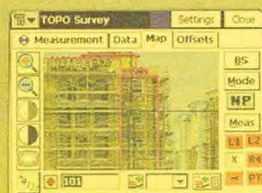
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The provincial election delayed the timing, however we currently are in the process of scheduling the presentations which will take place this fall.

The committee members are: Ernie Blackburn, Valerie George, Don Parker, Glenn Myra, David Roberts, Paul Harvey, Stewart Setchell, Joe Harvie and Bruce Mahar (C).

Bruce Mahar, NSLS
Committee Chair

=====

NSCRS TASK GROUP

Committee members are:

Jeff Fee (C)
Ray Pottier
Jim McIntosh
Greg Smith
Dan Gerard

The mandate of the NSCRS Task Group is to consult with Service Nova Scotia & Municipal Relations and the Nova Scotia Geomatics Centre regarding adoption of the new Nova Scotia Coordinate Referencing System (NSCRS) and to develop a transition plan for our Association.

In September of last year our committee reviewed the draft "Spatial Referencing Policy for the Province of Nova Scotia" by SNSMR. We prepared a brief summarizing our support and areas of concern. Of the 25 stakeholders contacted by the Province, our Association was the only group to submit a formal response.

In December of last year our group met with SNSMR and NSGC managers to discuss the Draft Policy and the NSCRS implementation. Key items requested by our Association are

now being implemented, including:

- * A re-adjustment and integration of the ATS77 and HPN networks
- * Provision of NAD83 (CSRS) coordinates for all provincial monuments
- * Provision of a grid shift file and software for coordinate conversions
- * Continued support of the MTM map projection.

In May 2006, the committee chair had a face-to-face meeting with Bert Seely, Manager NSGC, to further discuss the provision of MTM products and services, and the official adoption of NAD83 (CSRS).

We have indicated that our Association will transition to NAD83 (CSRS) when all of the pieces are in place. The re-adjustment is scheduled for completion in Fall of 2007. The formal adoption of the NSCRS will follow shortly thereafter.

Jeff Fee, NSLS
Chairman

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REGULATIONS

The basic mandate of the Regulations Committee is to ensure that the regulations are relevant to the practice of Professional Land Surveying. The general mandate of the committee is to review what regulations need to be revised, added, deleted or moved to By-Laws or the Manual of Good Practice and to cooperate with the implementation of Strategic Planning.

The members of the committee for the past year were Tom Giovannetti as Chair, David Roberts, Emerson Keen, Frank Longstaff, Norval Higgins,

Robert Daniels and Walter Jackson,

The Committee has not been active in the past year, due in part to the implementation of the Governance Section of Strategic Planning.

The general objectives of Governance are as follows:

1. To review and update our legislation as required;
2. To review and improve the administration and organizational structure of the Association;
3. To provide the implementation of Strategic Planning and Management.

In previous years our discussions and concerns were on the following topics:

1. Deferred Monumentation;
2. Parcel Description Certification Application (PDCA) Sketches;
3. SLC as an Addendum to a Survey Plan;
4. Copyright of Plans;
5. Complaints & Discipline;
6. Ordinary High Water Mark (OHWM) - Tidal Waters.

The Regulations Committee will no doubt undergo changes under the mandate of Strategic Planning and, with this said, the above-noted topics will serve as a reminder of items that still require consideration.

At the time of writing this report, the current package to the Legislature on the changes to the Act and Regulations is still in the hands of the Government for review and approval.

As the Chair of the Regulations Committee, I would like to thank the Committee members for their

participation. I would also like to thank ANSLs staff for their continuing support and assistance during this past year.

Tom Giovannetti, P.Eng, NSLS
Chairman

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STATUTES

Members of the committee are:

Michael Allison
Russell MacKinnon
Stewart MacPhee
Lawrence Miller (C)

The Statutes Committee reviews existing and proposed legislation which may have an impact on the surveying profession to insure that it complies with our Act.

The committee reviewed the proposed Architects Act. It was the committee's opinion that the proposed Architects Act was not adverse to the public's interest in regard to "extent of title" and complied with our Act.

Lawrence Miller, NSLS
Chairman

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STRATEGIC PLANNING

Strategic Planning got off to an early start with the appointment of committee chairs - Membership, George Bruce; Public Awareness, Bob Daniels and Governance, Jeff Fee. The Committee met in early November to assess potential committee personnel and outline the program for the year. At the November 16th Council meeting, the Committee attended and provided a briefing on the progress to date and the plans for the up-coming year. It was agreed that the committee coordinator would provide a

progress report to Council prior to each of its meeting and appear in person if a presentation was deemed appropriate.

In early January the committees were appointed and work started on developing implementation plans for each of the three strategic areas. A change in the Governance committee occurred when Jeff Fee relinquished the chair to Dave Steeves due to work commitments. Throughout the Spring, work continued on the implementation plans and by summer, the objectives for each of the goals had been defined, the work plan for next year and beyond was agreed upon and the resource requirements were estimated as closely as possible.

The committee provided reports to the March and June Council meetings providing information up-dates and future plans for the Committee. Also, the Coordinator attended the September Council meeting and provided further insight into the concept of Strategic Planning, as well as, a committee summation outlining progress for the year.

A joint workshop was held in late September for all Committee Chairs and members to review the various implementation plans for consistency and content and to assess how the implementation of next years strategic activities may affect the overall functioning of the present Association committee structure.

The implementation plans have been structured to allow some quick action items to be completed next year, while some others have a medium 1-2 year timeline and several are expected to have longer time frames of 4-5 years.

As is typical with most volunteer groups, our expectations for the

year exceeded what we were able to accomplish but this is a long term process and the Committees resolve to keep moving forward with the initiative remains strong. As the discussions and plans evolved throughout the year, it became obvious to the group that increased resources will be required to support the administration of the Association as we move forward on many of the key initiatives that will be required in the years ahead. Recommendations along these lines will be made to Council once the proposals have been completed.

I extend special thanks to all committee members for their dedication and commitment of time throughout the year.

Keith AuCoin, NSLS
Strategic Planning Coordinator

=====

SRD ADVISORY

The SRD Advisory Committee did not meet in the last year.

Eric J. Morse, NSLS
Chairman

=====



**RECTOR
COLAVECCHIA
ROCHE**
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

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

We have audited the balance sheet of The Association of Nova Scotia Land Surveyors as at December 31, 2005 and the statements of operations and accumulated operating surplus and cash flow for the year then ended. These financial statements are the responsibility of The Association of Nova Scotia Land Surveyors' management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly in all material respects, the financial position of the Association as at December 31, 2005 and the results of its operations and the cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Rector Colavecchia Roche

CHARTERED ACCOUNTANTS

March 27, 2006

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

BALANCE SHEET AS AT DECEMBER 31, 2005

	2005	2004
ASSETS	\$	\$
CURRENT ASSETS		
Cash	135,685	67,331
Accounts Receivable -		
Administration	1,263	1,649
Survey review department	<u>9,470</u>	<u>12,401</u>
	146,418	81,381
LAND AND BUILDING (note 3)	<u>109,131</u>	<u>139,361</u>
	<u>255,549</u>	<u>220,742</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities -		
Administration	6,593	8,502
Survey review department	43	186
Deferred revenue	26,440	16,670
Share pledge buy-back value (note 4)	<u>31,151</u>	<u>44,390</u>
	64,227	69,748
MEMBERS' EQUITY		
ACCUMULATED OPERATING SURPLUS	<u>191,322</u>	<u>150,994</u>
	<u>255,549</u>	<u>220,742</u>

SIGNED ON BEHALF OF THE MEMBERS

F.C. Hutchinson, BA, NSLS, CLS
Executive Director

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS
STATEMENT OF OPERATIONS AND ACCUMULATED OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budget (Unaudited) 2005 \$	2005 \$	2004 \$
REVENUE			
General operations (schedule A)	192,450	200,246	203,100
Other operations (schedule A)	<u>28,201</u>	<u>26,998</u>	<u>27,838</u>
	<u>220,651</u>	<u>227,244</u>	<u>230,938</u>
EXPENSES			
Administration (schedule B)	178,969	171,110	172,283
Committees (schedule B)	7,050	7,534	6,363
Grants, levies and awards (schedule C)	14,200	14,459	14,598
Board of Examiners (schedule C)	850	255	504
Office accommodations (schedule C)	17,860	14,754	18,846
Miscellaneous (schedule C)	<u>1,300</u>	<u>1,910</u>	<u>1,737</u>
	<u>220,229</u>	<u>210,022</u>	<u>214,331</u>
OPERATING SURPLUS BEFORE THE FOLLOWING	422	17,222	16,607
GAIN ON SALE OF LAND	-	16,020	-
SURVEY REVIEW DEPARTMENT (schedule D)	<u>(3,924)</u>	<u>4,995</u>	<u>3,270</u>
OPERATING SURPLUS (DEFICIT) FOR THE YEAR	<u>(3,502)</u>	38,237	19,877
ACCUMULATED OPERATING SURPLUS - BEGINNING OF YEAR		<u>150,994</u>	<u>130,838</u>
		189,231	150,715
VALUE OF SHARE PLEDGES DONATED DURING YEAR		<u>2,091</u>	<u>279</u>
ACCUMULATED OPERATING SURPLUS - END OF YEAR		<u>191,322</u>	<u>150,994</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED DECEMBER 31, 2005

	2005 \$	2004 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating surplus for the year	38,237	19,877
Adjustments to operating surplus not involving cash -		
Amortization	3,431	3,574
Gain on disposal of land	<u>(16,020)</u>	<u>-</u>
	25,648	23,451
Changes in non-cash working capital -		
Decrease in accounts receivable	3,317	3,666
Increase (Decrease) in accounts payable	(2,050)	2,712
Increase in deferred revenue	9,770	9,800
Decrease in share pledge buy-back value	(13,239)	(7,009)
	<u>23,446</u>	<u>32,620</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from share donation	2,090	279
Repayment of mortgage	<u>-</u>	<u>(25,087)</u>
	<u>2,090</u>	<u>(24,808)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on disposal of land	<u>42,818</u>	<u>-</u>
INCREASE IN CASH	68,354	7,812
CASH - BEGINNING OF YEAR	<u>67,331</u>	<u>59,519</u>
CASH - END OF YEAR	<u><u>135,685</u></u>	<u><u>67,331</u></u>

SUPPLEMENTARY INFORMATION:

Interest paid	-	758
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THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

1. PURPOSE OF THE ORGANIZATION

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

2. ACCOUNTING POLICIES

Financial Instruments

The fair value of cash, accounts, receivable, and accounts payable is approximately equal to their carrying values due to their short-term maturity date.

Capital Expenditures

Commencing on October 1, 1993, expenditures for furniture and equipment are expensed as incurred. In common with many non-profit organizations, furniture and equipment are recorded as current expenditures in the year in which they are incurred rather than capitalized and amortized over their useful lives.

Land and Building

The building is amortized using the declining balance method at an annual rate of 4%.

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

Revenue Recognition

Revenue is reported using the deferral method.

3. LAND AND BUILDING

	2005			2004
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Land	26,798	-	26,798	53,597
Building	<u>111,565</u>	<u>29,232</u>	<u>82,333</u>	<u>85,764</u>
	<u>138,363</u>	<u>29,232</u>	<u>109,131</u>	<u>139,361</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2005

4. SHARE BUY-BACK

132 share pledges were originally issued to assist with the financing of the building. The share pledges do not bear interest and have a par value of \$250. The shares will be repurchased after December 31, 2003 at an amount calculated by dividing the December 31, 2003 appraised value of the building (\$257,000) by 660, giving a buy-back value of \$389.39 per share.

	2005	2004
	\$	\$
Value of share pledges outstanding	20,000	28,500
Increase in value	<u>11,151</u>	<u>15,890</u>
Buy-back value of share pledges outstanding	<u>31,151</u>	<u>44,390</u>

During the year 21 shares were repurchased and 13 donated.

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE OF REVENUE

SCHEDULE A

FOR THE YEAR ENDED DECEMBER 31, 2005

	Budget (Unaudited)		
	2005	2005	2004
	\$	\$	\$
GENERAL OPERATIONS			
Membership dues -			
Regular	144,000	142,000	149,663
Retired	4,200	4,680	4,150
Associate	-	120	-
Student	<u>2,000</u>	<u>1,845</u>	<u>1,943</u>
Total membership dues	150,200	148,645	155,756
Nova Scotian Surveyor	1,700	2,599	1,486
Convention receipts	14,000	19,808	21,825
Certificates of authorization	4,900	5,000	5,000
Discipline committee	1,000	-	-
Interest income	600	1,985	637
Miscellaneous	50	3,329	631
Seminars	<u>20,000</u>	<u>18,880</u>	<u>17,765</u>
	<u>192,450</u>	<u>200,246</u>	<u>203,100</u>
OTHER OPERATIONS			
Service charges	1,100	1,136	1,168
SRD Administration fee	18,601	17,896	18,467
GANS Administration fee	1,500	946	1,434
Rental income	<u>7,000</u>	<u>7,020</u>	<u>6,769</u>
	<u>28,201</u>	<u>26,998</u>	<u>27,838</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE OF EXPENSES

SCHEDULE B

FOR THE YEAR ENDED DECEMBER 31, 2005

	Budget (Unaudited)		
	2005	2005	2004
	\$	\$	\$
ADMINISTRATION			
Salary - Executive director	53,500	53,500	52,530
- Office administrator	27,800	29,577	27,285
Benefits - medical, dental and life	5,500	3,882	2,885
CPP, EI and workers' compensation	5,850	5,899	5,564
General meeting - convention	25,000	26,439	37,164
Council meetings	2,400	3,795	4,292
Zone meetings	1,000	1,190	1,172
Executive expenses	400	256	291
Executive director expenses	1,500	511	1,268
Staff training and education	500	295	-
Postage	4,000	4,504	3,573
Printing	500	187	504
Office supplies	3,000	3,301	2,049
Telephone, fax and internet	2,000	1,870	1,859
Equipment rental and maintenance	1,589	1,273	1,639
Equipment purchases	500	783	2,365
President's travel	12,500	14,035	8,508
Audit service	1,900	2,135	2,080
Legal services	10,000	375	100
Professional dues and fees	1,080	1,070	1,070
Seminars	10,000	6,800	7,890
Advertising	250	602	616
Nova Scotian Surveyor	5,000	5,400	4,005
Amortization	<u>3,200</u>	<u>3,431</u>	<u>3,574</u>
	<u>178,969</u>	<u>171,110</u>	<u>172,283</u>
COMMITTEES			
Discipline	1,000	-	341
Complaints	400	17	-
Public relations	300	63	253
Statutes and by-laws	550	-	-
Strategic planning	2,500	6,469	4,580
Administrative review	400	133	532
Continuing education	700	338	331
Surveyors' Forum (COGS)	-	-	75
Regulations	500	-	29
Land titles	500	239	7
Other	<u>200</u>	<u>275</u>	<u>215</u>
	<u>7,050</u>	<u>7,534</u>	<u>6,363</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

SCHEDULE OF EXPENSES

SCHEDULE C

FOR THE YEAR ENDED DECEMBER 31, 2005

	Budget (Unaudited) 2005 \$	2005 \$	2004 \$
GRANTS, LEVIES AND AWARDS			
C.O.G.S. awards	1,600	1,600	1,600
C.C.L.S. levy	11,700	11,974	12,063
APBELS levy	<u>900</u>	<u>885</u>	<u>935</u>
	<u>14,200</u>	<u>14,459</u>	<u>14,598</u>
BOARD OF EXAMINERS			
N.S. Board of Examiners	450	57	504
Examinations	100	-	-
Atlantic Board	<u>300</u>	<u>198</u>	<u>-</u>
	<u>850</u>	<u>255</u>	<u>504</u>
OFFICE ACCOMMODATIONS			
Mortgage interest	700	-	758
Taxes	11,300	9,052	11,312
Insurance and bonding	2,000	2,902	2,818
Cleaning	360	40	180
Utilities	3,200	2,680	2,703
Building maintenance	<u>300</u>	<u>80</u>	<u>1,075</u>
	<u>17,860</u>	<u>14,754</u>	<u>18,846</u>
MISCELLANEOUS			
Interest and bank charges	200	202	112
Courier	100	132	111
GANS administration	-	261	534
Refreshments	300	251	247
Other	<u>700</u>	<u>1,064</u>	<u>733</u>
	<u>1,300</u>	<u>1,910</u>	<u>1,737</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

STATEMENT OF SURVEY REVIEW DEPARTMENT

SCHEDULE D

FOR THE YEAR ENDED DECEMBER 31, 2005

	Budget (Unaudited) 2005 \$	2005 \$	2004 \$
REVENUE			
Stickers	<u>84,500</u>	<u>90,221</u>	<u>86,313</u>
EXPENSES			
Administration fee	18,601	17,896	18,467
Manager's salary	46,250	46,250	45,390
Assistant's salary	10,660	10,745	3,266
Accounts contract	-	-	6,270
Clerical support	500	-	198
Benefits - medical, dental and life	2,800	1,824	1,634
CPP, EI and workers' compensation	4,363	4,245	3,569
Manager's expenses	2,000	1,570	1,222
Professional dues and fees	800	800	800
Office, postage, printing and courier	250	372	335
Equipment purchases	300	-	120
Equipment maintenance and rental	100	120	300
Audit service	900	950	900
Staff training and education	300	-	-
Interest and bank charges	100	26	40
Miscellaneous	100	-	-
Bad debts	-	295	-
Administrative review committee	<u>400</u>	<u>133</u>	<u>532</u>
	<u>88,424</u>	<u>85,226</u>	<u>83,043</u>
OPERATING SURPLUS (DEFICIT)	<u>(3,924)</u>	<u>4,995</u>	<u>3,270</u>

THE ASSOCIATION OF NOVA SCOTIA LAND SURVEYORS

Proposed 2007 Budget

Approved by Council on September 8, 2006 for presentation to the membership at the 2006 AGM

ADMINISTRATION

		2007 Budget (proposed)	2006 Budget	2006 y-end Projection
REVENUE				
Membership Dues				
Regular Members	(170 @ \$800)	\$136,000	\$137,600	\$137,312
Retired Members	(39@ \$120)	\$4,680	\$4,800	\$4,800
Associate Members	(3 @ \$80)	\$240	\$160	\$240
Student Members	(23@ \$80)	\$1,840	\$2,000	\$1,819
Total Membership Dues		\$142,760	\$144,560	\$144,171
Nova Scotian Surveyor	(see note 1)	\$3,000	\$2,200	\$2,800
Convention Receipts		\$14,000	\$14,000	\$14,000
Certificates of Authorization	(51 @ \$100)	\$5,100	\$5,000	\$5,100
Continuing Education/Seminars		\$18,000	\$18,000	\$17,700
Discipline Committee	(see note 2)	\$1,000	\$1,000	\$0
Interest Income	(see note 3)	\$3,500	\$900	\$3,660
Other Revenue		\$150	\$150	\$521
Rental Income	(see note 20)	\$6,800	\$6,500	\$6,850
Sub Total		\$51,550	\$47,750	\$50,631
Other Operations				
Dues Service Charge		\$1,000	\$1,100	\$988
SRD Administration Fee	(see note 4)	\$19,060	\$19,123	\$18,543
GANS Administration	(see note 5)	\$1,500	\$1,500	\$1,500
Sub Total		\$21,560	\$21,723	\$21,031
Total Revenue		<u>\$215,870</u>	<u>\$214,033</u>	<u>\$215,833</u>

ADMINISTRATION

		2007 Budget (proposed)	2006 Budget	2006 y-end Projection
EXPENSES				
Salary	- Executive Director	\$55,200	\$54,400	\$54,400
	- Office Administrator	\$31,000	\$30,500	\$30,500
Benefits	- Medical and Dental	\$4,575	\$3,975	\$4,265
	- CPP	\$3,370	\$3,300	\$3,247
	- EI	\$1,875	\$1,950	\$1,820
	- Life Insurance	\$2,000	\$2,000	\$0
	- Workers Compensation	\$1,250	\$900	\$1,193
Sub Total		\$99,270	\$97,025	\$95,425
Accounting		\$2,400	\$2,200	\$2,215
Advertising		\$600	\$325	\$600
Annual Meeting & Convention	(see note 24)	\$25,000	\$25,000	\$25,000
Council Meetings		\$3,600	\$3,600	\$3,600
Depreciation	(see note 6)	\$2,600	\$2,800	\$2,800
Equipment Rental/Maintenance	(see note 7)	\$1,800	\$1,662	\$1,550
Executive Director Expenses	(see note 8)	\$1,500	\$1,500	\$1,500
Executive Expenses	(see note 9)	\$400	\$400	\$35
Legal Services		\$5,000	\$5,000	\$100
NS Surveyor	(see note 1)	\$5,400	\$5,000	\$5,400
Office Expense	(see note 19)	\$3,500	\$3,500	\$3,500
Office and Computer Equipment		\$600	\$600	\$169
Postage		\$4,500	\$4,500	\$4,500
President's Travel	(see note 10)	\$12,500	\$12,500	\$12,500
Printing	(see note 11)	\$500	\$500	\$209
Professional Dues and Fees	(see note 12)	\$1,080	\$1,070	\$1,080
Seminars		\$10,000	\$10,000	\$10,000
Staff Training		\$500	\$500	\$0
Telephone, Fax & Internet		\$1,800	\$2,000	\$1,670
Zone Meetings		\$1,000	\$1,000	\$1,000
Sub Total		\$84,280	\$83,657	\$77,428

ADMINISTRATION (continued)	2007 Budget (proposed)	2006 Budget	2006 y-end Projection
Committees			
Administrative Review Committee (see note 13)	\$400	\$400	\$200
By-Laws Committee	\$300	\$300	\$0
Complaints Committee	\$400	\$400	\$0
Continuing Education Committee	\$500	\$700	\$125
Discipline Committee (see note 2)	\$1,000	\$1,000	\$0
Land Titles Committee	\$500	\$500	\$0
Other Committees	\$200	\$200	\$0
Public Relations Committee	\$300	\$300	\$300
Regulations Committee	\$300	\$500	\$0
Statutes Committee	\$250	\$250	\$0
Strategic Planning Committee	\$2,000	\$2,000	\$500
Sub Total	\$6,150	\$6,550	\$1,125
Grants, Levies and Awards			
APBELS levy (170 x \$5) (see note 14)	\$850	\$860	\$860
CCLS levy (see note 15)	\$11,202	\$11,330	\$11,395
COGS Awards (see note 16)	\$2,000	\$1,600	\$1,600
Sub Total	\$14,052	\$13,790	\$13,855
Boards of Examiners			
Atlantic Board (see note 17)	\$300	\$300	\$0
Examinations	\$400	\$100	\$0
Nova Scotia Board	\$1,000	\$450	\$400
Sub Total	\$1,700	\$850	\$400

ADMINISTRATION (continued)		2007 Budget (proposed)	2006 Budget	2006 y-end Projection
Accommodation				
Building Maintenance	(see note 22)	\$1,000	\$1,000	\$240
Cleaning		\$300	\$360	\$200
Insurance		\$3,000	\$2,300	\$2,940
Taxes		\$9,500	\$10,000	\$9,402
Utilities		\$3,000	\$3,500	\$2,500
Sub Total		\$16,800	\$17,160	\$15,282
Miscellaneous				
Courier		\$150	\$100	\$175
GANS Expense	(see note 23)	\$200	\$200	\$200
Interest and Bank Charges		\$150	\$200	\$100
Refreshments	(see note 18)	\$300	\$300	\$250
Other Miscellaneous Expenses	(see note 21)	\$1,500	\$1,000	\$1,814
Penalties & Interest		\$0	\$0	\$0
Sub Total		\$2,300	\$1,800	\$2,539
Total		<u>\$224,552</u>	<u>\$220,832</u>	<u>\$206,054</u>
Surplus/(deficit)		(\$8,682)	(\$6,799)	\$9,779

SURVEY REVIEW DEPARTMENT 2007

REVENUE

		2007 Budget (proposed)	2006 Budget	2006 y-end Projection
Stickers	(see note 1)	\$66,830	\$65,600	\$65,600
SLC Numbers		\$18,000	\$19,000	\$19,000
TOTAL REVENUE		<u>\$84,830</u>	<u>\$84,600</u>	<u>\$84,600</u>

EXPENSES

Accounting		\$1,000	\$1,000	\$990
Administration Fee (see note 2)		\$19,060	\$19,123	\$18,543
Benefits - CPP		\$2,350	\$2,300	\$1,617
- EI		\$1,500	\$1,500	\$1,002
- Medical & Dental		\$3,660	\$1,860	\$1,808
- Insurance		\$1,000	\$1,000	\$0
- Workers Comp		\$1,000	\$1,200	\$590
Courier		\$50	\$50	\$0
Equipment Rental & Maint.		\$100	\$100	\$0
Interest & Bank Charges		\$100	\$100	\$50
Manager's Expense		\$2,000	\$2,000	\$500
Miscellaneous		\$100	\$100	\$0
Office & Computer Equipment		\$300	\$300	\$0
Office Expense		\$200	\$200	\$250
Professional Dues and Fees (see note 3)		\$800	\$800	\$800
Administrative Review Committee (see note 4)		\$400	\$400	\$200
Salary - Manager		\$47,000	\$46,250	\$27,101
Salary - SRD Assistant (see note 5)		\$11,900	\$11,320	\$10,920
Staff Training		\$300	\$300	\$0
Sticker Purchases		\$0	\$0	\$0
TOTAL EXPENSES:		<u>\$98,820</u>	<u>\$90,653</u>	<u>\$64,371</u>
NET SURPLUS/DEFICIT		<u>(\$7,990)</u>	<u>(\$6,053)</u>	<u>\$20,229</u>

Administration Notes:

1. It is anticipated that there will be three issues of *The Nova Scotian Surveyor* in the 2007 budget period.
2. In any discipline action, only the expenses of the committee can be claimed against the member. Expenses incurred by the association for legal counsel to prosecute the member cannot be claimed.
3. Interest accrued from dues being invested in short term investments.
4. The SRD Administration Fee is comprised of percentages of various administration expenses (eg. utilities, taxes, insurance, administrative assistant's salary, etc.)
5. The association office supplies up to 10 hours per month of administration support for the Geomatics Association of Nova Scotia.
6. Annual building depreciation.
7. Includes maintenance contracts for photocopier and postage system; postage meter rental; equipment repairs and maintenance.
8. Executive Director expenses are for travel, meals, accommodations etc. incurred by the Executive Director travelling within the province of Nova Scotia to attend zone meetings, executive meetings etc. Travel to other provinces is acceptable, provided the business is directly related to Association affairs and is approved by the Executive.
9. 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.
10. President's travel is for out-of-province travel of the President or their designate to attend meetings of other associations.
11. Printing of the roll, by-Laws, regulations, brochures, etc.
12. Professional dues and fees include ANSLs dues, ACLS dues, Development Officers Associate membership, GANS dues for Executive Director.
13. The administration portion of the Administrative Review Committee expenses is part of the administration budget. The SRD portion of the Administrative Review Committee expenses is part of the SRD budget.
14. The APBELS levy is based on \$5 per regular member.
15. This CCLS levy is based on \$66.95 per regular member for the first 100 members, then \$64.38 each for the balance.

100 x 66.95 =	6695.00
70 x 64.38 =	<u>4507.00</u>
	11202.00
16. This is for one scholarship and two awards that are presented annually to students at COGS.

17. Travel costs for ANSLS representatives to attend the annual APBELS meeting.
18. Coffee, soft drinks, juice etc. kept in the office for members, guests, staff, council and committee meetings.
19. Office expense includes stationery supplies, photocopy and fax paper, sympathy cards, paper towels, tissue, etc.
20. Rental income includes monthly rent, portion of power and business occupancy taxes.
21. Each year a portion of the HST ITC's for the month of January are disallowed per CRA requirement. This item is included in Miscellaneous Other Expenses and is budgeted for \$1,500 in 2007.
22. Building maintenance is comprised of major expenses to repair and/or maintain the association office building (eg. siding, ramp, paving, snow removal, etc)
23. GANS expense is offset by GANS revenue. These are expenses incurred by ANSLS on behalf of GANS, which are invoiced twice yearly.
24. In addition to the budgeted convention expense, \$50 of each member's dues is earmarked toward payment of convention expenses. The total amount for 2007, based on the budget, is \$8,500 (170 x \$50).

SRD Notes:

1. The cost for plan numbers/stickers is \$20.50 each; the cost for SLC numbers is \$4 each.
2. The SRD Administration Fee is comprised of percentages of various expenses (eg. utilities, taxes, insurance, administrative assistant's salary, etc.). See calculation below.
3. ANSLS dues for SRD manager
4. The SRD portion of the Administrative Review Committee expense is part of the SRD budget.
5. Calculation of SRD Assistant's salary includes vacation pay.

Calculation of SRD administration fee for 2007 Budget:

Rent	\$300 / month			\$3,600
Utilities	\$3,000	x	40%	\$1,200
Taxes	\$9,500	x	40%	\$3,800
Insurance	\$3,000	x	40%	\$1,200
Cleaning	\$300	x	40%	\$120
Tel, Fax & Internet	\$1,800	x	30%	\$540
Exec Asst Salary	\$31,000	x	20%	\$6,200
Postage	\$4,500	x	18%	\$810
Office Expense	\$3,500	x	30%	\$1,050
Equip Rental & Maint	\$1,800	x	30%	<u>\$540</u>
Total SRD Administration Fee:				<u>\$19,060</u>