



ANNUAL REPORT 2021

This annual report provides a record of the activities of the Chaleur Regional Service Commission (CRSC) over its 2021 fiscal year, from January 1 to December 31. Since its creation in January 2013, the CRSC has undertaken a variety of projects of a regional scope, several of which were carried out over the last year. These will be described later in this document.

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MESSAGE FROM THE CHAIRWOMAN

Kim Chamberlain

In accordance with the *Regional Service Delivery Act*, I am pleased to submit to you the CRSC's annual report, which outlines its achievements during 2021.

I am grateful to have been named chair of the CRSC's board of directors in June 2021, following my appointment as mayor of the City of Bathurst in the recent municipal elections. In 2021, the new board of directors of the CRSC successfully completed the mandates set by the previous board and continued to oversee the smooth functioning of the organization from a governance and strategic standpoint. I especially point to the work done in preparing the white paper on local governance reform.

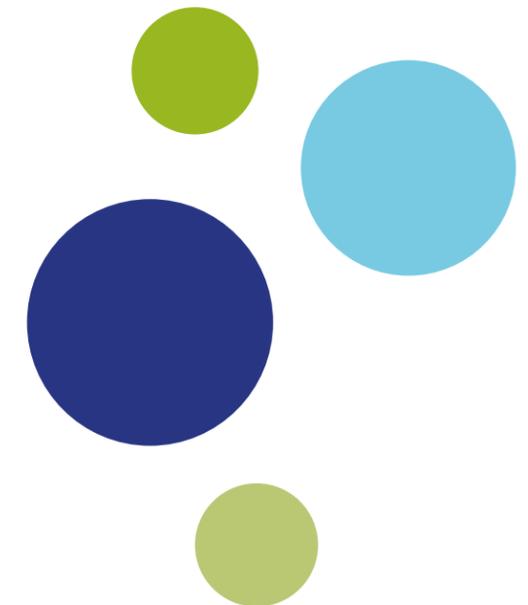
I would like to take this opportunity to thank the members of the board of directors, who completed their term of office in May 2021, for their excellent work. The new board has inherited a well-structured and financially sound organization for years to come, especially with the advent of additional mandates.

I would also like to thank the employees who dedicate themselves daily to providing quality service to their member communities, as well as the members of the executive committee for supporting me throughout the year, the board of directors for its regional spirit and excellent collaboration and, finally, the elected provincial and federal officials for their support in advancing the regional files, which are so important to us.

I invite you to consult the following pages to learn about the activities of the CRSC during 2021.

Happy reading!

Kim Chamberlain





REPORT OF THE EXECUTIVE DIRECTOR

Jocelyne Hachey

It is with great pride that we present an overview of the achievements of 2021. The year was marked by several projects, including the drafting and adoption of a regional strategic plan for economic development and the completion of a study into cost-sharing formula options for municipal sports infrastructure.

Also worthy of mention is that the fact that the CRSC operated within its budget envelope. The audited financial statements, appended to this report, present the organization's financial position for 2021.

On a final note, I would like to recognize the outstanding work of all the employees. Their commitment to our member communities is much appreciated. Thank you to all of them for their dedication and professionalism. Their support and team spirit made my daily responsibilities that much easier. I would also like to thank the members of the executive committee and of the board of directors for their invaluable support throughout the year.

Jocelyne Hachey

Mandate

The CRSC is required to provide the following mandatory services:

- Local planning services in Local Service Districts (LSD)
- Solid Waste Management

The Commission also has the power to facilitate and coordinate agreements between communities regarding cost-sharing for services and infrastructure.

The CRSC also has the authority to expand its mandate to include the following:

- Local planning in municipalities
- Regional collaboration in the matter of policing services
- Regional planning for emergency measures
- Planning for regional recreational, cultural and sports activities, including cost-sharing for any such facilities
- Regional planning



Corporate and collaborative services

The head office is run by the two following employees:

- **Jocelyne Hachey,** Executive Director
- **Carolle Roy,** Assistant to the Executive Director

Dossiers Related to Collaborative Services

Completion of a study into cost-sharing formula options for municipal sports infrastructure

The CRSC enlisted the services of a consultant to develop cost-sharing formula options for the Chaleur region's municipal sports infrastructure. In December 2020, a service agreement was reached with the Association francophone des municipalités du Nouveau-Brunswick. The association's mandate was to:

- Develop several options for cost-sharing formulas, based on relevant criteria adapted to the rural context and interconnected with the Chaleur region;
- Propose the characterization of local, sub-regional and regional infrastructure, including the territorial boundaries of each of these;
- Use the cost-sharing formula options developed to assign the operating costs of each sports infrastructure to the CRSC's member communities.

A working committee, named by the CRSC's board of directors, was mandated to analyze the options proposed by the consultant and make a recommendation to the CRSC's board. The committee was comprised of the following members:

- Lee Stever, deputy mayor of the City of Bathurst
- Jean Guy Grant, mayor of the Town of Beresford
- Luc Desjardins, mayor of the Village of Petit-Rocher
- Donald Gauvin, LSD representative
- Joe Noel, mayor of the Village of Belledune and ex-officio member



The results of the study were presented to the CRSC's board during a special meeting held on May 4, 2021. The minutes of the meeting, as well as the study results, are posted on the CRSC's website at www.crsc.ca.

Since the tabling of this report coincided closely with the date of the municipal elections, the board of directors chose not to receive or adopt the report but rather recommended that it be presented to the new members of the board for consideration, given the imminent local governance reform. Accordingly, the study was presented to the new members on August 18, and adopted by resolution.

Implementation of a regional strategic plan for economic development

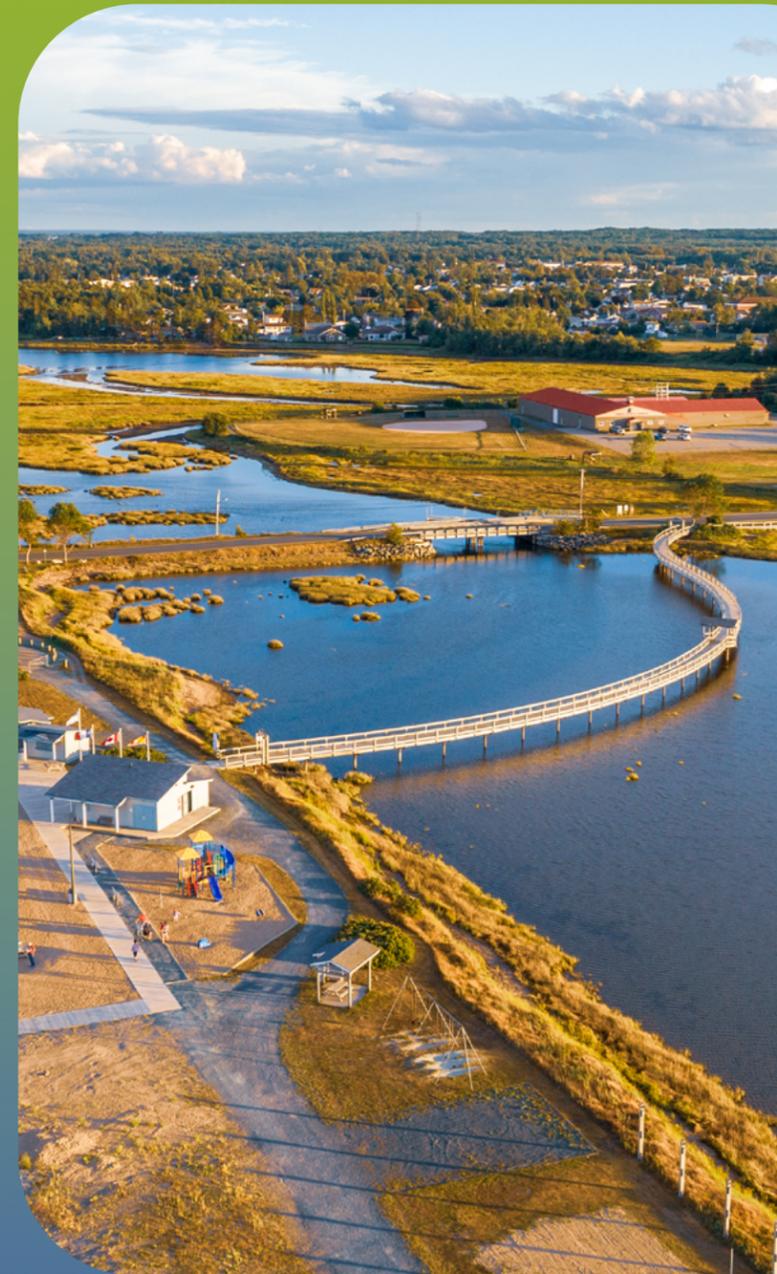
Following work done in 2020 to develop a regional strategic plan for economic development, consultant Ben Champoux presented the results of his regional consultations to the CRSC's board of directors during the regular meeting held on March 17.

On April 21, the board adopted the plan as presented, comprising the following three pillars:

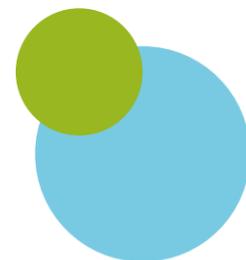
1. Regional coordination
2. Accessibility
3. Quality of life

The plan also proposed establishing a regional economic development entity that would become the sole gateway for all the stakeholders (potential investors, entrepreneurs, etc.) and regional, provincial and federal partners for all files related to economic development.

A regional forum was organized on August 25 to present the results of the strategic plan to all the Chaleur region's partners, including the elected representatives of the CRSC's member communities.



Governance and administration



Composition of the Board of Directors

The CRSC is composed of the mayors of the six municipalities and four representatives from the region's 15 Local Service Districts (LSD). The number of representatives from the LSDs is based on population ratio and tax base.

During 2021, the CRSC held 13 public meetings. The agendas and minutes of these meetings can be found on the CRSC website at www.chaleurrsc.ca.

From January 1 to May 31, 2021, the Board of Directors was composed of the following mayors and representatives for the LSDs:

Members From January to the municipal elections in May	Attendance	Absences
Lee Stever, acting Mayor of Bathurst	5	0
Jean Guy Grant, Mayor of Beresford	5	0
Charles Doucet, Mayor of Nigadoo	5	0
Luc Desjardins, Mayor of Petit-Rocher	5	0
Normand Doiron, Mayor of Pointe-Verte	5	0
Joseph Noel, Mayor of Belledune	5	0
Normand Plourde, LSD	4	1
Donald Gauvin, LSD	5	0
Carole Caron, LSD	5	0
Paul Robichaud, LSD	4	1

From June 1 to December 31, 2021, the Board of Directors was composed of the following mayors and representatives for the LSDs:

Members After the municipal elections in May	Attendance	Absences
Kim Chamberlain, Mayor of Bathurst	8	0
Edgar Aubé, Mayor of Beresford	8	0
Charles Doucet, Mayor of Nigadoo	7	1
Rachel Boudreau, Mayor of Petit-Rocher	7	1*
Maxime Lejeune, Mayor of Pointe-Verte	8	0
Paul Arseneault, Mayor of Belledune	8	0
Donald Gauvin, LSD	8	0
Paul Robichaud, LSD	8	0
Laura McNulty, LSD	8	0
Darryl Branch, LSD	6	2**
*Réjean Guitard, Substitute Petit-Rocher	1	N/A
**Nathalie Paulin, Substitute LSD	2	N/A

Committees

Executive Committee

From January 1 to May 31, 2021, the Executive Committee was composed of the following members:

Members	Attendance	Absences
Mayor Joseph Noel, Chairman	1	0
Mayor Charles Doucet, Vice-Chairman	1	0
Mayor Lee Stever, 3rd Director	1	0

The members met once on February 16, 2021, to discuss the following subjects:

- Review of the purchasing policy
- Review of a call for tenders' request for general work at the Red Pine Landfill Site
- Red Pine monitoring committee

From June 1 to December 31, 2021, the Executive Committee was composed of the following members:

Members	Attendance	Absences
Mayor Kim Chamberlain, Chairwoman	2	1
Mayor Maxime Lejeune, Vice-Chairman	2	1
Mayor Charles Doucet, 3rd Director	3	0

The members met three times, on August 11, November 15, and December 2 to discuss the following subjects:

- Red Pine monitoring committee
- Cost-sharing formula for municipal infrastructure
- Preparation of the August 25 regional economic development forum
- Urban planning department
- Infrastructure work at the Red Pine Landfill Site

Support and Oversight Committee

The Support and Oversight Committee met twice in 2021. The first meeting involved reviewing the 2020 audited financial statements and the second concentrated on reviewing the 2022 budget.

The committee is composed of the following members:

Members	Attendance	Absences
Sonia Gauvin, CPA, CMA, Treasurer, Bathurst	2	0
Marc-André Godin, City Manager, Beresford	2	0
Donna Landry, City Manager, Nigadoo and Pointe-Verte	1	1
Magali Courtin, City Manager, Petit-Rocher	2	0
Landon Lee, City Manager, Belledune (January to July 2021)	1	0
Scott Ferguson, City Manager, Belledune (August to December 2021)	0	1
Denis Bujold, Local Services Manager	2	0



Planning Department

The mandate of the Planning Department is to perform a wide variety of tasks derived from the Community Planning Act. Planning services for all the municipalities and Local Service Districts (LSDs) in the Chaleur RSC are provided by the Planning Department, with the exception of the City of Bathurst, which has its own Planning Department. These municipalities are all equipped with tools for urban planning, construction and subdivision on their respective territories. The Roberville, Dunlop, North Tetagouche, Big River and Bathurst LSDs are (in part) regulated by a rural plan that includes zoning regulations.

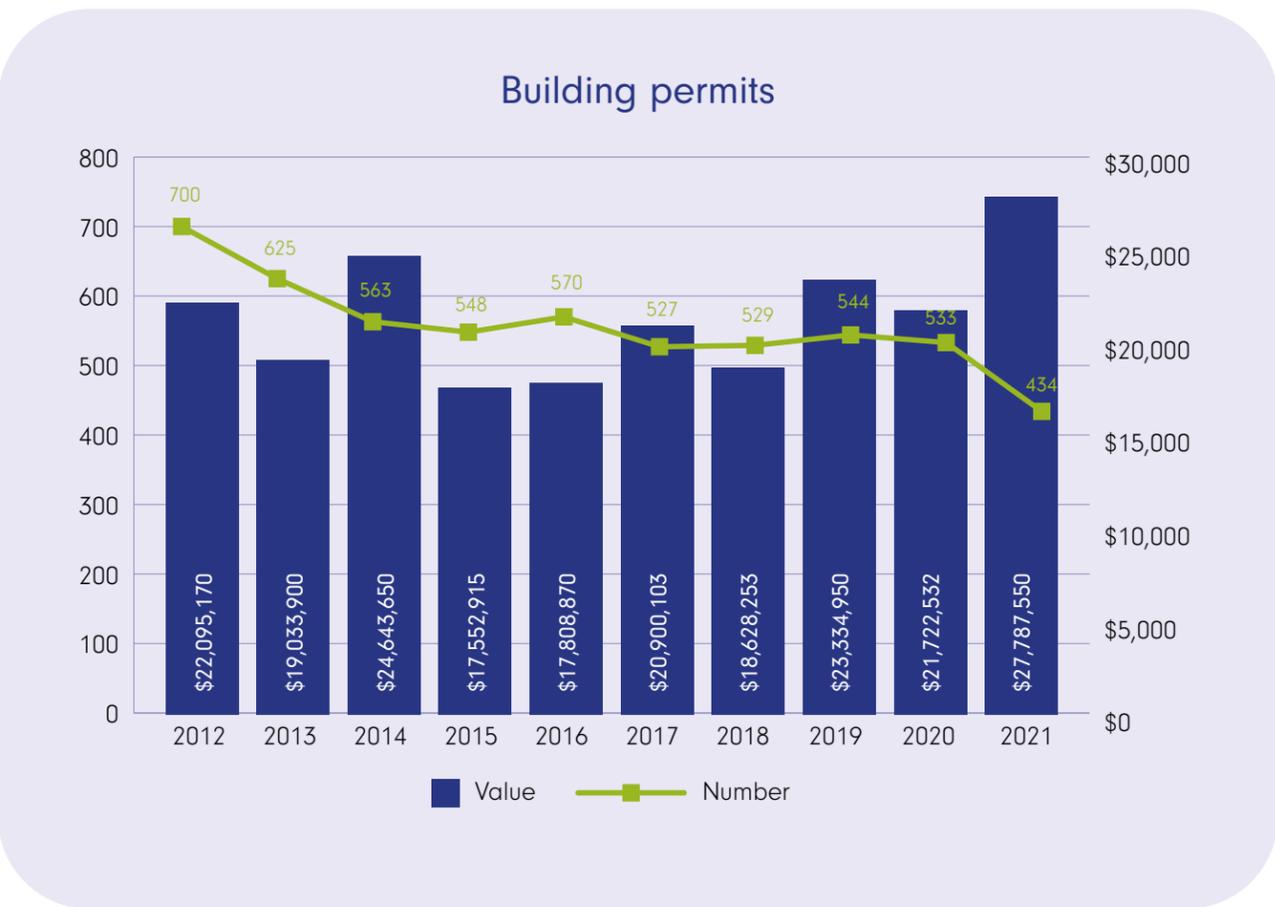
Over the past decade, land use plans and zoning provisions in the municipalities of Beresford, Nigadoo, Petit-Rocher, Pointe-Verte and Belledune have been subject to major reviews.

A number of rural plans are currently in force in the Chaleur RSC LSDs.

Each year, urban planning documents are amended to allow for non-conforming or unplanned use. In 2021, the Planning Department worked on six new amendment or rezoning projects. There were two projects in Belledune; one for a quarry and one to install a recreational vehicle during the summer season. There were four projects in Pointe-Verte; two for a scrap yard, one for the sale of snowmobile parts and one for a mechanic garage.

Before granting a building permit, the inspectors must review the plans and ensure that the projects are in compliance with existing municipal planning regulations and the standards prescribed by the National Building Code. Once the permit has been granted, the inspectors must inspect the site at intervals to ensure that the work performed complies with the standards.. In 2021, 433 inspection records were closed. All Chaleur RSC inspectors are members of the New Brunswick Building Officials Association (NBBOA). Two inspectors are certified Level 3. The third inspector is certified Level 2 and qualified Level 3.

In 2021, the Planning Department issued 434 building permits for a total value of \$27.7 million: \$17.9 million in the municipalities and \$9.8 million in the unincorporated areas. The number of permits issued decreased by 18.6% compared with last year, and the value increased by 27%.



Employees

- Marc Bouffard, (January 1st to March 31st), Planning Director
- Benjamin Kocyla, (April 15th to December 31st), Planning Director
- Yvon Frenette, Development officer
- Marcel Doiron, Building inspector
- Stéphane Doucet, Building inspector
- Line Cormier St-Cyr, Administrative secretary



Building Report per Municipalities

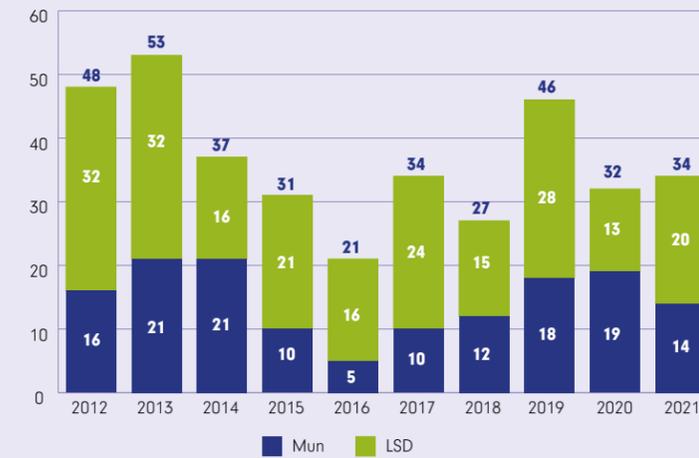
Sector	Belledune (v)		Beresford (t)		Nigadoo (v)		Petit-Rocher (v)		Pointe-Verte (v)		Total	
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value
Mobile and recreational	3	\$294,000	5	\$287,000	1	\$40,000	0	\$-	1	\$40,000	10	\$661,000
Residential: 1 and 2 family	10	\$997,800	44	\$2,769,600	9	\$300,100	20	\$335,400	13	\$306,000	96	\$4,708,900
Residential: multi	0	\$-	1	\$300,000	4	\$2,100,000	0	\$-	0	\$-	5	\$2,400,000
Commercial	2	\$242,400	5	\$801,600	0	\$-	6	\$335,500	0	\$-	13	\$1,379,500
Industrial	1	\$2,200,000	1	\$2,100,000	1	\$455,000	0	\$-	0	\$-	3	\$4,755,000
Institutional	0	\$-	1	\$4,000	6	\$2,356,000	3	\$456,300	0	\$-	10	\$2,816,300
Accessory and misc.	5	\$113,000	46	\$777,750	17	\$141,200	26	\$119,000	6	\$61,000	100	\$1,211,950
Total	21	\$3,847,200	103	\$7,039,950	38	\$5,392,300	55	\$1,246,200	20	\$407,000	237	\$17,932,650

Building Report in LSDs

Sector	Allardville (p)		Bathurst (p)		Beresford (p)		New Bandon (p)		Total	
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr	value
Mobile and recreational	1	\$2,000	14	\$1,180,000	10	\$466,000	6	\$248,000	31	\$1,896,000
Residential: 1 and 2 family	7	\$61,100	35	\$2,782,500	42	\$2,747,900	4	\$330,500	88	\$5,922,000
Residential: multi	0	\$-	0	\$-	0	\$-	0	\$-	0	\$-
Commercial	1	\$10,000	1	\$270,000	0	\$-	0	\$-	2	\$280,000
Industrial	0	\$-	4	\$387,000	1	\$50,000	0	\$-	5	\$437,000
Institutional	0	\$-	0	\$-	1	\$333,000	0	\$-	1	\$333,000
Accessory and misc.	8	\$119,000	21	\$244,100	35	\$488,800	6	\$135,000	70	\$986,900
Total	17	\$192,100	75	\$4,863,600	89	\$4,085,700	16	\$713,500	197	\$9,854,900

There has been an increase of 0.06% in residential construction. In 2021, there were 34 new single-family dwellings built compared with 32 the previous year.

New single-family dwellings



Dwelling units created



The Municipality of Beresford has one new multi-family dwellings, and the Municipality of Nigadoo has four. Following a recorded decline between 2012 and 2015, the number of new housing units created in new constructions, renovations or extensions has been on the rise as of 2016. Since 2012, an average of 81 new housing units have been created each year.

To draw a more representative picture of construction activity throughout the territory served by the Chaleur RSC, construction data from the Chaleur RSC Planning Department has been combined with data from the City of Bathurst. In all, 760 permits were issued for the entire area, for a total value of \$39.8 million.

Cumulative Building Report

Sector	Bathurst (c)		CRSC Municipalities		CRSC LSD		Total		
	Nbr	value	Nbr	value	Nbr	value	Nbr	value	Nbr
Mobile,&recreational	0	\$-	10	\$661,000	31	\$1,896,000	41	\$2,557,000	7%
Residential-1,&2,family	172	\$4,905,931	96	\$4,708,900	88	\$5,922,000	356	\$15,536,831	39%
Residential-multi	12	\$517,326	5	\$2,400,000	0	\$-	17	\$2,917,326	7%
Commercial	24	\$4,951,200	13	\$1,379,500	2	\$280,000	39	\$6,610,700	17%
Industrial	4	\$495,000	3	\$4,755,000	5	\$437,000	12	\$5,687,000	14%
Institutional	0	\$-	10	\$2,816,300	1	\$333,000	11	\$3,149,300	8%
Accessory,&misc.	114	\$1,153,023	100	\$1,211,950	70	\$986,900	284	\$3,351,873	8%
Total	326	\$12,022,480	237	\$17,932,650	197	\$9,854,900	760	\$39,810,030	100%

The greatest number of investments were in the one and two-family residential sector, followed by commercial and industrial.

In 2021, the Planning Department approved 32 subdivision plans, creating 48 building lots and 12 parcels. Since 2007, the Planning Department has approved a total of 683 plans, creating 868 lots. The Planning Department also approved several deeds, rights of way, easements, and survey plans.

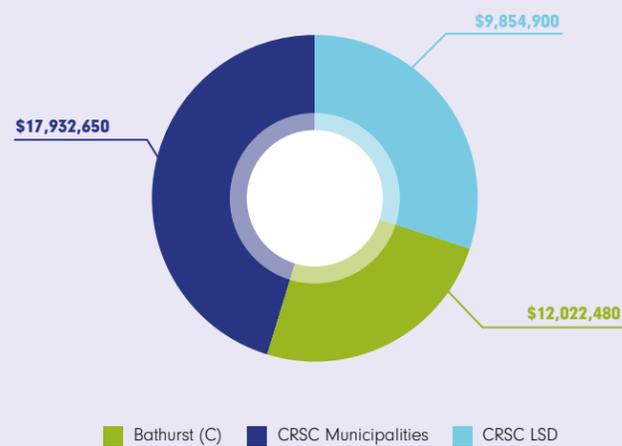


Housing and Dwellings

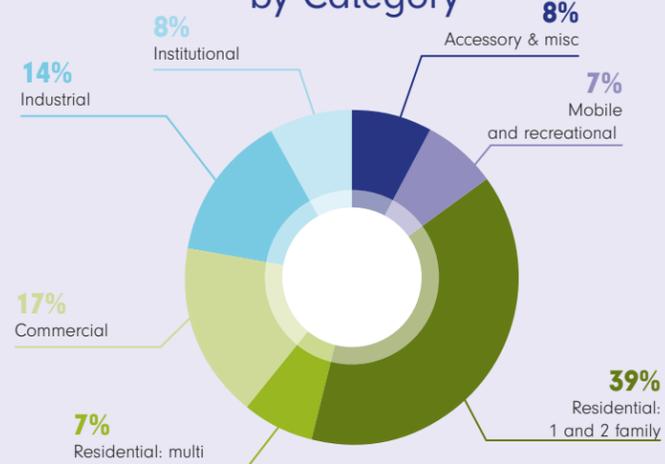
Most of the dwellings in the Chaleur Region are single detached houses. Conversely, the proportion of apartments in multi-family housing units is lower than the provincial average.

The percentage of rented housing units is below the provincial average: 77% of the housing units in the Chaleur Region are occupied by the owner compared with 74.4% in the province overall.

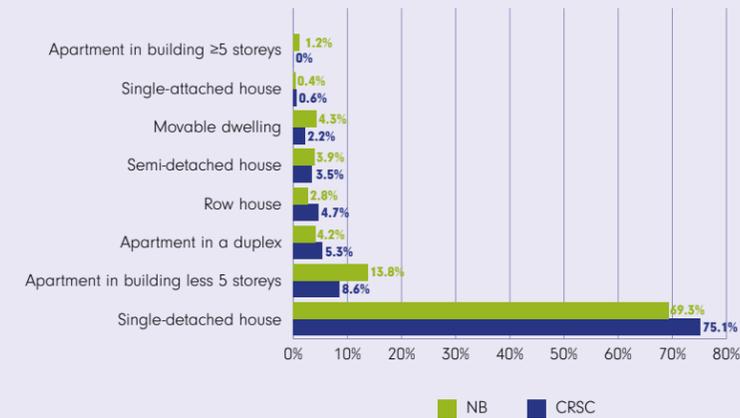
Total value of building permits in 2021



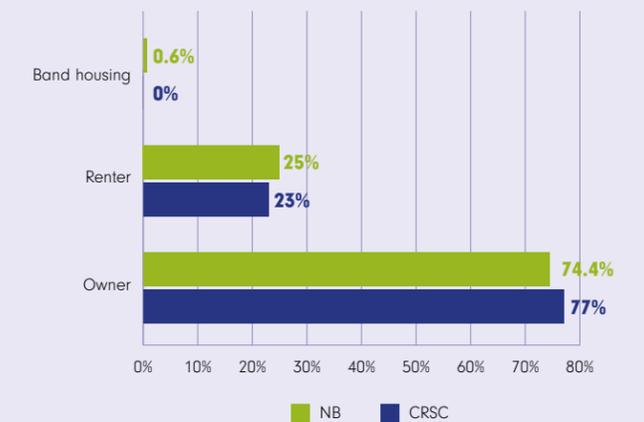
Building Permits by Category



Household and dwelling characteristics

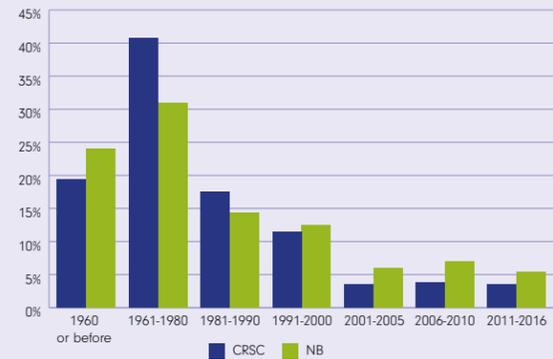


Private households by tenure



Compared with the rest of New Brunswick, most of the occupied private dwellings were built between 1961 and 1990. This trend has reversed since 1991 and equates with the reduction in the number of permits issued for the construction of new single-family dwellings. This means that the occupied private housing stock in the Chaleur Region is a little older than the provincial average, with 78% of the private homes built before 1990 compared with 69% in the entire province.

Occupied private dwellings by period of construction



Regional Planning Advisory Committee (RPAC)

The Regional Planning Advisory Committee comprises seven members, all of whom are nonelected citizens. Each municipality is represented by one citizen, and there are two representatives from the LSDs. Each member may be nominated for a maximum of two 4-year terms. The terms are staggered so that there will always be experienced members in the group. The primary responsibility of this committee is to study requests for exemptions from existing zoning bylaws and subdivision standards. The committee must also provide an opinion on any project related to the adoption or amendment of a rural plan. Lastly, the committee has certain powers with regards to temporary permits, private access and public streets.

Mr. Patrick Mallet is the committee chair, and Mr. Lévis Roy is vice-chair.

Regional Planning Advisory Committee 2021

Member	Representing	Attendance	End of term (December...)
Alain Gauvin	Beresford	7 on 11	2023
Vacant	Belledune	0 on 11	
Lévis Roy	LSD	9 on 11	2021
Vacant	LSD	0 on 11	
Patrick Mallet	Petit-Rocher	11 on 11	2023
Paul Desjardins	Pointe-Verte	11 on 11	2021
Jean-Louis Arseneau	Nigadoo	11 on 11	2021

In principle, the committee meets on the third Tuesday of every month, except when there are no requests to justify holding a meeting. The committee met 11 times in 2021 to examine nine proposals for amendments to a rural plan and to make recommendations to the municipal or provincial authorities involved. The committee also studied 32 proposals for exemptions to a rural plan. Overall, the committee reviewed 44 applications, as follows:

2021, Regional Planning Advisory Committee (RPAC), decision

		Private access, location of public street	Opinion on proposed rezoning or adoption of a by-law	Conditional use	Approval (permits) temporary	Non-conforming use	Variations to zoning or subdivision bylaw	Total
Municipality	Belledune	0	2	0	1	0	5	8
	Beresford	0	1	0	0	0	7	8
	Nigadoo	0	2	0	0	0	4	6
	Petit-Rocher	0	0	0	0	0	4	4
	Pointe-Verte	0	4	0	0	0	2	6
Parish	Allardville	0	0	0	0	0	1	1
	Bathurst	1	0	0	0	0	4	5
	Beresford	1	0	0	0	0	3	4
	New Bandon	0	0	0	0	0	2	2
Total		2	9	0	1	0	32	44



Solid Waste Management

Services provided

The Solid Waste Division of the CRSC provides residential and commercial waste management services to the region. These services are provided through a waste collection and recycling collection program. We operate an engineered Sanitary Landfill with both leachate and landfill gas treatment, Household Hazardous Waste (HHW) on-site depot, HHW and electronic waste mobile collection unit, and a construction and demolition (C&D) area. Since 1995, the Red Pine Landfill Site has provided waste disposal services to the Restigouche, Acadian Peninsula and Greater Miramichi regions. The Greater Miramichi Regional Service Commission (GMRSC) has been part of our recycling program since 2017.



Technical Committee

The Solid Waste Division of the CRSC obtains advice, guidance and insight from the Solid Waste Technical Committee which meets normally semi-annually. The committee's role is to evaluate the technical requirements related to operations, maintenance, and construction activities. In 2021, the Committee met to discuss the following topics:

- 2021 infrastructure work
- Update on the power generation facility
- Approval to operate renewal permit
- Flushing and video inspection of pipes
- Infrastructure work proposed for 2022

In 2021, the Committee was comprised of the following members:

- Carole Caron, LSD representative, Chair (attended 1/1 meeting – term ended in May)
- Jean Guy Grant, mayor of Beresford (attended 1/1 meeting – term ended in May)
- Darryl Branch, LSD representative, Chair (attended 1/1 meeting – term commenced in June)
- Paul Arseneault, mayor of Belledune (attended 1/1 meeting – term commenced in June)
- Rhéal Hébert, public member (attended 2/2 meetings)
- Paul Losier, public member (attended 2/2 meetings)

New and Ongoing Capital Projects in 2021

Although the COVID pandemic brought about many challenges, this did not stop us from working on new and ongoing construction projects, which are designed to ensure the ongoing efficiency of Solid Waste Management activities and operations at the Red Pine Landfill Site.

New and ongoing projects for 2021 included the following:

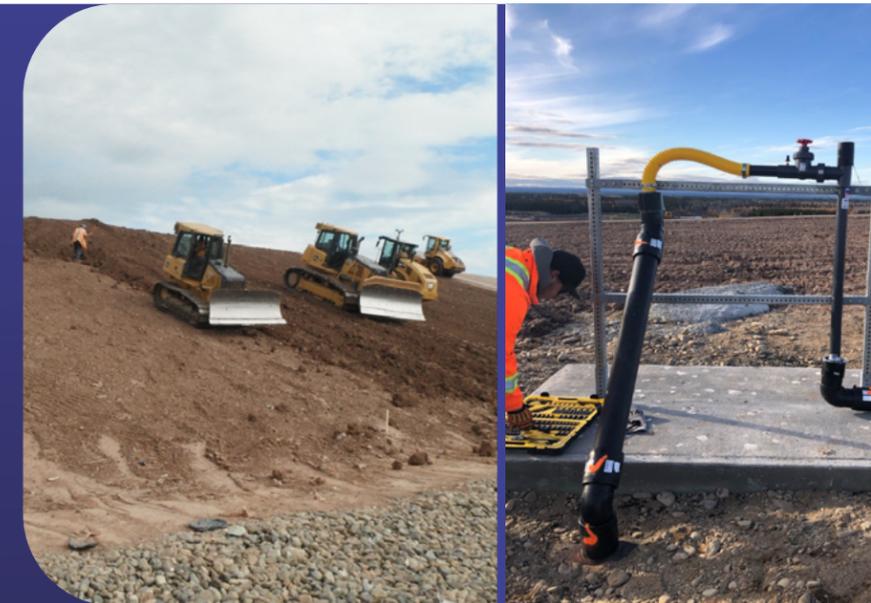
Cell 12

- Construction of a new horizontal biogas extraction gallery above the cell.



Cell 13

- Capping of cell (phase 3 of 3)
- The extension of the existing secondary biogas collector above the cell to access road 6000.
- The construction of two (2) new horizontal biogas extraction galleries in the upper part of the cell.
- The construction of two (2) new well heads above the cell.



Cell 14

- Soil conditioning in anticipation of the cell closure work planned for 2022.





Other improvement projects

In line with our Emergency Response Plan, which is required by the province, we continued with Phase 2 of an emergency access road on-site. Phase 1 was completed in 2019, resulting in 650 metres of road being developed, and Phase 2 was completed in 2021. The total cost for 2021 amounted to \$14,000.



Construction & Demolition

The amount of construction & demolition waste decreased in 2021, down 15.3% from 2020 (11,596 t to 9,817 t). The amount of C&D debris varies from year to year.



Reoccurring in 2021

The following sections provide an update on reoccurring events and a summary of activities and results for 2021 which include revenues and tonnage, environmental monitoring, Power Generation Facility, public education and awareness, recycling, and household hazardous waste program.

Technical Landfill

Most of the Solid Waste Management Services are related to the operation of the landfill site. Waste management accounts for more than 85% of the CRSC's activities.

2021 Revenues and Quantities of Waste Managed at the Landfill Site

In 2021, the total quantity of waste received at the site was 81,414 metric tons (t), an increase of 5.3% from 2020 (77,328 t), of which 19,790 t originated in the Chaleur Region. The CRSC received 61,624 t of waste from the Greater Miramichi, Acadian Peninsula and Restigouche regions. An additional 9,817 t of construction and demolition debris (C&D) were received (compared with 11,596 t in 2020), 5,181 t of which came from the Chaleur Region. We also treated 1,353 t of sewage sludge (compared with 1,442 t in 2020) from the City of Bathurst sewage treatment plant. This means that, in 2021, the technical landfill operations team managed 92,584 metric tons of waste, an increase of 2,218 t or 2.5% from 2020. Total revenue from disposal for the Solid Waste Division in 2021 was \$5,695,000.

TONNAGE AREA	2021 Metric tons	2020 Metric tons	2019 Metric tons	2018 Metric tons
Chaleur- regular waste	19,790	18,430	18,558	18,436
APRSC	26,013	24,711	26,682	24,757
Restigouche RSC	14,257	14,256	14,660	15,674
Greater Miramichi RSC	21,354	19,931	20,087	20,879
C & D	9,817	11,596	13,276	16,320
Sludge - City of Bathurst	1,353	1,442	1,402	1,532
TOTAL	92,584 t	90,366 mt	94,665 mt	97,598 mt

Tipping Fees

The tipping fee for 2021 remained stable at \$65.00/t for all regions. The following table shows the various tipping fees charged to our clients over the past four years.

Service	2021	2020	2019	2018
Regular waste-Chaleur	\$65	\$65	\$65	\$65
Regular waste RSC-Northumberland	\$65	\$65	\$62	\$58
Regular waste RSC-PA	\$65	\$65	\$62	\$58
Regular waste-Restigouche	\$65	\$65	\$62	\$58
C&D - all regions	\$32	\$32	\$30	\$30
Recyclables	\$40	\$40	\$0	\$0
HHW/E-waste	\$0	\$0	\$0	\$0



Note that the collection and disposal of household hazardous waste (HHW), as well as electronic waste (E-waste), is free of charge to all citizens of the Chaleur Region.



Environmental Monitoring

Monitoring Wells

The Solid Waste Division (Red Pine Landfill) currently has a total of 19 monitoring wells and 7 underground drainage systems around the property. Groundwater samples are collected on a quarterly basis by Pollu-tech, an independent monitoring company. Sampling is done in accordance with current industry standards. The focus of the monitoring program is to assess the potential environmental impact of landfill operations on surface water and groundwater systems within the vicinity of the landfill site. GEMTEC was retained by the CRSC to prepare a monitoring report, which was then forwarded to the Department of Environment, as per our certificate of approval (COA).

Sedimentation Ponds

All surface water runoff and leachate produced are directed to our primary and secondary sedimentation ponds. The water is analyzed quarterly for total suspended solids (TSS). All the water treated at the Red Pine Landfill Site is then discharged into the Red Pine Brook.



Leachate Treatment

The landfill-treated leachate is sampled weekly at various locations to ensure that proper treatment levels are achieved. Both raw and treated leachate are analyzed and then compared to gauge the efficiency of our water treatment system. The system used to treat the leachate from the landfill is based on a complex series of aeration ponds and biofilters.



Power Generation Facility

Landfill Gas-to-Energy

In 2017, NB Power signed an agreement to purchase approximately 6,000 megawatt hours of energy annually from the Chaleur Regional Service Commission for the next 20 years. The energy is produced by an electrical generator powered by biogas. In 2021, the generator produced a total of 5,171.10 megawatts of energy, for revenue of \$576,228. Based on our annual projections this represents 87% of energy sold back to NB Power. The decrease was primarily due to a mechanical breakdown of the generator from September to November. Because the technician was from out of province, it was challenging getting someone on-site.

Public Education & Awareness

For several years, we have placed increasing importance on communicating with our citizens. Our goal in 2021 was to maintain a high level of engagement with the public. This campaign included advertisements across several types of media, such as social media, the CRSC's website, and radio ads. Solid Waste Management developed several video shorts with the goal of reducing contamination in the residential waste streams. These same media outlets were also used to keep the public informed about our operations and safety measures during the pandemic. Due to the ongoing COVID-19 restrictions in 2021, in-person presentations were suspended until the fall. In October 2021, we held a total of four presentations/visits at schools and the NBCC in the Chaleur region.





Recycling

Environmental protection has been at the heart of our operations for many years. Starting with a green shift in 2008, we continue to intensify our efforts to be present in our community and to offer high-quality services.

Curbside Collection of Recyclables

Recyclable materials from the Chaleur and Greater Miramichi regions are received at the CRSC's transshipment building at the Red Pine Landfill Site in Allardville. In 2021, recyclable materials collected in the CRSC, GMRSC, and Restigouche regions was sent to the Eco360 sorting centre in Moncton, N.B. This sorting centre is managed by the Southeast Regional Service Commission. The CRSC prepared several advertising campaigns to inform and educate residents about the various services offered to the population. Residents were able to access information on social media and on the CRSC's webpage.

The Commission saw a 28% increase in recyclables revenues from 2020. Total revenues from recyclables in 2021 was \$132,100. The additional material from the Restigouche region was a factor in the increase of recyclables in 2021.



Table 1 - Quantities of recyclable materials received at the Red Pine site since 2018

REGION	2021	2020	2019	2018
Chaleur	1,616 t	1,312 t	1,636 t	1,723 t
Greater Miramichi	1,563 t	1,265 t	1,520 t	1,590 t
Restigouche	116 t	0 t	0 t	0 t
TOTAL	3,295 t	2,577 t	3,156 t	3,313 t

Table 2 - Proportion of recyclable materials vs. waste collected curbside within the Chaleur Region

REGION	Recyclable Materials (t)	Waste (t)	Total (t)	Recyclable Materials (%)
Bathurst	534	2,930	3,464	15.5
Belledune	64	496	560	11.5
Beresford	200	1,284	1,484	13.5
Nigadoo	55	326	381	14.5
Petit-Rocher	103	664	767	13.5
Pointe-Verte	43	315	358	12.1
C1 - Dunlop to Free Grant	146	999	1,145	12.8
C2 - North & South Tetagouche	124	789	913	13.6
C3 - Madran to Tremblay	120	894	1,014	11.9
C4 - Big River to Goodwin Mill	65	495	560	11.6
C5 - Allardville to Saint-Sauveur	82	524	606	13.6
C6 - Salmon Beach to Pokeshaw	49	267	316	15.5
Pabineau First Nation	5	117	122	4.1
ICI	26	9,692	,718	0,3
Chaleur Region	1,616	19,790	21,406	



Other Waste Diversion Services

Our communication and education programs continue to have an impact on all our waste diversion services, especially the participation rates of our citizens in our household hazardous waste (HHW) and E-waste collection.



HHW

Solid Waste Management provides free collection and safe disposal of household hazardous waste for residents of the region. The service is provided through a permanent on-site HHW Depot located at the Solid Waste Facility, open during regular business hours, several battery depots throughout the region, and several mobile HHW collections in the spring and fall.

The following is a list of materials received as part of the CRSC's 2021 HHW Program:

Material	2021	2020	2019
Acids	80 L	80 L	80 L
Bases	320 L	160 L	400 L
Flammable liquids	5,520 L	2,080L	4,640 L
Oxidizing liquids	240 L	160 L	240 L
Pesticides	240 L	80 L	240 L
Flammable aerosols	800 L	480 L	480 L
Aerosol paint	800 L	320 L	1,280 L
Propane (camping)	720 L	240 L	570 L
Batteries	3,900 kg	3,300 kg	600 kg
Paint	25,080 L	7,920 L	25,520 L
Fuel/gas	1,435 L	410 L	820 L
Antifreeze	3,690 L	1,025L	1,150 L
Used oil	5,000 L	3,000 L	7,000 L
Propane tanks	1,680 L	600 L	2,150 L
Automobile batteries	2,034kg	360 kg	1,342 kg

E-Waste

The CRSC continued to accept residential electronic waste in 2021. The waste is collected year round at a drop-off location at the Red Pine site. Electronic waste is a service free of charge for all citizens in the Chaleur Region. The volume of E-waste sent for recycling in 2021 (a total of 26.313 t recycled) was down from 2020. The decrease is primarily due to the reduction of the number of mobile collections of electronic waste in 2021.

YEAR	TOTAL RECYCLED
2021	26.31 t
2020	28.18 t
2019	42.99 t

Encorp Atlantic Inc.

The NB Beverage Containers Program was established in 1992 to reduce the amount of waste going into landfills. Every consignee bottle collected through the residential curbside recycling program is sorted at the Eco360 sorting centre in Moncton, N.B. The returnable bottles are then shipped and recycled within the province of N.B. at one of Encorp Atlantic Inc.'s redemption centres. In 2021, a total of 1,555,067 containers were recycled through the residential curbside recycling program for a total revenue of \$77,753.

Atlantic Dairy Council

The CRSC signed an agreement with the Atlantic Dairy Council (ADC) on September 1, 2016, to recycle plastic coated milk containers received through our residential recycling program. The agreement is for 10 years. The Commission agrees to collect fluid milk cartons through its recycling program and to ship them to the sorting centre. The ADC also agreed to pay the CRSC a direct recycling fee of \$260/t of plastic coated fibre collected in the Chaleur Region, plus \$159.25/t of plastic coated fibre processed at our recycling facility. In 2021, a total of 19.176 t were collected and processed from the Chaleur Region, and 17.197 t were processed from the Greater Miramichi Region. The total revenue received in 2021 was \$10,728.

New Brunswick Environmental Trust Fund

In May 2021, the Minister of NB Department of Environment and Local Government announced the projects funded through the 2021-2022 Environmental Trust Fund. The CRSC received funding for the following projects:

- Education and Awareness: Illegal dumping and Household Hazardous Products – \$30,000

The main goal of this project was to educate and raise awareness among citizens of the Chaleur region about the environmental risks caused by illegal dumps and the damage caused by household hazardous waste that ends up in the environment. The project experienced some delays due to the resignation of the environment manager, which delayed the cleaning activities that were planned during the summer. Nevertheless, a portion of the funds enabled the creation of awareness signs at the illegal dumping sites in question, as well

as an audit of household hazardous waste that ends up in landfills and recycling transfer stations, to provide a better picture of which products are still poorly diverted by citizens. Community clean-up activities are growing in popularity and helping raise awareness and cleaning up many places in our region.

For Phase 2, with the help of students, volunteers, and landowners, we want to rent containers to clean several sites and treat this waste as it should be treated.

- Public Education and Awareness – Symbiosis between Economy and Environment – \$35,000

This project required continuous efforts to raise awareness because many contaminants still end up in recycling and recyclable materials end up in the landfill. This is also the case for household hazardous waste, which sometimes ends up in the wrong place despite free diversion programs and twice-yearly collections at various locations in municipalities.

Thanks to the latest funds received, many educational video shorts were developed and were well received by the public. In addition, surveys were conducted to educate the public interactively, allowing us to better understand those elements of our recovery system that were misunderstood by the citizens. Thanks to a collaboration with the Acadie-Bathurst Titans, we were able to develop a promotional video that aired throughout the hockey season during games, as well

as on our social media. For many people, these young ambassadors are good examples to follow. This collaboration has made it possible to reach a broader segment of the population.

We want to continue making the citizens of the Chaleur region aware of the importance of participating in waste diversion programs that are offered for free. Whether it is home composting, recycling or diversion of household hazardous waste, every effort is one step closer to protecting our environment and extending the life of our sanitary landfill. Accordingly, we want to carry on with our public information meetings, continue to introduce information kits for newcomers, develop new educational tools, such as informative video shorts for our social media and surveys, or eventually promotional videos.

Human Resources

Labor relations between unionized employees and management representatives are friendly and harmonious. We are very proud of the work accomplished in 2021 and sincerely thank all our employees for their continued hard work and commitment in the delivery of our services.

List of Employees

Dayna Carroll, Director of Solid Waste Management

Claudia Gionet, Secretary
Jacqueline Raïche, Scale Operator

Paul Chamberlain, Security Guard
Bernard Gallagher, Security Guard
Mikael Plourde, Security Guard

Eric Baril, Environmental manager

Yvon Richard, Environmental Technician

Vacant – Operations manager

André Plourde, Operations Supervisor
Sylvain Parisé, Maintenance Attendant

Conrad Larocque, Heavy Equipment Operator
Martin Noel, Heavy Equipment Operator
Serge Plourde, Heavy Equipment Operator

Bernard Guignard, Labourer
Michel Hachey, Labourer
Irénée Didier Plourde, Labourer
Marc-André Plourde, Labourer
Stéphane Robichaud, Labourer

Denis Comeau, Seasonal worker
René Paulin, Seasonal worker
Stéphanie Richard, Seasonal worker
Gabriel Savoie – Part-time employee



Chaleur Tourism Office

Mandate

The mission of the Chaleur Tourism Office is to collaborate with various local and regional stakeholders to contribute to the development and promotion of the tourism industry in the Chaleur Region.

The various spheres of activities are:

- Communication, marketing and promotion of the region
- Education and awareness, both regionally and externally
- Tourism representation and partnerships

The Tourism Office has the two following employees:

- Janine Daigle, Director (January to June 2021)
- Mylène Doucet, Marketing and Communication Coordinator

Impact of Covid-19

The year 2021 was again significantly affected by the Covid-19 pandemic. The Chaleur region was not spared from this world-wide event: New Brunswick borders were closed for half of the year to the rest of Canada, the federal borders were affected for the entire year and the tourism industry was continuously affected by worker shortage and changing operating regulations. These restrictions affected the region on various levels, including in our marketing efforts, our product offering and the type of visitors that came to our region.

2021 Action Plan

The Tourism Office once again adjusted its action plan to the challenges posed by the pandemic and focused on a “staycation” strategy for most of the year. The collective goals of the tourism industry and the action plan are to:

- Increase the appeal of the Chaleur Region
- Enhance the Chaleur Region’s image as a destination
- Attract new visitors from the southern part of New Brunswick and the Maritime provinces
- Attract new visitors and encourage them to stay longer
- Offer support to the region’s tourism operators

A service agreement with a consultant has been established for the development of the new action plan for the tourism office.

Chaleur Tourism Committee

Mandate

With the approval of the CRSC Board of Directors, this standing committee is mandated to advise the Director of the Chaleur Tourism Office on the development and promotion of the Chaleur Region’s tourism industry.

The committee is composed of 10 members appointed by resolution of the CRSC to provide expertise in the following areas: festivals, food and beverage, accommodations, experiences/activities, attractions, visitor’s information centre, and regional organizations. The list of individuals are to be chosen, as follows:

- One (1) CRSC board member acting as chair of the committee
- Seven (7) representatives from the municipalities (one per municipality and two from Bathurst); these representatives will be recommended by the municipalities from among their tourism operators or organizations
- Two (2) representatives for the LSDs (how these representatives are chosen will be determined by the Department of Local Government)

The members must be able to demonstrate objectivity and openness in representing and defending the interests of the entire region.

The support staff includes the Director of the Chaleur Tourism Office and the Marketing and Communication Coordinator.

The Chaleur Tourism Committee met four times in 2021 to discuss the following topics:

- 2021 Action Plan
- Partnership with Northern Odyssey and Tourism NB
- Tourism pamphlet
- Marketing strategies and initiatives
- Budget
- Key Performance Indicator (KPI) and surveys



Committee members

Name	Representing	Attendance	Mandate
Barbara Thibodeau	Pointe-Verte	3/4	Full year (2021)
Emilie Dilhac	Nigadoo	3/4	Full year (2021)
Guy-Laine Legacé	Beresford	4/4	Full year (2021)
Patricia Salter	LSD	4/4	Full year (2021)
Al Nazir	Bathurst	2/4	Full year (2021)
Rachel Boudreau	CRSC	1/2	Member since June 2021
Cécile Beuzeville Miserez	Petit-Rocher	0/3	Member since April 2021
Lee Stever	CSRC	2/2	Term ended in May 2021
Chris Daigle	Bathurst	2/2	Term ended in June 2021

At the end of December, Belledune, one Bathurst and one LSD seat were vacant.

In February 2021, the Chaleur Tourist Office organized a series of online meetings by sector of activity.



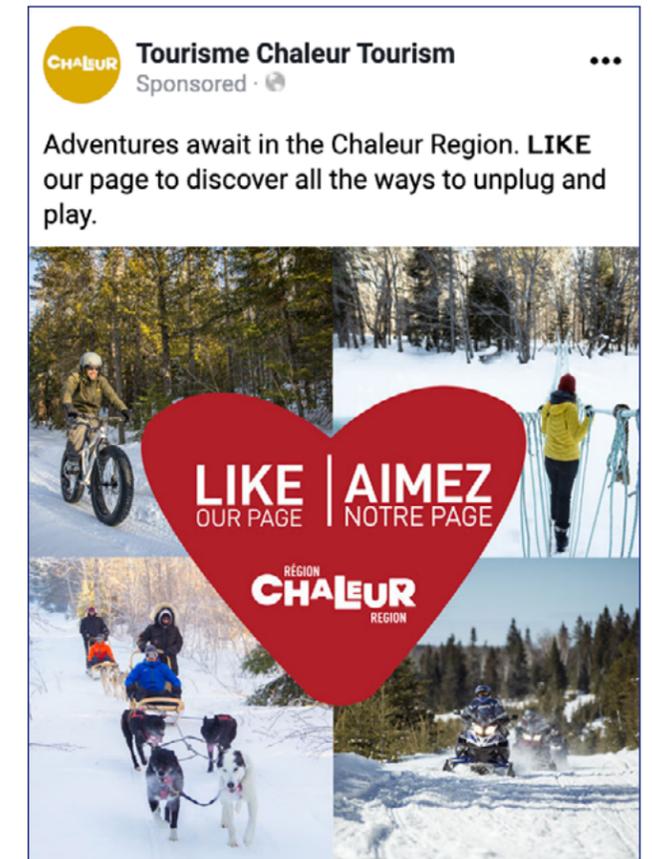
Marketing

f Facebook

- The number of followers on the “Tourisme Chaleur Tourism” Facebook page increased by 27% in 2021.
- 151 events were shared.
- We continued the weekly series of “business profiles” that was started in 2020 for another 31 weeks. The statistics of these new posts had a total reach of 313,104 users and 1,124 shares in 2021. Those numbers will continue to increase as the series remain available online. The profiles were also shared on our Instagram account.
- 13 videos showcasing various activities in each season were shared. The total reach so far on Facebook is 473,613. Those videos were also shared on Instagram and on YouTube.
- The reach on Facebook increased by 41.3% in 2021 compared to 2020.

@ Instagram

- We published a total of 146 posts on Instagram, in addition to “stories”.
- During 2021, the Chaleur Tourism account increased the number of followers by approximately 17%.
- The reach on Instagram increased by 192.2% in 2021 compared to 2020.



Example of advertising broadcasted on Facebook



YouTube

The office was more active on YouTube by posting all its promotional videos that were created. A total of 38 videos were published on YouTube in 2021, all of them were also shared on Facebook and/or on Instagram since 2018. This allows us to position ourselves on another social media platform and increase the region's search results.

- A video campaign on YouTube was part of our big summer 2021 marketing campaign. The number of views for YouTube was 56,419 and the number of impressions was 277,652.

Some marketing initiatives for 2021 include:

- A series of 12 radio chronicles in partnership with Tourisme Péninsule Acadienne on CKLE (six per region) from April to June.
- A partnership with the Acadie-Bathurst Titan including visibility for our videos at the K.C. Irving regional Center during games, as well as on the web diffusion and the creation of a video featuring a player.
- Visibility on the new electronic billboard in downtown Bathurst for the office's seasonal videos.
- The region welcomed a few photographers and bloggers in 2021, including Mathieu Dupuis (in partnership with Northern Odyssey), Audrey Favre, Yasmeen Ghavavi (in partnership with Tourism New Brunswick), Janick Robichaud (in partnership with Tourism New Brunswick) and Charlène Dupasquier (in partnership with Expérience Acadie & Vaolo).
- The office purchased a full page of advertisement in the Cahier motoneige (distributed in Quebec) in November.
- Broadcast of advertising (winter) on CTV for the Maritime provinces.
- Broadcast of advertisements on TVA (summer and winter) in eastern Quebec.
- 20,000 pamphlets were printed and distributed in the region as well as in visitor information centers opened in New Brunswick.

In November, the prestigious National Geographic magazine selected the Nepisiguit Mi'gmaq Trail as one of the five places of adventure to discover in 2022. The total reach of the article in the first 24 hours following its publication is simply phenomenal: over 80 million in reach!

The Office shared with regional operators its guide to on how to use social media from a Chaleur region perspective (*Social Media 101*).



Website and Google Ads

New stories were successfully posted on the website, continuing efforts to position the region favorably online. Some of those stories were made in partnership with bloggers like "Arpenter le chemin". In addition, many existing stories were updated in 2021.

www.tourismchaleur.ca/en/stories

The concept of geofencing prepared in 2020 to adapt to the COVID situation by dividing the campaigns into zones in NB and adjusting the bubbles was implemented again in 2021.

- The website had a total of 69,221 visitors in 2021, a very small decrease of 2,77 % over 2020. However, the average length of visits on the website increased by 56.9%.
- The website had 151,474 page views, 8.30% more than in 2020.
- Some cities have seen a major increase in the number of geolocated users in their territory who visit our website. For example: Halifax (+154%), Campbellton (+79%), Miramichi (+60%), Tracadie (+55%) and Fredericton (+43%). This is certainly due to border restrictions with other parts of Canada.
- The search (107,447 impressions and 7,752 clicks) and display (5,916,312 impressions and 6,706 clicks) campaigns on Google were once again a very effective way of attracting visitors to our website in 2021.

As regulations were constantly changing due to the pandemic, the office concentrated its efforts once again on the Atlantic provinces for the majority of 2021 campaigns, like it was the case in 2020. The Quebec market was brought back into the campaigns for the last half of the year.

We have seen a fierce competition among tourist's offices - destinations once the restrictions were lifted and borders opened. Consequently, the prices for advertising have increased significantly. But we have also seen a major shift in the online interactions from potential visitors, indicating that they were ready to start traveling again.

Two different types of advertising campaigns were created to generate brand awareness and drive traffic to the website: Google Display and Google Search. The campaigns were tailored to the theme of "Take your time. Fall in love with..." for the summer and the fall. It featured articles to all municipalities, beaches, trails and more generically to the website. For the winter, the campaign was more aggressive in the wording with a goal of liking our various pages since we were talking

to a new audience. We also had articles highlighted for winter, including fat biking, snowmobiling and cross country-skiing.

The Office was able to add 637 new subscribers to its newsletter. A total of four newsletters, one per season, were shared during 2021.





Research

The Office hired two students under the SEED program to conduct surveys to gauge the return on investment for tourism in the Chaleur region. The objective for the number of surveys completed during the months of July and August 2021, 400 to 800, has been reached. These surveys contained important data that enabled us to analyze the behavior of tourists in a pandemic year.

The Office worked with a consultant to gather all the statistics needed to calculate the return on investment (ROI). It's important to keep in mind the restrictions that affected traveling in 2021, including in the months were the survey was conducted. The main results were as follows:

- 571 surveys were completed, including 401 with at least one overnight stay and 170 tourists that were here for the day.
- The estimated number of visits (tourists) for July and August 2021 in the Chaleur region is 87,248.
- The estimated economic impact of those visits (new money injected into the region) is \$6,070,549.

	Overnight stays (n = 401)	Same day (n = 170)
New Brunswick	38.1%	70.7%
Péninsule Acadienne	2.0%	21.8%
South East	8.7%	5.3%
Restigouche	4.2%	20.0%
Saint John – Fredericton – South West	11.5%	7.1%
Madawaska-Victoria	6.0%	5.9%
Miramichi Kent	5.7%	10.6%
Prince Edward Island	1.5%	0%
Nova Scotia	2.7%	0.6%
Quebec	48.9%	22.9%
Ontario	8.2%	4.7%
Western Canada	0.2%	1.2%
Other (France)	0.2%	0%

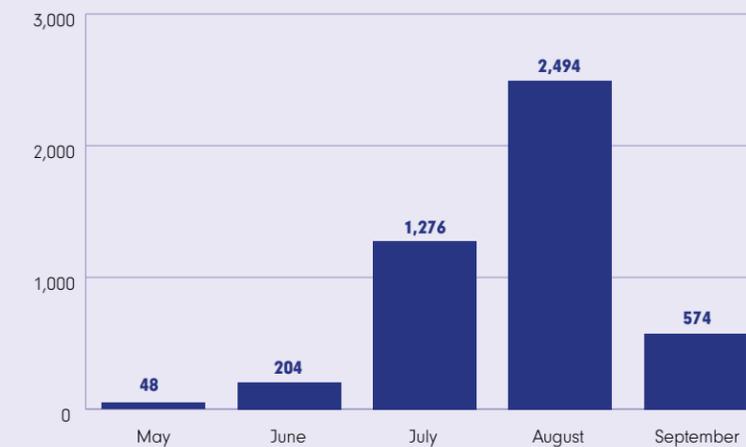
The origins of the visitors who completed the survey is as follows:

Several factors played a major role in the decision to go on vacation in 2021 for many people, including the financial insecurity linked to the pandemic, the comfort of leaving home and exploring another region, a personal view of restrictions being excessive or lacking, etc.

A formal presentation and report of these results was conducted in November to the board of the CRSC by the consultant.

Another key indicator of the tourism performance during the summer in the Chaleur region is the number of visitors at the Bathurst Tourist Information Center. We see a major increase in August, following the opening of New Brunswick's borders and lifting of Covid-19 restrictions.

Number of Visitors at the Bathurst Tourist Information Center
Summer 2021



Leadership

Partnerships

Northern Odyssey

The Northern Odyssey partners come from Edmundston and area, the city of Campbellton, the Chaleur region and the Acadian Peninsula. Because of the pandemic, we did not participate in any tradeshows in 2021. Instead, work was done to modernise and revamp Northern Odyssey's website so that it includes content for all four seasons, we acquired video and photo content and had bloggers write two articles (*Bike trails and craft beers in Northern New Brunswick and Discovering the flavours of Northern New Brunswick*). Northern Odyssey also purchased advertisement through billboards, online, on television and in Le Cahier *Motoneige*. The winter campaign who started in November 2021 was targeting the Maritimes and Quebec.

Tourism New Brunswick (TNB)

TNB's provincial advisory committee continued its monthly meetings in 2021. Some topics discussed by the committee were the tourism recovery and growth plan, marketing strategies, tourism profiles, municipal reform, updates, and strategies around the province in regard to the pandemic, occupancy rates and a new seasonal partnership program that has been shared with our regional operators.

Réseau de développement économique et d'employabilité du Nouveau-Brunswick (RDÉE)

Taste of Chaleur, developed by the RDÉE, officially launched in June 2021 its guide which promotes local products from the Chaleur region.

Chaleur Chamber of Commerce (CCC)

During the CCC Gala held in October, Chaleur Tourism awarded the very first Chaleur Tourism Excellence Award to the Squire Green Golf Club. The choice of the winner was determined by an independent committee, following the methodology of the CCC.



Tourism Industry Association of New Brunswick (TIANB)

We participated in many meetings throughout the year with TIANB including:

- Meetings of the board of directors since Janine was elected to the board until June.
- TIANB's summit which was held in person in Fredericton in November.
- Several provincial meetings on the worker shortage and the revival of the tourism industry following the pandemic.

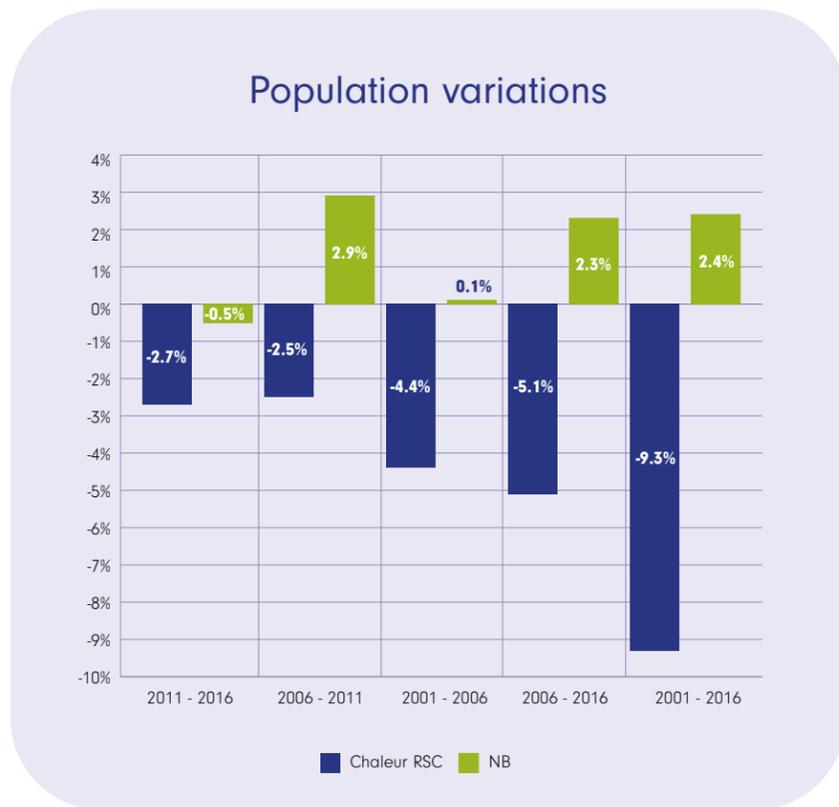
We also shared with the operators of the Chaleur region the information regarding the many workshops and trainings that TIANB offers, in person and online.



Population

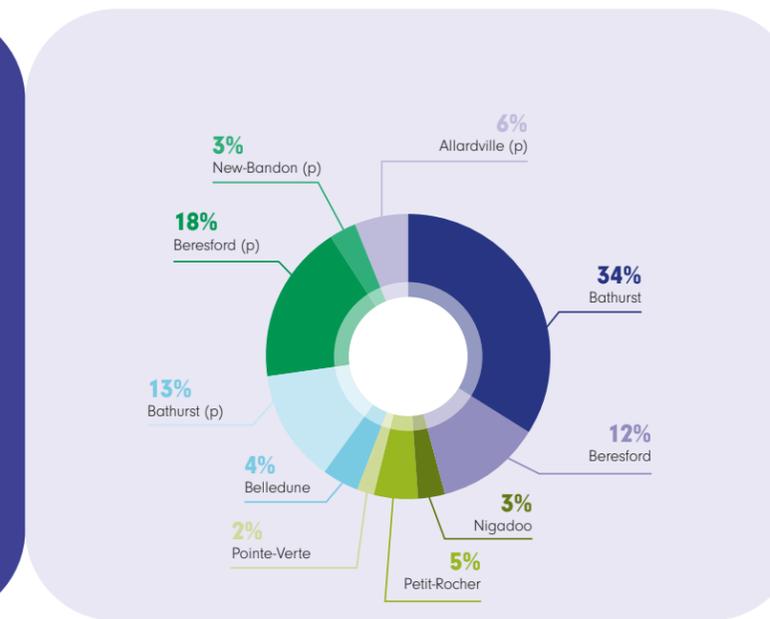
The territory of the Chaleur Regional Service Commission includes six municipalities and four parishes divided into 15 Local Service Districts. Most of the Chaleur Region is located in Gloucester County, which also includes the territory of the Acadian Peninsula Regional Service Commission. Part of the Village of Belledune is in the Restigouche County.

In 2016, there were 35,489 residents in the Chaleur RSC territory, 4.7% of the total population of New Brunswick. The population of the Chaleur Region has been declining for several decades now. Between 2001 and 2016, the Chaleur Region lost 3,622 residents (9.3% of its population), while New Brunswick registered an overall gain of 2.4%. This decline was more prominent in the Chaleur Region than in Gloucester County as a whole, where a decrease of 5.4% was registered. Between 2006 and 2016, the population decreased by 5.1%. Nevertheless, this decline was less pronounced over the last two census periods compared with 2001 and 2006.



Population distribution

The City of Bathurst alone represents nearly one third of the total population of the Chaleur Region, followed by the parishes of Beresford (18%) and Bathurst (13%). The Town of Beresford sits in fourth place with 12% of the region's population. The four municipalities in the BNPP and Belledune contain 27% of the region's population compared with 40% in the four parishes.



Languages

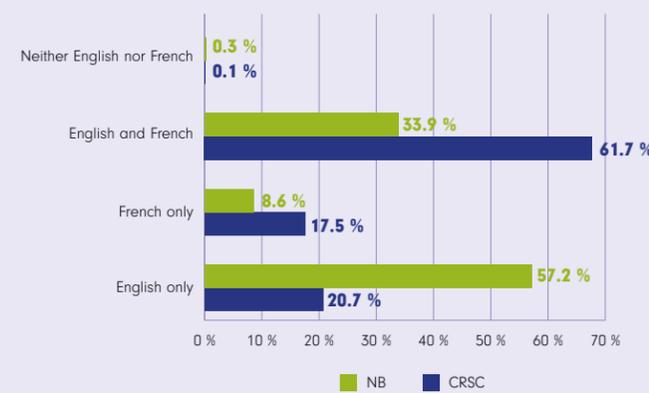
The vast majority of the population in the Chaleur Region (61.7%) has some knowledge of both official languages. This rate is much higher than for the rest of the province, where 34% of the population is bilingual.

French is the language spoken in 61.6% of the homes compared with 16% overall in the province.

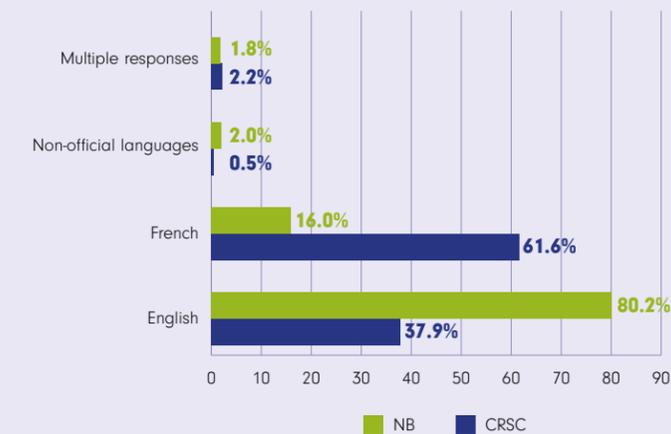
Population Variation from 2001 to 2016

	Chaleur RSC	Gloucester	NB
Population 2016	35,489	78,444	747,101
Population 2011	36,459	79,943	751,171
Population 2006	37,383	78,948	729,997
Population 2001	39,111	82,929	729,498
Area	3,297.27	4,743.67	71,388
Density (2016)	10.8	16.5	10.5
Total private dwellings	17,932	38,789	359,721
Private dwelling occupied by usual residents	16,057	3,401	319,773
Variation 2011-2016	- 2.7%	- 1.9%	- 0.5%
Variation 2006-2011	- 2.5%	1.3%	2.9%
Variation 2001-2006	- 4.4%	- 4.8%	0.1%
Variation 2006-2016	- 5.1%	- 0.6%	- 2.3%
Variation 2001-2016	- 9.3%	- 5.4%	2.4%

Knowledge of official languages



Language spoken most often at home



CHALEUR REGIONAL SERVICES COMMISSION
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2021

 **Allen, Paquet & Arseneau LLP**
CHARRITÉS PROFESSIONNELLES ACCRÉDITÉES - COMPAGNIES PROFESSIONNELLES AGRÉÉES



CHALEUR REGIONAL SERVICES COMMISSION

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For the year ended December 31, 2021

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1.

Chaleur Regional Services Commission
 Consolidated financial statements
 Year ended December 31, 2021

Management's responsibility for the consolidated financial statements

The accompanying consolidated financial statements of the Chaleur Regional Services Commission (the "Commission") are the responsibility of the Commission's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards as described in Note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Commission's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The general manager and board members meet with management to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Allen, Paquet & Arseneau, LLP, independent external auditors appointed by the Commission. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Commission's consolidated financial statements.


 Jocelyne Hachey
 Executive Director



Allen, Paquet & Arseneau LLP
Your business partner of choice
Votre partenaire d'affaires par excellence

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INDEPENDENT AUDITORS' REPORT

2.

To the executive director
and members of the board of the Chaleur Regional Services Commission

Opinion

We have audited the consolidated financial statements of the Chaleur Regional Services Commission, which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statement of operations, change in net debt and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Chaleur Regional Services Commission as at December 31, 2021, and the consolidated results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles as outlined in the Public Sector Accounting (PSA) Handbook.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the commission in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements
Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with PSAB, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the commission's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

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INDEPENDENT AUDITORS' REPORT (cont'd)

3.

We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Bathurst, NB

May 25, 2022

Allen, Paquet & Arseneau LLP
Chartered professional accountants

CHALEUR REGIONAL SERVICES COMMISSION
Consolidated statement of operations
For the year ended December 31

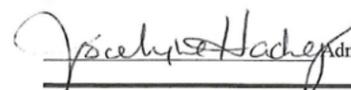
	(Unaudited) Budget Note 23	2021 Actual	2020 Actual
REVENUE (Note 24)			
Sale of services	\$ 5,375,909	\$ 5,462,963	\$ 5,234,121
Member fees	2,037,892	2,184,534	2,180,475
Other	102,000	263,825	220,273
Interest	206,651	214,232	197,073
	7,722,452	8,125,554	7,831,942
EXPENDITURES (Note 25)			
Administration	1,025,997	1,081,144	1,053,114
Financial services	280,491	253,246	296,913
Governance	43,700	33,399	33,172
Planning and building inspection services	508,958	420,628	475,028
Post-closing costs	644,695	643,880	600,644
Electricity generation facility	351,830	290,114	333,442
Solid waste services	4,881,643	4,844,086	4,037,002
Tourism	319,856	317,623	363,893
	8,057,170	7,884,120	7,193,208
ANNUAL SURPLUS (DEFICIT) (Note 20)	\$ (334,718)	241,434	638,734
ACCUMULATED SURPLUS, beginning of year		13,577,131	12,938,397
ACCUMULATED SURPLUS, end of year		\$ 13,818,565	\$ 13,577,131

CHALEUR REGIONAL SERVICES COMMISSION
Consolidated statement of financial position
As at December 31

	2021	2020
FINANCIAL ASSETS		
Cash (Note 3)	\$ 802,550	\$ 614,610
Investments (Note 4)	3,408,921	2,719,548
Accounts receivable	588,144	604,424
Receivable from government agencies (Note 5)	130,908	91,361
Post employment benefits receivable (Note 12)	99,800	219,100
Assets for education and communication plan (Note 6)	71,604	190,606
Funds held in trust (Note 7)	72,392	71,436
Asset for site closure and post-closure care (Note 8)	7,369,075	6,747,248
	12,543,394	11,258,333
LIABILITIES		
Bank loan (Note 9)	1,020,828	757,689
Accounts payable and accrued liabilities	504,141	433,142
Long term debt (Note 10)	7,404,000	8,164,000
Accrued sick leave (Note 11)	107,355	190,000
Deferred revenue (Note 13)	87,969	88,856
Funds held in trust (Note 7)	72,392	71,436
Site closure and post-closure liability (Note 14)	7,351,355	6,721,660
	16,548,040	16,426,783
NET DEBT (Page 6)	(4,004,646)	(5,168,450)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 19)	45,072,971	43,930,217
Accumulated amortization	(27,278,927)	(25,222,862)
	17,794,044	18,707,355
Prepaid Expenses	29,167	38,226
	17,823,211	18,745,581
ACCUMULATED SURPLUS	\$ 13,818,565	\$ 13,577,131

Approved by

 Administrator

 Administrator



CHALEUR REGIONAL SERVICES COMMISSION		
Consolidated statement of changes in net debt		
For the year ended December 31	2021	2020
Annual surplus	\$ 241,434	\$ 638,734
Acquisition of tangible capital assets	(1,142,754)	(1,963,209)
Amortization of tangible capital assets	2,056,065	1,636,960
	1,154,745	312,485
Use (acquisition) of prepaid expenses	9,059	(38,226)
DECREASE IN NET DEBT	1,163,804	274,259
NET DEBT, beginning of year	(5,168,450)	(5,442,709)
NET DEBT, end of year	\$(4,004,646)	\$(5,168,450)

CHALEUR REGIONAL SERVICES COMMISSION		
Consolidated statement of cash flow		
For the year ended December 31	2021	2020
OPERATING TRANSACTIONS		
Annual surplus	\$ 241,434	\$ 638,734
Amortization of tangible capital assets	2,056,065	1,636,960
Accounts receivable	16,280	(39,129)
Receivable from government agencies	(39,547)	(28,145)
Prepaid expenses	9,059	(38,226)
Accounts payable and accrued liabilities	70,999	91,052
Change in deferred revenue	(887)	2,303
Change in accrued sick leave	(82,645)	-
Change in post employment benefits payable	119,300	(77,700)
	2,390,058	2,185,849
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(1,142,754)	(1,963,209)
FINANCING TRANSACTIONS		
Bank loan	263,139	206,965
Site closure and post-closure liability	629,695	584,018
Repayment of long term debt	(918,000)	(1,022,000)
Proceeds of long term debt	158,000	942,000
	132,834	710,983
INVESTING TRANSACTIONS		
Change in investments	(689,373)	(2,685,199)
Assets for education and communication plan	119,002	(2,302)
Assets for site closure and post-closure care	(621,827)	(585,024)
	(1,192,198)	(3,272,525)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	187,940	(2,338,902)
CASH AND CASH EQUIVALENTS, beginning of year	614,610	2,953,512
CASH AND CASH EQUIVALENTS, end of year	\$ 802,550	\$ 614,610



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

1. PURPOSE OF THE ORGANIZATION

Chaleur Regional Services Commission was formed on January 1, 2013, resulting from a process of reform of local governance. The Commission's role is to ensure or improve the delivery of services required for different locations, facilitate service agreements between them and facilitate regional collaboration. Mandatory services offered by RSC are regional planning, local planning in the case of LSD, the management of solid waste, emergency planning measures and the collaboration of police, planning and cost sharing of regional infrastructure for sport, leisure and culture; other services could be added to this list.

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 Nepisiguit-Chaleur Solid Waste Commission and the Bellefleur District Planning Commission were transferred to and became the assets, liabilities, rights, obligations, powers and responsibilities of the Chaleur Regional Services Commission.

2. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Commission are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

The focus of PSA consolidated financial statements is on the financial position of the Commission and the changes thereto. The Consolidated Statement of Financial Position includes all of the assets and liabilities of the Commission.

Significant aspects of the accounting policies adopted by the Commission are as follows:

(a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and cash flows of the Commission. The Commission is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Commission and which are owned or controlled by the Commission.

Interdepartmental and organizational transactions and balances are eliminated.

(b) Budget

The budget figures contained in these consolidated financial statements were approved by Council on November 18, 2020.

(c) Revenue recognition

Unrestricted revenue is recorded on an accrual basis and is recognized when collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Other revenue is recorded when it is earned.

(d) Expenditures recognition

Expenditures are recorded on an accrual basis. Outstanding commitments for goods and services relating to the current year are accrued at the balance sheet date.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Deferred revenue

Deferred revenue represents funds received for specific purposes for which the related expenditures have not yet been incurred.

(f) Use of estimates

The preparation of the consolidated financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenues and expenses during the reporting period. 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.

(g) Financial instruments

The Commission's financial instruments consist of cash, short-term investments, accounts receivable, receivable from Government Agencies, payables and accruals and long-term debt. Unless otherwise noted, it is management's opinion that the Commission is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

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

(h) Cash and cash equivalents

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

(i) Tangible capital assets

Effective January 1, 2011, the Commission adopted the provisions of PSA section 3150 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:

	<u>Years</u>
Land	N/A
Land improvements	20 - 30 years
Facilities	20 - 47 years
Roads	20 - 47 years
Machinery and equipment	5 - 47 years
Fleet	5 - 20 years
Computer hardware, software and communication equipment	2.5 years
Waste management:	
Landfill cells	2.5 years
Leachate collection system	20 - 43 years
Treatment process	20 - 47 years
Electricity generation facility	20 - 30 years



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) **Tangible capital assets (continued)**

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

The Commission has a capitalization threshold of \$5,000. Any item purchased under this threshold is recorded as an expense in the year the item is acquired. An exception is groups of assets of a similar nature.

All grants, donations from subdivision developers and other third party contributions are recorded as income in the year the expenditure for the capital asset is incurred. The full cost of the asset is capitalized during the year the asset is substantially complete and put into use.

No amortization is calculated on the acquisitions of the current year.

(j) **Segmented information**

The Commission provides a wide range of services to its clients. 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. Services are provided by departments as follows:

General services

This department is responsible for the overall governance and financial administration of the Commission. This includes council functions, general and financial management, legal matters and compliance with legislation as well as civic relations.

Chaleur Tourism Office

The purpose of the Chaleur Tourism Office is to contribute to the development and promotion of the tourism industry of the Chaleur Regional Service Commission's territory, in conjunction with various local and regional stakeholders.

Environmental development services

This department is responsible for planning and zoning, community development, tourism and other development and promotion services.

Solid waste management services

This department is responsible for the provision of waste collection and disposal.

Electricity generation facility

This department is responsible for the generation of electricity from methane at the landfill site.

(k) **Post employment benefits**

The Commission recognizes its obligations under post employment benefit plans and the related costs, net of the plan assets. The Commission has a sick leave benefit as documented in Note 11 and a pension plan as documented in Note 12.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

3. CASH

	2021	2020
Cash (restricted) (Note 22)	\$ 326,743	\$ 526,769
Cash (unrestricted)	475,807	87,841
	\$ 802,550	\$ 614,610

4. INVESTMENTS

	2021	2020
Term deposit, 0.40%, maturing on June 6, 2022	\$ 35,316	\$ 35,019
Term deposit, 1.30%, maturing on December 7, 2023	376,622	226,000
Term deposit, 1.30%, maturing on December 7, 2023	759,178	428,000
Term deposit, 0.85%, maturing on December 7, 2022	2,235,585	2,030,000
Accrued interest receivable	2,220	529
	\$ 3,408,921	\$ 2,719,548

5. RECEIVABLE FROM GOVERNMENT AGENCIES

	2021	2020
Canada revenue agency (HST refund)	\$ 130,908	\$ 91,361

6. ASSETS FOR EDUCATION AND COMMUNICATION PLAN

	2021	2020
Cash	\$ 47	\$ 47
Term deposit, 0.40%, maturing on May 8, 2022	58,211	176,453
Term deposit, 0.40%, maturing on July 8, 2022	10,820	10,739
Accrued interest receivable	2,526	3,367
	\$ 71,604	\$ 190,606

As required by the Department of the Environment and in compliance with the May 10, 1995 Solid Waste Agreement entered into by the Commission, the Restigouche Solid Waste Corporation, the Commission de gestion des déchets solides de la Péninsule acadienne and the Northumberland Solid Waste Commission, the above amounts are restricted for the purpose of jointly establishing an education and communication plan. The Commission must obtain written authorization from the Minister of the Environment before disbursing any of the funds.

These externally restricted inflows are reported as deferred revenue and are recognized as revenue in the period the resources are used for the purpose specified above.



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

7. FUNDS HELD IN TRUST

The Commission has entered into an agreement with Elmtree Environmental Ltd. for the operation of a hydrocarbon soil bio-remediation facility. According to this agreement, Elmtree Environmental Ltd. must create a special environmental reserve fund which is to be held in trust by the Commission. The funds held in trust represent the balance of the special environmental reserve fund as of December 31, 2021.

8. ASSETS FOR SITE CLOSURE AND POST-CLOSURE CARE

	2021	2020
Term deposit, 0.75%, maturing on November 15, 2022	\$ 402,888	\$ 399,889
Term deposit, 3.05%, maturing on November 15, 2022	6,122,334	5,941,129
Term deposit, 2.20%, maturing on November 15, 2022	390,121	381,723
Term deposit, 0.85%, maturing on November 15, 2022	428,044	-
Accrued interest receivable	25,688	24,507
	\$ 7,369,075	\$ 6,747,248

The assets for site closure and post-closure care exceeds the site closure and post-closure liabilities by \$17,720 (\$25,588 in 2020). This excess represents the current year's excess of revenue over expenses and will be eliminated by reducing the transfer of funds in 2022.

9. BANK LOAN

	2021	2020
Line of Credit - Capital Fund	\$ 830,135	\$ 751,163
Line of Credit - Electricity Generation Facility	190,693	6,526
	\$ 1,020,828	\$ 757,689

The Commission has an authorized line of credit at prime + 2.45% of \$700,000 for the Operating Fund which \$700,000 is unused at December 31, 2021 (\$700,000 in 2020).

The Commission has an authorized line of credit at prime + 2.45% of \$4,368,000 for its Capital Fund which \$3,537,865 is unused at December 31, 2021 (\$3,616,837 in 2020).

The Commission has an authorized line of credit at prime + 2.45% of \$3,433,000 for its Electricity Generation Facility which \$3,242,307 is unused at December 31, 2021 (\$3,426,474 in 2020).

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

10. LONG-TERM DEBT

	2021	2020
BF 47, 1.35% - 3.45%, reimbursed during the year	\$ -	\$ 172,000
BH 48, 1.35% - 3.80%, due 2032, O.I.C. #11-0054 and #11-0066	455,000	509,000
BJ 47, 1.25% - 3.70%, due 2023, O.I.C. #12-0060	160,000	236,000
BL 46, 1.20% - 3.70%, due 2034, O.I.C. #13-0001 and #13-0036	1,084,000	1,234,000
BQ 52, 1.20% - 2.70%, due 2027, O.I.C. #16-0042	572,000	661,000
BT 39, 2.10% - 3.48%, due 2028, O.I.C. #17-0058	1,277,000	1,439,000
BU 40, 2.55% - 3.70%, due 2038, O.I.C. #17-0076	2,847,000	2,971,000
BY 47, 0.50% - 1.80%, due 2030, O.I.C. #09-0146 and #19-0034	851,000	942,000
CA 38, 0.85% - 2.38%, due 2031, O.I.C. #10-0034 and #11-0066	158,000	-
	\$ 7,404,000	\$ 8,164,000

Principal payments of long term debt are due as follows:

2022	\$ 780,000
2023	775,000
2024	710,000
2025	615,000
2026	633,000
Subsequent years	3,891,000
	\$ 7,404,000

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



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

11. ACCRUED SICK LEAVE

The Commission provides sick leave that accumulates at a rate of 1.5 days per month for non-unionized employees and can accumulate to a maximum of 240 days. All non-unionized employees hired before 2013 can take a leave with pay for an amount of time equal to the accumulated sick leave to a maximum of 6 months (120 working days). This benefit is not available to employee hired after 2013.

Unionized employees accumulate sick leave at a rate of 1.25 days per month and can accumulate to a maximum of 200 days. They cannot take a leave with pay for an amount of time equal to the accumulated sick leave.

An actuarial valuation was performed on the employees plan in accordance with PSA 3255. The actuarial method used was the projected unit credit pro-rated on service to the date of retirement. 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.

The major assumptions in the valuation are:

- annual salary increase of 1.5%;
- the discount rate used to determine the accrued benefit obligation is 2.69%;
- the proportion of earned sick days used each year is 11.2 days for the planning services and 7.9 days for the solid waste management services per employee per year;
- no terminations, deaths or disabilities were assumed to occur prior to retirement; and
- retirement age is 60, or one year after the valuation date if age 60 or over.

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 \$107,355 on December 31, 2021 (\$190,000 on December 31, 2020).

12. POST EMPLOYMENT BENEFITS RECEIVABLE

Pension benefits are provided to the Commission's employees under the NB MEPP. Employees make contributions equal to approximately 7.60% of their salary and the Commission contributes an amount equal to employee contribution amounts.

The Commission contributed an estimated amount of \$100,600 in 2021 (\$136,700 in 2020). Total benefit payments to retirees during 2021 were estimated to have been nil (2020 was nil).

Actuarial valuations for accounting purposes are performed every three years using the benefit accrual method. The most recent actuarial valuation was prepared on August 3, 2021, and at that time the pension plan had an accrued benefit obligation of \$2,637,900. The Commission was in a net funded position as follows for the year ended December 31, 2021:

	Estimated 2021
Fair market value of plan assets	\$ 2,898,800
Accrued benefit obligation	2,974,800
Funded status	(76,000)
Unamortized actuarial gains	175,800
Accounting pension assets	\$ 99,800

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

12. POST EMPLOYMENT BENEFITS RECEIVABLE (continued)

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases and employee turnover and mortality. The assumptions used reflect the Commission's best estimates.

The following summarizes the major assumptions in the valuation:

- annual salary increase of 3%;
- the expected inflation rate is 2.10%;
- the discount rate used to determine the accrued benefit obligation is 5.55%;
- the expected net rate of return is 5.55%;
- retirement age is 70% at earliest retirement age, without reduction, and remainder at age 65.

	Estimated 2021
Employer current service cost	\$ 121,700
Interest on accrued benefit obligation	151,500
Expected return on assets	(148,100)
Experience loss	14,600
Pension expense	\$ 139,700

13. DEFERRED REVENUE

	2021	2020
Education and communication plan	\$ 71,599	\$ 70,857
Funds restricted for translation purposes	16,370	17,999
	\$ 87,969	\$ 88,856

14. SITE CLOSURE AND POST-CLOSURE LIABILITY

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 \$31,539,931 (\$31,539,931 in 2020), in future dollars required by the end of December 31, 2039 to fund post closure expenses.

Post-closing costs are discounted at a rate of 5.5% for a present value of \$12,031,408 (\$11,404,178 in 2020).

At December 31, 2021, the remaining capacity of the landfill had been estimated at 4,025,848 metric tonnes of which approximately 1,566,000 metric tonnes remains unused as at December 31, 2021 (1,653,000 in 2020).

At December 31, 2021, the estimated post closure liability is \$7,351,355 (\$6,721,660 in 2020) of which the Commission has funded with term deposits with market value of \$7,369,075 (\$6,747,248 in 2020) which mature on November 15, 2022, for a surplus of \$17,720 (surplus of \$25,588 in 2020).



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

14. SITE CLOSURE AND POST-CLOSURE LIABILITY (continued)

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

	Interest receivable basis	2021 Effective rate	2020 Effective rate
Term deposits	at maturity	See Note 8	3.05%

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

In 2009, an independent study was performed to re-evaluate the site capacity, the site's remaining life and the estimated total expenditure for site closure and post-closure care. The site closure and post-closure liability was adjusted based on the information provided by this study.

15. REPORTING TO THE PROVINCE OF NEW BRUNSWICK

The Commission complies with PSAB accounting standards. The Commission is also required to comply with the Municipal Financial Reporting Manual prescribed by the Province of New Brunswick. Differences in accounting policies include the methodology for accounting for Tangible Capital Assets, and government transfers. PSAB also requires full consolidation of funds.

16. 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 for more than 25% of the amount budgeted for that service. In 2021, 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 not in compliance with the requirements.

17. COMPARATIVE FIGURES

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

18. RECONCILIATION OF ANNUAL SURPLUS BY FUND ACCOUNTING

	2021	2020
Net debt (Page 6)	\$(4,004,646)	\$(5,168,450)
Add:		
Long term debt	7,404,000	8,164,000
Prepaid Insurance	29,167	38,226
Short term assets	3,428,521	3,033,776
Less:		
Prior year annual surplus (deficit):		
- Co-operative planning	146,332	117,858
- Development and planning	58,209	17,590
- Electricity generation facility	(131,889)	85,803
- Solid waste management	219,602	86,401
- Tourism	8,000	-
Net current liability in capital funds	(941,961)	(1,942,302)
Reserve fund	3,639,154	4,368,172
	2,997,447	2,733,522
Operating surplus	\$ 431,074	\$ 300,254
Current year annual surplus (deficit):		
- Co-operative planning	\$ 79,862	\$ 146,332
- Development and planning	80,705	58,209
- Electricity generation facility	(20,989)	(131,889)
- Solid waste management	243,320	219,602
- Tourism	48,176	8,000
	\$ 431,074	\$ 300,254



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

19. SCHEDULE OF TANGIBLE CAPITAL ASSETS

	Land	Facilities	Fleet	Land improvements	Computer	Machinery and equipment	Transportation	Waste management	Electricity Generation Facility	2021 Total	2020 Total
COST											
Balance, beginning of year	\$ 159,089	\$ 2,721,640	\$ 393,797	\$ 751,164	\$ 56,476	\$ 3,464,374	\$ 5,481,868	\$ 27,681,211	\$ 3,220,798	\$ 43,933,217	\$ 41,967,008
Add: Net additions during the year	-	-	-	-	15,252	16,254	1,111,248	-	-	1,142,754	1,968,209
BALANCE, END OF YEAR	159,089	2,721,640	393,797	751,164	56,476	3,480,628	5,498,122	28,792,459	3,220,798	45,072,971	43,930,217
ACCUMULATED AMORTIZATION											
Balance, beginning of year	-	943,127	316,015	231,370	48,663	1,847,054	2,061,941	19,461,943	309,489	25,222,962	23,525,902
Add: Amortization during the year	-	89,257	23,590	33,106	3,124	359,789	204,393	1,254,217	148,535	2,056,065	1,636,990
BALANCE, END OF YEAR	-	1,032,384	342,665	264,536	51,787	2,146,943	2,266,334	20,716,160	458,218	27,278,927	25,222,862
NET BOOK VALUE OF CAPITAL ASSETS	\$ 159,089	\$ 1,689,256	\$ 51,132	\$ 486,628	\$ 4,689	\$ 1,333,685	\$ 1,231,788	\$ 8,076,299	\$ 2,762,580	\$ 17,794,044	\$ 18,707,355

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

20. RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)

	Operating fund					Capital	Development and planning reserve fund	General reserve fund	2021 Total
	Co-operative planning	Development and planning	Electricity Generation Facility	Solid waste management	Tourism				
2021 ANNUAL SURPLUS (DEFICIT) PER PSAB	\$ 227,726	\$ 105,075	\$ 347,208	\$ 1,899,959	\$ 63,906	\$ (2,056,523)	\$ -	\$ 9,835	\$ 241,434
Second previous year's surplus	117,858	17,590	85,803	86,401	-	-	-	-	307,652
Transfer between funds:									
- General operating fund to capital reserve fund	-	-	(330,000)	(350,000)	-	-	-	680,000	-
- Capital fund to capital reserve funds	-	-	-	-	-	1,218,855	(10,000)	(1,208,853)	-
- Capital reserve fund to General operating fund	-	-	-	200,000	-	-	-	(200,000)	-
Capital expenses	-	-	-	(925,000)	-	925,000	-	-	-
Long term debt principal repayment	-	-	(124,000)	(636,000)	-	760,000	-	-	-
Allocation to corporate services	189,730	(41,960)	-	(132,040)	(15,730)	-	-	-	-
Amortization expense	-	-	-	-	-	2,056,066	-	-	2,056,066
Total adjustments to 2021 annual surplus (deficit)	\$ 307,588	\$ (24,370)	\$ (368,197)	\$ (1,756,639)	\$ (15,730)	\$ 4,959,919	\$ (10,000)	\$ (728,853)	\$ 2,363,718
2021 ANNUAL FUND SURPLUS (DEFICIT) FOR FUNDING PURPOSES	\$ 79,862	\$ 80,705	\$ (20,989)	\$ 243,320	\$ 48,176	\$ 2,903,096	\$ (10,000)	\$ (719,016)	\$ 2,605,152



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

21. SCHEDULE OF SEGMENT DISCLOSURE

	General services	Development and planning	Electricity Generation Facility	Solid waste management services	Tourism	2021 Total	2020 Total
REVENUE							
Sale of services	\$ -	\$ -	\$ 376,238	\$ 4,551,139	\$ 335,596	\$ 5,462,963	\$ 5,234,421
Member fees	163,735	623,557	-	1,397,242	-	2,184,534	2,180,473
Other	68,054	-	13,996	133,832	45,943	260,825	220,273
Interest	-	-	-	214,232	-	214,232	197,073
	231,789	623,557	590,234	6,298,445	381,529	8,135,584	7,831,942
EXPENDITURES							
Salaries and benefits	209,679	410,588	-	1,650,740	120,761	2,391,768	2,298,298
Goods and services	165,341	101,906	141,584	1,845,635	3,189	2,257,155	1,990,576
Amortization	-	-	148,530	1,907,536	-	2,056,066	1,636,959
Interest	-	-	101,274	116,033	-	217,307	258,505
Other	84,494	6,487	167	677,003	193,673	961,824	1,008,870
	459,514	518,481	391,555	6,196,947	317,623	7,884,120	7,193,208
SURPLUS (DEFICIT) FOR THE YEAR	\$(227,725)	\$ 105,076	\$ 198,679	\$ 101,498	\$ 63,906	\$ 241,434	\$ 638,734

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

22. STATEMENT OF RESERVES

	Development and planning General reserve fund		General reserve fund		Total 2021	Total 2020
	Operating	Capital	Operating	Capital		
ASSETS (LIABILITIES)						
Cash	\$ 38,000	\$ -	\$ 172,426	\$ 116,317	\$ 326,743	\$ 526,769
Term deposits	-	-	-	3,371,384	3,371,384	2,684,000
Accrued interest receivable	-	-	-	2,220	2,220	529
Due to operating fund	-	-	-	(61,193)	(61,193)	(61,979)
Due from capital fund	-	-	-	-	-	1,218,853
ACCUMULATED SURPLUS	\$ 38,000	\$ -	\$ 172,426	\$ 3,428,728	\$ 3,629,154	\$ 4,368,172
REVENUE						
Interest	\$ -	\$ -	\$ -	\$ 9,860	\$ 9,860	\$ 529
Transfer from operating fund	-	-	-	680,000	680,000	745,000
	-	-	-	689,860	689,860	745,529
EXPENDITURES						
Bank charges	-	-	-	25	25	27
Transfer to operating fund	-	-	-	200,000	200,000	367,693
Transfer to capital fund	-	10,000	-	1,208,853	1,218,853	88,000
	-	10,000	-	1,408,878	1,418,878	455,720
ANNUAL SURPLUS (DEFICIT)	\$ -	\$(10,000)	\$ -	\$(719,018)	\$(729,018)	\$ 289,809
Name of investment	Principal amount	Interest rate	Maturity			
Term deposit	\$ 376,622	1.30%	December 7, 2023			
Term deposit	\$ 759,178	1.30%	December 7, 2023			
Term deposit	\$ 2,235,585	0.85%	December 7, 2022			
Cash	\$ 326,743	-	N/A			



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

22. STATEMENT OF RESERVES (continued)

Council motion regarding contribution from general operating fund (Resolution from March 17, 2021):

Moved by Donald Gauvin, seconded by Jean-Guy Grant that a contribution of \$150,000 be transferred from General Operating Fund to the Capital Reserve Fund.

Council motion regarding the contribution from capital reserve fund (Resolution March 17, 2021):

Moved by Donald Gauvin, seconded by Jean-Guy Grant that a contribution of \$200,000 be transferred from the Capital Reserve Fund to General Operating Fund.

Council motion regarding the contribution from generation facility fund to capital reserve fund (Resolution from March 17, 2021):

Moved by Donald Gauvin, seconded by Jean-Guy Grant that a contribution of \$330,000 be transferred from the Generation Facility fund to the Capital Reserve Fund.

Council motion regarding the contribution from capital reserve fund (Resolution April 21, 2021):

Moved by Luc Desjardins, seconded by Donald Gauvin that a contribution of \$1,208,853 be transferred from the Capital Reserve Fund (through the receivable from that fund) to the Capital Fund (through the payable in that fund).

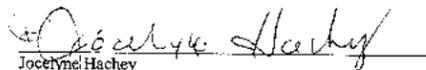
Council motion regarding the contribution from the development and planning capital reserve fund (Resolution April 21, 2021):

Moved by Luc Desjardins, seconded by Donald Gauvin that a contribution of \$10,000 be transferred from the Development and planning Capital Reserve Fund (through the receivable from that fund) to the Capital Fund (through the payable in that fund).

Council motion regarding contribution from general operating fund (Resolution from November 17, 2021):

Moved by Donald Gauvin, seconded by Laura McNulty that a contribution of \$200,000 be transferred from General Operating Fund to the Capital Reserve Fund.

I hereby certify that the above resolutions are true and an exact copy of the motion adopted to the said meeting of the:


Jocelyne Hachey
Executive Director

Le 31 mai 2022
Date

Seal

Commission de services régionaux Chaleur / Chaleur Regional Services Commission

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

23. OPERATING BUDGET TO PSA BUDGET

	Co-operative planning	Development and planning	Electricity generation facility	Solid waste management	Tourism	Amortization	Transfers	Total
REVENUE								
Sale of services	\$ -	\$ -	\$ 673,323	\$ 4,367,000	\$ 335,586	\$ -	\$ -	\$ 5,375,909
Member fees	154,355	623,557	-	1,260,000	-	-	-	2,037,912
Other revenue	-	2,000	-	100,000	-	-	-	102,000
Interest	-	-	-	206,651	-	-	-	206,651
Surplus	117,858	17,590	85,803	86,401	-	-	(307,652)	-
Transfer from own funds	195,750	-	-	218,000	-	-	(413,750)	-
	467,923	643,147	759,126	6,238,052	335,586	-	(721,382)	7,722,452
EXPENDITURES								
Administration	418,223	92,029	-	515,745	-	-	-	1,025,997
Governance	43,700	-	-	-	-	-	-	43,700
Planning and building inspection services	-	508,958	-	-	-	-	-	508,958
Post-closing costs	-	-	-	644,695	-	-	-	644,695
Electricity generation facility	-	-	203,300	-	-	148,530	-	351,830
Solid waste services	-	-	-	2,974,107	-	1,907,536	-	4,881,643
Tourism	-	-	-	-	319,856	-	-	319,856
Financial services:								
- Bad debts	-	-	-	1,500	-	-	-	1,500
- Interest and bank charges	-	200	250	35,000	-	-	-	35,450
- Interest on Long Term Debt	-	-	101,576	139,465	-	-	-	241,041
- Other Financing Charges	-	-	-	2,500	-	-	-	2,500
- Inter Fund transfer	6,000	41,960	454,000	1,925,040	15,730	-	(2,442,730)	-
	467,923	643,147	759,126	6,238,052	335,586	2,056,066	(2,442,730)	8,057,170
ADJUSTED BUDGETED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,056,066)	\$ 1,721,348	\$ (334,718)



CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

24. REVENUE SUPPORT

	(Unaudited) 2021 Budget	2021 Actual	2020 Actual
REVENUE			
<i>Sale of services</i>			
Industrial, commercial and institutional tipping fees	\$ 3,828,500	\$ 3,986,786	\$ 3,831,775
Construction and demolition	384,000	332,095	379,267
Electricity generation	673,323	576,238	528,826
Tourism	335,586	335,586	317,059
Recycling materials	154,500	232,258	177,194
	\$ 5,375,909	\$ 5,462,963	\$ 5,234,121
<i>Member fees</i>			
Cooperative and regional planning fees	\$ 154,335	\$ 163,735	\$ 198,464
Local planning and inspection services fees	623,557	623,557	616,381
Tipping fees	1,260,000	1,397,242	1,365,630
	\$ 2,037,892	\$ 2,184,534	\$ 2,180,475
<i>Other revenue</i>			
Planning and development	\$ 2,000	\$ -	\$ 368
Tourism	-	45,943	71,955
Climate change adaptation plan	-	68,054	81,092
Solid waste	100,000	135,832	66,858
Generation Facility	-	13,996	-
	\$ 102,000	\$ 263,825	\$ 220,273

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

25. EXPENDITURES SUPPORT

	(Unaudited) 2021 Budget	2021 Actual	2020 Actual
EXPENDITURES			
<i>Administration</i>			
<i>Corporate Services</i>			
<i>Governance</i>			
Executive director's office	\$ 208,988	\$ 262,145	\$ 267,797
<i>Administration</i>			
External audit	21,500	22,029	13,820
<i>Other</i>			
Liability insurance	4,500	207	152
Professional services	2,500	-	-
Public relations	63,500	34,641	33,016
Office expenses	57,445	65,333	30,077
Translation	15,000	8,068	4,750
Regional FMO	22,290	20,122	37,582
Regional planning	22,500	13,571	400
	187,735	141,942	105,977
<i>Local planning</i>			
Professional services	3,000	21,245	4,693
Public relations	14,000	9,419	8,589
Office expenses	75,029	64,539	67,422
	92,029	95,203	80,704
<i>Solid waste</i>			
Administrative	335,745	331,818	335,149
Liability insurance	50,000	101,861	60,375
Professional services	20,000	35,132	100,716
Office expenses	110,000	91,014	88,576
	515,745	559,825	584,816
	\$ 1,025,997	\$ 1,081,144	\$ 1,053,114
<i>Financial services</i>			
Interest and bank fees	\$ 35,450	\$ 34,844	\$ 30,806
Interest on long term debt	241,041	217,307	258,504
Bad debts	1,500	-	-
Cost of temporary financing	2,500	1,095	7,603
	\$ 280,491	\$ 253,246	\$ 296,913

CHALEUR REGIONAL SERVICES COMMISSION
Notes to the consolidated financial statements
For the year ended December 31, 2021

25. EXPENDITURES SUPPORT (continued)

	(Unaudited) 2021 Budget	2021 Actual	2020 Actual
EXPENDITURES (continued)			
<u>Governance</u>			
Honorariums	\$ 32,100	\$ 28,477	\$ 27,500
Travel	2,500	2,132	1,608
Training and development	2,000	-	-
Other	7,100	2,790	4,064
	<u>\$ 43,700</u>	<u>\$ 33,399</u>	<u>\$ 33,172</u>
<u>Planning and building inspection services</u>			
Personnel	\$ 490,608	\$ 410,588	\$ 448,707
Advertising	250	1,043	1,717
Planning advisory committee	11,500	5,160	3,030
Other	6,600	3,837	21,574
	<u>\$ 508,958</u>	<u>\$ 420,628</u>	<u>\$ 475,028</u>
<u>Electricity generation facility</u>			
Insurance	\$ 5,800	\$ 6,000	\$ 5,460
Personnel	36,500	-	14,547
Machinery and equipment	157,000	132,337	160,787
Other	4,000	3,247	4,118
Amortization	148,530	148,530	148,530
	<u>\$ 351,830</u>	<u>\$ 290,114</u>	<u>\$ 333,442</u>
<u>Solid waste services</u>			
Personnel	\$ 1,441,307	\$ 1,318,922	\$ 1,185,970
Station and building	393,500	394,022	373,635
Machinery and equipment	446,500	467,661	352,580
Landfill operations	586,300	599,335	477,228
Scale house	50,500	41,416	73,253
Waste diversion	46,000	48,752	28,375
Hazardous household waste	10,000	8,843	11,417
Environmental trust fund	-	57,599	46,115
Amortization	1,907,536	1,907,536	1,488,429
	<u>\$ 4,881,643</u>	<u>\$ 4,844,086</u>	<u>\$ 4,037,002</u>
<u>Tourism</u>			
Administration	\$ 170,655	\$ 195,140	\$ 229,564
Personnel	149,201	122,483	134,329
	<u>\$ 319,856</u>	<u>\$ 317,623</u>	<u>\$ 363,893</u>

Corporate

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Tourism

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Planning Department

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