

KENT REGIONAL SERVICE COMMISSION

Consolidated Financial Statements

December 31, 2016



L. BOURQUE & ASSOCIATES P. C. INC.

CHARTERED PROFESSIONAL ACCOUNTANTS | COMPTABLES PROFESSIONNELS AGRÉÉS

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L. BOURQUE & ASSOCIATES P. C. INC.

CHARTERED PROFESSIONAL ACCOUNTANTS | COMPTABLES PROFESSIONNELS AGRÉÉS

INDEPENDENT AUDITOR'S REPORT

To the Directors of Kent Regional Service Commission

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of the Kent Regional Service Commission, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Kent Regional Service Commission as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

The budget figures are presented for comparison purposes. They have been prepared and approved by the Board of Directors. These figures have not been audited or reviewed.

L. Bourque & Associates P.C. Inc.

Chartered Professional Accountants

May 18, 2017
Dieppe, NB

KENT REGIONAL SERVICE COMMISSIONConsolidated Statement of Operations
Year ended December 31,

	2016 Budget (Unaudited) (Note 16)	Actual 2016	Actual 2015
REVENUES			
Member charges	\$ 3,484,725	\$ 2,860,992	\$ 2,010,331
Sale of services	14,044	32,850	32,169
Government transfers	-	64,803	92,369
Interest	860	1,930	3,017
Other revenue	-	88,535	19,020
	<u>3,499,629</u>	<u>3,049,110</u>	<u>2,156,906</u>
EXPENDITURES			
Governance	45,300	61,751	63,498
Administration	556,478	772,309	514,197
Regional planning	2,000	74,483	87,521
Regional policing collaboration	2,500	697	1,823
Regional emergency measures planning	2,000	288	136
Regional sport, recreation & culture infrastructure planning and cost-sharing	23,500	1,915	282
Planning and building inspection services	544,626	549,831	416,353
Operations - Solid waste service	2,341,287	1,724,388	859,927
Fiscal services	13,937	1,742	899
	<u>3,531,628</u>	<u>3,187,404</u>	<u>1,944,636</u>
Annual surplus (deficit) (note 13)	<u>\$ (31,999)</u>	<u>(138,294)</u>	212,270
Accumulated surplus, beginning of year		<u>351,489</u>	139,219
Accumulated surplus, end of year		<u>\$ 213,195</u>	<u>\$ 351,489</u>

KENT REGIONAL SERVICE COMMISSION
 Consolidated Statement of Financial Position
 December 31,

2016

2015

FINANCIAL ASSETS

Cash (note 3)	\$	593,540	\$	524,863
Receivables				
General		76,139		63,923
Federal government and its agencies (note 4)		7,109		-
	\$	<u>676,788</u>	\$	<u>588,786</u>

LIABILITIES

Payables and accruals	\$	440,241	\$	178,472
HST Payable		-		10,511
Deferred revenue		-		19,750
Post employment benefits payable (note 7)		76,223		72,863
		<u>516,464</u>		<u>281,596</u>

NET ASSETS

160,324 307,190

NON-FINANCIAL ASSETS

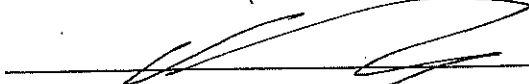
Tangible capital assets (note 5)		84,044		64,604
Accumulated amortization (note 5)		49,019		42,693
		<u>35,025</u>		<u>21,911</u>
Prepaid expenses		17,846		22,388
		<u>52,871</u>		<u>44,299</u>

ACCUMULATED SURPLUS

\$ 213,195 \$ 351,489

APPROVED BY

 _____, President

 _____, Treasurer

KENT REGIONAL SERVICE COMMISSIONConsolidated Statement of Change in Net Assets
Year ended December 31,

	2016	2015
Annual surplus (deficit)	\$ (138,294)	\$ 212,270
Acquisition of tangible capital assets	(19,440)	-
Amortization of tangible capital assets	6,326	5,478
	<u>(151,408)</u>	<u>217,748</u>
Decrease (increase) of prepaid assets	4,542	(3,332)
Increase (decrease) in net assets	(146,866)	214,416
Net assets, beginning of the year	307,190	92,774
Net assets, end of the year	<u>\$ 160,324</u>	<u>\$ 307,190</u>

KENT REGIONAL SERVICE COMMISSIONConsolidated Statement of Cash Flow
Year ended December 31,**2016****2015**

Increase (decrease) in cash and cash equivalents

Operating transactions

Annual surplus (deficit)	\$ (138,294)	\$ 212,270
Amortization of tangible capital assets	6,326	5,478
Receivable - General	(22,727)	97,505
Receivable - Federal government and its agencies	(7,109)	17,695
Payables and accruals	261,769	13,339
Deferred revenue	(19,750)	19,750
Post employment benefits payable	3,360	(100,816)
Prepaid assets	4,542	(3,332)
	<hr/>	<hr/>
	88,117	261,889

Capital transactions

Acquisition of tangible capital assets	(19,440)	-
	<hr/>	<hr/>

Net increase in cash and cash equivalents

68,677

261,889

Cash and cash equivalents
Beginning of year

524,863

262,974

End of year

\$ 593,540**\$****524,863**

KENT REGIONAL SERVICE COMMISSION

Notes to the Consolidated Financial Statements
December 31, 2016

1. Purpose of the organization

The Kent Regional Service Commission is governed by the NB Regional Service Delivery Act and Regulations. The Kent Regional Service Commission is exempt from income tax under section 149(1)(c) of the *Canadian Income Tax Act*. The Commission's mandate is to deliver, or facilitate the delivery of mandated services to communities, facilitate voluntary service arrangements among interested communities, and act as a regional forum for collaboration among communities on regional issues.

2. Summary of significant accounting policies

The consolidated financial statements of the Kent Regional Service 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 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:

Reporting entity

These consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets and cash flows of the reporting entity. The reporting entity 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.

Budget

The budget figures contained in these financial statements were approved by the Board of Directors on November 19, 2015.

Revenue recognition

- (a) 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.
- (b) Other revenue is recorded when it is earned.

Use of estimates

The preparation of the consolidated financial statements 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.

2. Summary of significant accounting policies (continued)

Financial instruments

The Commission's financial instruments consist of cash, accounts receivable, due from the Federal Government, investments, payables and accruals. 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.

Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks.

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:

Asset type	Years
Furniture and equipment	5 to 10 years

Segmented information

The Kent Regional Service Commission provides mandated services. For management reporting purposes, the Commission's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. The following services are provided:

Regional planning

The Commission is responsible for the development of a Regional Plan, the aim of which would be to better coordinate and manage development and land use within its respective region.

Local planning in Local Service Districts

This department includes the development of rural plans, the administration and enforcement of the plans, the issuance of building permits, conducting building inspections, and the approval of subdivisions.

Solid waste management

The Commission provides solid waste disposal services to the Municipalities, Rural Communities and Local Service Districts within its respective region, as well the coordination of recycling programs, the handling of hazardous waste and the promotion of composting.

Regional policing collaboration

The Commission serves as a forum through which the effectiveness and efficiency of policing services is reviewed and evaluated on a regional basis. The Commission identifies issues of common concern within its region and provide direction on priorities for policing services.

Regional emergency measures planning

The Commission serves as the vehicle through which Municipalities, Rural Communities and Local Service Districts plan, coordinate and pool resources on a regional basis in order to enable more effective responses to emergency situations.

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

2. Summary of significant accounting policies (continued)

Regional sport, recreational and cultural infrastructure planning and cost-sharing

The Commission is responsible for facilitating the planning and cost-sharing of major sport, recreational and cultural facilities within its respective region. It is the entity through which Municipalities, Rural Communities and Local Service Districts come together to identify and reach consensus on the need, the scope and the financing required for new facilities.

Post employment benefits

The Commission provides sick leave that can accumulate to a set maximum amount and that can be paid out upon termination of employment. A liability is recognized based on an actuarial valuation.

3. Cash	2016	2015
Cash - restricted (note 15)	\$ 222,118	\$ 215,491
Cash - unrestricted	371,422	309,372
	<u>\$ 593,540</u>	<u>\$ 524,863</u>

4. Due from Federal government and its agencies	2016	2015
Canada Revenue Agency (HST refund)	\$ 7,109	\$ -

5. Tangible capital assets	2016	2015
Cost		
Balance, beginning of year	\$ 64,604	\$ 64,604
Additions during the year	19,440	-
Balance, end of year	<u>84,044</u>	<u>64,604</u>
Accumulated amortization		
Balance, beginning of year	42,693	37,215
Amortization during the year	6,326	5,478
Balance, end of year	<u>49,019</u>	<u>42,693</u>
Net book value	<u>\$ 35,025</u>	<u>\$ 21,911</u>
Consists of:		
Planning services	\$ 30,320	\$ 21,038
Solid waste services	4,705	873
	<u>\$ 35,025</u>	<u>\$ 21,911</u>

Tangible capital assets consists of furniture and equipment.

KENT REGIONAL SERVICE COMMISSION

Notes to the Consolidated Financial Statements
December 31, 2016

6. Bank loan

The Commission has authorized lines of credit totaling \$716,454, bearing interest at prime rate (2.7%) and renewable annually, to finance operating funds.

7. Post employment benefits payable**(a) Retirement allowance or severance benefits**

Employees of the Commission are eligible for a retirement allowance or severance benefits equivalent to the accumulated sick leave, up to a maximum of 90 days, calculated on the basis of the hourly rate of pay of the employee on the date of his or her termination of employment. These accrued benefits are payable in the year in which the employee terminated his or her employment with the Commission, either for retirement or on good terms with the employer. The sum paid to the employee will only be paid as a contribution to an RRSP.

An actuarial valuation was performed on the 10 employee plan in accordance with PSA 3250 and 3255. As at December 31, 2016, the retirement plan had a liability of \$76,224. The actuarial valuation was based on a number of assumptions about future events, such as wage and salary increase, employee turnover and retirement, and the discount rate. The assumptions used reflect the Commission's best estimates.

The major assumptions in the valuation are the following:

- 1) annual salary increase is 2.5%
 - 2) the discount rate used to determine the accrued benefit obligation is 3.75%
 - 3) the staff turnover rate is 1.5%
-

8. Contingencies

In the normal course of operations, the Commission becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at December 31, 2016 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect as the Commission maintains insurance coverage in amounts considered appropriate.

9. Commitments

The Commission leases an office under a lease contract. Future minimum lease payments total \$74,315.62 for the next 5 years.

The Commission is committed to a lease until November 30, 2018 for the rental of office located in Richibucto. Future minimum lease payments total \$28,382 and include the following payments over the next two years: 2017, \$14,808; 2018, \$13,574.

The Commission is committed to various contracts as of February 2, 2016 until February 2, 2019 for solid waste management. Future minimum payments total \$2,079,445 and include the following payments over the next three years: 2017, \$991,251; 2018, \$1,004,402; 2019, \$83,792.

10. Inter-fund borrowing

The Financial Reporting Manual requires that short-term inter-fund borrowings 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.

11. Excess of current assets over current liabilities - Solide Waste Capital Fund

As at December 31, 2016, the capital and borrowing funds of the Kent Regional Service Commission indicate an excess of the current assets over current liabilities:

	Solide Waste Capital Fund
Current assets	\$ 7,000
Current liabilities	<u>4,452</u>
	<u>\$ 2,548</u>

This surplus is the result of an amount received from the Capital Reserve Fund, which will be used to finance future capital expenditures.

12. Comparative figures

Certain figures for 2015 have been reclassified to conform to the presentation adopted in 2016.

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

13. Schedule of Segment Disclosure

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Consolidated 2016	Consolidated 2015
Revenues						
Member charges	\$ -	\$ 78,360	\$ 729,679	\$ 2,052,953	\$ 2,860,992	\$ 2,010,331
Sale of services	-	-	32,850	-	32,850	32,169
Government transfers	519	45,000	-	19,284	64,803	92,369
Interest	303	-	-	1,627	1,930	3,017
Other revenue	86,098	575	-	1,862	88,535	19,020
	86,920	123,935	762,529	2,075,726	3,049,110	2,156,906
Expenses						
Salaries and benefits	210,776	3,130	519,104	128,110	861,120	719,178
Goods and services	189,145	76,174	142,200	1,912,439	2,319,958	1,219,980
Amortization	-	-	5,706	620	6,326	5,478
	399,921	79,304	667,010	2,041,169	3,187,404	1,944,636
Surplus (deficit) for the year	\$ (313,001)	\$ 44,631	\$ 95,519	\$ 34,557	\$ (138,294)	\$ 212,270

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

14. Reconciliation of annual surplus

	Corporate Services	Cooperative & Regional Planning Operating	Local Planning Operating Fund	Planning Services Capital Fund	Solid Waste Operating Fund	Solid Waste Capital Fund	Operating Reserve Fund	Capital Reserve Fund	Total
2016 annual fund surplus (deficit) under PSA requirements	\$ (313,002)	\$ 44,631	\$ 109,097	\$ (5,705)	\$ 25,678	\$ (620)	\$ 596	\$ 1,031	\$ (138,294)
Adjustments to annual surplus (deficit) for funding requirements									
Second previous year's surplus	-	3,439	5,837	-	22,397	-	-	-	31,673
Transfers between funds:									
Transfer from local planning operating fund to operating reserve fund	-	-	(32,000)	-	-	-	32,000	-	-
Transfer from corporate services to solid waste capital fund	(8,628)	-	-	8,628	-	-	-	-	-
Transfer from capital reserve fund to Solid Waste Capital Fund	-	-	-	-	-	7,000	-	(7,000)	-
Transfer from local planning operating fund to planning services capital fund	-	-	(6,359)	6,359	-	-	-	-	-
Transfer from operating reserve fund to solid waste operating fund	-	-	-	-	20,000	-	(20,000)	-	-
Allocation from corporate services	318,794	(56,486)	(108,009)	5,706	(154,299)	620	-	-	6,326
Amortization expense	-	-	-	-	-	-	-	-	-
Change in amount recorded under PSA for defined benefit liability	2,836	-	12,442	-	3,863	-	-	-	19,141
Total adjustments to annual surplus (deficit)	313,002	(53,047)	(128,089)	20,693	(108,039)	7,620	12,000	(7,000)	37,999
2016 annual fund surplus (deficit)	\$ -	\$ (8,416)	\$ (18,992)	\$ 14,988	\$ (82,361)	\$ 7,000	\$ 12,596	\$ (5,969)	\$ (100,295)

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

15. Statement of Reserves

	Operating Reserve Regional planning	Operating Reserve Solid waste	Capital Reserve Solid waste	Operating Reserve Local planning	2016 Total	2015 Total
Assets						
Investments	\$ -	\$ 74,289	\$ 136,039	\$ -	\$ 210,328	\$ 206,014
Receivables	2,500	-	-	37,000	39,500	7,500
Accrued interest receivable	-	(20,302)	(7,408)	-	(27,710)	2,687
Payables	-	-	-	-	-	(710)
Accumulated Surplus	\$ 2,500	\$ 53,987	\$ 128,631	\$ 37,000	\$ 222,118	\$ 215,491
Revenue						
Transfer from local planning operating fund	-	-	\$ -	\$ 32,000	\$ 32,000	\$ 5,000
Transfer from operating fund	-	596	1,031	-	1,627	2,901
Interest	-	-	-	-	-	-
Annual Surplus (Deficit)	\$ -	\$ 596	\$ 1,031	\$ 32,000	\$ 33,627	\$ 7,901
Expenditures						
Transfer to solid waste operating fund	\$ -	\$ 20,000	\$ -	\$ 7,000	\$ -	\$ -
Transfer to solid waste capital fund	-	-	-	-	-	-
Annual Surplus (Deficit)	\$ -	\$ 20,000	\$ 7,000	\$ -	\$ -	\$ -
Annual Surplus (Deficit)	\$ -	\$ (19,404)	\$ (5,969)	\$ 32,000	\$ 33,627	\$ 7,901

KENT REGIONAL SERVICE COMMISSION
 Notes to the Consolidated Financial Statements
 December 31, 2016

16. Operating Budget to PSA Budget

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Amortization TCA	Transfers	Total
Revenue							
Member charges	\$ -	\$ 78,360	\$ 729,679	\$ 2,676,686	\$ -	\$ -	\$ 3,484,725
Sale of services	-	-	14,044	-	-	-	14,044
Transfers from own and other funds	281,400	-	-	-	-	(281,400)	-
Interest	-	-	500	360	-	-	860
Surplus of second previous year	-	3,439	5,837	22,397	-	(31,673)	-
	281,400	81,799	750,060	2,699,443	-	(313,073)	3,499,629
Expenditures							
Governance	45,300	-	-	-	-	-	45,300
Administration	236,100	49,860	196,829	355,089	-	(279,900)	557,978
Regional planning	-	2,000	-	-	-	-	2,000
Regional policing collaboration	-	2,500	-	-	-	-	2,500
Regional emergency measures planning	-	2,000	-	-	-	-	2,000
Regional sport, recreation & culture infrastructure planning and cost-sharing	-	23,500	-	-	-	-	23,500
Planning and building inspection services	-	-	538,920	-	5,706	-	544,626
Operations - Solid waste service	-	-	-	2,340,667	620	-	2,341,287
Fiscal services	-	-	-	-	-	-	-
Interest	-	-	1,500	-	-	(1,500)	-
Transfert au fonds de réserve d'immobilisations	-	-	6,000	-	-	(6,000)	-
Sick day estimate	-	1,939	6,811	3,687	-	-	12,437
	281,400	81,799	750,060	2,699,443	6,326	(287,400)	3,531,628
Deficit	\$ -	\$ -	\$ -	\$ -	\$ (6,326)	\$ (25,673)	\$ (31,999)

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

17. Expense support	Budget 2016	Actual 2016	Actual 2015
Governance			
<i>Corporate services</i>			
Board members			
Honorariums	\$ 30,000	\$ 35,849	\$ 49,252
Travel	9,500	8,087	11,068
Training and development	3,000	13,310	2,021
Other	2,800	4,505	1,157
	<u>\$ 45,300</u>	<u>\$ 61,751</u>	<u>\$ 63,498</u>
Administration			
<i>Corporate services</i>			
Executive Director's office			
Salaries and benefits	\$ 107,200	\$ 102,104	\$ 93,428
Travel	5,000	8,209	7,394
Training and development	10,000	9,218	9,126
Financial management			
Salaries and benefits	47,400	50,883	51,377
Travel	1,500	1,140	1,212
External audit and accounting fees	12,000	24,049	21,723
Other administration services			
Advertising and public relations	2,000	70,240	5,183
Liability insurance	16,000	16,455	16,033
Professional services		8,222	9,430
Legal fees	8,000	1,972	-
Office building	17,000	16,409	7,032
Office equipment and supplies	5,000	9,374	7,572
Telecommunications	5,000	4,175	3,975
Other	-	15,722	6,928
	<u>\$ 236,100</u>	<u>\$ 338,172</u>	<u>\$ 240,413</u>
<i>Local planning services</i>			
Other administration services			
Advertising and public relations	\$ 3,500	\$ 14,456	\$ 2,263
Professional services	6,000	3,192	12,908
Office building	53,300	48,797	37,776
Office equipment and supplies	11,660	15,026	11,002
Telecommunications	14,000	9,093	8,417
Other	13,029	17,987	15,538
	<u>\$ 101,489</u>	<u>\$ 108,551</u>	<u>\$ 87,904</u>

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

17. Expense support	Budget 2016	Actual 2016	Actual 2015
Solid waste services			
Director's office			
Salaries and benefits	\$ 67,980	\$ 76,235	\$ 57,267
Travel	4,000	4,710	3,024
Training and development	6,009	3,886	2,281
WorkSafe NB	1,100	1,408	1,208
Other administration services			
Professional fees	4,000	2,197	8,067
Office building	15,000	12,940	6,032
Office equipment and supplies	6,000	10,908	4,581
Telecommunications	5,000	3,683	3,540
Other	4,500	913	1,925
Public education			
Advertising, tours, promotional	41,300	145,723	42,977
Travel	4,000	4,053	2,973
Technical committee	6,000	3,601	4,405
Education coordinator	54,000	53,630	47,450
	\$ 218,889	\$ 323,887	\$ 185,730
Regional planning			
Other administration services			
Other	\$ -	\$ 1,699	\$ 150
	\$ 556,478	\$ 772,309	\$ 514,197

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

17. Expense support	Budget 2016	Actual 2016	Actual 2015
Regional planning			
Travel	\$ 1,000	\$ 231	\$ 1,990
Local governance forum	-	-	19,337
Recreation administration	1,000	74,252	66,194
	<u>\$ 2,000</u>	<u>\$ 74,483</u>	<u>\$ 87,521</u>
Regional policing collaboration			
Travel	\$ 2,500	\$ 697	\$ 1,823
Regional emergency measures planning			
Travel	\$ 2,000	\$ 288	\$ 136
Regional sport, recreation & culture infrastructure planning and cost-sharing			
Travel	\$ 23,500	\$ 1,915	\$ 282
Planning and building inspection services			
Planning services			
Salaries and benefits	\$ 359,470	\$ 376,101	\$ 252,183
Travel	10,000	8,444	7,029
Training and development	10,000	9,910	9,943
Planning review and adjustment committee	7,000	6,355	5,864
Other	-	847	543
Amortization	5,706	5,706	5,260
	<u>\$ 392,176</u>	<u>\$ 407,363</u>	<u>\$ 280,822</u>
Inspection services			
Salaries and benefits	130,050	119,947	113,868
Travel	17,000	19,214	16,141
Training and development	5,000	3,307	5,522
Other	400	-	-
	<u>\$ 152,450</u>	<u>\$ 142,468</u>	<u>\$ 135,531</u>
	<u>\$ 544,626</u>	<u>\$ 549,831</u>	<u>\$ 416,353</u>

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2016

17. Expense support	Budget 2016	Actual 2016	Actual 2015
Solid waste services			
Landfill operations			
Albert-Westmorland landfill	\$ 872,663	\$ 808,816	\$ 852,782
	<u>\$ 872,663</u>	<u>\$ 808,816</u>	<u>\$ 852,782</u>
Transfer station operations			
Feasibility study	\$ -	\$ -	\$ 2,005
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,005</u>
Waste diversion			
Agreement Nepisiguit-Chaleur	\$ 1,458,004	\$ 914,328	\$ 73
Agreement Northumberland recycling	-	-	2,200
	<u>\$ 1,458,004</u>	<u>\$ 914,328</u>	<u>\$ 2,273</u>
Composting program			
Residential compostors	\$ 5,000	\$ -	\$ -
Hazardous household waste			
Contract Albert-Westmorland	5,000	624	2,649
Amortization	620	620	218
	<u>\$ 2,341,287</u>	<u>\$ 1,724,388</u>	<u>\$ 859,927</u>
Fiscal services			
Local planning services			
Banking service charge	\$ 1,500	\$ 753	\$ 478
Other fiscal services	6,811	-	-
	<u>\$ 8,311</u>	<u>\$ 753</u>	<u>\$ 478</u>
Solid Waste Services			
Banking service charge	\$ -	\$ 766	\$ 352
Other fiscal services	3,687	-	-
	<u>\$ 3,687</u>	<u>\$ 766</u>	<u>\$ 352</u>
Regional planning services			
Banking service charge	\$ -	\$ 223	\$ 69
Other fiscal services	1,939	-	-
	<u>\$ 1,939</u>	<u>\$ 223</u>	<u>\$ 69</u>
	<u>\$ 13,937</u>	<u>\$ 1,742</u>	<u>\$ 899</u>