

KENT REGIONAL SERVICE COMMISSION

Consolidated Financial Statements

December 31, 2018



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

Opinion

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, 2018, and the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Kent Regional Service Commission as at December 31, 2018, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the village 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 these 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 Canadian public sector accounting standards, 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 Village'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 Village or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's 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.

A further description of our responsibilities for the audit of the consolidated financial statements is included in the appendix of this auditor's report. This description, which is located on page 3, forms part of our auditor's report.

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 16, 2019

Dieppe, NB

APPENDIX TO INDEPENDENT AUDITOR'S REPORT

Description of the Auditor's Responsibilities for the Audit of the 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. 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 Village'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 Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Village 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Village to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

KENT REGIONAL SERVICE COMMISSION

Consolidated Statement of Operations

Year ended December 31,

	2017 Budget (Unaudited) (Note 15)	Actual 2018	Actual 2017
REVENUES			
Member charges	\$ 3,404,938	\$ 3,445,041	\$ 2,977,412
Sale of services	28,000	35,004	30,300
Government transfers	-	105,319	121,190
Interest	863	2,802	2,138
Other revenue	6,296	8,686	7,365
	<u>3,440,097</u>	<u>3,596,852</u>	<u>3,138,405</u>
EXPENDITURES			
Governance	45,300	49,799	49,541
Administration	800,393	910,931	730,875
Regional planning	1,000	563	3,925
Regional policing collaboration	2,000	19,516	3,508
Regional emergency measures planning	21,000	9,160	2,308
Regional sport, recreation & culture infrastructure planning and cost-sharing	-	-	81
Planning and building inspection services	587,451	536,244	520,395
Operations - Solid waste service	1,890,163	1,891,591	1,769,471
Fiscal services	2,432	7,824	4,266
	<u>3,349,739</u>	<u>3,425,628</u>	<u>3,084,370</u>
Annual surplus (note 12)	<u>\$ 90,358</u>	171,224	54,035
Accumulated surplus, beginning of year		<u>267,230</u>	213,195
Accumulated surplus, end of year		<u>\$ 438,454</u>	<u>\$ 267,230</u>

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

2018

2017

FINANCIAL ASSETS

Cash (note 3)	\$	390,788	\$	708,870
Receivables				
General		229,234		76,928
Federal government and its agencies (note 4)		86,748		23,239
	\$	706,770	\$	809,037

LIABILITIES

Bank loan	\$	-	\$	284,370
Payables and accruals		223,819		218,014
Deferred revenue		9,750		9,750
Post employment benefits payable (note 7)		76,223		76,223
		309,792		588,357

NET ASSETS

396,978 220,680

NON-FINANCIAL ASSETS

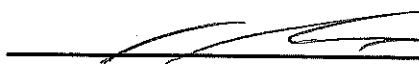
Tangible capital assets (note 5)		84,044		84,044
Accumulated amortization (note 5)		61,628		56,024
		22,416		28,020
Prepaid expenses		19,060		18,530
		41,476		46,550

ACCUMULATED SURPLUS

\$ 438,454 \$ 267,230

APPROVED BY

 _____, President

 _____, Treasurer

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

	2018	2017
Annual surplus	\$ 171,224	\$ 54,035
Amortization of tangible capital assets	5,604	7,005
	<hr/> 176,828	<hr/> 61,040
Decrease (increase) of prepaid assets	(530)	(684)
Increase in net assets	176,298	60,356
Net assets, beginning of the year	220,680	160,324
Net assets, end of the year	<hr/> \$ 396,978	<hr/> \$ 220,680

KENT REGIONAL SERVICE COMMISSION

Consolidated Statement of Cash Flow

Year ended December 31,

2018**2017**

Increase (decrease) in cash and cash equivalents

Operating transactions

Annual surplus	\$	171,224	\$	54,035
Amortization of tangible capital assets		5,604		7,005
Receivable - General		(152,306)		(789)
Receivable - Federal government and its agencies		(63,509)		(16,130)
Payables and accruals		5,805		(222,227)
Deferred revenue				9,750
Prepaid assets		(530)		(684)
		<u>(33,712)</u>		<u>(169,040)</u>

Financing transactions

Bank loan		<u>(284,370)</u>		<u>284,370</u>
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Net increase (decrease) in cash and cash equivalents (318,082) 115,330

Cash and cash equivalents
Beginning of year 708,870 593,540

End of year \$ 390,788 \$ 708,870

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 16, 2017.

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, 2018

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	2018	2017
Cash - restricted (note 14)	\$ 213,152	\$ 223,729
Cash - unrestricted	177,636	485,141
	\$ 390,788	\$ 708,870

4. Due from Federal government and its agencies	2018	2017
Canada Revenue Agency (HST refund)	\$ 86,748	\$ 23,239

5. Tangible capital assets	2018	2017
Cost		
Balance, beginning of year	\$ 84,044	\$ 84,044
Additions during the year	-	-
Balance, end of year	84,044	84,044
Accumulated amortization		
Balance, beginning of year	56,024	49,019
Amortization during the year	5,604	7,005
Balance, end of year	61,628	56,024
Net book value	\$ 22,416	\$ 28,020
Consists of:		
Planning services	\$ 19,405	\$ 24,256
Solid waste services	3,011	3,764
	\$ 22,416	\$ 28,020

Tangible capital assets consists of furniture and equipment.

6. Bank loan

The Commission has authorized lines of credit totaling \$629,637, bearing interest at prime rate (3.95%) 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, 2018 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, 2018 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 for the next 3 years.

The Commission is committed to a lease as of December 1, 2018 until November 30, 2023 for the rental of office located in Richibucto. Future minimum lease payments total \$73,407 and include the following payments over the next five years: 2019, \$14,930; 2020, \$14,930; 2021, \$14,930; 2022, \$14,930; 2023, \$13,687

The Commission is committed to various contracts as of February 2, 2016 until February 2, 2023 for solid waste management. Future minimum payments total \$3,995,763 and include the following payments over the next five years: 2019, \$1,252,763; 2020, \$1,304,341; 2021, \$674,251; 2022, \$705,270; 2023, \$59,138

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, 2018, 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.

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

12. Schedule of Segment Disclosure

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Other shared services	2018 Consolidated	2017 Consolidated
Revenues							
Member charges	\$ -	\$ 83,798	\$ 769,056	\$ 2,465,672	\$ 126,515	\$ 3,445,041	\$ 2,977,412
Sale of services	500	-	34,504	-	-	35,004	30,300
Government transfers	-	-	-	57,006	48,313	105,319	121,190
Interest	343	-	-	2,459	-	2,802	2,138
Other revenue	6,506	-	1,200	980	-	8,686	7,365
	7,349	83,798	804,760	2,526,117	174,828	3,596,852	3,138,405
Expenses							
Salaries and benefits	217,174	7,056	507,547	194,869	64,210	990,856	879,021
Goods and services	104,366	25,937	144,312	2,052,746	101,644	2,429,005	2,189,852
Amortization	-	-	4,851	753	-	5,604	7,005
Other	-	163	-	-	-	163	8,492
	321,540	33,156	656,710	2,248,368	165,854	3,425,628	3,084,370
Surplus (deficit) for the year	\$ (314,191)	\$ 50,642	\$ 148,050	\$ 277,749	\$ 8,974	\$ 171,224	\$ 54,035

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

13. 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	Other Shared Services	Capital & Operating Reserve Fund	Total
2018 annual fund surplus (deficit) under PSA	\$ (314,191)	\$ 50,711	\$ 152,901	\$ (4,851)	\$ 276,042	\$ (753)	\$ 8,906	\$ 2,459	\$ 171,224
Adjustments to annual surplus (deficit) for funding requirements									
Second previous year's surplus	-	(8,416)	(18,992)	-	(82,361)	-	771	-	(108,998)
Transfers between funds:									
Transfer from local planning operating fund to operating reserve fund	-	-	13,036	-	-	-	-	(13,036)	-
Allocation from corporate services	314,191	(50,665)	(112,467)	-	(143,686)	-	(7,373)	-	-
Amortization expense	-	-	-	4,851	-	753	-	-	5,604
Total adjustments to annual surplus (deficit)	314,191	(59,081)	(118,423)	4,851	(226,047)	753	(6,602)	(13,036)	(103,394)
2018 annual fund surplus (deficit)	\$ -	\$ (8,370)	\$ 34,478	\$ -	\$ 49,995	\$ -	\$ 2,304	\$ (10,577)	\$ 67,830

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

14. Statement of Reserves

	Operating Reserve Regional planning	Operating Reserve Solid waste	Capital Reserve Solid waste	Operating Reserve Local planning	2018 Total	2017 Total
Assets						
Investments	\$ -	\$ 75,855	\$ 138,543	\$ -	\$ 214,398	\$ 211,939
Receivables	2,500	-	-	23,964	26,464	39,500
Payables	-	(20,302)	(7,408)	-	(27,710)	(27,710)
Accumulated Surplus	\$ 2,500	\$ 55,553	\$ 131,135	\$ 23,964	\$ 213,152	\$ 223,729
Revenue						
Interest	\$ -	\$ 961	\$ 1,498	\$ -	\$ 2,459	\$ 1,609
Annual Surplus	\$ -	\$ 961	\$ 1,498	\$ -	\$ 2,459	\$ 1,609
Expenditures						
Transfer to local planning operating fund	\$ -	\$ -	\$ -	\$ 13,036	\$ 13,036	\$ -
	\$ -	\$ -	\$ -	\$ 13,036	\$ 13,036	\$ -
Annual Surplus (Deficit)	\$ -	\$ 961	\$ 1,498	\$ (13,036)	\$ (10,577)	\$ 1,609

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

15. Operating Budget to PSA Budget

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Other Shared Services	Amortization TCA	Transfers	Total
Revenue								
Member charges	\$ -	\$ 83,798	\$ 769,056	\$ 2,377,256	\$ 174,828	\$ -	\$ -	\$ 3,404,938
Sale of services	-	-	28,000	-	-	-	-	28,000
Transfers from own and other funds	288,304	-	13,036	-	-	-	(301,340)	-
Interest	-	-	500	363	-	-	-	863
Surplus of second previous year	-	-	-	-	771	-	(771)	-
Other revenue	3,296	-	-	3,000	-	-	-	6,296
	291,600	83,798	810,592	2,380,619	175,599	-	(302,111)	3,440,097
Expenditures								
Governance	45,300	-	-	-	-	-	-	45,300
Administration	246,300	51,382	207,500	408,848	174,667	-	(288,304)	800,393
Regional planning	-	1,000	-	-	-	-	-	1,000
Regional policing collaboration	-	2,000	-	-	-	-	-	2,000
Regional emergency measures planning	-	21,000	-	-	-	-	-	21,000
Regional sport, recreation & culture infrastructure planning	-	-	582,600	-	-	4,851	-	587,451
Planning and building inspection services	-	-	-	1,889,410	-	753	-	1,890,163
Operations - Solid waste service	-	-	-	-	-	-	-	-
Fiscal services	-	-	-	-	-	-	-	-
Interest	-	8,416	1,500	82,361	932	-	(109,769)	2,432
Deficit of second previous year	-	-	18,992	-	-	-	-	-
	291,600	83,798	810,592	2,380,619	175,599	5,604	(398,073)	3,349,739
Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,604)	\$ 95,962	\$ 90,358

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

16. Expense support

	Budget 2018		Actual 2018		Actual 2017
Governance					
Corporate services					
Board members					
Honorariums	\$ 30,500	\$	38,700	\$	35,899
Travel	9,000		8,419		8,335
Training and development	3,000		676		1,555
Other	2,800		2,004		3,752
	\$ 45,300	\$	49,799	\$	49,541
Administration					
Corporate services					
Executive Director's office					
Salaries and benefits	\$ 109,300	\$	101,578	\$	101,228
Travel	5,000		9,249		6,129
Training and development	10,000		9,562		11,965
Financial management					
Salaries and benefits	52,000		55,804		53,275
Travel	1,500		1,419		1,035
External audit and accounting fees	13,000		21,809		24,861
Other administration services					
Advertising and public relations	5,000		14,018		2,803
Liability insurance	15,000		14,775		14,655
Professional services	8,000		8,279		7,085
Legal fees	-		98		-
Office building	19,000		11,363		20,963
Office equipment and supplies	5,000		14,141		12,658
Telecommunications	3,500		4,813		3,579
Other	-		1,711		3,111
	\$ 246,300	\$	268,619	\$	263,347
Local planning services					
Other administration services					
Advertising and public relations	\$ 4,000	\$	8,857	\$	2,849
Professional services	6,500		3,278		(331)
Office building	55,000		47,180		54,969
Office equipment and supplies	12,500		22,449		22,153
Telecommunications	11,000		10,659		12,096
Other	15,300		27,534		16,689
	\$ 104,300	\$	119,957	\$	108,425

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

16. Expense support	Budget 2018	Actual 2018	Actual 2017
Solid waste services			
Director's office			
Salaries and benefits	\$ 73,471	\$ 84,757	\$ 79,324
Travel	4,000	4,068	4,012
Training and development	5,529	4,062	6,479
WorkSafe NB	1,200	3,358	1,911
Other administration services			
Professional fees	2,500	4,712	2,001
Office building	16,000	18,379	20,554
Office equipment and supplies	7,000	9,035	5,877
Telecommunications	4,000	5,162	3,627
Other	2,500	4,530	454
Public education			
Advertising, tours, promotional	94,800	145,800	121,417
Travel	4,000	6,070	3,593
Technical committee	6,000	4,469	3,013
Education coordinator	56,000	58,710	53,423
	\$ 277,000	\$ 353,112	\$ 305,685
Regional planning			
Other administration services			
Other	\$ 4,891	\$ 3,754	\$ 3,007
Other shared services			
Director's office			
Salaries and benefits	\$ 61,000	\$ 58,502	\$ 35,051
Travel	3,000	3,862	2,058
Training and development	2,000	1,848	1,125
WorkSafe NB	-	1,119	-
Other administration services			
Office equipment and supplies	4,000	3,202	8,754
Office building	4,000	4,143	-
Professional fees	-	196	-
Legal fees	-	54	-
Telecommunications	-	1,170	-
Other	93,902	91,395	3,423
	\$ 167,902	\$ 165,489	\$ 50,411
	\$ 800,393	\$ 910,931	\$ 730,875

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

16. Expense support

	Budget 2018		Actual 2018		Actual 2017
Regional planning					
Travel	\$ 1,000	\$	563	\$	575
Recreation administration	-		-		3,350
	\$ 1,000	\$	563	\$	3,925
Regional policing collaboration					
Administration and Travel	\$ 2,000	\$	19,516	\$	3,508
	\$ 21,000	\$	9,160	\$	2,308
Regional emergency measures planning					
Administration and Travel	\$ 21,000	\$	9,160	\$	2,308
	\$ 21,000	\$	9,160	\$	2,308
Regional sport, recreation & culture infrastructure planning and cost-sharing					
Travel	\$ -	\$	-	\$	81
	\$ -	\$	-	\$	81
Planning and building inspection services					
Planning services					
Salaries and benefits	\$ 395,000	\$	360,533	\$	350,826
Travel	10,000		11,838		12,585
Training and development	10,000		6,775		3,830
Planning review and adjustment committee	6,000		6,144		5,774
Other	1,200		670		800
Amortization	4,851		4,851		6,064
	\$ 427,051	\$	390,811	\$	379,879
Inspection services					
Salaries and benefits	\$ 137,000	\$	122,616	\$	120,994
Travel	18,000		17,720		17,065
Training and development	5,000		5,097		2,457
Other	400		-		-
	\$ 160,400	\$	145,433	\$	140,516
	\$ 587,451	\$	536,244	\$	520,395

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2018

16. Expense support	Budget 2018	Actual 2018	Actual 2017
Solid waste services			
Landfill operations			
Albert-Westmorland landfill	\$ 726,600	\$ 698,352	\$ 717,295
Waste diversion			
Agreement Nepisiguit-Chateaur	\$ 1,155,810	\$ 1,187,376	\$ 1,036,190
Composting program			
Residential compostors	\$ 7,000	\$ 5,110	\$ 15,045
Amortization	753	753	941
	\$ 1,890,163	\$ 1,891,591	\$ 1,769,471
Fiscal services			
Local planning services			
Banking service charge	\$ -	\$ 3,124	\$ -
Local planning services			
Banking service charge	\$ 1,500	\$ 508	\$ 449
Solid Waste Services			
Banking service charge	\$ -	\$ 3665	\$ 3,556
Regional planning services			
Banking service charge	\$ -	\$ 94	\$ 159
Other shared services			
Banking service charge	\$ 932	\$ 433	\$ 102
	\$ 2,432	\$ 7,824	\$ 4,266