

KENT REGIONAL SERVICE COMMISSION

Consolidated Financial Statements

December 31, 2017



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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, 2017, 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, 2017 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 17, 2018
Dieppe, NB

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

	2017 Budget (Unaudited) (Note 15)	Actual 2017	Actual 2016
REVENUES			
Member charges	\$ 3,151,596	\$ 2,977,412	\$ 2,860,992
Sale of services	23,870	30,300	32,850
Government transfers	-	121,190	64,803
Interest	860	2,138	1,930
Other revenue	3,100	7,365	88,535
	<u>3,179,426</u>	<u>3,138,405</u>	<u>3,049,110</u>
EXPENDITURES			
Governance	45,300	49,541	61,751
Administration	641,073	730,875	772,309
Regional planning	1,000	3,925	74,483
Regional policing collaboration	2,000	3,508	697
Regional emergency measures planning	1,500	2,308	288
Regional sport, recreation & culture infrastructure planning and cost-sharing	1,000	81	1,915
Planning and building inspection services	586,916	520,395	549,831
Operations - Solid waste service	1,924,286	1,769,471	1,724,388
Fiscal services	1,950	4,266	1,742
	<u>3,205,025</u>	<u>3,084,370</u>	<u>3,187,404</u>
Annual surplus (deficit) (note 12)	<u>\$ (25,599)</u>	54,035	(138,294)
Accumulated surplus, beginning of year		<u>213,195</u>	351,489
Accumulated surplus, end of year		<u>\$ 267,230</u>	<u>\$ 213,195</u>

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

2017

2016

FINANCIAL ASSETS

Cash (note 3)	\$	708,870	\$	593,540
Receivables		76,928		76,139
General		23,239		7,109
Federal government and its agencies (note 4)				
	\$	809,037	\$	676,788

LIABILITIES

Bank loan	\$	284,370	\$	-
Payables and accruals		218,014		440,241
Deferred revenue		9,750		-
Post employment benefits payable (note 7)		76,223		76,223
		588,357		516,464

NET ASSETS

220,680 160,324

NON-FINANCIAL ASSETS

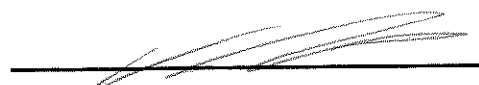
Tangible capital assets (note 5)		84,044		84,044
Accumulated amortization (note 5)		56,024		49,019
		28,020		35,025
Prepaid expenses		18,530		17,846
		46,550		52,871

ACCUMULATED SURPLUS

\$ 267,230 \$ 213,195

APPROVED BY

 _____, President

 _____, Treasurer

KENT REGIONAL SERVICE COMMISSIONConsolidated Statement of Change in Net Assets
Year ended December 31,**2017****2016**

Annual surplus (deficit)	\$ 54,035	\$ (138,294)
Acquisition of tangible capital assets	-	(19,440)
Amortization of tangible capital assets	7,005	6,326
	<u>61,040</u>	<u>(151,408)</u>
Decrease (increase) of prepaid assets	<u>(684)</u>	<u>4,542</u>
Increase (decrease) in net assets	60,356	(146,866)
Net assets, beginning of the year	<u>160,324</u>	<u>307,190</u>
Net assets, end of the year	<u>\$ 220,680</u>	<u>\$ 160,324</u>

KENT REGIONAL SERVICE COMMISSION

Consolidated Statement of Cash Flow

Year ended December 31,

2017**2016**

Increase (decrease) in cash and cash equivalents

Operating transactions

Annual surplus (deficit)	\$	54,035	\$	(138,294)
Amortization of tangible capital assets		7,005		6,326
Receivable - General		(789)		(22,727)
Receivable - Federal government and its agencies		(16,130)		(7,109)
Payables and accruals		(222,227)		261,769
Deferred revenue		9,750		(19,750)
Post employment benefits payable		-		3,360
Prepaid assets		(684)		4,542

(169,040)

88,117**Capital transactions**

Acquisition of tangible capital assets		-		(19,440)
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Financing transactions

Bank loan		284,370		-
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Net increase in cash and cash equivalents

115,330**68,677**

Cash and cash equivalents

Beginning of year

593,540

524,863

End of year

\$ 708,870

\$ 593,540

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 17, 2016.

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, 2017

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	2017	2016
Cash - restricted (note 14)	\$ 223,729	\$ 222,118
Cash - unrestricted	485,141	371,422
	<u>\$ 708,870</u>	<u>\$ 593,540</u>

4. Due from Federal government and its agencies	2017	2016
Canada Revenue Agency (HST refund)	\$ 23,239	\$ 7,109

5. Tangible capital assets	2017	2016
Cost		
Balance, beginning of year	\$ 84,044	\$ 64,604
Additions during the year	-	19,440
Balance, end of year	<u>84,044</u>	<u>84,044</u>
Accumulated amortization		
Balance, beginning of year	49,019	42,693
Amortization during the year	7,005	6,326
Balance, end of year	<u>56,024</u>	<u>49,019</u>
Net book value	<u>\$ 28,020</u>	<u>\$ 35,025</u>
Consists of:		
Planning services	\$ 24,256	\$ 30,320
Solid waste services	3,764	4,705
	<u>\$ 28,020</u>	<u>\$ 35,025</u>

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 (3.2%) 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, 2017, 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, 2017 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 4 years.

The Commission is committed to a lease as of November 1, 2013 until November 30, 2018 for the rental of office located in Richibucto. Future minimum lease payments total \$13,574 and include the following payments over the next year: 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 \$1,088,194 and include the following payments over the next two years: 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, 2017, 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, 2017.

12. Schedule of Segment Disclosure

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Other shared services	2017 Consolidated	2016 Consolidated
Revenues							
Member charges	\$ -	\$ 85,252	\$ 757,230	\$ 2,101,007	\$ 33,923	\$ 2,977,412	\$ 2,860,992
Sale of services	-	-	30,300	-	-	30,300	32,850
Government transfers	3,762	-	-	88,178	29,250	121,190	64,803
Interest	528	-	-	1,610	-	2,138	1,930
Other revenue	5,265	-	-	2,100	-	7,365	88,535
	9,555	85,252	787,530	2,192,895	63,173	3,138,405	3,049,110
Expenses							
Salaries and benefits	209,657	6,472	496,545	133,185	33,162	879,021	861,120
Goods and services	103,233	6,516	132,143	1,939,102	8,858	2,189,852	2,319,958
Amortization	-	-	6,064	941	-	7,005	6,326
Other	-	-	-	-	8,492	8,492	-
	312,890	12,988	634,752	2,073,228	50,512	3,084,370	3,187,404
Surplus (deficit) for the year	\$ (303,335)	\$ 72,264	\$ 152,778	\$ 119,667	\$ 12,661	\$ 54,035	\$ (138,294)

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

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
2017 annual fund surplus (deficit) under PSA	\$ (303,336)	\$ 72,265	\$ 164,327	\$ (6,064)	\$ 113,513	\$ (941)	\$ 12,662	\$ 1,609	\$ 54,035
Adjustments to annual surplus (deficit) for funding requirements									
Second previous year's surplus	-	(22,816)	4,576	-	64,595	-	-	-	46,355
Transfers between funds:									
Allocation from corporate services	303,336	(38,892)	(99,660)	-	(163,307)	-	(1,477)	-	-
Amortization expense	-	-	-	6,064	-	941	-	-	7,005
Change in amount recorded under PSA for defined									
Total adjustments to annual surplus (deficit)	303,336	(61,708)	(95,084)	6,064	(98,712)	941	(1,477)	-	53,360
2017 annual fund surplus	\$ -	\$ 10,557	\$ 69,243	\$ -	\$ 14,801	\$ -	\$ 11,185	\$ 1,609	\$ 107,395

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

14. Statement of Reserves

	Operating Reserve Regional planning	Operating Reserve Solid waste	Capital Reserve Solid waste	Local waste	Operating Reserve Local planning	2017 Total	2016 Total
Assets							
Investments	\$ -	\$ 74,894	\$ 137,045	\$ -	\$ -	\$ 211,939	\$ 210,328
Receivables	2,500	-	-	37,000	39,500	39,500	39,500
Payables	-	(20,302)	(7,408)	-	(27,710)	(27,710)	(27,710)
Accumulated Surplus	\$ 2,500	\$ 54,592	\$ 129,637	\$ 37,000	\$ 223,729	\$ 222,118	
Revenue							
Transfer from operating fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,000
Interest	-	604	1,005	-	1,609	1,609	1,627
Annual Surplus	\$ -	\$ 604	\$ 1,005	\$ -	\$ 1,609	\$ 33,627	
Expenditures							
Transfer to corporate fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Transfer to solid waste operating fund	-	-	-	-	-	-	7,000
Annual Surplus	\$ -	\$ 604	\$ 1,005	\$ -	\$ 1,609	\$ 6,627	

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

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	\$ -	\$ 85,252	\$ 757,230	\$ 2,275,191	\$ 33,923	\$ -	\$ -	\$ 3,151,596
Sale of services	-	-	23,870	-	-	-	-	23,870
Transfers from own and other funds	287,700	-	-	-	-	-	(287,700)	-
Interest	-	-	500	360	-	-	-	860
Surplus of second previous year	-	-	4,576	60,428	-	-	(65,004)	-
Other revenue	1,600	-	-	1,500	-	-	-	3,100
	289,300	85,252	786,176	2,337,479	33,923	-	(352,704)	3,179,426
Expenditures								
Governance	45,300	-	-	-	-	-	-	45,300
Administration	244,000	56,936	200,300	394,064	33,923	-	(287,700)	641,523
Regional planning	-	1,000	-	-	-	-	-	1,000
Regional policing collaboration	-	2,000	-	-	-	-	-	2,000
Regional emergency measures planning	-	1,500	-	-	-	-	-	1,500
Regional sport, recreation & culture infrastructure planning and cost-sharing	-	1,000	-	-	-	-	-	1,000
Planning and building inspection services	-	-	580,852	-	-	6,064	-	586,916
Operations - Solid waste service	-	-	-	1,923,345	-	941	-	1,924,286
Fiscal services	-	-	-	-	-	-	-	-
Interest	-	-	1,500	-	-	-	-	1,500
Transfer to general capital	-	-	3,524	20,070	-	-	(23,594)	-
Deficit of second previous year	-	22,816	-	-	-	-	(22,816)	-
	289,300	85,252	786,176	2,337,479	33,923	7,005	(334,110)	3,205,025
Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,005)	\$ (18,594)	\$ (25,599)

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

16. Expense support	Budget 2017	Actual 2017	Actual 2016
Governance			
<i>Corporate services</i>			
Board members			
Honorariums	\$ 30,000	\$ 35,899	\$ 35,849
Travel	9,500	8,335	8,087
Training and development	3,000	1,555	13,310
Other	2,800	3,752	4,505
	<u>\$ 45,300</u>	<u>\$ 49,541</u>	<u>\$ 61,751</u>
Administration			
<i>Corporate services</i>			
Executive Director's office			
Salaries and benefits	\$ 109,300	\$ 101,228	\$ 102,104
Travel	5,000	6,129	8,209
Training and development	10,000	11,965	9,218
Financial management			
Salaries and benefits	51,000	53,275	50,883
Travel	1,500	1,035	1,140
External audit and accounting fees	12,000	24,861	24,049
Other administration services			
Advertising and public relations	2,500	2,803	70,240
Liability insurance	14,700	14,655	16,455
Professional services	8,000	7,085	8,222
Legal fees	-	-	1,972
Office building	20,000	20,963	16,409
Office equipment and supplies	5,000	12,658	9,374
Telecommunications	5,000	3,579	4,175
Other	-	3,111	15,722
	<u>\$ 244,000</u>	<u>\$ 263,347</u>	<u>\$ 338,172</u>
<i>Local planning services</i>			
Other administration services			
Advertising and public relations	\$ 4,000	\$ 2,849	\$ 14,456
Professional services	6,500	(331)	3,192
Office building	55,000	54,969	48,797
Office equipment and supplies	12,500	22,153	15,026
Telecommunications	14,000	12,096	9,093
Other	13,800	16,689	17,987
	<u>\$ 105,800</u>	<u>\$ 108,425</u>	<u>\$ 108,551</u>

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

16. Expense support	Budget 2017	Actual 2017	Actual 2016
Solid waste services			
Director's office			
Salaries and benefits	\$ 72,000	\$ 79,324	\$ 76,235
Travel	4,000	4,012	4,710
Training and development	6,000	6,479	3,886
WorkSafe NB	1,200	1,911	1,408
Other administration services			
Professional fees	4,000	2,001	2,197
Office building	16,000	20,554	12,940
Office equipment and supplies	7,000	5,877	10,908
Telecommunications	5,000	3,627	3,683
Other	4,000	454	913
Public education			
Advertising, tours, promotional	55,000	121,417	145,723
Travel	4,000	3,593	4,053
Technical committee	6,000	3,013	3,601
Education coordinator	55,000	53,423	53,630
	\$ 239,200	\$ 305,685	\$ 323,887
Regional planning			
Other administration services			
Other	\$ 20,000	\$ 3,007	\$ 1,699
Other shared services			
Director's office			
Salaries and benefits	\$ 22,000	\$ 35,051	\$ -
Travel	2,500	2,058	-
Training and development	1,275	1,125	-
Other administration services			
Office equipment and supplies	3,000	8,754	-
Other	3,298	3,423	-
	\$ 32,073	\$ 50,411	\$ -
	\$ 641,073	\$ 730,875	\$ 772,309

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

16. Expense support	Budget 2017	Actual 2017	Actual 2016
Regional planning			
Travel	\$ 1,000	\$ 575	\$ 231
Recreation administration	-	3,350	74,252
	<u>\$ 1,000</u>	<u>\$ 3,925</u>	<u>\$ 74,483</u>
Regional policing collaboration			
Travel	\$ 2,000	\$ 3,508	\$ 697
Regional emergency measures planning			
Travel	\$ 1,500	\$ 2,308	\$ 288
Regional sport, recreation & culture infrastructure planning and cost-sharing			
Travel	\$ 1,000	\$ 81	\$ 1,915
Planning and building inspection services			
Planning services			
Salaries and benefits	\$ 397,302	\$ 350,826	\$ 376,101
Travel	10,000	12,585	8,444
Training and development	10,000	3,830	9,910
Planning review and adjustment committee	6,000	5,774	6,355
Other	1,200	800	847
Amortization	6,064	6,064	5,706
	<u>\$ 430,566</u>	<u>\$ 379,879</u>	<u>\$ 407,363</u>
Inspection services			
Salaries and benefits	\$ 133,950	\$ 120,994	\$ 119,947
Travel	17,000	17,065	19,214
Training and development	5,000	2,457	3,307
Other	400	-	-
	<u>\$ 156,350</u>	<u>\$ 140,516</u>	<u>\$ 142,468</u>
	<u>\$ 586,916</u>	<u>\$ 520,395</u>	<u>\$ 549,831</u>

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2017

16. Expense support

	Budget 2017		Actual 2017		Actual 2016
Solid waste services					
Landfill operations					
Albert-Westmorland landfill	\$ 814,066	\$	717,295	\$	808,816
Waste diversion					
Agreement Nepisguit-Chaleur	\$ 1,094,279	\$	1,036,190	\$	914,328
Composting program					
Residential compostors	\$ 10,000	\$	15,045	\$	-
Hazardous household waste					
Collection	5,000		-		624
Amortization	941		941		620
	\$ 1,924,286	\$	1,769,471	\$	1,724,388
Fiscal services					
<i>Local planning services</i>					
Banking service charge	\$ 1,500	\$	449	\$	753
<i>Solid Waste Services</i>					
Banking service charge	\$ -	\$	3556	\$	766
<i>Regional planning services</i>					
Banking service charge	\$ -	\$	159	\$	223
<i>Other shared services</i>					
Banking service charge	\$ 450	\$	102	\$	-
	\$ 1,950	\$	4,266	\$	1,742