

KENT REGIONAL SERVICE COMMISSION

Consolidated Financial Statements

December 31, 2019



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, 2019, 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, 2019, 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 28, 2020

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,

	2019 Budget (Unaudited) (Note 15)	Actual 2019	Actual 2018
REVENUES			
Member charges	\$ 3,696,910	\$ 2,031,790	\$ 3,445,041
Sale of services	24,030	1,713,761	35,004
Government transfers	79,890	99,362	105,319
Interest	863	3,840	2,802
Other revenue	20,735	16,784	8,686
	<u>3,822,428</u>	<u>3,865,537</u>	<u>3,596,852</u>
EXPENDITURES			
Governance	49,800	63,302	49,799
Administration	1,023,519	998,120	910,931
Regional planning	1,000	802	563
Regional policing collaboration	18,500	9,775	19,516
Regional emergency measures planning	33,000	30,369	9,160
Regional sport, recreation & culture infrastructure planning and cost-sharing	-	100	-
Planning and building inspection services	582,909	499,079	536,244
Operations - Solid waste service	2,194,029	2,088,218	1,891,591
Fiscal services	2,432	15,471	7,824
	<u>3,905,189</u>	<u>3,705,236</u>	<u>3,425,628</u>
Annual surplus (note 12)	<u>\$ (82,761)</u>	160,301	171,224
Accumulated surplus, beginning of year		438,454	267,230
Accumulated surplus, end of year		<u>\$ 598,755</u>	<u>\$ 438,454</u>

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

2019

2018

FINANCIAL ASSETS

Cash (note 3)	\$	662,635	\$	390,788
Receivables				
General		136,236		229,234
Federal government and its agencies (note 4)		41,634		86,748
	\$	840,505	\$	706,770

LIABILITIES

Payables and accruals	\$	195,842	\$	223,819
Deferred revenue		9,750		9,750
Post employment benefits payable (note 7)		84,021		76,223
		289,613		309,792

NET ASSETS

\$	550,892	\$	396,978
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NON-FINANCIAL ASSETS

Tangible capital assets (note 5)	\$	98,326		84,044
Accumulated amortization (note 5)		67,539		61,628
		30,787		22,416
Prepaid expenses		17,076		19,060
		47,863		41,476

ACCUMULATED SURPLUS

\$	598,755	\$	438,454
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APPROVED BY

 _____, President

 _____, Treasurer

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

	2019	2018
Annual surplus	\$ 160,301	\$ 171,224
Acquisition of tangible capital assets	(14,282)	-
Amortization of tangible capital assets	5,911	5,604
	<u>151,930</u>	<u>176,828</u>
Decrease (increase) of prepaid assets	1,984	(530)
Increase in net assets	153,914	176,298
Net assets, beginning of the year	<u>396,978</u>	<u>220,680</u>
Net assets, end of the year	<u>\$ 550,892</u>	<u>\$ 396,978</u>

KENT REGIONAL SERVICE COMMISSION

Consolidated Statement of Cash Flow

Year ended December 31,

2019**2018**

Increase (decrease) in cash and cash equivalents

Operating transactions

Annual surplus	\$	160,301	\$	171,224
Amortization of tangible capital assets		5,911		5,604
Receivable - General		92,998		(152,306)
Receivable - Federal government and its agencies		45,114		(63,509)
Payables and accruals		(27,977)		5,805
Post employment benefits payable		7,798		-
Prepaid assets		1,984		(530)
		<u>286,129</u>		<u>(33,712)</u>

Capital transactions

Acquisition of tangible capital assets		<u>(14,282)</u>		-
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Financing transactions

Bank loan		-		<u>(284,370)</u>
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Net increase (decrease) in cash and cash equivalents

271,847 (318,082)

Cash and cash equivalents

Beginning of year

390,788 708,870

End of year

\$ 662,635 \$ 390,788

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 18, 2018.

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

Furniture and equipment

Years

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.

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

	2019	2018
Cash - restricted (note 14)	\$ 260,550	\$ 213,152
Cash - unrestricted	402,085	177,636
	\$ 662,635	\$ 390,788

4. Due from Federal government and its agencies

	2019	2018
Canada Revenue Agency (HST refund)	\$ 41,634	\$ 86,748

5. Tangible capital assets

	2019	2018
Cost		
Balance, beginning of year	\$ 84,044	\$ 84,044
Additions during the year	14,282	-
Balance, end of year	98,326	84,044
Accumulated amortization		
Balance, beginning of year	61,628	56,024
Amortization during the year	5,911	5,604
Balance, end of year	67,539	61,628
Net book value	\$ 30,787	\$ 22,416
Consists of:		
Planning services	\$ 28,378	\$ 19,405
Solid waste services	2,409	3,011
	\$ 30,787	\$ 22,416

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 14 employee plan in accordance with PSA 3250 and 3255. As at December 31, 2019 the retirement plan had a liability of \$84,021. 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%
- 2) the discount rate used to determine the accrued benefit obligation is 2.90%
- 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, 2019 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 \$74,316 for the next 5 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 \$58,477 and include the following payments over the next five years: 2020, \$14,390; 2021, \$14,390; 2022, \$14,390; 2023, \$13,686.

The Commission is committed to various contracts as of February 2, 2019 until February 2, 2023 for solid waste management. Future minimum payments total \$3,218,588 and include the following payments over the next four years: 2020, \$1,456,480; 2021, \$828,416; 2022, \$861,521; 2023, \$72,172.

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, 2019, 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	
Current liabilities	\$ 7,000
	<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, 2019

12. Schedule of Segment Disclosure

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Other shared services	2019 Consolidated	2018 Consolidated
Revenues							
Member charges	\$ -	\$ 84,443	\$ 742,027	\$ 1,012,203	\$ 193,117	\$ 2,031,790	\$ 3,445,041
Sale of services	500	-	38,315	1,674,446	-	1,713,761	35,004
Government transfers	300	-	-	50,738	48,324	99,362	105,319
Interest	1,441	-	-	2,399	-	3,840	2,802
Other revenue	7,874	-	7,700	1,210	-	16,784	8,686
	10,115	84,443	788,542	2,740,996	241,441	3,865,537	3,596,852
Expenses							
Salaries and benefits	231,311	7,383	475,364	148,127	65,133	927,318	990,856
Goods and services	165,353	38,906	147,982	2,263,422	155,819	2,771,482	2,429,005
Amortization	-	-	5,309	602	-	5,911	5,604
Other	-	525	-	-	-	525	163
	396,664	46,814	628,655	2,412,151	220,952	3,705,236	3,425,628
Surplus (deficit) for the year	\$ (386,549)	\$ 37,629	\$ 159,887	\$ 328,845	\$ 20,489	\$ 160,301	\$ 171,224

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2019

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
2019 annual fund surplus (deficit) under PSA	\$ (386,550)	\$ 38,007	\$ 165,196	\$ (5,310)	\$ 327,048	\$ (602)	\$ 20,113	\$ 2,399	\$ 160,301
Adjustments to annual surplus (deficit) for funding requirements									
Second previous year's surplus	-	10,557	69,243	-	14,801	-	11,185	-	105,786
Transfers between funds:									
Transfer from local planning operating fund to operating reserve fund	-	-	(17,000)	-	-	-	-	-	-
Transfer from local planning operating fund to planning services capital fund	-	-	(14,282)	14,282	-	-	-	17,000	-
Transfer from solid waste operating fund to solid waste reserve operating fund	-	-	-	-	(26,000)	-	-	-	-
Transfer from regional planning operating fund to regional planning reserve operating fund	-	(2,000)	-	-	-	-	-	26,000	-
Allocation from corporate services	380,028	(39,321)	(144,865)	-	(185,220)	-	(10,622)	2,000	-
Amortization expense	-	-	-	5,309	-	602	-	-	-
Change in amount recorded under PSA for defined benefit liability	6,522	469	15	-	(315)	-	1,107	-	5,911
Total adjustments to annual surplus (deficit)	386,550	(30,295)	(106,889)	19,591	(196,734)	602	1,670	45,000	111,697
2019 annual fund surplus	\$ -	\$ 7,712	\$ 58,307	\$ 14,281	\$ 130,314	\$ -	\$ 21,783	\$ 47,399	\$ 271,998

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2019

14. Statement of Reserves

Assets	Operating Reserve Regional planning	Operating Reserve Solid waste	Capital Reserve		Operating Reserve Local planning	2019 Total	2018 Total
			Solid waste	Local planning			
Investments	\$ -	\$ 76,806	\$ 139,990	\$ -	\$ 216,796	\$ 214,398	
Receivables	4,500	-	-	40,964	45,464	26,464	
Payables	-	5,698	(7,408)	-	(1,710)	(27,710)	
Accumulated Surplus	\$ 4,500	\$ 82,504	\$ 132,582	\$ 40,964	\$ 260,550	\$ 213,152	
Revenue							
Transfer from local planning operating fund	\$ -	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -	-
Transfer from solid waste fund	-	26,000	-	-	26,000	-	-
Transfer from regional collaboration fund	2,000	-	-	-	2,000	\$ -	-
Interest	-	951	1,448	-	2,399	\$ 2,459	-
	\$ 2,000	\$ 26,951	\$ 1,448	\$ 17,000	\$ 47,399	\$ 2,459	
Expenditures							
Transfer to local planning operating fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,036	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,036	
Annual Surplus (Deficit)	\$ 2,000	\$ 26,951	\$ 1,448	\$ 17,000	\$ 47,399	\$ (10,577)	

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2019

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	\$ -	\$ 84,443	\$ 742,027	\$ 2,667,999	\$ 202,441	\$ -	-	\$ 3,996,910
Sale of services	-	-	24,030	-	-	-	-	24,030
Government transfers	-	-	-	-	79,890	-	-	79,890
Transfers from own and other funds	367,265	-	-	-	-	-	(367,265)	-
Interest	-	-	500	363	-	-	-	863
Surplus of second previous year	-	10,557	69,243	14,801	11,185	-	(105,786)	-
Other revenue	10,535	-	7,200	3,000	-	-	-	20,735
	377,800	95,000	843,000	2,686,163	293,516	-	(473,051)	3,822,428
Expenditures								
Governance	49,800	-	-	-	-	-	-	49,800
Administration	328,000	42,500	260,900	466,800	292,584	-	(367,265)	1,023,519
Regional planning	-	1,000	-	-	-	-	-	1,000
Regional policing collaboration	-	18,500	-	-	-	-	-	18,500
Regional emergency measures planning	-	33,000	-	-	-	-	-	33,000
Regional sport, recreation & culture infrastructure planning	-	-	577,600	-	-	-	-	577,600
Planning and building inspection services	-	-	-	2,193,427	-	5,309	-	2,194,029
Operations - Solid waste service	-	-	-	-	-	602	-	602
Fiscal services	-	-	-	-	-	-	-	-
Interest	-	-	1,500	-	932	-	-	2,432
Transfer to general capital	-	-	3,000	-	-	-	(3,000)	-
Transfert au fonds de réserve de fonctionnement	-	-	-	25,936	-	-	(25,936)	-
	377,800	95,000	843,000	2,686,163	293,516	5,911	(396,201)	3,905,189
Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,911)	\$ (76,850)	\$ (82,761)

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2019

16. Expense support

	Budget 2019	Actual 2019	Actual 2018
Governance			
Corporate services			
Board members			
Honorariums	\$ 35,000	\$ 37,347	\$ 38,700
Travel	9,000	10,411	8,419
Training and development	3,000	9,362	676
Other	2,800	6,182	2,004
	<u>\$ 49,800</u>	<u>\$ 63,302</u>	<u>\$ 49,799</u>
Administration			
Corporate services			
Executive Director's office			
Salaries and benefits	\$ 112,000	\$ 107,611	\$ 101,578
Travel	5,500	8,893	9,249
Training and development	10,000	7,609	9,562
Financial management			
Salaries and benefits	55,500	59,923	55,804
Travel	1,500	941	1,419
External audit and accounting fees	16,000	14,053	21,809
Other administration services			
Advertising and public relations	7,500	9,437	14,018
Liability insurance	15,000	16,939	14,775
Professional services	28,000	23,435	8,279
Legal fees	-	374	98
Office building	21,000	15,731	11,363
Office equipment and supplies	7,400	12,548	14,141
Telecommunications	3,600	5,131	4,813
Other	45,000	47,792	1,711
	<u>\$ 328,000</u>	<u>\$ 330,417</u>	<u>\$ 268,619</u>
Local planning services			
Other administration services			
Advertising and public relations	\$ 8,500	\$ 5,460	\$ 8,857
Professional services	6,500	11,552	3,278
Office building	55,000	53,629	47,180
Office equipment and supplies	12,500	23,881	22,449
Telecommunications	11,000	10,641	10,659
Other	27,400	23,879	27,534
	<u>\$ 120,900</u>	<u>\$ 129,042</u>	<u>\$ 119,957</u>

KENT REGIONAL SERVICE COMMISSION
Notes to the Consolidated Financial Statements
December 31, 2019

16. Expense support

	Budget 2019	Actual 2019	Actual 2018
Solid waste services			
Director's office			
Salaries and benefits	\$ 75,000	\$ 75,353	\$ 84,757
Travel	5,000	5,983	4,068
Training and development	6,500	7,003	4,062
WorkSafe NB	3,000	3,580	3,358
Other administration services			
Professional fees	4,000	2,851	4,712
Office building	21,000	18,274	18,379
Office equipment and supplies	7,500	9,294	9,035
Telecommunications	4,000	3,566	5,162
Other	2,000	131	4,530
Public education			
Advertising, tours, promotional	103,800	129,725	145,800
Travel	4,000	4,996	6,070
Technical committee	6,000	3,776	4,469
Education coordinator	46,000	48,064	58,710
	\$ 287,800	\$ 312,596	\$ 353,112
Regional planning			
Other administration services			
Other	\$ 4,500	\$ 5,243	\$ 3,754
Other shared services			
Director's office			
Salaries and benefits	\$ 63,000	\$ 61,008	\$ 58,502
Travel	4,100	3,401	3,862
Training and development	3,000	725	1,846
WorkSafe NB	-	1,790	1,119
Other administration services			
Office equipment and supplies	3,000	2,553	3,202
Office building	4,000	4,253	4,143
Professional fees	-	131	196
Legal fees	-	-	54
Telecommunications	1,200	1,208	1,170
Other	204,019	145,753	91,395
	\$ 282,319	\$ 220,822	\$ 165,489
	\$ 1,023,519	\$ 998,120	\$ 910,931

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16. Expense support

	Budget 2019	Actual 2019	Actual 2018
Regional planning			
Travel	\$ 1,000	\$ 802	\$ 563
Recreation administration	-	-	-
	<u>\$ 1,000</u>	<u>\$ 802</u>	<u>\$ 563</u>
Regional policing collaboration			
Administration and Travel	\$ 18,500	\$ 9,775	\$ 19,516
	<u>\$ 18,500</u>	<u>\$ 9,775</u>	<u>\$ 19,516</u>
Regional emergency measures planning			
Administration and Travel	\$ 33,000	\$ 30,369	\$ 9,160
	<u>\$ 33,000</u>	<u>\$ 30,369</u>	<u>\$ 9,160</u>
Regional sport, recreation & culture infrastructure planning and cost-sharing			
Travel	\$ -	\$ 100	\$ -
	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
Planning and building inspection services			
Planning services			
Salaries and benefits	\$ 402,000	\$ 330,889	\$ 360,533
Travel	10,000	12,206	11,838
Training and development	10,000	6,217	6,775
Planning review and adjustment committee	6,000	6,669	6,144
Other	1,200	887	670
Amortization	5,309	5,309	4,851
	<u>\$ 434,509</u>	<u>\$ 362,177</u>	<u>\$ 390,811</u>
Inspection services			
Salaries and benefits	\$ 125,000	\$ 111,065	\$ 122,616
Travel	18,000	21,204	17,720
Training and development	5,000	4,633	5,097
Other	400	-	-
	<u>\$ 148,400</u>	<u>\$ 136,902</u>	<u>\$ 145,433</u>
	<u>\$ 582,909</u>	<u>\$ 499,079</u>	<u>\$ 536,244</u>

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16. Expense support

	Budget 2019	Actual 2019	Actual 2018
Solid waste services			
Landfill operations			
Albert-Westmorland landfill	\$ 709,600	\$ 710,238	\$ 698,352
Transfer station operations			
Waste diversion			
Agreement Nepisiguit-Chaleur	\$ 1,471,827	\$ 1,365,936	\$ 1,187,376
Composting program			
Residential compostors	\$ 7,000	\$ 5,200	\$ 5,110
Household hazardous waste			
Collection	5,000	6,242	-
Amortization	602	602	753
	<u>\$ 2,194,029</u>	<u>\$ 2,088,218</u>	<u>\$ 1,891,591</u>
Fiscal services			
Local planning services			
Banking service charge	\$ -	\$ 2,943	\$ 3,124
Local planning services			
Banking service charge	\$ 1,500	\$ 535	\$ 508
Solid Waste Services			
Banking service charge	\$ -	\$ 11,337	\$ 3,665
Regional planning services			
Banking service charge	\$ -	\$ 149	\$ 94
Other shared services			
Banking service charge	\$ 932	\$ 507	\$ 433
	<u>\$ 2,432</u>	<u>\$ 15,471</u>	<u>\$ 7,824</u>