

# **KENT REGIONAL SERVICE COMMISSION**

Consolidated Financial Statements

December 31, 2022



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## 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 (the Commission), which comprise the consolidated statement of financial position as at December 31, 2022, 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, 2022, 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 Commission in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with 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 Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

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



### **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.

*Bourque Richard Boutot*

Chartered Professional Accountants

May 18, 2023

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 Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Commission 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.

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**KENT REGIONAL SERVICE COMMISSION**Consolidated Statement of Operations  
Year ended December 31,

	2022 Budget (Unaudited) (Note 15)	Actual 2022	Actual 2021
<b>REVENUES</b>			
Member charges	\$ 4,336,603	\$ 2,347,152	\$ 2,294,710
Sale of services	33,000	2,176,501	2,028,125
Government transfers	10,840	338,753	69,430
Interest	1,000	2,874	3,737
Other revenue	10,200	48,160	57,130
	<u>4,391,643</u>	<u>4,913,440</u>	<u>4,453,132</u>
<b>EXPENDITURES</b>			
Governance	53,800	49,537	47,469
Administration	1,240,428	1,403,011	1,130,305
Regional planning	1,000	455	711
Regional policing collaboration	18,500	24,625	6,728
Regional emergency measures planning	21,000	20,918	25,501
Planning and building inspection services	586,758	654,499	596,788
Operations - Solid waste service	2,589,636	2,819,588	2,512,575
Fiscal services	7,071	10,959	12,420
	<u>4,518,193</u>	<u>4,983,592</u>	<u>4,332,497</u>
Annual surplus (note 12)	<u>\$ (126,550)</u>	(70,152)	120,635
Accumulated surplus, beginning of year		<u>807,635</u>	687,000
Accumulated surplus, end of year		<u>\$ 737,483</u>	<u>\$ 807,635</u>

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**KENT REGIONAL SERVICE COMMISSION**

Consolidated Statement of Financial Position

December 31,

**2022****2021**

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**FINANCIAL ASSETS**

Cash (note 3)	\$	<b>771,993</b>	\$	1,390,531
Receivables				
General		<b>354,359</b>		186,890
Federal government and its agencies (note 4)		<b>207,994</b>		220,205
	\$	<b>1,334,346</b>	\$	<b>1,797,626</b>

**LIABILITIES**

Bank loan	\$	<b>250,000</b>	\$	584,370
Accounts payables and accrued liabilities		<b>366,727</b>		397,031
Deferred revenue		<b>61,809</b>		-
Post employment benefits payable (note 7)		<b>62,109</b>		49,280
		<b>740,645</b>		1,030,681

**NET ASSETS**

	\$	<b>593,701</b>	\$	766,945
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**NON-FINANCIAL ASSETS**

Tangible capital assets (note 5)	\$	<b>124,302</b>		98,326
Accumulated amortization (note 5)		<b>85,160</b>		78,622
		<b>39,142</b>		19,704
Prepaid expenses		<b>104,640</b>		20,986
		<b>143,782</b>		40,690

**ACCUMULATED SURPLUS**

	\$	<b>737,483</b>	\$	807,635
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APPROVED BY

\_\_\_\_\_, President

\_\_\_\_\_, Treasurer

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**KENT REGIONAL SERVICE COMMISSION**Consolidated Statement of Change in Net Assets  
Year ended December 31,**2022****2021**

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Annual surplus	\$ (70,152)	\$ 120,635
Acquisition of tangible capital assets	(25,976)	-
Amortization of tangible capital assets	6,538	4,926
	<u>(89,590)</u>	<u>125,561</u>
Decrease (increase) of prepaid assets	(83,654)	11,273
Increase (decrease) in net assets	(173,244)	136,834
Net assets, beginning of the year	<u>766,945</u>	<u>630,111</u>
Net assets, end of the year	<u>\$ 593,701</u>	<u>\$ 766,945</u>



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**KENT REGIONAL SERVICE COMMISSION**

Consolidated Statement of Cash Flow

Year ended December 31,

**2022****2021**

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Increase (decrease) in cash and cash equivalents

**Operating transactions**

Annual surplus	\$	(70,152)	\$	120,635
Amortization of tangible capital assets		6,538		4,926
Receivable - General		(167,469)		2,051
Receivable - Federal government and its agencies		12,211		(37,703)
Accounts payables and accrued liabilities		(30,304)		109,896
Deferred revenue		61,809		(30,750)
Post employment benefits payable		12,829		(34,741)
Prepaid assets		(83,654)		11,273
		<u>(258,192)</u>		<u>145,587</u>

**Capital transactions**

Acquisition of tangible capital assets		<u>(25,976)</u>		<u>-</u>
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**Financing transactions**

Bank loan		<u>(334,370)</u>		<u>584,370</u>
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Net increase (decrease) in cash and cash equivalents		<b>(618,538)</b>		729,957
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Cash and cash equivalents

Beginning of year		<u>1,390,531</u>		<u>660,574</u>
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End of year	\$	<u>771,993</u>	\$	<u>1,390,531</u>
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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**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.

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**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 October 21, 2021.

**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:

<b>Asset type</b>	<b>Years</b>
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.

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**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.

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<b>3. Cash</b>	<b>2022</b>	<b>2021</b>
Cash - restricted (note 14)	\$ 241,213	\$ 334,225
Cash - unrestricted	530,780	1,056,306
	<b>\$ 771,993</b>	<b>\$ 1,390,531</b>

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<b>4. Due from Federal government and its agencies</b>	<b>2022</b>	<b>2021</b>
Canada Revenue Agency (HST refund)	\$ 207,994	\$ 220,205

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<b>5. Tangible capital assets</b>	<b>2022</b>	<b>2021</b>
<b>Cost</b>		
Balance, beginning of year	\$ 98,326	\$ 98,326
Additions during the year	25,976	-
Balance, end of year	<b>124,302</b>	98,326
<b>Accumulated amortization</b>		
Balance, beginning of year	78,622	73,696
Amortization during the year	6,538	4,926
Balance, end of year	<b>85,160</b>	78,622
<b>Net book value</b>	<b>\$ 39,142</b>	<b>\$ 19,704</b>
<b>Consists of:</b>		
Planning services	\$ 19,258	\$ 18,162
Solid waste services	19,883	1,542
	<b>\$ 39,141</b>	<b>\$ 19,704</b>

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Tangible capital assets consists of furniture and equipment.

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**6. Bank loan**

The Commission has authorized lines of credit totaling \$629,637, bearing interest at prime rate (2.45%) and renewable annually, to finance operating funds.

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**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 18 employee plan in accordance with PSA 3250 and 3255. As at December 31, 2022 the retirement plan had a liability of \$89,459. 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 3%
- 2) the discount rate used to determine the accrued benefit obligation is 4.55%
- 3) the staff turnover rate is 2.5%

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**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, 2022 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.

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**9. Commitments**

The Commission leases an office under a lease contract until September 30, 2031. Future minimum lease payments total of \$371,580 for the next five years: 2023, \$74,316; 2024, \$74,316; 2025, \$74,316; 2026, \$74,316; 2027, \$74,316.

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 of \$13,686 and include the following payment over the next year: 2023, \$13,686.

The Commission is committed to various contracts as of February 1, 2021 until January 1, 2028 for solid waste management. Future minimum payments total \$9,967,326 and include the following payments over the next three years: 2023, \$2,412,816; 2024, \$2,562,893; 2025, \$1,614,925; 2026, \$1,658,894; 2027, \$1,717,798.

**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.

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

As at December 31, 2022, the capital and borrowing funds of the Kent Regional Service Commission indicate an excess of the current assets over current liabilities:

	<b>Solide Waste Capital Fund</b>
Current assets	\$ 33,770
Current liabilities	<u>25,174</u>
	<u>\$ 8,596</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, 2022

**12. Schedule of Segment Disclosure**

	Corporate Services	Cooperative & Regional Planning Services	Local Planning Services	Solid Waste Services	Other shared services	2022 Consolidated	2021 Consolidated
<b>Revenues</b>							
Member charges	\$ -	\$ 139,775	\$ 870,449	\$ 1,074,376	\$ 262,552	\$ 2,347,152	\$ 2,294,710
Sale of services	-	10,000	72,366	2,073,876	20,259	2,176,501	2,028,125
Government transfers	4,000	-	-	32,059	302,694	338,753	69,430
Interest	1,342	-	-	1,532	-	2,874	3,737
Other revenue	7,344	-	26,283	1,200	13,333	48,160	57,130
	<b>12,686</b>	<b>149,775</b>	<b>969,098</b>	<b>3,183,043</b>	<b>598,838</b>	<b>4,913,440</b>	<b>4,453,132</b>
<b>Expenses</b>							
Salaries and benefits	271,090	54,872	625,095	145,047	242,803	1,338,907	1,133,389
Goods and services	177,076	-	251,525	2,904,469	241,817	3,574,887	3,148,264
Amortization	-	-	4,158	2,380	-	6,538	4,925
Other	-	25,706	-	-	37,554	63,260	45,919
	<b>448,166</b>	<b>80,578</b>	<b>880,778</b>	<b>3,051,896</b>	<b>522,174</b>	<b>4,983,592</b>	<b>4,332,497</b>
Surplus (deficit) for the year	\$ (435,480)	\$ 69,197	\$ 88,320	\$ 131,147	\$ 76,664	\$ (70,152)	\$ 120,635

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**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
2022 annual fund surplus (deficit) under PSA	\$ (435,479)	\$ 69,196	\$ 92,476	\$ (4,156)	\$ 132,374	\$ (2,380)	\$ 76,664	\$ 1,153	\$ (70,152)
Adjustments to annual surplus (deficit) for funding requirements									
Second previous year's surplus	-	(4,732)	24,150	-	70,415	-	30,177	-	120,010
Transfers between funds:									
Transfer from capital reserve fund to corporate services	-	-	-	-	80,000	-	-	(80,000)	-
Transfer from local planning operating fund to planning services capital fund	-	-	(5,254)	5,254	-	-	-	-	-
Transfer from capital reserve fund to solid waste operating fund	-	-	-	-	-	26,770	-	(26,770)	-
Allocation from corporate services	435,479	(60,439)	(130,256)	-	(236,545)	-	(8,239)	-	-
Amortization expense	-	-	-	4,158	-	2,380	-	-	6,538
Total adjustments to annual surplus (deficit)	435,479	(65,171)	(111,360)	9,412	(86,130)	29,150	21,938	(106,770)	126,548
2022 annual fund surplus (deficit)	\$ -	\$ 4,025	\$ (18,884)	\$ 5,256	\$ 46,244	\$ 26,770	\$ 98,602	\$ (105,617)	\$ 56,396



**14. Statement of Reserves**

	Operating Reserve Regional planning	Operating Reserve Solid waste	Capital Reserve Solid waste	Operating Reserve Local planning	2022 Total	2021 Total
<b>Assets</b>						
Investments	\$ -	\$ 78,632	\$ 142,593	\$ -	\$ 221,225	\$ 220,071
Receivables	6,300	6,302	-	41,564	54,166	121,562
Payables	-	-	(34,178)	-	(34,178)	(7,408)
<b>Accumulated Surplus</b>	<b>\$ 6,300</b>	<b>\$ 84,934</b>	<b>\$ 108,415</b>	<b>\$ 41,564</b>	<b>\$ 241,213</b>	<b>\$ 334,225</b>
<b>Revenue</b>						
Transfer from solid waste fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Transfer from regional collaboration fund	-	-	-	-	-	1,300
Interest	-	380	773	-	1,153	1,576
	<b>\$ -</b>	<b>\$ 380</b>	<b>\$ 773</b>	<b>\$ -</b>	<b>\$ 1,153</b>	<b>\$ 20,876</b>
Transfer to solid waste operating fund		\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -
Transfer to solid waste capital fund	\$ -	-	26,770	-	26,770	-
	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 26,770</b>	<b>\$ -</b>	<b>\$ 106,770</b>	<b>\$ -</b>
<b>Annual Surplus</b>	<b>\$ -</b>	<b>\$ (79,620)</b>	<b>\$ (25,997)</b>	<b>\$ -</b>	<b>\$ (105,617)</b>	<b>\$ 20,876</b>

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**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
<b>Revenue</b>								
Member charges	\$ -	\$ 139,775	\$ 870,449	\$ 3,063,827	\$ 262,552	\$ -	\$ -	\$ 4,336,603
Sale of services	-	-	33,000	-	-	-	-	33,000
Government transfers	-	-	-	-	10,840	-	-	10,840
Transfers from own and other funds	417,907	-	-	-	-	-	(417,907)	-
Interest	-	-	500	500	-	-	-	1,000
Surplus of second previous year	-	754	21,951	67,278	30,226	-	(120,209)	-
Other revenue	3,600	-	3,600	3,000	-	-	-	10,200
	<u>421,507</u>	<u>140,529</u>	<u>929,500</u>	<u>3,134,605</u>	<u>303,618</u>	<u>-</u>	<u>(538,116)</u>	<u>4,391,643</u>
<b>Expenditures</b>								
Governance	53,800	-	-	-	-	-	-	53,800
Administration	365,707	100,029	345,900	544,849	301,850	-	(417,907)	1,240,428
Regional planning	-	1,000	-	-	-	-	-	1,000
Regional policing collaboration	-	18,500	-	-	-	-	-	18,500
Regional emergency measures planning	-	21,000	-	-	-	-	-	21,000
Regional sport, recreation & culture infrastructure planning	-	-	-	-	-	-	-	-
Planning and building inspection services	-	-	582,600	-	-	4,158	-	586,758
Operations - Solid waste service	-	-	-	2,587,256	-	2,380	-	2,589,636
Fiscal services								
Interest	2,000	-	1,000	2,500	1,571	-	-	7,071
Deficit of second previous year	-	-	-	-	197	-	(197)	-
	<u>421,507</u>	<u>140,529</u>	<u>929,500</u>	<u>3,134,605</u>	<u>303,618</u>	<u>6,538</u>	<u>(418,104)</u>	<u>4,518,193</u>
Surplus (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,538)	\$ (120,012)	\$ (126,550)

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**16. Expense support**

	Budget 2022		Actual 2022		Actual 2021
<b>Governance</b>					
<b>Corporate services</b>					
Board members					
Honorariums	\$ 39,000	\$	40,840	\$	38,841
Travel	9,000		6,179		5,418
Training and development	3,000		500		125
Other	2,800		2,018		3,085
	<u>\$ 53,800</u>	<u>\$</u>	<u>49,537</u>	<u>\$</u>	<u>47,469</u>
<b>Administration</b>					
<b>Corporate services</b>					
Executive Director's office					
Salaries and benefits	\$ 142,000	\$	146,068	\$	115,149
Travel	5,500		6,566		3,815
Training and development	10,000		4,390		3,989
Financial management					
Salaries and benefits	62,000		67,806		65,701
Travel	1,500		1,612		1,102
External audit and accounting fees	35,000		28,653		13,231
Other administration services					
Advertising and public relations	8,500		15,444		20,930
Liability insurance	16,500		21,694		17,276
Professional services	7,600		1,100		9,848
Legal fees	-		196		-
Office building	21,720		20,109		19,755
Office equipment and supplies	10,887		28,161		32,589
Telecommunications	4,500		8,648		5,313
Other	40,000		44,847		49,866
	<u>\$ 365,707</u>	<u>\$</u>	<u>395,294</u>	<u>\$</u>	<u>358,564</u>
<b>Local planning services</b>					
Other administration services					
Advertising and public relations	\$ 9,000	\$	10,303	\$	9,145
Professional services	86,000		89,172		62,966
Office building	59,000		51,604		53,561
Office equipment and supplies	16,000		24,214		24,301
Telecommunications	11,000		12,246		13,488
Other	39,900		38,364		18,411
	<u>\$ 220,900</u>	<u>\$</u>	<u>225,903</u>	<u>\$</u>	<u>181,872</u>

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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<b>16. Expense support</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Actual 2021</b>
<b>Solid waste services</b>			
Director's office			
Salaries and benefits	\$ 60,000	\$ 64,459	\$ 74,509
Travel	5,000	4,994	547
Training and development	6,500	5,825	2,231
WorkSafe NB	3,000	2,590	4,896
Other administration services			
Professional fees	4,000	-	-
Office building	22,000	19,456	18,908
Office equipment and supplies	8,500	4,169	4,382
Telecommunications	4,000	3,487	4,208
Other	51,924	16,219	1,925
Public education			
Advertising, tours, promotional	107,925	82,942	87,489
Travel	4,000	-	2,384
Technical committee	6,000	2,612	1,784
Education coordinator	35,000	19,084	61,699
	<b>\$ 317,849</b>	<b>\$ 225,837</b>	<b>\$ 264,962</b>
<b>Regional planning</b>			
Other administration services			
Other	\$ 42,029	\$ 34,482	\$ 55,346
<b>Other shared services</b>			
Director's office			
Salaries and benefits	\$ 128,087	\$ 197,415	\$ 110,215
Travel	2,050	42,859	419
Training and development	2,200	2,529	528
WorkSafe NB	-	1,295	1,631
Other administration services			
Office equipment and supplies	2,000	18,750	387
Office building	1,800	58,195	5,853
Professional fees	-	3,185	-
Legal fees	-	4,863	2,360
Telecommunications	1,100	3,660	1,119
Other	156,706	188,744	147,049
	<b>\$ 293,943</b>	<b>\$ 521,495</b>	<b>\$ 269,561</b>
	<b>\$ 1,240,428</b>	<b>\$ 1,403,011</b>	<b>\$ 1,130,305</b>

**KENT REGIONAL SERVICE COMMISSION**  
Notes to the Consolidated Financial Statements  
December 31, 2022

<b>16. Expense support</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Actual 2021</b>
<b>Regional planning</b>			
Travel	\$ 1,000	\$ 455	\$ 711
<b>Regional policing collaboration</b>			
Administration and Travel	\$ 18,500	\$ 24,625	\$ 6,728
<b>Regional emergency measures planning</b>			
Administration and Travel	\$ 21,000	\$ 20,918	\$ 25,501
<b>Planning and building inspection services</b>			
Planning services			
Salaries and benefits	\$ 348,000	\$ 392,771	\$ 389,692
Travel	10,000	18,903	16,318
Training and development	10,000	8,474	317
Planning review and adjustment committee	6,000	10,346	7,664
Other	1,200	300	322
Amortization	4,158	4,158	4,540
	<b>\$ 379,358</b>	<b>\$ 434,952</b>	<b>\$ 418,853</b>
Inspection services			
Salaries and benefits	\$ 180,000	\$ 189,161	\$ 154,677
Travel	22,000	24,261	18,539
Training and development	5,000	5,969	4,661
Other	400	156	58
	<b>\$ 207,400</b>	<b>\$ 219,547</b>	<b>\$ 177,935</b>
	<b>\$ 586,758</b>	<b>\$ 654,499</b>	<b>\$ 596,788</b>

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**KENT REGIONAL SERVICE COMMISSION**

Notes to the Consolidated Financial Statements

December 31, 2022

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**16. Expense support**

	Budget 2022		Actual 2022		Actual 2021
<b>Solid waste services</b>					
Landfill operations					
Landfill	\$ 709,600	\$	797,755	\$	800,920
Transfer station operations					
Waste diversion					
Collection waste	\$ 1,865,656	\$	2,014,280	\$	1,700,436
Composting program					
Residential compostors	\$ 7,000	\$	-	\$	4,802
Household hazardous waste					
Collection	5,000		5,173		6,032
Amortization	2,380		2,380		385
	\$ 2,589,636	\$	2,819,588	\$	2,512,575
<b>Fiscal services</b>					
<b>Corporate services</b>					
Banking service charge	\$ 2,000	\$	3,334	\$	2,638
<b>Local planning services</b>					
Banking service charge	\$ 1,000	\$	376	\$	2,325
<b>Solid Waste Services</b>					
Banking service charge	\$ 2500	\$	6471	\$	7,085
<b>Regional planning services</b>					
Banking service charge	\$ -	\$	99	\$	122
<b>Other shared services</b>					
Banking service charge	\$ 1,571	\$	679	\$	250
	\$ 7,071	\$	10,959	\$	12,420