

A person is seated in an airplane cabin, looking out of a window at a landscape of rolling hills and fields. The scene is dimly lit, with light coming from the window. In the top right corner, there are two horizontal bars, one red and one blue.

reflections
2018 ANNUAL REPORT



Aéroport de
SAINT JOHN
Airport

About the Airport

The Saint John Airport Inc. (YSJ) is a not-for-profit corporation proudly serving the air travel needs of the residents of southwestern New Brunswick.

The airport is a key element in the economic and social development of Greater Saint John – i.e. **its economic impact is estimated at \$68.7 million with more than 480 jobs created directly and indirectly.** Growth at the Saint John Airport (YSJ) means the continued economic growth of our region.

All revenue is reinvested in operations and facilities on-site.



Our Mission

To maintain a safe, convenient and modern airport that connects Greater Saint John with the rest of Canada and the world.

Our Vision

To be the preferred airport in New Brunswick.



Key Strategies

Four Pillars of Growth

These four goals must be reached in order to realize the Mission and Vision of our airport.



Broaden Air Service

- Diversify airline carriers and routes
- 500,000 passengers by 2025



Diversify Our Revenue Stream

- Develop our land
- Expand our tenant base



Drive Community Ownership

- Improve passenger experience
- Educate the community on the importance of supporting their local airport



Enhance Facilities, Infrastructure and Processes

- Invest in ourselves
- Modernize and beautify

Our Values

Our core values act as guideposts for everything we do.



Safety

Safety is first.



Service

Striving to exceed passenger expectations.



Standards

Meet or exceed all Environmental & Regulatory standards.



New Brunswick

Active participant in Greater Saint John's vibrant community and a vital gateway to economic growth in New Brunswick.



Left: Board Chair Larry Hachey

Right: President & CEO Derrick Stanford

A message from our CEO:

The past year has been an exciting time of growth and improvement for the Saint John Airport.

We set a new all-time traffic record with 282,217 passengers travelling through YSJ in 2018. That's more passenger traffic than any previous year in our history. And I'm proud to report the Saint John Airport was the fastest growing Atlantic National Airport System (NAS) airport in 2018.

If you flew via YSJ in the past year, you likely noticed that we've been busy renovating. We made significant financial investments to serve our passengers better by greatly enhancing the aesthetics and convenience of the airport terminal and the short- and long-term parking areas. Visitors can now enjoy a greatly enhanced airport.

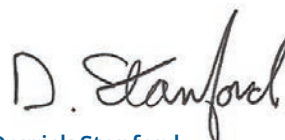
Safety and security is our first priority. We implemented two innovative safety measures in 2018. In February, YSJ was the first airport in Canada to install a public EpiPen cabinet. Our staff have been trained to administer the epinephrine auto-injectors should anyone experience a life-threatening allergic reaction while visiting the airport. In March, YSJ became an early adopter of EhEye artificially intelligent software to enhance airport security. The software, developed in Saint John, scans the airport's live CCTV feed and alerts our security personnel of situations that may need their immediate attention. These improvements are modernizing the Saint John Airport and making it safer.

The Saint John Airport has been completely self-funded since 1999, when the airport was privatized. But thanks to Transport Canada's National Trade Corridors Fund, YSJ became eligible to apply for government funding for the first time. In April, we made an exciting funding announcement: The Saint John Airport's airfield will be completely rehabilitated and modernized, thanks to a \$10 million investment by Transport Canada and \$4 million by the Government of New Brunswick plus more than \$6 million committed by the Saint John Airport Inc. for a total project cost of \$20.4 million. The project comprises the complete modernization and rehabilitation of the airport's two runways, taxiways, and tarmac, as well as safety-related improvements such as high-intensity and energy-saving LED runway lighting, that ensure we comply with the latest and emerging airport design standards.

The Saint John Airport has a hard-working team and it was rewarding to have our efforts acknowledged when we received a nomination for the 34th Annual Saint John Region Chamber of Commerce Outstanding Business Awards (OBAs). It was an honour to be among the top three organizations recognized for business excellence.

We made some changes to our board of directors and staff in 2018. We welcomed a new Chair of the board, Larry Hachey, who replaced long-time Chair, Norm McFarlane, and two new board members: Dwayne Stoddart and Susan Harley. And we said a fond farewell to Anita Shrieves, a firefighter who retired from the Saint John Airport after 28 years of dedicated service. Anita was a pioneer, as female firefighters are still rare today – especially at airports. We wish her all the best.

I thank the board of directors, management team, staff and especially our community for their continued support as we strive to create an even better airport in the year ahead.



Derrick Stanford
President and CEO, Saint John Airport Inc.

A message from the Chair:

As the new board Chair, I've been fortunate to inherit a hard-working and versatile board of directors. In 2018, we welcomed Dwayne Stoddart and Susan Harley as new board members. And our past Chair of the board, Norman McFarlane, left on a high note, completing his maximum nine-year-term at the end of February 2018. Norm was an outstanding advocate for the airport and we thank him for his valuable contributions and commitment.

The Saint John Airport connects Greater Saint John with the rest of Canada and the world. We offer 17 daily flights to and from Toronto, Halifax, Montreal, and Ottawa, served by Air Canada and Porter Airlines, plus seasonal sun-vacation destinations by Sunwing Airlines. The airport has seen tremendous growth in passenger traffic with 282,217 passengers travelling through YSJ in 2018, a seven percent increase over 2017. This marks the airport's second consecutive record-breaking year in passenger traffic results. We are truly grateful for the support our community showed us in 2018, by choosing to book flights out of YSJ.

The growth of the Saint John Airport means the continued economic growth of our region. Today, airports are vital to the regional prosperity of cities, just as seaports, railroads, and highways heavily influenced growth in centuries past. The Saint John Airport moves people, their ideas, talents, and creativity – all contributors to the vitality, innovation and growth of Greater Saint John. We're a gateway to market opportunities and business relationships. YSJ's economic impact is estimated at \$68.7 million, with more than 480 jobs created directly and indirectly.

The Airport's strategic plan remains focused on four primary pillars for growth:

- Enhance facilities and infrastructure
- Drive community engagement
- Broaden air service options
- Diversify our revenue stream

In 2018, we began the process of completely rehabilitating and modernizing our airfield. Made possible thanks to investments by Transport Canada and the Government of New Brunswick, this \$20.4 million project will enable us to make safety-related improvements that ensure we comply with the latest airport design standards and lessen the cost of annual routine maintenance going forward. Expected to be completed by December 2019, these critical infrastructure improvements will allow us to remain a key economic driver for the region.

We also greatly enhanced the aesthetics and convenience of the airport terminal and parking areas, implemented innovative safety and security measures, and provided extensive staff training. We continue to make investments intended to improve passenger experience and benefit our airline partners, tenants, stakeholders, customers and staff.

Although we are pleased with our progress and accomplishments in 2018, our management team has been diligently working to broaden air service: trying to establish a trans-border flight to the United States, increase domestic flight service, and attract new airline carriers for 2019. It's a long-term game, but one we are working on right now. Our board and management team are also working on a five-year strategic growth plan that should be completed for our annual general meeting in May. Things are looking up for YSJ!

Please feel free to contact any member of our board with your concerns or ideas to help us improve the Saint John Airport. It is your airport – and we thank you for your continued support.



Larry Hachey
Chairman of the Board of Directors

Corporate Governance

Your Board of Directors (as of December 2018)

Chair: Larry Hachey
Nominated by: Saint John Airport Inc.

Vice Chair and Treasurer:
Mark Bettle
*Nominated by: Saint John
Region Chamber*

Secretary: Susan Layton
Nominated by: Saint John Airport Inc.

Andrew MacGillivray
Nominated by: Saint John Airport Inc.

Kevin Scott
Nominated by: City of Saint John

Dwayne Stoddart
Nominated by: Saint John Airport Inc.

Charles Hickey
*Nominated by: Saint John and
District Labour Council*

Paulette Hicks
Nominated by: City of Saint John

Karen Chantler
*Nominated by: Regional Service
Commission, Region 8*

John Wheatley
*Nominated by: Economic
Development Greater Saint John*

Shilo Boucher, CPA, CA, ICD.D
*Nominated by: Fundy Regional
Services Commission*

Andrew Green, CPA (Vt.)
*Nominated by: Province of NB -
Department of Transportation*

Susan Harley
Nominated by: Transport Canada

Committees of the Board

Finance, Audit & Investment Committee

Chair: Mark Bettle

A committee of three directors and senior management meet on a regular basis to review the operational and corporate financial activities, the annual business plan, capital plan and financial budget and to make appropriate recommendations to the board of directors.

The annual audit is reviewed with the corporation's auditors prior to its presentation to the board of directors for approval. The Finance, Audit & Investment Committee recommends investment options to the board of directors and, as required, recommends options for the appointment of the corporation's auditors.

Governance Committee

Chair: Susan Layton

A committee of five directors and senior management meet to review board policies, the corporation's by-laws, and the public accountability principles for Canadian airports to ensure compliance with relevant legislation, regulations and current policies and procedures. New board member attraction and orientation is also the responsibility of the committee. This committee evaluates board training options, committee terms of reference, board composition and any potential gaps in board expertise and diversity.

Facilities & Air Service Committee

Chair: Andrew MacGillivray

A committee of four directors and senior management meet as required to determine air service priorities and develop strategies for airline attraction. Committee members also seek and recruit community support for airline attraction activities and expertise for presentation to potential airline partners, all in an effort to broaden our air service options.

The committee also develops recommendations on infrastructure improvements and development and strategies for commercial development opportunities for the board of directors. They provide guidance on matters related to long-term growth and viability, revenue diversification and land development options.

Executive Committee

Chair: Larry Hachey

A committee of five directors and senior management meets between regular meetings of the board to deal with matters pertaining to the direction of the affairs and business of the Corporation, in such manner as it deems best for the interests of the Corporation.

Committees of the Board

Human Resources Committee

Chair: Kevin Scott

A committee of four directors and senior management meet on a regular basis to review and make recommendations to the board on the annual salary policy for the CEO and management team (non-unionized), mandates for the negotiation of collective agreements with certified bargaining units, employee benefit plan coverage and benefit rate renewal for management, and plans for recruitment and changes in staffing levels.

The committee also serves to provide general oversight on policies and processes that ensure the Airport's compliance with occupational and environmental health and safety legislation, and to receive and consider reports and recommendations from the pension administration committee and make recommendations to the board with respect to the design of the pension plan and other pension matters within the authority of the board.

Safety and Security

The Saint John Airport is committed to excellence in safety, security and environmental management. Our primary objective is to build, operate and maintain a safe, secure and environmentally sustainable airport for our employees, stakeholders and customers.

We currently have safety, security and environmental policies to serve as a reminder to each airport authority employee that we are all individually responsible to report hazards and to always look for ways to improve our programs and processes.

The management team leads our endeavor to:

- Meet all applicable safety, security and environmental laws and regulations;
- Train and educate our employees and allocate sufficient resources in support of safety, security and environmental excellence;
- Set specific measurable goals for safety, security and environmental performance and regularly report on these results; and
- Promote a culture whereby employees and stakeholders can:
 - Voluntarily self-report any acts, deficiencies, hazards, incidents or occurrences that threaten safety, security or the environment; and
 - Actively and collaboratively identify, seek out, report, analyze and rectify hazards in order to prevent or mitigate reoccurrence and maintain a safe, secure and environmentally sustainable airport.

trapping) to scare and disperse hazardous wildlife. It uses proactive tools such as a bird deterrent kite, and incorporates game cameras to help identify wildlife sightings in wooded areas. These methods increase wildlife management effectiveness and reduce bird-strikes. In 2018, wildlife reports decreased by 50 per cent from the previous year.

Water

Saint John Airport continuously monitors the quality of potable water, wastewater and storm water at its airport through sampling conducted by our certified water and waste water operators and analysis provided by an accredited outside laboratory.

More than 200 analyses are carried out annually on water samples collected at various outlets of the airport. In our glycol management plan, we set clear targets for reducing impacts to water quality. This includes a target that strives for zero water samples with glycol concentration above the Canadian glycol guideline level of 100 mg/L. In 2018 all water samples tested for glycol from airport storm water runoff met our target, as all samples tested had <5 mg/L of glycol concentration.

Training

Every year we invest in thousands of hours of safety related training for our employees in the following areas:

- Safety Management System
- Security Management System
- Barrier Free Training
- Wildlife Training
- Occupational Health & Safety

We invested 4,803 training hours for airport authority employees in 2018, which has double the hours in 2017.

Wildlife Management

We have a responsibility to ensure safe aircraft operations, while protecting and conserving wildlife. The YSJ wildlife team patrols the airfield year-round, using lethal and non-lethal methods (pyrotechnics, sirens and

Health & Safety

Our joint occupational health and safety committee is comprised equally of management and bargaining unit employees. The committee reviews policies, programs and safe work practices on an annual basis ensuring all applicable regulations, standards, guidelines and best practices are incorporated. Our goal is zero findings of unsafe work practices. In 2018, we developed and implemented a violence in the workplace program and trained all Airport authority employees and the Commissionaires.

Lost-Time Injuries

We measure health and safety performance by tracking any at-work injuries that result in an employee missing work. Our goal is to have zero at-work injuries. In 2018, we had no lost-time injuries, which is down from one such injury in 2017.

Canadian Aviation Safety Week

Saint John Airport is a proud participant in the annual Canadian Airports Safety Week (CASW). CASW is an airport-led initiative with 29 participating airports across Canada and includes a range of activities to promote healthy and safe work practices among airport employees.

CASW week included a range of activities to promote healthy and safe work practices among airport employees. Saint John Airport held the following activities;

Aviation Trivia – Passengers were asked aviation trivia questions and were awarded prizes for correctly answered questions.

ROAD-EO – Our heavy equipment operators were able to showcase their safe driving skills through obstacle courses.

Foreign Object Debris (FOD) Walk – Several employees cleared the apron of debris, followed by a celebratory BBQ.

Awareness Sessions were held daily and included the following topics:

- Worker Safety
- Airside Safety
- Security Safety
- Hazard Reporting and Environmental Safety
- Foreign Object Debris (FOD)

Emergency Response Procedures: Tabletops and Live Exercises

Safety and security is our main priority. It is critical that we are prepared, should a real emergency occur. Every year we conduct small- to medium-scale exercises developed to assess the Airport's emergency plan and our ability to quickly coordinate with external emergency response teams. We conduct tabletop exercises in security, safety, and environmental every year. We conduct a full-scale security live exercise every two years, and a full-scale safety live exercise every four years. These exercises provide valuable emergency response training and allow YSJ and our first responding agencies to test inter-operability. All exercises highlight procedures that are working well, and identify areas that require improvement.

In 2018, we conducted both the security and safety full-scale exercises with our responder and partner agencies. The exercises provided valuable training and helped YSJ and our partners identify areas to improve. Our full-scale safety exercise saw 85 participants with 13 different organizations, including Saint John Police Department, Saint John Fire Department, Simonds Fire Department, Ambulance NB, Oulton College, Simonds High School, Jazz Airlines, Porter Airlines and Canadian Corps of Commissionaires to name a few.

In addition, we continued our partnership with Emergency Solutions International to provide YSJ-tailored Incident Command System (ICS) 200 training in 2018, and the management team will be ICS 300 trained in 2019.



Community Impact and Engagement

Proud Community Sponsor

We were proud to sponsor several major community organizations, events and activities in 2018, including:

- P.R.O. Kids
- Business Community Anti-Poverty Initiative (BCAPI)
- Imperial Theatre
- Port Days
- World Under 17 Hockey Challenge
- Saint John Riptide
- Saint John Sea Dogs
- Opportunities New Brunswick Export Awards
- Marathon By The Sea, and
- Atlantic Provinces Economic Council

Saint John Airport Annual Community Day & Runway Run

Our community day was a crowd-pleasing free event for the whole family, featuring live music, carnival games, local vendors, and fun activities for the kids: bubble soccer, a giant inflatable bouncy castle, and a 40-foot inflatable slide. The event was held in June in conjunction with the Canadian Owners and Pilots Association (COPA) Annual Conference & Trade Show and featured airplane displays and flight simulation demonstrations by COPA delegates who flew to the Saint John Airport for the conference. Our eighth annual runway run, co-hosted by Fundy Sports & Tourism, was held in late October. The Halloween themed event had 119 runners in the 5k and 15 energetic kids and raised funds for the Brighton Group Charity.

Art at the Airport

We were proud to once again highlight local art through our 'Art at the Airport' series in 2018. The work of well-known local artists is showcased to enhance the welcoming atmosphere for our passengers. Located throughout the first floor of the terminal building, the exhibits include paintings, displays of jewelry, pottery and mixed media pieces and a welcome wall of local photography. Exhibits are changed regularly, offering passengers and visitors a continually rotating display of artwork to enjoy. Since its inception the Airport has hosted the works of more than 80 artists.

2018 Featured Artists

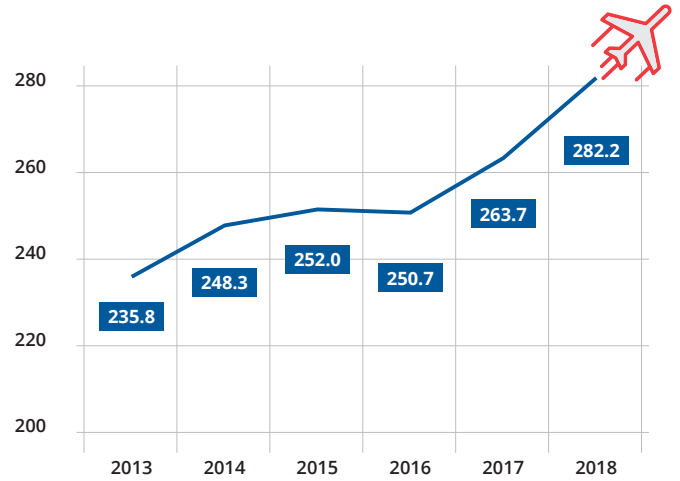
Queenstown Goldsmiths	Paul Healey	Kathy Hooper
Peter Powning	Shannon Merrifield	Wendy Johnston
Jacob Powning	Art Jewel Designs by Gallagher & Tremblay	Larry Stewart
Rob Roy	Judy Brittain	Larry Fagan
Sonya Mahnic	Steve Jones	Izabell Fagan
Glass Roots	Elizabeth Harrison	Brian Comeau
Elma Johnston McKay		



2018 Highlights

Record-Breaking Passenger Traffic

2018 was a record-breaking year for the Saint John Airport – 282,217 passengers travelled through YSJ, setting a new all-time traffic record. A seven per cent increase over 2017, it marks the airport’s second consecutive record-breaking year in passenger traffic results. Saint John Airport was the fastest growing Atlantic NAS Airport in 2018.



Investing in Ourselves to Serve Passengers Better

In 2018, the Saint John Airport made significant investments to serve our passengers better by greatly enhancing our facility and infrastructure. Two major capital projects were undertaken:

Exterior Beautification Project

Thanks to a multimillion dollar investment, funded entirely by the Saint John Airport Inc., our visitors can now enjoy a greatly enhanced airport. In 2018, renovations continued to enhance the aesthetics of the airport terminal, and we improved the convenience and flow in the short and long-term parking areas, installed new exterior lighting and signage, and upgraded our curb appeal with beautiful landscaping.



The Airfield Modernization Project

In April 2018, we made an exciting funding announcement: The Saint John Airport’s airfield will be completely rehabilitated and modernized, thanks to a \$10 million investment by Transport Canada and \$4 million by the Government of New Brunswick plus more than \$6 million committed by the Saint John Airport Inc. for a total project cost of \$20.4 million. The project comprises the complete modernization and rehabilitation of the airport’s two runways, taxiways, and tarmac, as well as safety-related improvements such as high-intensity and energy-saving LED runway lighting, that ensure we comply with the latest airport design standards and lessen the cost of annual routine maintenance going forward. Estimated completion date is December 2019.





Co-Hosting the 2018 COPA Convention & Trade Show

In 2018, the Canadian Owners and Pilots Association (COPA) held their annual convention and trade show in Saint John for the first time. The three-day event, held in June, was proudly hosted by the Saint John Airport along with the Atlantic Flight Centre and Hilton Saint John. Aviators and aviation enthusiasts from across Canada were welcomed to the Saint John Airport; approximately 300 delegates and 100 aircraft attended the event. The general public was invited to view the aircraft on display and to share in the excitement and enthusiasm for general aviation.



First Airport in Canada to Install Public EpiPen Cabinet

In February, the Saint John Airport was the first airport in Canada to install a public EpiPen cabinet. YSJ staff have been trained to administer the epinephrine auto-injectors should anyone experience a life-threatening allergic reaction while visiting the airport. An EpiPen auto-injector is used to deliver an emergency treatment of adrenaline (epinephrine) to people who are at risk or have a history of life-threatening allergic reactions (anaphylaxis). The alarmed wall cabinet installed at the airport was developed by Be Ready Health Care, a local New Brunswick company dedicated to making communities safer for those who suffer from anaphylaxis.



Innovative Artificially Intelligent Software to Enhance Airport Security

The Saint John Airport was the first airport to adopt artificially intelligent software developed by EhEye, a local New Brunswick technology startup, acquired by Patriot One in January 2019. Phase One of a pilot program began implementation in 2018. Intended to enhance airport security, the software scans the airport's live CCTV feed (Closed-Circuit Television) for persons and objects of interest and sends an alert to airport security of suspicious activity in real-time, so they can monitor the situation more closely. It uses artificial intelligence and data analysis to differentiate between normal and anomalous behavior, such as someone falling down, activity in a restricted area, or abandoned luggage. The technology will help YSJ security personnel focus on situations that may need their immediate attention.

2018 Business Plan Vs. Actual (in thousands)

	Plan	Actual	Difference
Revenue	7,179	6,795	(384)
Expenses	5,707	5,746	(39)
Capital Expenditures	13,720	3,923	9,797

Revenue: While passenger growth was strong at 7% it fell short of an aggressive plan due to a lower number of flights from our scheduled airlines than anticipated. Passenger numbers impact major categories of revenue including passenger facility fees and parking.

Expenses: Expenses were on Plan.

Capital Expenditures: Airfield Modernization project expenditures will occur primarily in 2019. Waste water system construction and the purchase of an Emergency Response vehicle were deferred to 2019.

Summary of Capital Expenditures in 2018 (in thousands)

Roads and Grounds	1,580
Airfield Modernization	918
Ground Handling Shed	385
Heavy Equipment and Vehicles	459
Salt Shed	203
Potable Water	126
Air Terminal Building Improvements	138
Equipment	53
Other items (<\$20,000)	61
Total	3,923

Business Plan Forecast 2019 to 2023 (in thousands)

	2019	2020	2021	2022	2023
Revenue ³	6,906	7,080	7,206	7,400	7,719
Expenses ²	5,968	5,893	5,611	5,692	5,774
Capital Expenditures ⁴	23,013	2,320	1,185	880	1,565

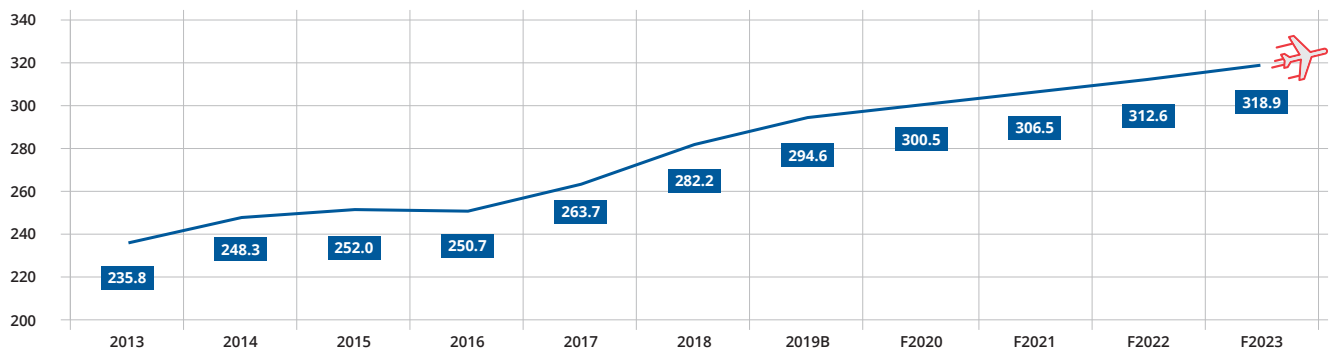
¹ Revenue includes Passenger Facility Fees and Operations

² Expenses include interest and do not include non-cash items of amortization of capital assets and the deferred grant.

³ Passenger growth assumed to be 2.0% for 2020-2023

⁴ Capital forecast includes runway rehabilitation, fleet equipment, water & waste water treatment centre upgrades, and new emergency response vehicle.

YSJ Passenger Statistics (in thousands)



Financial Review

The Saint John Airport Inc. (SJA) was incorporated as a corporation without share capital on February 19, 1997, under Part I of the New Brunswick Companies Act. On June 1, 1999, the corporation signed an agreement with the Government of Canada to transfer managerial, operational and developmental control of the Saint John Airport to the corporation. The SJA is exempt from income tax according to the Airport Transfer (Miscellaneous Matters) Act. All earnings are retained and reinvested in airport operations and development.

Independent Auditors' Report

To the Board of Directors of Saint John Airport Inc.

Opinion

We have audited the financial statements of Saint John Airport Inc. (the "Corporation"), which comprise the statement of financial position as at December 31, 2018, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not for profit organizations, 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.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 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 Corporation'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 Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 auditors' report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



CHARTERED PROFESSIONAL ACCOUNTANTS

Saint John, New Brunswick
February 27, 2019

Saint John Airport Inc.

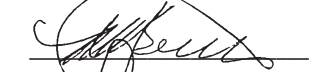

Statement of Financial Position

As at December 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash	\$1,649,145	\$1,437,016
Accounts receivable	355,996	575,086
Government funding receivable	698,870	-
Harmonized sales tax recoverable	133,112	-
Parts inventory	129,668	114,047
Prepaid expenses	483,090	629,687
	3,449,881	2,755,836
ACCRUED DEFINED BENEFIT PENSION		
ASSET (Note 6)	1,195,000	1,322,000
RESTRICTED INVESTMENTS FOR CAPITAL		
ASSET REPLACEMENT	3,170,772	5,394,658
CAPITAL ASSETS (Note 4)	9,477,611	6,587,931
	17,293,264	16,060,425
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	1,623,983	1,101,285
Harmonized sales tax payable	-	12,174
Deferred revenue	75,037	1,877
	1,699,020	1,115,336
PROVISION FOR RETIREMENT		
ALLOWANCE (Note 6)	79,264	73,398
DEFERRED CONTRIBUTIONS FOR AIRPORT		
CAPITAL IMPROVEMENTS (Note 5)	1,418,837	917,347
NET ASSETS		
NET ASSETS		
Unrestricted	2,866,597	2,889,102
Invested in capital assets (Note 8)	8,058,774	5,670,584
Internally restricted - Replacement Reserve Fund	3,170,772	5,394,658
	14,096,143	13,954,344
	\$17,293,264	\$16,060,425

COMMITMENTS AND CONTINGENCIES (Note 7)

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

Saint John Airport Inc.

Statement of Changes in Net Assets

For the year ended December 31, 2018

	Unrestricted	Invested in Capital Assets	Subtotal	Replacement Reserve Fund	Total 2018	Total 2017
Balance At Beginning Of Year	2,889,102	5,670,584	8,559,686	5,394,658	13,954,344	12,904,605
Excess (Deficiency) Of Revenue Over Expenditure	1,149,376	(814,603)	334,773	51,026	385,799	981,739
Transfer (Note 2)	2,274,912	-	2,274,912	(2,274,912)	-	-
Employee Future Benefits Other Remeasurement Items (Note 6)	(244,000)	-	(244,000)	-	(244,000)	68,000
Capital Assets Purchased	(3,922,663)	3,922,663	-	-	-	-
Capital Assets Disposed	21,000	(21,000)	-	-	-	-
Contributions Received	698,870	(698,870)	-	-	-	-
Balance At End Of Year	\$2,866,597	\$8,058,774	\$13,200,283	\$3,170,772	\$14,096,143	\$13,954,344

Saint John Airport Inc.

Statement of Operations

For the year ended December 31, 2018

	2018	2017
REVENUE (Note 11)		
Aircraft landing and terminal fees	\$1,613,768	\$1,652,529
Vehicle parking	862,190	813,879
Concessions	639,899	558,462
Land and office rentals	275,903	239,524
Airport services	113,843	136,172
Gain on disposal of capital assets	16,899	-
Interest income	13,553	12,183
Other	3,300	3,500
	3,539,355	3,416,249
Passenger facility fee (Note 9)	3,256,061	3,041,696
	6,795,416	6,457,945
EXPENDITURE		
Wages and benefits	2,642,186	2,495,234
Marketing	907,876	430,017
Building and grounds	901,914	844,393
General and administrative (Note 7)	777,442	648,336
Emergency response services	462,832	431,308
Consulting	53,891	150,249
Net amortization expense (Note 10)	831,502	672,982
	6,577,643	5,672,519
EXCESS OF REVENUE OVER EXPENDITURE FROM OPERATIONS	217,773	785,426
DEFINED BENEFIT PENSION INCOME (Note 6)	117,000	120,000
EXCESS OF REVENUE OVER EXPENDITURE	334,773	905,426
ALLOCATED TO:		
Unrestricted	1,149,376	1,578,408
Invested in Capital Assets	(814,603)	(672,982)
	\$334,773	\$905,426

Saint John Airport Inc.

Statement of Cash Flows

For the year ended December 31, 2018

	2018	2017
CASH PROVIDED BY (USED IN)		
Operating activities		
Excess of revenue over expenditure	\$334,773	\$905,426
Items not involving cash		
Amortization of capital assets	1,028,882	939,776
Amortization of deferred contributions	(197,380)	(266,794)
Gain on disposal of capital assets	(16,899)	-
Defined benefit pension income	(117,000)	(120,000)
Increase in provision for retirement allowance	5,866	4,321
	1,038,242	1,462,729
Changes in non-cash working capital balances		
Accounts receivable	219,090	(33,071)
Government funding receivable	(698,870)	-
Harmonized sales tax payable (recoverable)	(145,286)	2,857
Parts inventory	(15,621)	(16,476)
Prepaid expenses	146,597	(548,251)
Accounts payable and accrued liabilities	522,698	493,505
Deferred revenue	73,160	(4,180)
	1,140,010	1,357,113
Investing activities		
Purchase of capital assets	(3,922,663)	(1,771,847)
Proceeds on disposal of capital assets	21,000	-
Contributions received for airport capital improvements	698,870	-
Restricted funds utilized for the purchase of capital assets	2,274,912	-
	(927,881)	(1,771,847)
INCREASE (DECREASE) IN CASH	212,129	(414,734)
CASH AT BEGINNING OF YEAR	1,437,016	1,851,750
CASH AT END OF YEAR	\$1,649,145	\$1,437,016
SUPPLEMENTARY CASH FLOW INFORMATION		
Interest received	64,579	88,496

Saint John Airport Inc.

Notes to Financial Statements

For the year ended December 31, 2018

1. Incorporation and Activities

Saint John Airport Inc. (the "Corporation") was incorporated on February 19, 1997 under the Companies Act of New Brunswick as a non share capital, not for profit corporation.

On June 1, 1999, the Corporation signed an agreement with the Government of Canada to transfer managerial, operational and developmental control of the Saint John Airport to the Corporation. Effective that date, the Corporation signed a ground lease agreement (the "ground lease") with the Government of Canada which provides that the Corporation

will lease the airport facilities for an initial term of sixty years. A twenty year renewal option may be exercised but at the end of the renewal term, unless otherwise extended, the Corporation is obligated to return control of the Saint John Airport to the Government of Canada. Regulation of Safety Standards for the airport continues to be the responsibility of the Government of Canada, but the Corporation is responsible for operating the airport safely.

Income arising from the operation of the Saint John Airport is exempt from federal and provincial income taxes. The Corporation is subject to HST and real property tax.

Saint John Airport Inc.

Notes to Financial Statements

For the year ended December 31, 2018

2. Summary of Significant Accounting Policies

Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not for profit organizations ("ASNFP").

Cash and Cash Equivalents

The corporation considers cash on hand, short term deposits, balances with banks as cash and cash equivalents. The cash balance at year end consists of funds held in bank accounts.

Lease with Government of Canada

The ground lease is accounted for as an operating lease.

Parts Inventory

Parts inventory is valued at the lower of cost or replacement value. Cost is determined on a first in, first out basis.

Restricted Investments for Capital Asset Replacement and Replacement Reserve Fund

The Board of Directors has established a Replacement Reserve Fund for the purpose of replacing capital assets. Transfers to and from the fund require approval from the Board of Directors. Income earned on the fund is recorded as a direct increase in net assets of the Replacement Reserve Fund.

The Replacement Reserve Fund is comprised of guaranteed investment certificates, mutual funds and cash and is stated at cost plus accrued interest which approximates market value. At December 31, 2018, the market value was \$3,170,772 (2017 \$5,394,658). During the year, there was \$2,274,912 (2017 \$nil) transferred from the Replacement Reserve Fund to fund capital assets.

Capital Assets

Capital assets are stated at cost less accumulated amortization. As assets are put in use, amortization is provided for on a straight line basis at the following annual rates:

Leasehold improvements	
Buildings	5.0 to 20.0%
Runways, roads and grounds	5.0 to 30.0%
Vehicles	5.5 to 25.0%
Machinery and equipment	6.7 to 30.0%
Systems and software	20.0 to 33.3%
Furniture and fixtures	10.0%

The Corporation regularly reviews its capital assets to eliminate obsolete items.

Employee Future Benefits - Defined Benefit Pension Plan

The Corporation reports its employee future benefits based on the going concern funding valuation basis.

Remeasurements and other items include gain/(loss) on pension liabilities, gain/(loss) on pension assets and the change in impact of the valuation allowance. These are recognized directly in net assets.

Deferred Contributions for Airport Capital Improvements

In accordance with the terms of the ground lease, the Corporation received a capital based grant of \$6.3 million during

the period ended December 31, 1999 from the Government of Canada. These funds, and all interest accrued thereon, have been spent on airport safety and security infrastructure capital projects. The deferred grant will be amortized to excess of revenue over expenditure on the same basis as the related capital assets acquired with the funds.

During the year, the Corporation received contributions from Transport Canada and Regional Development Corporation to fund runway infrastructure improvements. These funds are recorded when the related eligible expenditures are incurred. The deferred contributions will be amortized to excess of revenue over expenditures on the same basis as the related capital assets acquired with the funds.

Revenue Recognition

Aircraft landing and terminal fees and parking revenues are recognized as the airport facilities are utilized. Concession revenues are recognized on the accrual basis and calculated using agreed percentages of reported concessionaire sales, with specified minimum rent guarantees. Rental revenues are recognized over the lives of respective leases. Passenger facility fees are recognized upon the enplanement of passengers.

Financial Instruments Policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in excess of revenue over expenditure. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not for profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures 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.

Examples of significant estimates contained in these financial statements include:

- the allowance for doubtful accounts;
- the allowance for inventory obsolescence;
- the estimated useful lives of assets;
- the recoverability of tangible assets; and
- certain actuarial and economic assumptions used in determining defined benefit pension costs, accrued pension obligations and pension plan assets.

Saint John Airport Inc.

Notes to Financial Statements

For the year ended December 31, 2018

3. Financial Instruments

The Corporation is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Corporation's risk exposure and concentration as of December 31, 2018.

Credit Risk

The Corporation is exposed to credit risk on the accounts receivable from its customers. The Corporation reviews a new customers' credit history before extending credit and conducts regular reviews of existing customers' credit performance. At December 31, 2018, accounts receivable consisted primarily of aviation fees and passenger facility fees arising from normal operations. A significant portion of the accounts receivable is from one customer and its subsidiaries.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Corporation is exposed to this risk mainly in respect of its receipt of funds from its customers, contributions to the pension plan, accounts payable and other obligations.

Currency Risk

Currency risk is the risk to the Corporation's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Corporation is not exposed to this type of risk as it does not hold foreign currency.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Corporation is exposed to interest rate risk on the investments that are held in the Restricted Investments for Capital Asset Replacement.

4. Capital Assets

	2018 Cost	2018 Accumulated Amortization	2018 Net	2017 Net
Leasehold Improvements				
Buildings	\$7,768,922	\$4,996,731	\$2,772,191	\$2,428,624
Runways, roads & grounds	11,406,561	6,022,735	5,383,826	3,141,518
Vehicles	3,072,195	2,393,915	678,280	526,343
Machinery & equipment	1,601,807	1,011,955	589,852	418,758
Systems & software	170,762	149,516	21,246	30,735
Furniture & fixtures	97,811	65,595	32,216	41,953
Total	\$24,118,058	\$14,640,447	\$9,477,611	\$6,587,931

The cost of capital assets includes \$917,780 (2017 - \$nil) related to runway improvements that are not being amortized as the project is in progress at year end.

5. Deferred Contributions for Airport Capital Improvements

	2018	2017
Balance at beginning of year	\$917,347	\$1,184,141
Contributions received during the year	698,870	-
Amortized during the year	(197,380)	(266,794)
Balance at end of year	\$1,418,837	\$917,347

6. Employee Future Benefits

	2018	2017
Accrued Defined Benefit Pension Asset	\$1,195,000	\$1,322,000
Provision for Retirement Allowance	\$79,264	\$73,398

Defined Benefit Pension Plan

On June 1, 1999, the Corporation joined the Canadian Airport Authorities and Canadian Port Authorities Pension Plan, a multi employer pension plan. This plan covers employees of the Corporation who, immediately prior to joining the Corporation, were employees of the Federal Public Service and were accruing pension benefits under the Public Service Superannuation Act. The federal government remains responsible for all pension benefits accrued in respect of those individuals up to that time.

Pension assets consist primarily of Canadian and foreign equity and fixed income funds. The fair value of the plan assets is based on the market value of the funds in which the plan assets are invested. Pension benefit obligations are determined based on management's best estimate of long term salary escalation rates and are discounted based on management's best estimate of long term interest rates. The significant actuarial assumptions used in measuring the Corporation's accrued benefit obligation and the fair value of the plan assets are as follows:

	2018	2017
Compensation escalation rate	2.50%	2.50%
YMPE escalation rate	2.50%	2.50%
Indexation rate	2.00%	2.00%
Discount rate	4.50%	4.50%

Variances between such estimates and actual experience, which may be material, are recognized immediately as a direct increase or decrease to net assets.

The Corporation bears the risk of experience loss against the above assumptions. The maximum risk of loss is equal to the difference between the fair value of the pension benefit obligation and the amount of the pension benefit obligation accrued in the financial statements. Should actual experience differ from the assumptions, future contributions will be adjusted to make up for any variances. Risk is managed by placing the pension plan assets in trust and through the pension investment policy, which defines the plan's allowable investments.

Saint John Airport Inc.

Notes to Financial Statements

For the year ended December 31, 2018

Actuarial reports prepared are based on projections of employees' compensation levels to the time of retirement and estimates of long term interest rates which are determined based on stochastic projections of the various asset classes the plan assets are invested in, and agreed to by the plan administrator. The most recent actuarial valuation was performed as at January 1, 2018. The valuation was performed using the projected unit credit method to determine the minimum employer contribution under the Pension Benefits Standards Act and the maximum deductible contribution according to the Income Tax Act of Canada. Based on the recommendations of the Plan's actuary, the employer contributions for the year were set at 23.7% (2017 23.4%) of the employees' earnings plus an additional special contribution of \$4,418 per month (2017 \$7,203). These contribution requirements will remain in effect until the next actuarial valuation scheduled for January 1, 2019.

Information about the defined benefit portion of the plan as at December 31 is as follows:

	2018	2017
Fair market value of plan assets	\$4,813,000	\$4,949,000
Accrued benefit obligation	3,618,000	3,627,000
Accrued benefit asset	1,195,000	1,322,000
Accrued benefit asset - beginning of year	1,322,000	1,134,000
Net pension recovery for the year	3,000	2,000
Employer contributions	114,000	118,000
Other remeasurement items	(244,000)	68,000
Accrued benefit asset - end of year	1,195,000	1,322,000
Employee contributions	5,000	6,000
Pension and termination benefits paid	\$192,000	\$173,000

The actuarial present value of accumulated benefits for the 2018 fiscal year is based on an extrapolation provided by the actuaries. The actuaries believe that the financial results would not differ materially from the extrapolation if a formal valuation was performed at year end.

Defined Contribution Pension Plan

The Corporation's defined contribution pension plan covers new employees who have joined the Corporation since June 1, 1999. Employees covered by this plan are required to contribute 6% of their earnings which are matched by the Corporation. All employer contributions vest with the employee immediately. During the year, the Corporation contributed \$95,632 (2017 \$90,714) towards this plan.

Retiring Allowance

Following the guidelines set forth by the Saint John Airport Collective Agreement, employees who have ten or more years of service are entitled to a retirement allowance of one week's pay per year of service since June 1, 1999. This is limited to a maximum of thirty weeks of pay. There was \$9,808 (2017 \$8,040) for retirement allowances paid during the year.

7. Commitments and Contingencies

As described in Note 1 to the financial statements, the Corporation signed a ground lease agreement with the Government of Canada which provides that the Corporation will lease the airport for an initial term of sixty years. A twenty year renewal option may be exercised but at the end of the renewal term, unless otherwise extended, the Corporation is obligated to return control of the Saint John Airport to the Government of Canada.

- Under the terms of the amended ground lease, the occupation of the airport by the Corporation was rent free until 2016. During that year and onwards, the rent formula is as follows: no rent charged on the first \$5,000,000 of airport revenue; 1% of the portion of airport revenue in excess of \$5,000,000 but equal to or less than \$10,000,000; 5% of the portion of airport revenue in excess of \$10,000,000 but equal to or less than \$25,000,000; 8% of the portion of airport revenue in excess of \$25,000,000 but equal to or less than \$100,000,000; 10% of the portion of airport revenue in excess of \$100,000,000 but equal to or less than \$250,000,000; and 12% of the portion of airport revenue in excess of \$250,000,000. During the year, \$20,902 was calculated as the rent charge for 2018 (2017 \$17,710).
- An environmental site assessment on the Saint John Airport property was carried out in December 1998 by the Government of Canada and the report that was issued is referred to as the Environmental Baseline Study Report. This report was to identify the extent of the hazardous substances that existed as of December 1998 and extended to the June 1, 1999 transfer date. Article 37 of the Ground Lease for the airport will govern responsibility for any remedial work, if necessary. The responsibility for any liability that may arise in the future relating to the existence of a hazardous substance originating before the transfer on June 1, 1999 to the Corporation rests with the Government of Canada. The Corporation has responsibility for any environmental liabilities that arise from hazardous substances that occur subsequent to the transfer date. At December 31, 2018, there are no known environmental liabilities.
- The Corporation has entered into an agreement with Transport Canada and the Regional Development Corporation for modernization of the airport's two main runways. The project will extend from 2018 to 2020 with a total budgeted cost of \$20,376,000. The approved maximum contribution from Transport Canada is \$10,134,500 and from the Regional Development Corporation, \$4,000,000. The remaining \$6,241,500 of the budgeted cost of the project is required to be funded by the Corporation. As of December 31, 2018, the Corporation has incurred expenditures of \$933,720 and has contributions receivable of \$698,870 related to this project.

Saint John Airport Inc.

Notes to Financial Statements

For the year ended December 31, 2018

8. Net Assets Invested in Capital Assets

	2018	2017
Invested in capital assets, beginning of year	\$5,670,584	\$4,571,719
Amortization of capital assets	(1,028,882)	(939,776)
Amortization of deferred contributions	197,380	266,794
Gain on disposal of capital assets	16,899	-
Purchase of capital assets	3,922,663	1,771,847
Proceeds on disposal of capital assets	(21,000)	-
Contributions received for airport capital improvements	(698,870)	-
Invested in capital assets, end of year	\$8,058,774	\$5,670,584

9. Passenger Facility Fee

	2018	2017
Passenger facility fees collected	\$3,429,055	\$3,202,320
Handling fees	(172,994)	(160,624)
Passenger facility fee	\$3,256,061	\$3,041,696

10. Net Amortization Expense

	2018	2017
Amortization of capital assets	\$1,028,882	\$939,776
Amortization of deferred contributions (Note 5)	(197,380)	(266,794)
	\$831,502	\$672,982

11. Economic Dependence

The Corporation derives a significant amount of revenue from Air Canada and its subsidiaries and consequently, is economically dependent on this customer.

12. Comparative Figures

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Compensation Disclosures

Board of Directors Compensation

Officers

Chair: Larry Hachey	\$11,675
Vice-Chair & Treasurer: Mark Bettie	\$6,650
Secretary: Susan Layton	\$8,100

Directors

Shilo Boucher	\$3,650
Karen Chantler	\$4,600
Andrew Green	\$4,100
Dwayne Stoddart <i>(joined the board January 1, 2018)</i>	\$3,600
Charles Hickey	\$4,700
Paulette Hicks	\$3,050
Andrew MacGillivray	\$5,650
Kevin Scott	\$5,900
John Wheatley	\$3,450
Susan Harley <i>(joined the board on June 28, 2018)</i>	\$2,100
Norm McFarlane <i>(term on board expired February 24, 2018)</i>	\$2,650

Executive Compensation

The salary range for the president and CEO during 2018 was \$175,000 to \$225,000.

The total compensation paid to the management team during 2018 was \$703,800.

There were no reports of non-compliance to codes of conduct on the part of the board, nor on the part of the Airport tenants.



Members of the Board of Directors & Management Team

Left to Right: Andrew Green, Susan Harley, Dwayne Stoddart, Brian Wiggins, Kevin Scott, Cindy Thorn, Derrick Stanford, Andrew MacGillivray, Larry Hachey, Shilo Boucher, Paulette Hicks, Mark Bettle, Karen Chantler, Jacques Fournier, Greg Hierlihy

Missing: Susan Layton, Charles Hickey, John Wheatley

YSJ Executive Management Team

Left to Right: Brian Wiggins, Derrick Stanford, Cindy Thorn, Jacques Fournier, Greg Hierlihy



Saint John Airport Inc.

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Greg Hierlihy
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Director of Engineering, Facilities and Capital Projects

Brian Wiggins
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Director of Operations

Cindy Thorn
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Director of Airport Commercial Development

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Lawson Creamer
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Banker:

RBC Royal Bank
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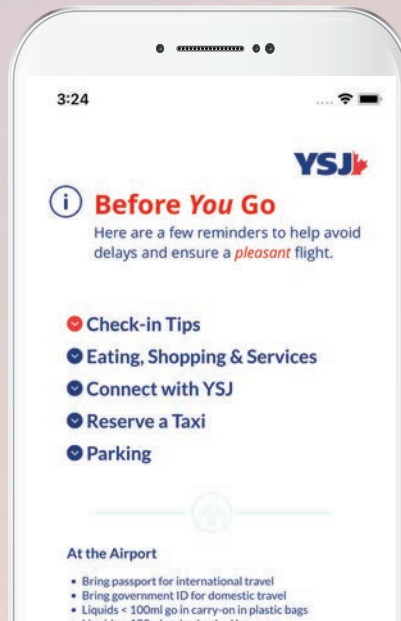
HotSpot Parking

Pay for short-term parking at YSJ through your phone with HotSpot Parking. Download the app and pay for parking on the go.

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