Village of Westport

Agenda
COW Meeting
Tuesday, June 18, 2019 @ 6:00
Council Chambers

Page

1. CALL TO ORDER

2. ADOPTION OF AGENDA

2.1 Adoption of Agenda

3. DECLARATIONS OF CONFLICT OR PECUNIARY INTEREST

4. ADOPTION OF THE MINUTES OF THE PREVIOUS MEETING(S):

3 - 8 4.1 Adoption of Minutes - Session #8, May 21, 2019

5. DELEGATIONS

5.1 Stavros Korenis from Steve's Rideau Restaurant

9 - 79 5.2 Presentation of the Auditors Report and Financial Statements for 2018

6. COMMITTEE MINUTES/REPORTS

81 - 82 6.1 Parks & Recreation and Harbour Committee from their meeting of April 1, 2019.

83 - 84 6.2 Parks & Recreation and Harbour Committee from their meeting of May 6, 2019.

85 - 86 6.3 Westport in Bloom Committee from their meeting of April 18, 2019.

87 - 88 6.4 Westport Public Library Board from their meeting of April 9, 2019.

89 - 90 6.5 Westport Public Library Board from their meeting of May 14, 2019.

91 - 92 6.6 Community Economic Development Advisory Committee from their meeting of April 4, 2019.

93 6.7 Tourism Advisory Committee from their meeting of April 3, 2019

7. BRIEFING NOTES

95 - 97 7.1 Asset Management Policy

99 - 102 7.2 Water Tower Inspection

103 - 107 7.3 WRLCC Ad Program

109 - 111 7.4 Harbour Masters Report for the Month of May 2019

113 - 117 7.5 Parks & Recreation and Harbour Committee - approval of Shore Kit proposal

119 - 154 7.6 Streetlight Replacement Program Update

155 - 157 7.7 Removal of Fence at 43 Main Street, house of Norman Peterson and Audrey Ogilvie

8. BY-LAWS

159 - 179 8.1 Limerick Agreement - Waste and Recycling Collection Agreement

9. NOTICE OF MOTION

10. CROSS COMMITTEE COORDINATION

11. ANNOUNCEMENTS

12. QUESTIONS FROM THE PUBLIC

13. QUESTIONS FROM THE MEDIA

14. ADJOURNMENT OF MEETING

14.1 Adjournment of Meeting

NOTE: If you require any accommodations for a disability in order to attend or participate in meetings or events, please contact us in advance so that arrangements can be made in a timely manner. Please contact info@villageofwestport.ca or call (613) 273-2191

NOTE: This meeting of the Committee of the Whole (COW) will be followed by a brief Special Council meeting to approve certain time sensitive matters, following the adjournment of COW.

MINUTES
8th COW Meeting
Tuesday, May 21, 2019 Council Chambers 6:00 PM

COUNCIL PRESENT: Robin Jones, Mayor, Jackalyn Brady, Councillor, Barry Card, Councillor, Robert Roberts, Councillor, and Melissa Sullivan, Councillor

STAFF PRESENT: Paul Snider, CAO/Clerk, Anne-Marie Koiner, Treasurer/Deputy Clerk, and Peter Evans, Supervisor of Public Works

COMMENTS ARE NOT VERBATIM:

1. CALL TO ORDER

2. ADOPTION OF AGENDA

2.1 Adoption of Agenda

RES 2019.8.1

Moved by Jackalyn Brady, seconded by Robert Roberts

That the agenda for the 8th meeting of the Committee of the Whole for May 21, 2019, be adopted, as amended to cancel the Simpson delegation and to defer the RVCA presentation..

CARRIED.

3. DECLARATIONS OF CONFLICT OR PECUNIARY INTEREST

None

4. ADOPTION OF THE MINUTES OF THE PREVIOUS MEETING(S):

4.1 Adoption of Minutes - 7th COW April 16th, 2019

RES 2019.8.2

Moved by Robert Roberts, seconded by Jackalyn Brady

That the minutes of the 7th Session of the Committee of the Whole April 16, 2019, be received and adopted.

CARRIED.

5. PUBLIC MEETING

6. COMMITTEE MINUTES/REPORTS

6.1 Parks, Recreation and Harbour Committee - April 15, 2019

6.2 Historical Advisory Committee - March 26, 2019

6.3 Westport in Bloom - March 19, 2019

6.4 Westport Library Board - February 19, 2019

6.5 Westport Library Board - March 19, 2019

RES 2019.8.3

Moved by Robert Roberts, seconded by Jackalyn Brady

1. *That Council receive the report of the Parks, Recreation and Harbour Committee from their meeting of April 15, 2019.*
2. *That Council receive the report of the Historical Advisory Committee from their meeting of March 26, 2019.*
3. *That Council receive the report of the Westport in Bloom Committee from their meeting of March 19, 2019.*
4. *That Council receive the report of the Westport Library Board from their meeting of February 19, 2019.*
5. *That Council receive the report of the Westport Library Board from their meeting of March 19, 2019.*

CARRIED.

7. BRIEFING NOTES

7.1 Asset Management Plan review
- As provided at May 7th meeting of Council

Council members advised that they had taken the opportunity to review the document in further detail and are satisfied with the document.

7.2 BN: Waste and Recycling Collection and Disposal

RES 2019.8.4

Moved by Jackalyn Brady, seconded by Robert Roberts

That the Committee of the Whole receive the May 21, 2019 report of the Supervisor of Public works entitled "Waste and Recycling Collection and

Disposal";
And that Committee of the Whole direct staff to negotiate a formal contract with Limerick Environmental to be brought back to the Committee of the Whole scheduled for June 18, 2019.

CARRIED.

7.3 Surplus Equipment

RES 2019.8.5

Moved by Barry Card, seconded by Melissa Sullivan

That the Committee of the Whole receive the report of the Supervisor of Public Works entitled "Surplus Equipment",And it is recommended that Council accept this report and that the Village authorize the sale of the surplus asset to Dubois Agrinovation in the amount of $12,000 plus HST.

CARRIED.

7.4 Increased Recycling Locations in the Village - Call2Recycle Welcome Kit

RES 2019.8.6

Moved by Melissa Sullivan, seconded by Barry Card

That the Committee of the Whole receive the report of the Supervisor of Public Works entitled "Increased Recycling Locations in the Village" .

CARRIED.

7.5 Library Signage Report

RES 2019.8.7

Moved by Robert Roberts, seconded by Barry Card

That the Committee of the Whole receive the April 10, 2019 briefing note presented by the Library Board concerning a new sign for the Library,
And that the Committee recommends to Council that the Board remove the raised object in the centre of the sign and replace with the Village Corporate logo.

CARRIED.

7.6 Parks, Recreation and Harbour Advisory Committee Project Proposal

RES 2019.8.8

Moved by Robert Roberts, seconded by Barry Card

THAT the Committee of the Whole receive the May 15, 2019 report of the Parks, Recreation and Harbour Advisory Committee;
And that the Committee recommends that Council approve that the Parks, Recreation and Harbour Advisory Committee proposal to study, consult and make recommendations with regard to the following initiatives for Westport Harbour and Lockwood Park:

- *Creation of 4 to 6 floating mooring stations in the Harbour*
- *Design and creation of new signage at Fetch Murphy Way Harbour entrance and at Spring Street entrance to Lockwood Park*
- *Development and distribution of Shore Leave Kit for overnight boaters*
- *Design plan for painting of Harbour Bridge (2020)*
- *Design and creation of a serenity garden at Lockwood Park.*

CARRIED.

8. NOTICE OF MOTION

The Clerk advised that he will present Council with a report and motion to initiate the hire of a consultant to prepare a Strategic Plan for the Village to be funded from the Modernization Fund grant recently received from the Province.

Councillor Card advised that a motion will be presented at the next Council meeting to change the name of the Economic Development Advisory Committee to the Community Economic Development Advisory Committee. Further Councillor Card will put forward a motion to create a Community Economic Development Strategy to be funded from the Modernization Fund grant.

Mayor Jones advised that staff will prepare the required report, motion and By-law to authorize the Village to invest funds with the AMO ONE INVESTMENT Incentive program.

9. CROSS COMMITTEE COORDINATION

Council members discussed issues pertaining ongoing projects at the Spring and Gazebo, landscaping and cleanup at the Fish Pond bridge.

10. ANNOUNCEMENTS

None

11. QUESTIONS FROM THE PUBLIC

12. QUESTIONS FROM THE MEDIA

13. CLOSED SESSION

13.1 Proceed into Closed Session

RES 2019.8.9

Moved by Barry Card, seconded by Melissa Sullivan

That the Committee of the Whole proceed into Closed Session as permitted under the Municipal Act to consider a position, plan, procedure, criteria or instruction to be applied to any negotiation carried on, or to be carried on by, or on behalf of the municipality or local board.

CARRIED.

14. RISE AND REPORT

14.1 That the Committee of the Whole, in open session, Rise and Report.

RES 2019.8.10

Moved by Melissa Sullivan, seconded by Barry Card

That the Committee of the Whole, in open session, Rise and Report.

CARRIED.

14.2 ANNOUNCEMENT BY THE CHAIR

That the Committee of the Whole, in open session, Rise and Report.
****
The Committee of the Whole met in closed session to discuss matters pertaining to:
The Committee will now consider a resolution in open session

RES 2019.8.11

Moved by Melissa Sullivan, seconded by Barry Card

That the Committee of the Whole receive the May 21, 2019 Briefing Note of the Supervisor of Public Works entitled "Public Works Plan";
And that the Committee of the Whole recommend Council Direct Staff to proceed

with pricing and quotations for supplies and services required to complete Winter control using Public Works Staff and Equipment and report results for Council consideration at the next meeting of the Committee of the Whole.

CARRIED.

15. ADJOURNMENT OF MEETING

15.1 Adjournment of Meeting

RES 2019.8.12

Moved by Barry Card, seconded by Melissa Sullivan

That this meeting of the Committee of the Whole of the Village of Westport be adjourned at 7:24 p.m.

CARRIED.

Mayor

Clerk

Draft

June 18, 2019

Mayor Robin Jones and Members of Council of the
Village of Westport
30 Bedford Street
Westport, ON K0G 1X0

Dear Mayor and Members of Council:

Re: Audit Findings Report for the Year Ended December 31, 2018

We are pleased to submit this Report on the results of our audit of the consolidated financial statements of the Village of Westport and its related entities ("the Municipality") for the year ended December 31, 2018. This Report summarizes the scope of our audit, our findings to date and reviews certain other matters that we believe to be of interest to you.

As agreed in our engagement letter dated October 14, 2016, we have performed audits of the following, in accordance with Canadian generally accepted auditing standards ("GAAS"):

- consolidated financial statements of the Municipality for the year ended December 31, 2018;
- financial statements of the Village of Westport Trust Funds for the year ended December 31, 2018;
- financial statements of the Village of Westport Public Library Board for the year ended December 31, 2018; and
- financial statements of the Village of Westport Rideau District Museum Committee for the year ended December 31, 2018.

Our audits were conducted in accordance with the audit planning letter provided to Mayor and Members of Council dated December 17, 2018.

This Report is intended solely for the information and use of the Mayor and Members of Council, management and others within the Municipality and is not intended to be, and should not be, used by anyone other than these specified parties. Accordingly, we disclaim any responsibility to any other party who may rely on it.

We would like to express our appreciation for the cooperation we received from management and the employees of the Municipality with whom we worked to discharge our responsibilities.

We look forward to discussing this Report summarizing the outcome of our audits with you and answering any questions you may have.

Yours truly,

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

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Our Client Service Commitment to the Village of Westport

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Allan and Partners LLP was established in 1979 and has continually provided a high level of service to our clients. Our practice is a service oriented accounting firm with a highly trained professional staff and clerical support team. Our client base is varied, ranging from municipalities, not-for-profit organizations, health units, proprietorships, partnerships, corporations, and charitable organizations, as well as individuals.

For over 30 years, the practice has been built on traditions of integrity, commitment and knowledge.

Professional services offered by the firm are diverse, ranging from standard audit and accounting services, strategic consulting, mergers and acquisitions, personal tax and financial planning.

Our vision is to be the best professional services firm for our clients and the communities in which we work. We accomplish this vision through:

- commitment to communication between the client and audit personnel
- commitment to professional development for all personnel
- multiple levels of review of the work completed by audit personnel assigned to the engagement
- objectivity
- fair and transparent fees
- development of the audit process which includes:
  - planning and identifying risk
  - developing audit strategy based on risk assessment
  - implementing the audit strategy

Audit Status

We have completed the audit of the consolidated financial statements, with the exception of the following items:

1. Receipt of signed management representation letter;

We will be in a position to render our audit opinion on the consolidated financial statements of the Municipality following approval of the consolidated financial statements by Council and the completion of the above mentioned outstanding items.

Auditor's Responsibilities

In accordance with Canadian generally accepted auditing standards, our audit is designed to enable us to express an opinion on the fairness of the presentation of the Municipality's annual consolidated financial statements prepared in accordance with Canadian public sector accounting standards ("PSAS").

No restrictions have been placed on the scope of our audit. In performing the audit, we were given full and complete access to the accounting records, supporting documentation and other information requested.

We intend to issue an unqualified auditor's report on the consolidated financial statements of the Municipality for the year ended December 31, 2018 once the outstanding items referred to above are completed satisfactorily and the consolidated financial statements are approved by Council.

Independence

We communicate, at least annually, the following to Council or those charged with governance:

- all relationships between Allan and Partners LLP and our associated entities and the Municipality and its affiliates or persons in financial reporting oversight roles at the Municipality that may reasonably be thought to bear on our independence;
- the potential effects of those relationships on independence; and
- affirm, in writing, that we are independent in compliance with the Rules of Professional Conduct of the Chartered Professional Accountants of Ontario.

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We confirm our independence to Council for the year ended December 31, 2018 in the attached Appendix.

Materiality

At the conclusion of the audit, we formulate our opinion on the consolidated financial statements of the Municipality as to their fair presentation, in all material respects, in accordance with Canadian public sector accounting standards.

Our estimation of materiality involves professional judgment and necessarily takes into account qualitative as well as quantitative considerations.

As stated in our audit planning letter, we performed our audit to a materiality level of $59,000. This is approximately 2.0% of budgeted revenues which is consistent with prior years.

Audit Risks and Results

Our audit planning letter identified certain significant risks and other areas of focus. There have been no changes to these risks and other areas of focus nor have any additional risks or areas of focus been identified since our previous communication. The results of our audit work on these risks and other areas of focus are set out below:

Significant Risks	Our Audit Response	Our Conclusion
Revenue recognition and completeness	*Performed analytical procedures* *Recalculated tax revenue using approved tax rates (provided in municipal by-laws) and assessments (produced by MPAC)* *Compared grants received to grants earned with reference to the related expenses to ascertain that appropriate amount of revenue recognized* *Tested other revenues, as/where applicable* *Reviewed cut-off procedures*	*Revenue included in the consolidated financial statements is properly recorded for the year ended December 31, 2018.*
Management override of controls	*Inquired of management* *Reviewed/tested journal entries* *Reviewed related-party transactions and management estimates*	*Results were satisfactory.*

Other Areas of Focus	Our Audit Response	Our Conclusion
Tangible capital assets	*Tested additions and disposals* *Reviewed amortization policy and calculations* *Reviewed construction in progress to ensure amounts were properly transferred to correct capital asset classes and amortization expense commenced on a timely basis* *Discussed any impairment with management*	*Tangible capital assets recorded are properly reported as at December 31, 2018.*
Accounts payable, accrued liabilities, expenses	*Performed analytical procedures* *Performed tests of controls* *Selected a sample of expenses and vouched to supporting documentation* *Performed a search for unrecorded liabilities at year-end* *Examined significant accrued liabilities and tested supporting assumptions* *Reviewed the outcome of prior year estimates and accruals*	*Accounts payable, accrued liabilities and expenses are properly accounted for and reported in the consolidated financial statements as at and for the year ended December 31, 2018.*
Contaminated sites liability	*Reviewed completeness of management's analysis of potentially contaminated sites*	*Contaminated sites liability is reasonable as at December 31, 2018.*
Accounts/taxes receivable	*Performed analytical procedures* *Performed tests of controls* *Confirmed a sample of receivable balances* *Reviewed aging reports* *Examined payments received subsequent to year-end*	*Accounts/taxes receivable are properly accounted for and reported in the consolidated financial statements as at December 31, 2017.*
Contingencies	*Sent legal inquiry letter to Municipality's solicitor* *Reviewed Council and Committee meeting minutes*	*Disclosures of contingencies are complete and accurate for the year ended December 31, 2018.*
Estimates	*Tested supporting assumptions for estimates* *Reviewed outcome of prior year estimates and accruals*	*Management estimates were determined to be reasonable and properly supported for the year ended December 31, 2018.*
Payroll	*Performed analytical procedures* *Performed tests of controls* *Reconciled salaries/wages general ledger accounts to T4 Summary (variance was immaterial)*	*Payroll expense is properly determined for the year ended December 31, 2018.*

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Other Areas of Focus	Our Audit Response	Our Conclusion
Obligatory reserve funds	*Tested revenue recognized to ensure in accordance with the Municipality's accounting policies and Canadian public sector accounting standards*	*Obligatory reserve funds are properly determined for the year ended December 31, 2018.*

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We are satisfied that our audit work has appropriately dealt with these risks and other areas of focus.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the Municipality are disclosed in Note 2 to the consolidated financial statements.

With respect to the significant accounting policies used by the Municipality:

- There have been no significant changes in the accounting policies.
- There has been no significant application of new accounting pronouncements.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

Accounting estimates are an integral part of the consolidated financial statements prepared by management. These estimates are based on management's knowledge and experience about past and current events, assumptions about future events and interpretations of the financial reporting standards.

The following significant estimates/judgments are contained in the consolidated financial statements:

- Accrued liabilities;
- Deferred revenue;
- Allowance for doubtful accounts/taxes; and
- Book value of tangible capital assets.

During the course of the audit, we did not identify instances of management bias in the development of estimates.

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated uncorrected misstatements that we identified during our audit and communicated them to management. In accordance with Canadian generally accepted auditing standards, we requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected.

Internal Control

A deficiency in internal control exists when a risk is not treated by a control or when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the consolidated financial statements on a timely basis is missing.

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A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the consolidated financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

During the course of the audit, we examined the accounting procedures and internal controls employed by the Municipality. For the audit of the Municipality's consolidated financial statements for the year ended December 31, 2017, we tested and relied upon internal controls in the following areas:

- general computer controls;
- revenues;
- payroll; and
- expenditures.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Minor internal control issues identified have been reviewed with management. A management letter is attached to this report (see attached Appendix).

Written Representations

In a separate communication (attached as an Appendix), we have requested a number of written representations from management in respect to their responsibility for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards. We will require the management representation letter to be signed and returned to us prior to the issuance of our Auditor's Report.

Other Reportable Matters

The following summarizes various other reportable matters to be communicated to Council in accordance with Canadian generally accepted auditing standards:

Matter	Comment
Audit strategy and scope	Refer to our engagement letter dated October 14, 2016 and our audit planning letter dated December 17, 2018.
Changes to the audit plan	The audit was conducted in accordance with our audit plan which was previously communicated to Mayor and Council. We confirm that there have been no amendments to the audit scope and approach communicated in the audit plan.

Matter	Comment
Significant difficulties encountered in performing the audit	We did not encounter any significant difficulties while performing the audit. There were no significant delays in receiving information from management required for the audit nor was there an unnecessarily brief timetable in which to complete the audit.
Related party transactions	Related party transactions or balances have been properly disclosed in the consolidated financial statements. We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments by management concerning measurement or disclosure.
Fraud and illegal acts	Based on the procedures we performed as required by Canadian Auditing Standards ("CAS") 240, *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements,* we are not aware of any illegal acts or fraudulent events with respect to the Municipality during the year.
Disagreements with management	During the course of our audit, there were no disagreements with management about matters that individually or in the aggregate could be significant to the consolidated financial statements.
Consultation with other accountants	Management has informed us that the Municipality has not consulted with other accountants about auditing or accounting matters.
Legal and regulatory compliance	Management is responsible for ensuring that the Municipality's operations are conducted in accordance with the laws and regulations applicable to the Municipality. The responsibility for preventing and detecting non-compliance rests with management. Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the Municipality.
Subsequent events	Management is responsible for assessing subsequent events up to the date of the release of the consolidated financial statements. At the time of finalizing this Report, we are not aware of any significant subsequent events.
Going concern	No material uncertainties related to events and conditions that may cast significant doubt on the Municipality's ability to continue as a going concern were noted.

Communication Requirements

We believe our audit planning letter, year-end audit findings report and various other communications we have prepared and provided to Council as part of our audit, meet our communication requirements under Canadian generally accepted auditing standards.

We encourage Council to review the contents of this Report. We would be pleased to answer any questions Council may have about these or any other related matters.

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info@allanandpartners.com
www.allanandpartners.com

June 13th, 2019

Mayor Robin Jones
Village of Westport
PO Box 68
30 Bedford Street
Westport, ON K0G 1X0

Dear Mayor Jones:

We would like to thank Anne-Marie Koiner, Paul Snider and the employees of the accounting and administration department of the Village for their assistance during the performance of the audit performed in respect of the Village's December 31st, 2018 year end financial statements.

In planning and performing our audit of the financial statements, we obtained an understanding of internal control over financial reporting relevant to the Village's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Village's internal controls over financial reporting.

Our consideration of internal controls over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. As a result, any matters reported below are limited to those deficiencies in internal controls that we identified during the audit.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing and extent of audit procedures performed as well as other factors.

Internal control may be broadly defined as processes which have been designed to ensure the orderly and efficient conduct of an entity's business including the discharge of statutory responsibilities, for example safeguarding of assets, prevention and detection of fraud and error, the reliability of accounting records and timely preparation of financial information.

Deficiencies in controls arise when the design of the control is not sufficient to prevent or detect misstatements on a timely basis.

Deficiencies in operations arise when the designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competency to perform the control effectively.

Significant control deficiencies could be identified during the course of the audit engagement. If it is our professional judgement that significant deficiencies exist that merit the attention of those charged with governance, we would address this as part of our year end management letter.

During the course of the audit we did not observe any significant internal control deficiencies.

In our previous letter to you, we offered suggestions on general matters. Updates on these matters are identified below.

It is our pleasure to be of service to the Village in connection with the 2018 audited financial statements.

Yours truly,

Howard A. Allan, FCPA, FCA

Serena Fortin, CPA, CA

SF/dkp
cc: Paul Snider

Village of Westport 2018 Management Comments Work Chart	
Comments from Previous Audits	**Status at December 31, 2018**
Internal Controls: Financial System Software We recommended restrictions be placed within the system to help mitigate lack of segregation of duties issues that are present due to low staff contingent.	We acknowledge that due to the small staff contingent it is not practical to limit access to functions in the financial software, and accordingly this issue may not be resolvable.
Internal Controls: Revenue Receipts Accounts Receivable Subledger We commented on our concern regarding the lack of segregation of duties in the area of collecting cash receipts, posting the receipts to the subledger and preparation of the bank deposit.	We acknowledge that due to the small staff contingent this issue may not be resolvable.
Documentation of Processes We recommended the preparation of a manual containing documentation of financial systems.	We understand that work has been accomplished in this area and that during 2018 additional progress was made in completing the procedure/process manual.
Long Term Financial Plan We recommended the creation of a long term financial plan to assist in the Village in managing the future costs of infrastructure.	We acknowledge that a 10 year plan has been created and passed by Council for the Water and Sewer Infrastructure. In conjunction with the asset management plan that was completed in 2017 and updated in the spring of 2019, the Village is in a position to prepare a comprehensive General/ Water and Sewer Long Term Financial Plan.

Village of Westport
Consolidated Statement of Operations

For the year ended December 31	(Note 16) Budget	2018	(Note 17) 2017
	$	$	$
REVENUES			
Taxation ▸ residential	660,379	**685,364**	643,267
▸ commercial	177,672	**176,080**	165,654
User charges ▸ sewer and water	757,832	**744,627**	762,574
▸ recreation and culture	258,100	**234,963**	233,644
▸ general government	750	**2,248**	1,836
▸ other	33,600	**27,017**	13,360
Government transfers	243,201	**171,121**	148,479
Licences and permits	8,000	**9,086**	3,357
Investment income	3,030	**5,699**	3,938
Penalties and interest on taxes	15,000	**19,657**	18,549
Government business enterprises	15,866	**14,819**	12,871
Other	76,705	**67,892**	182,209
	2,250,135	**2,158,573**	2,189,738
EXPENDITURES			
General government	426,955	**443,404**	424,736
Protection to persons and property	264,424	**242,324**	259,342
Transportation services	272,708	**301,327**	278,589
Environmental services	926,226	**1,186,042**	975,339
Recreation and cultural services	511,830	**479,953**	470,189
Planning and development	61,650	**53,278**	63,768
TOTAL EXPENDITURES	2,463,793	**2,706,328**	2,471,963
NET EXPENDITURES FROM OPERATIONS	(213,658)	**(547,755)**	(282,225)
OTHER			
Government transfers	1,720,469	**2,058,931**	50,000
Deferred revenues (note 5)	18,184	**20,002**	19,431
Donations	---	**100,034**	---
	1,738,653	**2,178,967**	69,431
ANNUAL SURPLUS (DEFICIT)	1,524,995	**1,631,212**	(212,794)
MUNICIPAL EQUITY, BEGINNING OF YEAR	7,949,795	**7,949,795**	8,162,589
MUNICIPAL EQUITY, END OF YEAR	9,474,790	**9,581,007**	7,949,795

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The accompanying notes are an integral part of these consolidated financial statements.

Village of Westport
Consolidated Statement of Changes in Net Debt

For the year ended December 31	(Note 16) Budget	2018	2017
	$	$	$
ANNUAL SURPLUS (DEFICIT)	1,524,995	**1,631,212**	(212,794)
Amortization of tangible capital assets	407,674	**393,385**	378,560
Acquisition of tangible capital assets	(1,828,040)	**(331,057)**	(3,313,179)
	(1,420,366)	**62,328**	(2,934,619)
DECREASE (INCREASE) IN NET DEBT	104,629	**1,693,540**	(3,147,413)
NET DEBT, BEGINNING OF YEAR	(4,041,444)	**(4,041,444)**	(894,031)
NET DEBT, END OF YEAR	(3,936,815)	**(2,347,904)**	(4,041,444)

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The accompanying notes are an integral part of these consolidated financial statements.

5

Village of Westport
Consolidated Statement of Financial Position

December 31	2018	2017
	$	$
ASSETS		
Financial Assets		
Taxes receivable	**66,096**	102,226
Accounts receivable	**376,255**	731,498
Long term investments (note 4)	**548,126**	549,173
	990,477	1,382,897
LIABILITIES		
Financial Liabilities		
Temporary construction loan	**578,206**	2,204,531
Bank indebtedness	**242,851**	377,258
Accounts payable and accrued liabilities	**211,918**	1,156,781
Prepaid property taxes	**64,281**	56,345
Deferred revenues (note 5)	**14,900**	14,900
Long term liabilities (note 6)	**2,226,225**	1,614,526
	3,338,381	5,424,341
NET DEBT	**(2,347,904)**	(4,041,444)
NON-FINANCIAL ASSETS		
Tangible capital assets (note 14)	**11,928,911**	11,991,239
Contingent Liabilities (note 11)		
MUNICIPAL EQUITY (note 7)	**9,581,007**	7,949,795

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Approved On Behalf of Council:

Mayor

The accompanying notes are an integral part of these consolidated financial statements.

Village of Westport
Five Year Financial Review
(not subject to audit)

Draft

December 31	2018	2017	2016	2015	2014
Population (Census)	**590**	590	590	594	594
Number of Households (MPAC)	**386**	386	388	363	363
Taxable Assessment (000's)	**$**	$	$	$	$
Residential and farm	**76,883**	75,304	75,205	71,926	68,055
Commercial and industrial	**17,605**	17,577	18,222	17,233	15,813
Total	**94,488**	92,881	93,427	89,159	83,868
Commercial, industrial as % of assessment	**18.63%**	18.92%	19.50%	19.33%	18.85%
Rates of Taxation					
Residential					
▸ for general municipal purposes	**0.852729**	0.831154	0.762680	0.683344	0.667905
▸ for county purposes	**0.370869**	0.370869	0.363579	0.367257	0.367257
▸ for school board purposes	**0.170000**	0.179000	0.188000	0.195000	0.203000
Total	**1.393598**	1.381023	1.314259	1.245601	1.238162
Multi-Residential (total)	**1.393598**	1.381023	1.314259	1.245601	1.238162
Commercial (total)	**2.939760**	2.927071	2.825063	2.758687	2.775184
Tax Arrears ▸ percentage of current levy **(<10%)****	**4.22%**	6.78%	6.69%	5.06%	15.61%
Taxes Transferred (000's)					
▸ County	**372**	362	350	347	335
▸ School Boards	**335**	336	332	349	356
Revenues (000's)	**$**	$	$	$	$
▸ Taxation and payments in lieu	**861**	809	737	647	613
▸ Government transfers	**171**	148	1,586	835	157
▸ Fees and service charges	**1,009**	997	910	951	876
▸ Other	**118**	235	274	192	146
▸ Revenues related to capital assets	**2,179**	69	---	---	37
Total	**4,338**	2,258	3,507	2,625	1,829
Expenditures (000's)					
▸ Operations	**2,706**	2,472	3,952	2,769	2,741
▸ Amortization	**393**	379	376	371	361
Net Financial Assets (Net Debt)					
▸ % of Operating Revenue **(>(20%))****	**(108.67%)**	(83.89%)	(25.49%)	(27.34%)	(55.21%)
▸ % of Taxation and user charges **(>(50%))****	**(272.43%)**	(227.08%)	(121.26%)	(110.84%)	(161.47%)

**** Represents the Provincial Low Risk Indicator.**
(Note: All dollar amounts are in thousands of dollars.)

Village of Westport
Five Year Financial Review
(not subject to audit)

Draft

December 31	2018	2017	2016	2015	2014
	$	$	$	$	$
Long Term Debt					
▸ Net long term debt (000's)	**2,226**	1,615	1,745	1,538	1,154
▸ Long term debt charges (000's)	**222**	188	192	208	167
▸ Total annual repayment limit (000's)	**288**	237	242	288	238
▸ Long term debt per household	**5,767**	4,184	4,497	4,237	3,179
▸ Debt charges (000's)					
▸ rate supported ▸ water & sewer	**211**	177	180	197	155
▸ tax supported	**11**	11	12	11	12
	222	188	192	208	167
Municipal Equity (000's)					
▸ (Deficit) Surplus and Reserves	**(70)**	268	298	267	(221)
▸ Invested in capital assets	**9,102**	7,133	7,312	7,786	8,428
▸ Asset consumption ratio	**25.14%**	23.13%	26.33%	23.57%	20.24%
▸ Reserves as % of operating expenses **(>20%)****	**11.16%**	14.25%	7.98%	10.23%	9.96%
Financial Indicators					
▸ Sustainability					
▸ financial assets to liabilities	**0.30**	0.26	0.67	0.71	0.51
▸ financial assets to liabilities excluding long term debt	**1.86**	1.16	1.86	1.88	1.54
▸ long term debt to tangible capital assets	**18.66%**	13.46%	19.26%	16.49%	12.04%
▸ capital reserves to accumulated amortization	**5.44%**	7.42%	7.15%	6.93%	7.47%
▸ Flexibility					
▸ Debt charges to total operating revenue **(<5%)****	**10.27%**	8.60%	5.47%	7.95%	9.31%
▸ Total operating revenue to taxable assessment	**2.29%**	2.36%	3.75%	2.94%	2.14%
▸ Working capital to operating expenses **(>10%)****	**8.05%**	10.85%	5.86%	9.65%	5.98%
▸ Vulnerability					
▸ Operating government transfers ▸ to operating revenue	**7.92%**	6.78%	45.23%	31.82%	9.76%
▸ Total government transfers ▸ to total revenues	**51.40%**	9.65%	45.23%	31.82%	9.49%

CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2018

Draft

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Village of Westport
Consolidated
Financial Statements
December 31, 2018

Village of Westport
Five Year Financial Review
(not subject to audit)

Draft

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(not subject to audit)

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Corporation of the Village of Westport are the responsibility of the Village's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of significant accounting policies are described in note 2 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Village's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of consolidated financial statements. These systems are monitored and evaluated by management.

The Corporate Services Committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to Council approval of the consolidated financial statements.

The consolidated financial statements have been audited by Allan and Partners LLP, independent external auditors appointed by the Village. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

Paul Snider
Chief Administrative Officer / Clerk

Anne-Marie Koiner
Treasurer / Deputy Clerk

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INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers
of the Corporation of the Village of Westport:

Opinion

We have audited the consolidated financial statements of the Corporation of the Village of Westport (the 'Entity'), which comprise:

- the consolidated statement of financial position as at December 31, 2018;
- the consolidated statement of operations and accumulated surplus for the year then ended;
- the consolidated statement of changes in net debt for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- and the notes to the consolidated financial statements, including a summary of significant accounting policies;

(Hereinafter referred to as the 'financial statements').

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2018, and its consolidated results of operations, its consolidated changes in net debt 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 ***'Auditors' Responsibilities for the Audit of the Financial Statements'*** section of our auditor's report.

We are independent of the Entity 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 these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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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 Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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 Entity's internal control.

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- Evaluate the appropriateness of accounting polices 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 Entity'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 Entity 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.

- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 21, 2019.

Village of Westport
Consolidated Statement of Financial Position

Draft

December 31	2018	2017
	$	$
ASSETS		
Financial Assets		
Taxes receivable	**66,096**	102,226
Accounts receivable	**376,255**	731,498
Long term investments (note 4)	**548,126**	549,173
	990,477	1,382,897
LIABILITIES		
Financial Liabilities		
Temporary construction loan	**578,206**	2,204,531
Bank indebtedness	**242,851**	377,258
Accounts payable and accrued liabilities	**211,918**	1,156,781
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Deferred revenues (note 5)	**14,900**	14,900
Long term liabilities (note 6)	**2,226,225**	1,614,526
	3,338,381	5,424,341
NET DEBT	**(2,347,904)**	(4,041,444)
NON-FINANCIAL ASSETS		
Tangible capital assets (note 14)	**11,928,911**	11,991,239
Contingent Liabilities (note 11)		
MUNICIPAL EQUITY (note 7)	**9,581,007**	7,949,795

Approved On Behalf of Council:

Mayor

The accompanying notes are an integral part of these consolidated financial statements.

Village of Westport
Consolidated Statement of Operations

For the year ended December 31	(Note 16) Budget	2018	(Note 17) 2017
	$	**$**	$
REVENUES			
Taxation ▸ residential	660,379	**685,364**	643,267
▸ commercial	177,672	**176,080**	165,654
User charges ▸ sewer and water	757,832	**744,627**	762,574
▸ recreation and culture	258,100	**234,963**	233,644
▸ general government	750	**2,248**	1,836
▸ other	33,600	**27,017**	13,360
Government transfers	243,201	**171,121**	148,479
Licences and permits	8,000	**9,086**	3,357
Investment income	3,030	**5,699**	3,938
Penalties and interest on taxes	15,000	**19,657**	18,549
Government business enterprises	15,866	**14,819**	12,871
Other	76,705	**67,892**	182,209
	2,250,135	**2,158,573**	2,189,738
EXPENDITURES			
General government	426,955	**443,404**	424,736
Protection to persons and property	264,424	**242,324**	259,342
Transportation services	272,708	**301,327**	278,589
Environmental services	926,226	**1,186,042**	975,339
Recreation and cultural services	511,830	**479,953**	470,189
Planning and development	61,650	**53,278**	63,768
TOTAL EXPENDITURES	2,463,793	**2,706,328**	2,471,963
NET EXPENDITURES FROM OPERATIONS	(213,658)	**(547,755)**	(282,225)
OTHER			
Government transfers	1,720,469	**2,058,931**	50,000
Deferred revenues (note 5)	18,184	**20,002**	19,431
Donations	---	**100,034**	---
	1,738,653	**2,178,967**	69,431
ANNUAL SURPLUS (DEFICIT)	1,524,995	**1,631,212**	(212,794)
MUNICIPAL EQUITY, BEGINNING OF YEAR	7,949,795	**7,949,795**	8,162,589
MUNICIPAL EQUITY, END OF YEAR	9,474,790	**9,581,007**	7,949,795

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The accompanying notes are an integral part of these consolidated financial statements.

Village of Westport
Consolidated Statement of Changes in Net Debt

For the year ended December 31	(Note 16) Budget	2018	2017
	$	$	$
ANNUAL SURPLUS (DEFICIT)	1,524,995	**1,631,212**	(212,794)
Amortization of tangible capital assets	407,674	**393,385**	378,560
Acquisition of tangible capital assets	(1,828,040)	**(331,057)**	(3,313,179)
	(1,420,366)	**62,328**	(2,934,619)
DECREASE (INCREASE) IN NET DEBT	104,629	**1,693,540**	(3,147,413)
NET DEBT, BEGINNING OF YEAR	(4,041,444)	**(4,041,444)**	(894,031)
NET DEBT, END OF YEAR	(3,936,815)	**(2,347,904)**	(4,041,444)

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The accompanying notes are an integral part of these consolidated financial statements.

Village of Westport
Consolidated Statement of Cash Flows

For the year ended December 31	2018	2017
	$	$
OPERATING ACTIVITIES		
Annual surplus (deficit) for the year	**1,631,212**	(212,794)
Amortization	**393,385**	378,560
	2,024,597	165,766
Net Change in Non-Cash Working Capital Balances		
Taxes receivable	**36,130**	(7,329)
Accounts receivable	**355,243**	462,103
Long term investments	**1,047**	2,995
Accounts payable and accrued liabilities	**(944,863)**	247,443
Prepaid property taxes	**7,936**	8,813
	(544,507)	714,025
Working Capital from Operations	**1,480,090**	879,791
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	**(331,057)**	(3,313,179)
Net investment in tangible capital assets	**(331,057)**	(3,313,179)
FINANCING ACTIVITIES		
Proceeds of long term debt	**725,000**	---
Repayment of long term debt	**(113,301)**	(130,122)
Temporary construction loan	**(1,626,325)**	2,204,531
Net (decrease) increase in cash from financing activities	**(1,014,626)**	2,074,409
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	**134,407**	(358,979)
CASH AND EQUIVALENTS, BEGINNING OF YEAR	**(377,258)**	(18,279)
CASH AND EQUIVALENTS, END OF YEAR	**(242,851)**	(377,258)
CASH AND EQUIVALENTS REPRESENTED BY:		
Bank indebtedness	**(242,851)**	(377,258)

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The accompanying notes are an integral part of these consolidated financial statements.

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1. Status of the Village of Westport

The Village of Westport (the 'Village') was established in 1904 and assumed its responsibilities under the authority of the Provincial Secretary. The Village operates as a lower tier government in the United Counties of Leeds and Grenville, in the Province of Ontario, Canada and provides municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations.

2. Significant Accounting Policies

The consolidated financial statements of the Corporation of the Village of Westport are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the Village are as follows:

Reporting Entity

(i) The consolidated financial statements reflect the financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Village. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Village and which are owned or controlled by the Village. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated. These consolidated financial statements include:

- Water and Wastewater Systems
- Westport Public Library Board

(ii) The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards or the United Counties of Leeds and Grenville are not reflected in the municipal fund balances of these consolidated financial statements.

Basis of Accounting

(i) The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

(ii) Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

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2. Significant Accounting Policies / continued

Taxation and Related Revenues

Property tax billings are prepared by the Village based on assessment rolls issued by the Municipal Property Assessment Corporation ('MPAC'). Tax rates are established by Village Council, incorporating amounts to be raised for local services, amounts to be raised on behalf of the United Counties of Leeds and Grenville for regional services, and amounts the Village is required to collect on behalf of the Province of Ontario in respect of education taxes. Taxation revenues are recorded at the time tax billings are issued. Adjustments to taxation revenue can occur during the year related to the issuance of supplementary tax billings and/or assessment appeals. These adjustments are recorded when the amount of the adjustments can be quantified. The Village is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period in which the interest and penalties are applied.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Land	
Land Improvements	10, 20 & 25 years
Buildings	45 years
Equipment	15 years
Vehicles	20 years
Water and Waste Plants and Networks	
Water Distribution	50 years
Sewage Collection	50 years
Linear Assets	
Roads	40 years
Sidewalks	25 years

One half of the annual amortization is charged in the year of acquisition and in the years of disposal.

Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

The Village has a capitalization threshold of $5,000 for vehicles and equipment and $20,000 for linear assets and buildings so that individual capital assets of lesser value are expensed, unless they are pooled because, collectively, they have significant value, or for operations reasons.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the consolidated statement of operations in the year of disposal. Transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

Draft

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

When conditions indicate that a tangible capital asset no longer contributes to the Village's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the consolidated statement of operations.

Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

Inventories

Inventories held for consumption are recorded at the lower of cost or replacement cost.

Employee Future Benefit Obligations

The Village accounts for its participation in the Ontario Municipal Employees Retirement System ('OMERS'), a multi-employer public sector pension fund, as a defined benefit plan. The OMERS plan specifies the retirement benefits to be received by employees based on length of service and pay rates.

Employee benefits include vacation entitlement and sick leave benefits. Vacation entitlements are accrued as entitlements are earned. Sick leave benefits are accrued in accordance with the Village's policy. Sick leave benefits and vacation entitlements are not permitted to be carried forward from year to year.

Cash and Cash Equivalents

The Village considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

Government Transfers

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Deferred Revenues

The Village defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. Government transfers of gas taxes and recreational land collected under the Planning Act are reported as deferred revenues in the Consolidated Statement of Financial Position. These amounts will be recognized as revenues in the fiscal year the services are performed.

Draft

2. Significant Accounting Policies / continued

Deferred Revenues / continued

The Village receives restricted contributions under the authority of Federal and Provincial legislation and Village by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Village has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

Investments

Short-term and long-term investments are recorded at cost plus accrual interest. If the market value of investments become lower than cost and the decline in value is considered to be other than temporary, the investments are written down to market value.

Investment income earned on available current funds and reserve funds (other than obligatory funds) are reported as revenue in the period earned. Investment income earned on obligatory reserve funds is added to the fund balance and forms part of the respective deferred revenue balance.

Landfill Closure and Post-Closure Liabilities

The Village accrues landfill closure and post-closure care requirements that have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-five year period using the best information available to management.

Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all the following criteria are met:

(a) an environmental standard exists;
(b) contamination exceeds the environmental standard;
(c) the Village:
    (i) is directly responsible; or
    (ii) accepts responsibility
(d) it is expected that future economic benefit will be given up; and
(e) a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of cost of pos-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

Draft

2. Significant Accounting Policies / continued

Financial Instruments

All financial instruments are initially recognized at fair value on the consolidated statement of financial position. The Village has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Village classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the consolidated financial statements in the period in which they become known.

3. Operations of the School Boards and United Counties of Leeds & Grenville

During 2018, the Village collected and made property tax transfers including payments in lieu of property taxes, to the United Counties of Leeds & Grenville and School Boards as follows:

	School Boards $	United Counties of Leeds and Grenville $
Property taxes	**334,682**	**368,699**
Taxation from other governments	**---**	**2,809**
Amounts requisitioned and paid	**334,682**	**371,508**

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4. Investment in Rideau St. Lawrence Holdings Inc. (RSL)

Rideau St. Lawrence Holdings Inc., a government business enterprise, is accounted for on the modified equity basis by the Village for its proportionate share of ownership. The Village owns approximately 9.92% of the company. The principal business of RSL is to distribute electric power to four communities including the Village of Westport.

The following tables present condensed supplementary financial information for the entity for the year ended December 31.

	2018		2017	
	100.00%	**9.92%**	100.00%	9.92%
			$	$
Financial Position				
Current assets	**4,355,284**	**432,044**	4,229,988	419,615
Capital assets	**7,847,414**	**778,463**	7,743,250	768,130
Regulatory assets	**189,321**	**18,781**	185,916	18,443
	12,392,019	**1,229,288**	12,159,154	1,206,188
Current liabilities	**5,586,218**	**554,153**	5,378,235	533,469
Long term debt	**457,135**	**45,348**	523,065	51,888
Long term portion of customer deposits	**260,103**	**25,802**	275,002	27,280
Regulatory liabilities	**563,678**	**55,859**	447,357	44,378
	6,867,134	**681,162**	6,623,659	657,015
Net Assets	**5,524,885**	**548,126**	5,535,495	549,173
Result of Operations				
Revenues	**15,529,500**	**1,540,526**	16,335,338	1,620,466
Expenses	**15,380,110**	**1,525,707**	16,205,598	1,607,595
Net Income for the Year	**149,390**	**14,819**	129,740	12,871
Less: dividends paid during the year	**(160,000)**	**(15,866)**	(160,000)	(15,866)
Net Changes in Accumulated Income	**(10,610)**	**(1,047)**	(30,260)	(2,995)

5. Deferred Revenues

A requirement of public sector accounting standards of the Chartered Professional Accountants of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as Provincial legislation restricts how these funds may be used and under certain circumstances these funds may possibly be refunded.

Draft

5. Deferred Revenues / continued

The transactions for the year are summarized below:

	Gas Tax	Recreational Land	**Total**
	$	$	**$**
January 1, 2018	---	14,900	**14,900**
Government grant	20,002	---	**20,002**
Transfer to operating fund	(20,002)	---	**(20,002)**
December 31, 2018	---	14,900	**14,900**

6. Long Term Liabilities

(a) The balance of long term liabilities reported on the "Consolidated Statement of Financial Position" is comprised of the following:

	2018	2017
	$	$
Bank loan (3.20%), repayable in blended monthly instalments of $1,797, due February 2020.	**456,349**	477,913
Bank loan (3.00%), repayable in monthly principal instalments of $1,160, due December 2021.	**319,000**	332,920
Bank loan (3.20%), repayable in blended monthly instalments of $1,929, due February 2020.	**229,621**	252,769
Bank loan (3.20%), repayable in blended monthly instalments of $2,893 due February 2020.	**208,338**	235,924
Bank loan (3.95%), repayable in monthly instalments of $750 due December 2018.	**180,000**	189,000
Bank loan (3.95%), repayable in monthly principal instalments of $500, due December 2018.	**120,000**	126,000
Ontario Infrastructure Projects Corporation loan (3.36%), repayable in monthly principal instalments of $2,417 plus interest, due July 2043.	**712,917**	---
	2,226,225	1,614,526

Draft

6. Long Term Liabilities / continued

(b) Principal payments fall due as follows:

	User Charges	General Revenues	Total
	$	**$**	**$**
2019	105,029	6,000	**111,029**
2020	106,113	6,000	**112,113**
2021	107,236	6,000	**113,236**
2022	108,398	6,000	**114,398**
2023	109,600	6,000	**115,600**
2024 to 2028	558,278	30,000	**588,278**
2029 and thereafter	1,011,571	60,000	**1,071,571**
	2,106,225	120,000	**2,226,225**

(c) Interest expense on long term liabilities in 2018 amounted to $108,567 (2017 $58,125).

(d) These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

7. Municipal Equity

Municipality equity consists of:

	2018	2017
	$	$
Investment in tangible capital assets		
Tangible capital assets	**11,928,911**	11,991,239
Long term liabilities	**(2,226,225)**	(1,614,526)
Unfinanced capital outlay	**(599,852)**	(3,243,868)
	9,102,834	7,132,845
Unrestricted (deficit) surplus		
General	**(51,552)**	(60,660)
Library	**1,828**	5,077
Water and Wastewater	**(333,447)**	(20,838)
Museum	**11,279**	(7,984)
Equity		
Rideau St. Lawrence Holdings Inc. (RSL)	**548,126**	549,173
Reserves (Schedule 1)	**301,939**	352,182
Total Municipal Equity	**9,581,007**	7,949,795

Draft

8. Pension Contributions

The Village makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all permanent members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Employers and employees contribute to the plan. Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the Village does not recognize any share of the OMERS pension surplus or deficit in these consolidated financial statements.

The amount contributed to OMERS was $35,057 (2017 $23,970) for current services and is included as an expenditure on the Consolidated Statement of Operations classified under the appropriate functional expenditure. Contributions by employees were a similar amount.

9. Provincial Offences Administration (POA)

The United Counties of Leeds and Grenville has assumed the administration of the Provincial Offences office for all County of Leeds and Grenville resident municipalities. The transfer of administration from the Ministry of the Attorney General to the Village was a result of the Provincial Offences Act (POA) 1997, which provides the framework for the transfer of responsibility and administration of POA courts.

The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act, Municipal By-Laws and minor federal offences. The POA governs all aspects of legal process from serving notice to a defendant, to conducting trials, including sentencing and appeals.

The Village's share of net revenues arising from operation of the POA office have been consolidated with these consolidated financial statements. The revenue of the court office consists of fines levied under Parts I and III (including delay penalties) for POA charges filed in the County court.

If fines are paid at other court offices, the receipt is recorded in the Integrated Courts Operation Network System ("ICON") operated by the Province of Ontario. Revenue is recognized when receipt of funds is recorded by the provincial ICON system regardless of the location where payment is made.

The Village of Westport shares net POA revenues based on weighted assessment.

10. Contractual Obligations

There is no contract for policing services. The Village is provided police services by the Ontario Provincial Police under Section 5.1 of the Police Services Act. The annual charges are determined based on level of service and are reconciled to actual costs in the following year. The amount paid in 2018 for police service usage was $152,400 less $Nil (2017 - $149,004 less $192) paid in reimbursement funds.

Draft

10. Contractual Obligations / continued

The Village has negotiated a long term contract with Mr Dan Mattice, for janitorial and maintenance services at the Canada Post Office. The contract is for a period of 2 years effective January 1, 2016 to December 31, 2017 and was extended for one year to the end of December 31, 2018. Annual charges under the contract is a fixed price per year. Payment made under this contract for the year 2018 were approximately $7,800 (2017 $7,800).

The Village has negotiated a long term contract with Younge's Lawn Care, for summer maintenance of Lockwood Memorial Field property. The contract is for a period of 2 years effective May 1, 2018 to October 31, 2019. Annual charges under the contract is a fixed price. Payments made under this contract for the year 2018 were approximately $6,614 (2017 $6,780).

The Village has negotiated a long term contract with Younge's Lawn Care, for summer care and maintenance of Municipal Properties including Harbour Island. The contract is for a period of 2 years effective May 1, 2018 to October 31, 2019. Annual charges under the contract is a set price per year. Payments made under this contract for the year 2018 were approximately $13,228 (2017 $14,933).

The Village has negotiated a contract with 2443254 Ontario Ltd. effective September 3, 2016 for the provision of household waste and recyclables collection. The contract ends September 2019. Annual charges under the contract is a set price. Payments made under the contract for the year 2018 were approximately $75,709 (2017 $84,072).

The Village has negotiated a long term contract with Younge's Lawn Care, for snow plowing parking lots. The contract is for a period of 3 years effective November 3, 2016 to April 30, 2019. Annual charges under the contract is a fixed price per event and adjusted annually for inflation using the Consumer Price Index. Payments made under this contract for the year 2018 were approximately $15,594 (2017 $14,430).

The Village has negotiated a long term contract with 2443254 Ontario Ltd. for the provision of snow removal services on streets and sidewalks. The contract ends April 2019. Annual charges under the contract is a set price and adjusted annually for inflation using the Consumer Price Index. Payments made under this contract for the year 2018 were approximately $47,382 (2017 $39,163).

The Village has negotiated a long term contract with JT Martin Excavating, for snow plowing water and wastewater facilities. The contract is for a period of 3 years effective November 30, 2016 to April 30, 2019. Annual charges under the contract is a fixed price per event and adjusted annually for inflation using the Consumer Price Index year. Payments made under this contract for the year 2018 were approximately $6,424 (2017 $8,785).

11. Contingent Liabilities

The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims as at December 31, 2018, management believes that the Village has valid defences and appropriate insurance coverages in place.

In the event any claims are successful, the amount of any potential liability is not determinable, therefore, no amount has been accrued in the consolidated financial statements.

Draft

12. Landfill Closure and Post Closure Liability

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites and is in accordance with the Village's accounting policy. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

The Village currently has one inactive landfill site that it owns with the Township of Rideau Lakes. The site is a transfer site and has been rendered inactive. Hydrogeological samples are taken semi-annually to test the surface and ground water. Annual site monitoring costs are estimated at $24,150 per annum. These costs are shared with the Township of Rideau Lakes.

13. Risk Management

In the normal course of operations, the Village is exposed to a variety of financial risks which are actively managed by the Village.

The Village's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities. The fair values of cash, investments and accounts payable and accrued liabilities approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Village's exposure to and management of risk has not changed materially from December 31, 2017.

Credit Risk

Credit risk arises from the possibility that the entities to which the Village provides services to may experience difficulty and be unable to fulfill their obligations. The Village is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Village does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Village is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents and operating loan. Changes in variable interest rates could cause unanticipated fluctuations in the Village's operating results.

Liquidity Risk

Liquidity risk is the risk that the Village will not be able to meet its obligations as they fall due. The Village requires working capital to meet day-to-day operating activities. Management expects that the Village's cash flows from operating activities will be sufficient to meet these requirements.

Draft

14. Tangible Capital Assets

	2018	2017
	$	$
Land	9	9
Land Improvements	295,592	253,975
Buildings	2,929,545	2,964,771
Equipment	111,888	77,395
Vehicles	74,852	61,908
Water and Waste Plants and Networks		
Water Distribution	1,003,850	1,047,975
Sewage Collection	1,658,759	1,683,974
Linear Assets		
Roads	1,722,788	1,784,364
Sidewalks	819,098	873,000
Construction in Progress	3,312,530	3,243,868
	11,928,911	11,991,239

For additional information, see Schedule 2 ▸ Tangible Capital Assets.

15. Segmented Information

The Village is a diversified municipal government that provides a wide range of services to its citizens. The services are provided by departments and their activities are reported in the consolidated statement of financial activities.

Departments have been separately disclosed in the segmented information, along with the service they provide, are set out in the schedule below.

For each reported segment, expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

Draft

15. Segmented Information / continued

2018	Salaries, Wages & Employee Benefits	Debenture Debt Interest	Materials & Services	External Transfers	Amortization	Total
	$	$	$	$	$	$
General Government						
Governance	20,533	---	20,528	---	---	41,061
Corporate Management & Program Support	285,003	---	88,523	---	28,817	402,343
Protection to Persons and Property						
Fire	3,438	---	37,595	35,472	8,234	84,739
Police	---	---	151,243	---	---	151,243
Conservation Authority	---	---	---	6,342	---	6,342
Transportation						
Roadways	43,702	4,867	52,114	---	110,611	211,294
Winter Control	---	---	65,536	---	---	65,536
Street Lighting	---	---	24,497	---	---	24,497
Environmental						
Wastewater treatment & disposal	160,398	103,700	671,140	---	132,361	1,067,599
Solid waste disposal	---	---	118,443	---	---	118,443
Recreation and Cultural Services						
Recreation Facilities & Programs	128,544	---	167,004	1,581	110,983	408,112
Libraries	24,574	---	8,747	15,500	2,378	51,199
Museums	17,291	---	3,351	---	---	20,642
Planning and Development						
Planning & Zoning	2,720	---	50,558	---	---	53,278
2018	**686,203**	**108,567**	**1,459,279**	**58,895**	**393,384**	**2,706,328**

Draft

15. Segmented Information / continued

2017	Salaries, Wages & Employee Benefits	Debenture Debt Interest	Materials & Services	External Transfers	Amortization	Total
	$	$	$	$	$	$
General Government						
Governance	28,753	---	18,463	---	---	47,216
Corporate Management & Program Support	249,778	---	98,925	---	28,817	377,520
Protection to Persons and Property						
Fire	4,278	---	59,105	35,652	8,221	107,256
Police	---	---	145,859	---	---	145,859
Conservation Authority	---	---	---	6,227	---	6,227
Transportation						
Roadways	---	4,604	61,940	---	144,694	211,238
Winter Control	---	---	37,838	---	---	37,838
Street Lighting	---	---	29,513	---	---	29,513
Environmental						
Wastewater treatment & disposal	77,198	53,521	598,002	---	127,853	856,574
Solid waste disposal	---	---	118,765	---	---	118,765
Recreation and Cultural Services						
Recreation Facilities & Programs	103,309	---	218,740	20,495	66,463	409,007
Libraries	23,906	---	13,741	---	2,512	40,159
Museums	17,110	---	3,913	---	---	21,023
Planning and Development						
Planning & Zoning	7,800	---	55,968	---	---	63,768
2017	**512,132**	**58,125**	**1,460,772**	**62,374**	**378,560**	**2,471,963**

Draft

16. Budget Figures

The 2018 budget amounts that were approved were not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Board Standards). The budget included capital items such as infrastructure replacements and estimated costs for constructed assets, as program expenses, but the actual expenses have been removed in the Statement of Operations. The revenues attributable to these items continue to be included in the Statement of Operations, resulting in a significant variance. The following analysis is provided to assist readers in their understanding of differences between the approved budget and the audited financial statements:

	Budget	Actual
	$	$
Total Revenues	2,250,135	2,158,573
Total Expenditures	2,463,793	2,706,328
Net Expenditures	(213,658)	(547,755)
Amortization	407,674	393,385
Adjusted Net Revenues	194,016	(154,370)
Capital Revenues	1,738,653	2,178,967
Funds Available	1,932,669	2,024,597
Capital Expenditures	(1,828,040)	(331,057)
Unfinanced Capital Expenditures	(725,000)	(2,644,016)
Principal Repayments	(121,000)	(113,301)
Net Long Term Debt Acquired	725,000	725,000
Increase (Decrease) in Operating Surplus	(16,371)	(338,777)
Allocated as follows:		
Net Transfers from Reserves	---	(50,243)
General Surplus	---	9,107
Library Surplus	---	(3,248)
Water and Wastewater Surplus	(16,371)	(312,609)
Museum Surplus	---	19,263
Equity - RSL Holdings	---	(1,047)
	(16,371)	(338,777)

17. Comparative Figures

Some reclassification of prior year's figures was necessary in order to conform to this year's presentation.

Village of Westport
Schedule 1 ▸ Continuity of Reserves and Reserve Funds

For the year ended December 31	(Note 16) Budget	2018	2017
	$	$	$
Net Transfers From / (To) Other Funds			
Transfers from operations	---	**(50,243)**	36,670
Total Net Transfers	---	**(50,243)**	36,670
Reserves and Reserve Fund Balances, Change in Year	---	**(50,243)**	36,670
Reserves and Reserve Fund Balances, Beginning of Year	352,182	**352,182**	315,512
Reserves and Reserve Fund Balances, End of Year	352,182	**301,939**	352,182

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Composition of Reserves and Reserve Funds

For the year ended December 31	2018	2017
	$	$
Reserves set aside for specific purposes by Council:		
For Operating Purposes		
▸ for working capital	**83,950**	83,950
For Capital Purposes		
▸ for acquisition of capital assets	**122,752**	122,752
▸ for roads capital	**20,000**	20,000
▸ for harbour improvements	**6,300**	7,300
▸ for water and sewer	**51,526**	51,526
▸ for recreation	**---**	49,243
Total Reserves	**284,528**	334,771
Reserve Fund	**17,411**	17,411
Total Reserves and Reserve Funds	**301,939**	352,182

The accompany notes are an integral part of these consolidated financial statements.

Village of Westport
Schedule 2 ▸ 2018 Tangible Capital Assets

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Asset Class	Cost 01/01/18	Additions	(Disposals)	**Cost 31/12/18**
	$	$	$	**$**
Land	9	---	---	**9**
Land Improvements	440,264	71,143	---	**511,407**
Buildings	4,422,870	116,095	---	**4,538,965**
Equipment	150,936	45,105	(2,542)	**193,499**
Vehicles	229,396	30,052	---	**259,448**
Water & Waste Plants & Networks				
Water Distribution	1,377,846	---	---	**1,377,846**
Sewage Collection	1,971,289	---	---	**1,971,289**
Linear Assets				
Roads	2,359,434	---	---	**2,359,434**
Sidewalks	1,409,908	---	---	**1,409,908**
Construction in Progress	3,243,868	68,662	---	**3,312,530**
	15,605,820	331,057	(2,542)	**15,934,335**

Asset Class	Accumulated Amortization 01/01/18	Amortization	(Disposals)	**Accumulated Amortization 31/12/18**	**Net Book Value 31/12/18**
	$	$	$	**$**	**$**
Land	---	---	---	**---**	**9**
Land Improvements	186,289	29,526	---	**215,815**	**295,592**
Buildings	1,458,099	151,321	---	**1,609,420**	**2,929,545**
Equipment	73,541	10,612	(2,542)	**81,611**	**111,888**
Vehicles	167,488	17,108	---	**184,596**	**74,852**
Water & Waste Plants & Networks					
Water Distribution	329,871	44,125	---	**373,996**	**1,003,850**
Sewage Collection	289,315	25,215	---	**312,530**	**1,658,759**
Linear Assets					
Roads	575,070	61,576	---	**636,646**	**1,722,788**
Sidewalks	536,908	53,902	---	**590,810**	**819,098**
Construction in Progress	---	---	---	**---**	**3,312,530**
	3,614,581	393,385	(2,542)	**4,005,424**	**11,928,911**

The accompany notes are an integral part of these consolidated financial statements.

Village of Westport
Schedule 2 ▸ 2017 Tangible Capital Assets

Draft

Asset Class	Cost 01/01/17	Additions	(Disposals)	**Cost 31/12/17**
	$	$	$	**$**
Land	9	---	---	**9**
Land Improvements	399,460	40,804	---	**440,264**
Buildings	4,396,214	26,656	---	**4,422,870**
Equipment	149,558	1,851	(473)	**150,936**
Vehicles	229,396	---	---	**229,396**
Water & Waste Plants & Networks				
Water Distribution	1,377,846	---	---	**1,377,846**
Sewage Collection	1,971,289	---	---	**1,971,289**
Linear Assets				
Roads	2,359,434	---	---	**2,359,434**
Sidewalks	1,409,908	---	---	**1,409,908**
Construction in Progress	---	3,243,868	---	**3,243,868**
	12,293,114	3,313,179	(473)	**15,605,820**

Asset Class	Accumulated Amortization 01/01/17	Amortization	(Disposals)	**Accumulated Amortization 31/12/17**	**Net Book Value 31/12/17**
	$	$	$	**$**	**$**
Land	---	---	---	**---**	**9**
Land Improvements	163,877	22,412	---	**186,289**	**253,975**
Buildings	1,309,680	148,419	---	**1,458,099**	**2,964,771**
Equipment	63,703	10,311	(473)	**73,541**	**77,395**
Vehicles	154,888	12,600	---	**167,488**	**61,908**
Water & Waste Plants & Networks					
Water Distribution	285,746	44,125	---	**329,871**	**1,047,975**
Sewage Collection	262,100	25,215	---	**287,315**	**1,683,974**
Linear Assets					
Roads	513,494	61,576	---	**575,070**	**1,784,364**
Sidewalks	483,006	53,902	---	**536,908**	**873,000**
Construction in Progress	---	---	---	**---**	**3,243,868**
	3,236,494	378,560	(473)	**3,614,581**	**11,991,239**

The accompany notes are an integral part of these consolidated financial statements.

Draft

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the
Corporation of the Village of Westport - Water and Wastewater Systems:

Opinion

We have audited the financial statements of the Corporation of the Village of Westport - Water and Wastewater Systems(the 'Entity'), which comprise:

- the statement of financial position as at December 31, 2018;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of changes in net debt for the year then ended;
- the statement of cash flows for the year then ended;
- and the notes to the financial statements, including a summary of significant accounting policies;

(Hereinafter referred to as the 'financial statements').

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2018, and its results of operations, its changes in net debt and its 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 ***'Auditors' Responsibilities for the Audit of the Financial Statements'*** section of our auditor's report.

We are independent of the Entity 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 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 Financial Statements

Draft

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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 Entity's internal control.

- Evaluate the appropriateness of accounting polices 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 Entity'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 Entity 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.

- 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.

Draft

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 21, 2019.

Village of Westport
Water and Wastewater Systems
Statement of Financial Position

Draft

December 31	2018	2017
	$	$
ASSETS		
Financial Assets		
Accounts receivable	**271,787**	627,677
LIABILITIES		
Current Liabilities		
Temporary construction loan	**578,206**	2,204,531
Bank indebtedness	**217,934**	419,202
Accounts payable and accrued liabilities	**9,289**	973,177
Due to Village	**348,131**	243,947
	1,153,560	3,840,857
Long Term Debt (note 2)	**2,106,225**	1,488,526
NET DEBT	**(2,987,998)**	(4,701,706)
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	**7,239,883**	7,273,530
ACCUMULATED SURPLUS (note 3)	**4,251,885**	2,571,824

The accompanying notes are an integral part of these financial statements.

Village of Westport
Water and Wastewater Systems
Statement of Operations

For the year ended December 31	(Note 4) Budget	2018	2017
	$	$	$
REVENUES			
Water and sewer service fees	725,120	**732,468**	701,664
Government grants	1,763,653	**2,028,033**	69,431
Miscellaneous revenues	57,712	**12,159**	60,910
TOTAL REVENUES	2,546,485	**2,772,660**	832,005
EXPENDITURES			
Salaries	150,000	**160,398**	77,198
Water and sewer operations	211,200	**290,123**	242,113
Professional services	57,500	**58,839**	228,868
Maintenance and repairs	167,500	**338,036**	116,124
Interest on long term debt	106,055	**103,700**	53,521
Municipal taxes	14,500	**9,142**	10,897
Amortization	122,371	**132,361**	127,853
TOTAL EXPENDITURES	829,126	**1,092,599**	856,574
NET REVENUES (EXPENDITURES) FROM OPERATIONS	1,717,359	**1,680,061**	(24,569)
ANNUAL SURPLUS (DEFICIT)	1,717,359	**1,680,061**	(24,569)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	2,571,824	**2,571,824**	2,596,393
ACCUMULATED SURPLUS, END OF YEAR	4,289,183	**4,251,885**	2,571,824

Draft

The accompanying notes are an integral part of these financial statements.

Village of Westport
Water and Wastewater Systems
Statement of Changes in Net Debt

For the year ended December 31	(Note 4) Budget	2018	2017
	$	$	$
ANNUAL SURPLUS (DEFICIT)	1,717,359	**1,680,061**	(24,569)
Acquisition of tangible capital assets	(1,740,013)	**(98,714)**	(3,243,868)
Amortization of tangible capital assets	122,371	**132,361**	127,853
	(1,617,642)	**33,647**	(3,116,015)
DECREASE (INCREASE) IN NET DEBT	99,717	**1,713,708**	(3,140,584)
NET DEBT, BEGINNING OF YEAR	(4,701,706)	**(4,701,706)**	(1,561,122)
NET DEBT, END OF YEAR	(4,601,989)	**(2,987,998)**	(4,701,706)

Draft

The accompanying notes are an integral part of these financial statements.

Village of Westport
Water and Wastewater Systems
Statement of Cash Flows

Draft

For the year ended December 31	2018	2017
	$	$
OPERATING ACTIVITIES		
Annual surplus (deficit)	**1,680,061**	(24,569)
Amortization	**132,361**	127,853
	1,812,422	103,284
Net Change in Non-Cash Working Capital Items		
Accounts receivable	**355,890**	504,786
Accounts payable and accrued liabilities	**(963,888)**	273,193
Due to Village	**104,184**	(138,369)
	(503,814)	639,610
Working Capital from Operations	**1,308,608**	742,894
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	**(98,714)**	(3,243,868)
FINANCING ACTIVITIES		
Repayment of long term debt	**(107,301)**	(124,122)
Proceeds of long term debt	**725,000**	---
Temporary construction loan	**(1,626,325)**	2,204,531
	(1,008,626)	2,080,409
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	**201,268**	(420,565)
CASH AND EQUIVALENTS, BEGINNING OF YEAR	**(419,202)**	1,363
CASH AND EQUIVALENTS, END OF YEAR	**(217,934)**	(419,202)
CASH AND EQUIVALENTS REPRESENTED BY:		
Bank indebtedness	**(217,934)**	(419,202)

The accompanying notes are an integral part of these financial statements.

Draft

1. Significant Accounting Policies

The financial statements of the Village of Westport Waste and Wastewater Systems are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Village are as follows:

Reporting Entity

The financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Village.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Assets	Estimated Useful Life
Structures	20 to 45 years
Water and Waste Plants and Networks:	
Water Distribution System	40 years
Sewage Collection System	40 years

Amortization is charged from the date of acquisition. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the consolidated statement of operations in the year of disposal. Transfers of assets to third parties are recorded as an expense equal to the net book value of the asset as of the date of transfer.

Draft

1. Significant Accounting Policies / continued

Tangible Capital Assets / continued

When conditions indicate that a tangible capital asset no longer contributes to the Board's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the consolidated statement of operations.

Cash and Cash Equivalents

The Village considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Deferred Revenues

The Village defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

The Village receives restricted contributions under the authority of Federal and Provincial legislation and Village by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

The Board receives restricted contributions under the authority of Federal and Provincial legislation and Board by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Village has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Village has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Draft

1. Significant Accounting Policies / continued

Financial Instruments / continued

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Village classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

2. Long Term Liabilities

	2018	2017
	$	$
Bank loan (3.20%), repayable in blended monthly instalments of $1,797, due February 2020.	**456,349**	477,913
Bank loan (3.00%), repayable in monthly principal instalments of $1,160, due December 2021.	**319,000**	332,920
Bank loan (3.20%), repayable in blended monthly instalments of $1,929, due February 2020.	**229,621**	252,769
Bank loan (3.20%), repayable in blended monthly instalments of $2,893, due February 2020.	**208,338**	235,924
Bank loan (3.95%), repayable in monthly instalments of $750, due December 2018.	**180,000**	189,000
Ontario Infrastructure Projects Corporation loan (3.28%), repayable in monthly principal instalments of $2,417 plus interest, due July 2043.	**712,917**	---
	2,106,225	1,488,526

Draft

2. Long Term Liabilities / continued

Principal payments fall due as follows:

	$
2019	**105,029**
2020	**106,113**
2021	**107,236**
2022	**108,398**
2023	**109,600**
2024 to 2028	**558,278**
2029 and thereafter	**1,011,571**
	2,106,225

Interest expense on long term liabilities amounted to $103,700 (2017 $53,521).

These payments are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

3. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2018	2017
	$	$
Investment in tangible capital assets		
Tangible capital assets	**7,239,883**	7,273,530
Long term liabilities	**(2,106,225)**	(1,488,526)
Unfinanced capital outlay	**(599,852)**	(3,243,868)
	4,533,806	2,541,136
Reserves		
Water	**13,078**	13,078
Sewer	**38,448**	38,448
Current fund	**(333,447)**	(20,838)
Total Accumulated Surplus	**4,251,885**	2,571,824

4. Budget Figures

Village of Westport - Water and Wastewater Systems reviews its operating and capital budgets each year. The approved operating budget for 2018 is included in the budget figures presented in the Consolidated Statement of Operations.

The Corporation of the Village of Westport
Water and Wastewater Systems
Schedule 1 ▸ Tangible Capital Assets

Draft

December 31, 2018

Assets	Cost 01/01/18	Additions (Disposals)	Cost 31/12/18	Accumulated Amortization 01/01/18	Amortization 2018	Accumulated Amortization 31/12/18	Net Book Value 31/12/18
	$	**$**	**$**	**$**	**$**	**$**	**$**
Land	**3**	---	3	---	---	---	**3**
Buildings	**1,883,000**	---	1,883,000	585,290	58,533	643,823	**1,239,177**
Water Distribution	**1,377,846**	---	1,377,846	329,871	44,125	373,996	**1,003,850**
Sewage Collection	**1,971,289**	---	1,971,289	287,315	25,195	312,510	**1,658,779**
Construction in Progress	**3,243,868**	68,662	3,312,530	---	---	---	**3,312,530**
Vehicles	**---**	30,052	30,052	---	4,508	4,508	**25,544**
	8,476,006	98,714	8,574,720	1,202,476	132,361	1,334,837	**7,239,883**

December 31, 2017

Assets	Cost 01/01/17	Additions (Disposals)	Cost 31/12/17	Accumulated Amortization 01/01/17	Amortization 2017	Accumulated Amortization 31/12/17	Net Book Value 31/12/17
	$	$	$	$	$	$	**$**
Land	**3**	---	3	---	---	---	**3**
Buildings	**1,883,000**	---	1,883,000	526,777	58,513	585,290	**1,297,710**
Water Distribution	**1,377,846**	---	1,377,846	285,746	44,125	329,871	**1,047,975**
Sewage Collection	**1,971,289**	---	1,971,289	262,100	25,215	287,315	**1,683,974**
Construction in Progress	**---**	3,243,868	3,243,868	---	---	---	**3,243,868**
Vehicles	**---**	---	---	---	---	---	**---**
	5,232,138	3,243,868	8,476,006	1,074,623	127,853	1,202,476	**7,273,530**

The Corporation of
the Village of Westport
Public Library Board

3 Spring Street
Westport, ON K0G 1X0
613-273-3223

Draft

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Corporation of the Village of Westport Public Library Board are the responsibility of the Board's management and have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards. A summary of significant accounting policies are described in note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Board's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of financial statements. These systems are monitored and evaluated by management.

Management meets with the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to Board and Council approval of the financial statements.

The financial statements have been audited by Allan and Partners LLP, independent external auditors appointed by the Board. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Board's financial statements.

Ruth Pedherney, Chair

Pamela Stuffles, Librarian

Draft

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of the
Corporation of the Village of Westport Public Library Board:

Opinion

We have audited the financial statements of the Corporation of the Village of Westport Public Library Board(the 'Entity'), which comprise:

- the statement of financial position as at December 31, 2018;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of changes in net financial assets for the year then ended;
- the statement of cash flows for the year then ended;
- and the notes to the financial statements, including a summary of significant accounting policies;

(Hereinafter referred to as the 'financial statements').

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2018, and its results of operations, its changes in net financial assets and its 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 ***'Auditors' Responsibilities for the Audit of the Financial Statements'*** section of our auditor's report.

We are independent of the Entity 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 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Draft

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement 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 responsible to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of 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 Entity's internal control.

- Evaluate the appropriateness of accounting polices 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 Entity'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 Entity 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.

- 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.

Draft

Allan and Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

Perth, Ontario
May 21, 2019.

The Corporation of the Village of Westport Public Library Board
Statement of Financial Position

December 31	2018	2017
	$	$
ASSETS		
Financial Assets		
Cash	**15,759**	19,066
Accounts receivable	**558**	1,013
	16,317	20,079
LIABILITIES		
Financial Liabilities		
Accounts payable and accrued liabilities	**1,475**	1,295
Deferred revenue	**13,014**	13,707
	14,489	15,002
NET FINANCIAL ASSETS	**1,828**	5,077
NON-FINANCIAL ASSETS		
Tangible capital assets (note 5) (Schedule 1)	**6,245**	7,020
ACCUMULATED SURPLUS (note 4)	**8,073**	12,097

Draft

The accompanying notes are an integral part of these financial statements.

The Corporation of the Village of Westport Public Library Board
Statement of Operations

For the year ended December 31	(Note 6) Budget	2018	2017
	$	$	$
REVENUES			
Government Grants			
Municipal Grants ▸ operating grant	15,500	**15,500**	15,500
▸ contribution	---	**9,143**	9,825
Provincial Grants ▸ operating	1,714	**2,261**	3,666
Other Income			
Fundraising	5,500	**423**	1,484
Operational revenues	2,100	**4,168**	5,107
Donations	1,850	**5,820**	2,741
Interest	30	**82**	41
TOTAL REVENUES	26,694	**37,397**	38,364
EXPENDITURES			
Amortization	---	**2,378**	2,512
Salaries, wages, employee benefits	23,950	**24,574**	23,906
Library reading materials	2,250	**---**	---
Professional fees	---	**509**	500
Membership fees and equipment	250	**3,776**	2,466
Bank charges	30	**40**	23
Facilities			
▸ utilities	---	**5,722**	6,691
▸ insurance	---	**1,305**	1,288
▸ repairs and maintenance	400	**1,605**	1,206
▸ telephone and internet	1,400	**1,512**	1,498
TOTAL EXPENDITURES	28,280	**41,421**	40,090
ANNUAL DEFICIT	(1,586)	**(4,024)**	(1,726)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	12,097	**12,097**	13,823
ACCUMULATED SURPLUS, END OF YEAR	10,511	**8,073**	12,097

Draft

The accompanying notes are an integral part of these financial statements.

The Corporation of the Village of Westport Public Library Board
Statement of Changes in Net Financial Assets

For the year ended December 31	2018	2017
	$	$
ANNUAL DEFICIT	**(4,024)**	(1,726)
Amortization of tangible capital assets	**2,378**	2,512
Acquisition of tangible capital assets	**(1,603)**	(1,851)
	775	661
DECREASE IN NET FINANCIAL ASSETS	**(3,249)**	(1,065)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	**5,077**	6,142
NET FINANCIAL ASSETS, END OF YEAR	**1,828**	5,077

Draft

The accompanying notes are an integral part of these financial statements.

The Corporation of the Village of Westport Public Library Board
Statement of Cash Flows

Draft

For the year ended December 31	2018	2017
	$	$
OPERATING ACTIVITIES		
Annual deficit	**(4,024)**	(1,726)
Net Change in Non-Cash Working Capital Items		
Accounts receivable	**455**	(514)
Accounts payable and accrued liabilities	**180**	(539)
Deferred revenue	**(693)**	7,207
	(58)	6,154
Non-cash charges to operations		
Amortization	**2,378**	2,512
Working Capital from Operations	**(1,704)**	6,940
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	**(1,603)**	(1,851)
NET (DECREASE) INCREASE IN CASH	**(3,307)**	5,089
CASH, BEGINNING OF YEAR	**19,066**	13,977
CASH, END OF YEAR	**15,759**	19,066

The accompanying notes are an integral part of these financial statements.

Draft

1. Status of the Board

The Village of Westport Public Library Board (the 'Board') was formed in February 1941 pursuant to the Public Libraries Act and the Village of Westport.

2. Significant Accounting Policies

The financial statements of the Corporation of the Village of Westport Public Library Board are the representations of management and have been prepared in all material respects in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies by the Board are as follows:

Reporting Entity

The financial statements reflect financial assets, liabilities, operating revenues and expenditures, reserves, reserve funds and changes in investment in tangible capital assets of the Board.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenditures are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which include all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful lives as follows:

Assets	Estimated Useful Life
Library Collection	7 years

Amortization is charged from the date of acquisition. Assets under construction are not amortized until the asset is available for productive use, at which time they are capitalized.

Draft

2. Significant Accounting Policies / continued

Tangible Capital Assets / continued

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt, and that fair value is also recorded as revenue. Similarly, transfers of assets to third parties are recorded as an expense equal to the net book value of other assets as of the date of transfer.

When tangible capital assets are disposed of, either by way of a sale, destruction or loss, or abandonment of the asset, the asset's net book value, historical cost less accumulated amortization, is written off. Any resulting gain or loss, equal to the proceeds on disposal less the asset's net book value, is reported on the statement of operations in the year of disposal.

When conditions indicate that a tangible capital asset no longer contributes to the Board's ability to provide services or the value of the future economic benefits associated with the tangible capital asset are less than its net book value, and the decline is expected to be permanent, the cost and accumulated amortization of the asset are reduced to reflect the revised estimate of the value of the asset's remaining service potential. The resulting net adjustment is reported as an expense on the statement of operations.

Cash and Cash Equivalents

The Board considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

Deferred Revenues

The Board defers recognition of user charges and fees which have been collected but for which the related services have yet to be performed. These amounts will be recognized as revenues in the fiscal year the services are performed.

The Board receives restricted contributions under the authority of Federal and Provincial legislation and Board by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenses are recorded as revenue in the fiscal period they are expended.

Deferred revenue represents certain user charges and fees which have been collected but for which the related services have yet to be performed. Deferred revenue also represents contributions that the Board has received pursuant to legislation, regulation or agreement that may only be used for certain programs or in the completion of specific work. These amounts are recognized as revenue in the fiscal year the services are performed or related expenses incurred.

Draft

2. Significant Accounting Policies / continued

Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The Board has classified each financial instrument into one of the following categories: held-for-trading financial assets and liabilities, loans and receivables, held-to-maturity financial assets and other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Held-for-trading financial assets and liabilities are subsequently measured at fair value with changes in those fair values recognized in net revenues.

Loans and receivables, held-to-maturity financial assets and other financial liabilities are subsequently measured at amortized cost using the effective interest method.

The Board classifies cash and cash equivalents as held-for-trading financial assets, accounts receivable as loans and receivables, and accounts payable and accrued liabilities as other financial liabilities.

Measurement Uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

3. Risk Management

In the normal course of operations, the Library Board is exposed to a variety of financial risks which are actively managed by the Library Board.

The Library Board's financial instruments consist of cash, investments, accounts receivable and accounts payable. The fair values of cash, investments and accounts payable approximate their carrying values because of their expected short term maturity and treatment on normal trade terms.

The Library Board's exposure to and management of risk has not changed materially from December 31, 2017.

Draft

3. Risk Management / continued

Credit Risk

Credit risk arises from the possibility that the entities to which the Library Board provides services to may experience difficulty and be unable to fulfill their obligations. The Library Board is exposed to financial risk that arises from the credit quality of the entities to which it provides services. The Library Board does not have a significant exposure to any individual customer or counter party. As a result, the requirement for credit risk related reserves for accounts receivable is minimal.

Interest Rate Risk

Interest rate risk arises from the possibility that the value of, or cash flows related to, a financial instrument will fluctuate as a result of changes in market interest rates. The Library Board is exposed to financial risk that arises from the interest rate differentials between the market interest rate and the rates on its cash and cash equivalents and operating loan. Changes in variable interest rates could cause unanticipated fluctuations in the Library Board's operating results.

Liquidity Risk

Liquidity risk is the risk that the Library Board will not be able to meet its obligations as they fall due. The Library Board requires working capital to meet day-to-day operating activities. Management expects that the Library Board's cash flows from operating activities will be sufficient to meet these requirements.

4. Accumulated Surplus

Accumulated surplus consists of individual fund surplus (deficit) and reserves as follows:

	2018	2017
	$	$
Surplus		
Invested in tangible capital assets	**6,245**	7,020
Current Fund	**1,828**	5,077
Accumulated Surplus	**8,073**	12,097

Draft

5. Tangible Capital Assets

Net Book Value of Assets	2018	2017
	$	$
Library Collection	6,245	7,020

For additional information, see Schedule 1 ▸ Tangible Capital Assets.

6. Budget Figures

The Corporation of the Village of Westport Public Library Board reviews its operating and capital budgets each year. The approved operating budget for 2018 is included in the budget figures presented in the Statement of Operations.

The Corporation of the Village of Westport Public Library Board
Schedule 1 ▸ Tangible Capital Assets

Draft

December 31, 2018

Assets	**Cost 01/01/18**	Additions	(Disposals)	Cost 31/12/18	Accumulated Amortization 01/01/18	Amortization 2018	Disposal Amortization	Accumulated Amortization 31/12/18	**Net Book Value 31/12/18**
	$	$	$	$	$	$	$	$	**$**
Library Collection	**17,585**	1,603	(2,542)	16,646	10,565	2,378	(2,542)	10,401	**6,245**

December 31, 2017

Assets	**Cost 01/01/17**	Additions	(Disposals)	Cost 31/12/17	Accumulated Amortization 01/01/17	Amortization 2017	Disposal Amortization	Accumulated Amortization 31/12/17	**Net Book Value 31/12/17**
	$	$	$	$	$	$	$	$	**$**
Library Collection	**16,207**	1,851	(473)	17,585	8,526	2,512	(473)	10,565	**7,020**

RECEIVED
APR 16 2019

Westport Parks, Recreation and Harbour Advisory Committee (PRH)

Minutes – April 1, 2019

1. The Chair called the meeting to order at 5:00 p.m
   PRESENT: Councillor Sullivan, Dr Ross McLean, Bob Thompson, Joel Kimmel, Mary Lyons

2. Mary Lyons appointed Committee Secretary

3. Agenda approved

4. Councillor Sullivan handed out the PRH Advisory Committee Terms of Reference for review

5. 5.2 Calendar of Events: Discussion about importance of coordination to ensure that upcoming events do not conflict. **ACTION: Councillor Sullivan to discuss Calendar of Events/Event Coordination with other Committee Chairs**

   5.4 Movies in the Park: Discussion about using the new stage at Lockwood for summer movies. **ACTION: Councillor Sullivan to inquire if anyone has expressed interest in coordinating a movie program for Lockwood.**

   5.5 Harbour Revitalization/Beautification

   - Need to carefully plan for strategic repair and development of Harbour infrastructure, specifically docks. Long and short term. A vision is needed.
   - Weeds - prevention/control
   - Consider fuel and pump out installation
   - Beautification of the parkland around the Harbour will provide an inviting atmosphere for land-based tourists as well
   - Bridge – Accessibility/painting. Potential 2020 project.
   - Shore leave package to be developed for 2019 season

   ACTION: Councillor Sullivan to invite Harbour Master to next meeting to update PRH with an overview of last season and thoughts for 2019

   5.9 Advertising/Marketing:

   - Need to create rack card/pamphlet with village map to use in shore leave package. Print material is necessary, not just redirection to online info
   - It has been noted that existing promotional information currently available on boating-oriented websites is out of date

   ACTION: Councillor Sullivan to speak with Chairs re: coordination of rack card/pamphlet development

ACTION: Mary Lyons to check/update existing promotional information currently available on boating-oriented websites

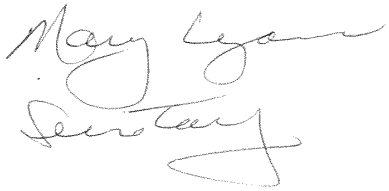
5.10 Dream Big!

- RC Model Boats Initiative
- Trolley/Shuttle Service
- Addition of Parkland

6. Announcements

7. Next meeting April 15, 5:00 p.m. Town Hall

8. Adjournment moved by Joel Kimmel



Westport Parks, Recreation and Harbour Advisory Committee (PRH)

Minutes – May 6, 2019

1. Chair Melissa Sullivan called the meeting to order at 1:04 p.m.

   Present: Councillor Melissa Sullivan, Mayor Robin Jones, Bob Thompson, Dr. Ross McLean, Joel Kimmel, Mary Lyons

2. Agenda, as amended: MOTION TO APPROVE, Bob Thompson, SECONDED Dr. McLean

3. Minutes of April 15, 2019 MOTION TO APPROVE Dr. McLean, SECONDED Joel Kimmel.

4. Business arising:
   a. Where are the benches that were at the Spring dock? **ACTION: Councillor Sullivan to follow-up with Councillor Brady**

5. New Business

   5.1 Mary noted that it would be easier to record minutes if everyone remembered to speak through the Chair

   5.2 Discussed launch of 'What's On Westport' initiative (www.whatsonwestport.ca) developed by Westport Business to Business group. Online calendar of events to promote Westport. Encourage everyone to send in their events.

   5.3 Seniors lunch invitation received for June 4. Good idea, but it was decided to wait until fall when we would have more future plans to discuss.

   5.4 Parkland beautification, Lockwood and Harbour

   Mayor Jones identified an area in Lockwood Park near the Fire Hall where a serenity garden could be installed, noting that there was money from the Lockwood Foundation that could help fund it.

   Parkland gardens at the Harbour Gazebo side to be done by Blooms, island side the Harbour Master and his wife to be contacted to see if they plan to do it again.

   5.5 Recommendations to Council for 2019 season

   The Harbour Master's priority was the main dock. Councillor Sullivan reported that a permit for some repairs has already been applied for.

   Dr. McLean asked for clarification on how to get projects moving ahead. The Mayor explained that approved minutes go to Council, but to get approval for ACTION a briefing note must be submitted to Committee of the Whole.

Bob Thompson expressed interest in surveying residents to determine where the Harbour sits as a priority for the Village. **ACTION: Bob volunteered to provide some thoughts about developing a community supported Harbour Plan for discussion at the next meeting.**

Discussion on possible recommendations. **ACTION: Councillor Sullivan to prepare a briefing note on 5 priority initiatives for Council approval** including: Creation of floating mooring stations, new signage at entrance to Harbour (Fetch Murphy Way) and Lockwood (Spring St), development of Shore Leave kit for overnight boaters, design plan for painting of Harbour Bridge (2020) and the design and creation of a serenity garden at Lockwood Park.

6. Announcements
    a. Village Clean-Up on May 11th at 9am

7. Next Meeting, Tuesday June 11, 5:30pm (Regular meetings: second Tuesday of each month)

8. Motion to adjourn, Bob Thompson 2:43pm

Minutes Prepared by Mary Lyons, Secretary

Minutes Submitted by Councillor Sullivan, Chair

June 11/19.

Westport in Bloom

Minutes of the Meeting of April 18, 2019

ACTIVITIES SINCE OUR MARCH MEETING:

- Concluded our best-ever tree sale – 390 trees sold (thanks to Janette Auer, Betty Jo MacDougall and Peggy Thompson)
- Planned detailed logistics for Tree Week (thanks to Janette Auer, Betty Jo MacDougall, Peggy Thompson, Donna Easter and Barb Weir)
- Found sponsors for the 27 planters and baskets up for renewal (thanks to Pat Brown and Betty Jo MacDougall)
- Field trip to inspect our street banners (thanks to Janette Auer, Betty Jo MacDougall, Peggy Thompson, Donna Easter, Barb Weir, Jackalyn Brady, Derek Palmer and Peter Evans)
- Replacements purchased for 5 damaged banners (thanks to Betty Jo MacDougall and Donna Larocque)
- Presentation to the Westport Seniors' Group (thanks to Jackalyn Brady, Betty Jo MacDougall and Donna Easter)

PRESENT: Jackalyn Brady (chair), Janette Auer, Delvalle Lewis, Betty Jo MacDougall, Peggy Thompson, Danielle Tapin

REGRETS: Donna Easter, Ruth Pedherney, Margot Rothwell, Barb Weir

AGENDA & MINUTES: Approved, with no changes, on a motion by Janette Auer and Danielle Tapin.

FINANCIAL UPDATE:

Planter renewals:	$570.00
Tree sales:	$743.10
TOTAL Revenues:	$1313.10
Tree sale supplies:	$245.30
5 banners:	$932.25
TOTAL Expenditures:	$1177.15

PLANTER RENEWALS: Betty Jo MacDougall reports that all 27 planters/baskets up for renewal this year have found sponsors, and all but 4 have been paid for. We have been asked to place planters on the causeway again this year; however, in view of all the construction traffic expected this summer, we have decided to wait until next year to consider the change.

BANNERS: Five new banners have been purchased to replace some of those damaged by vehicles and weather last year. Jackalyn Brady will arrange for us to scrub the banners at the wastewater plant sometime in May, in time for hanging around June 1.

SENIORS' LUNCHEON: Jackalyn Brady reports that she and Betty Jo MacDougall spoke to the Westport Seniors' Group about our work on April 2.

TREE SALE: The plans for next week's Tree Distribution Days, April 24-28, were finalized. Peggy Thompson and Betty Jo MacDougall will be contacting all Bloomers and volunteers by the beginning of the week to confirm arrival times and working hours. Donna Easter will provide coffee and snacks at her home on Thursday, April 24, and Barb Weir will arrange with Kudrinko's for food for all 15-20 workers on Saturday, April 27.

FLOWERS: Barb Weir will confer with our grower about his plans for delivery.

WATER WAGON: Janette Auer confirms that we paid $3519.77 for our water wagon and tank in 2015, although the ownership papers indicate that it belongs to the Village of Westport. In view of the fact that it would be useful for watering hard-to-reach areas, e.g., in Lockwood Park, Jackalyn Brady will talk to Parks & Recreation and Public Works to see if they would be interested in sharing ownership or purchasing it from us. Otherwise, we should sell it.

DREAM BIG: Jackalyn Brady reports that we have been asked to assume responsibility for the flowers at the visitor centre and the Spring. She will invite the mayor to our next meeting to discuss what we are allowed to do at the Spring. Peggy Thompson and Delvalle Lewis will contact a landscaper about digging up the waterfront garden as the first step in improving the area. Betty Jo MacDougall summarized some of our 2004 landscape architect's suggestions for how trees could be added to Church and/or Bedford Street without any loss of parking.

GROUP PHOTO: Peggy Thompson and Delvalle Lewis will be contacting everyone in the next week for a group photo on Thursday, May 2, at 10 am (weather dependent).

NEXT MEETING: Thursday, May 16, 10:30 am, Town Hall.

OTHER UPCOMING EVENTS:
May 11: Village Clean-up Day

BJ MacDougall

Secretary
May 16, 2019

Westport Public Library
Board Meeting Minutes

The meeting was held on Tuesday, April 9, 2019.

The following Board members were in attendance: Ruth Pedherney, Jane Crozier-Marks, Nicki Thacker, Dr. Rob Roberts, Don Goodfellow, and Pamela Stuffles, Librarian. Absent: Heather Huth, and Pauline Kane.

Janette Auer, a new applicant for the vacant seat on the board was in attendance.

Gillian Heather was in attendance.

Jane moved that the minutes of the last meeting be accepted as circulated. Dr. Rob seconded. Carried.

Business Arising from the Minutes:

1. Ongoing projects: a) New books report - The next list of books to be ordered with the Dunleavy donation has been created. Pam will order the books before the next meeting. b) Second hand book room - Nicki reported that there have been a large number of books added to the sale area, and additional titles to be shelved as space allows.
2. Sign - The bill for the sign has been received. The board discussed the payment of the bill. It was moved by Dr. Rob "that the $400.00 to pay for the sign be transferred from the Rideau Lakes Foundation donation, from the Tangerine account, to the checking account". Don seconded. Carried. The village council will have to approve of the sign, and its' installation. Dr. Rob and Ruth will write a brief to council regarding this. Dr. Rob also moved "that the sign on the exterior of the building, located beneath the window to the left of the door be 'refreshed'". Seconded by Nicki. Carried.
3. Fundraising - The idea of holding a sale at the community centre was discussed. Pam received a sample of the vendor information handout from the East Ferris Library. It was thought that a 10X10' space could be rented out to interested vendors for $20.00. As this would have to be approved by Council, Dr. Rob would have to write a brief. The board felt that there was not enough time to properly advertise and get enough vendors, so a committee will start planning in the fall for next year.
4. Sheila Sim - A small, but interested group, attended the session on April 7. The program was very interesting, and Sheila covered garden design, while Sharon Carr covered starting your own plants, and Ruth wrapped everything up with vegetable gardening.
5. Skills Training Program - Ruth and Pam met with Roxane McDonell, and Scott Warren regarding the Possibility of using the library for Skills Training. All materials will be provided to the students, and other than the location, and internet access, the only other thing the library would have to provide is space for a small, locked filing cabinet. They are interested in starting the program in the fall. The board approved of this.

6. Librarian's Salary - There were postings for positions at 2 local libraries The salary at Edwardsburgh/Cardinal was $23.75/hour for 10 hours/week, and for Lanark Highlands up to $25.00/hour for 20 hours/week, depending on skills and experience. An unofficial rate of pay for another library in the area was $28.00/hour.

Financial Report:

The Tangerine account had a balance of $11,509.08 at the end of March, 2019.
An anonymous donation was received for $217.94. The board discussed what the money should be earmarked for. Dr. Rob moved "that the money be used to help cover the cost of the e-resources in 2020." Jane seconded. Carried.

New Business:

1. Lost and Found policy - There has been an issue with items being left in the library by people, Pam asked the board for direction on how this matter should be handled. The board discussed that expensive or 'techy' items should be handed over to the OPP. Ruth volunteered to work with Pam on creating a suitable policy.
2. Plant a Seed Book Offer - An organization on the west coast contacted the library about donating 2 children's books, one on planting seeds, and the other on what to do with the items you grew. Nicki thought this would be a great addition to the library, and the other board members agreed, so Pam is to take the steps to order the books.
3. Programming - The board would like to try to concentrate on library themed programs to attract more patrons.
4. Other - Gillian suggested that the library should have a policy to cover power outages. The board felt that this was needed, and Ruth volunteered to work on this with Pam.

The next meeting will be on Tuesday, May 14, 2019, at 2:00 in the library.

Dr. Rob moved that the meeting be adjourned.

Ruth Peckerney (chair)

Westport Public Library
Board Meeting Minutes

The meeting was held on May 14, 2019.

The following board members were in attendance: Ruth Pedherney, Don Goodfellow, Jane Crozier-Marks, Nicki Thacker, Janetter Auer, Dr. Rob Roberts, and Pamela Stuffles, Librarian. Absent: Pauline Kane, and Heather Huth.

Gillian Freeman was in attendance.

Anne-Marie Koiner was in attendance for the first part ot the meeting.

Jane moved that the minutes of the last meeting be accepted as circulated. Nicki seconded. Carried.

Anne-Marie explained the financial situation that the library is in. The revenue being generated is not enough to cover the expenses, so this discrepancy must be addressed by the board. She requested that the remainder of the grant received from the Rideau Lakes Foundation, $1,374.27, and the interest that has accrued in the Tangerine account, $56.00, be transferred to the General account to help cover this. She will also deposit an extra $1,000.00 from the village portion of library budget, There was also a request that the library issue a check to the Village of Westport for the materials that will soon be purchased for the roof. The board agreed to discuss this when we get to the financial report portion of the agenda. Anne-Marie then returned to town hall, and the meeting continued.

Business Arising from the Minutes:

1. Ongoing projects: a) New books report - The order of books in memory of Antony Dunleavy has been placed.
   b) Second-hand book room - Don moved "that a letter be sent to the village asking if the book sale could be publicized at the harbour". Janette seconded. Carried.
2. Sign for Exterior - Dr. Rob read the brief that he and Ruth submitted to the village council regarding the installation of the sign.
3. Roof - There is no official word on when the installation of the roof will occur.
4. Personal information left on Public Computers - There has been information left on the Public Access Computers. Pam wished to get the input of the board on how best to deal with it. Dr. Rob will write a brief to council, to see how they think would be the best way to handle this matter.
5. Plant a seed & see what grows - The materials for the story time have been received. They consist of 2 books, coloring books, pencil crayons, posters, and other materials for copying. Pam has plans to hold the story time on May 24, 2019. This has already been publicized in the paper, on social media, and the posters have been distributed.

Financial Report:

The board discussed the information provided by Anne-Marie, and her request to transfer the funds to the general account. Jane moved "that the $1,430.27 be transferred from the Tangerine Account to the account at the Bank of Montreal, to help cover this shortfall." Seconded by Don. Carried.

New Business:

1. SOLS cuts to ILL delivery - The library board discussed the cuts made by the Provincial Government, to the SOLS budget, and the subsequent loss of the Inter-Library Loan Courier Service. Sample letters sent by other library boards were presented expressing their feelings on this matter. A copy of a petition that will be presented at Queen's Park has finally been received. Several of the board members asked for copies so that they could take to the various meetings they are attending soon. As a user of Inter-Library Loan, Janetter offered to compose a letter, on behalf of the board, to be sent to both Minister Tibollo, and Steve Clark, our local MPP. She will send a copy to the board for their input.
2. Spring clean-up - The board decided to meet at the library on Friday, May 24, at 11:00 to hold a clean-up session.
3. Request from Tole Guild - The Tole Guild is unable to have access to their normal meeting site this evening, and asked Pam to check with the board as to whether they could hold a one-time meeting in the library. Dr. Rob moved "that the Told Guild be approved to use the library for a one-time meeting on Tuesday, May 14, 2019.: Seconded by Janette. Carried.
4. Other - Ruth announced to the board that she is submitting her resignation as Chairperson , effective December 31, 2019. She also stated that she would like to host the annual summer party at her home this year. The board expressed their sadness in seeing her step-down from the Chair, but they will accept her wishes. Dr. ROb volunteered to talk will Rob Merkley to see about getting the front steps pressure washed, and to get his recommendations on what is the best way to paint the front stairs.

The next meeting will be Tuesday, June 11, 2019.

Doh moved that the meeting be adjourned.

Ruth Peckham (chair)

Westport Economic Development Committee

Minutes of Meeting

April 4, 2019 7:00 P.M.

1. CALL TO ORDER
   Present, Barry Card, Tracy Phillips, Allison Scheurmann, Bob Thomson, Paul Herlehy. Absent with apologies Beverly Lewis and Joellen McHard.

2. Adoption of Agenda
   Unanimously adopted

3. Declarations of pecuniary interest
   No declarations

4. Adoption of minutes of previous meeting
   No previous minutes

5. Delegations
   No Delegations

6. Motions
   None

7. Notice of Motion
   None

8. Items for discussion
   i) Committee reviewed our terms of reference as dictated by Council

   ii) We discussed the overall economic profile of the Village

   iii) In looking at the resources available to us, the following were discussed.

a) "WHATS On WESTPORT" A new website by the B to B Community
b) The possibilities of administering the Signage Program initiated By The Chamber of Commerce.
c) The strengths and entrepreneurial spirit of our local merchants.
d) Our path forward was left open for further discussion.

9. Questions from the Public
None

10. Adjourned at 8:30

MINUTES OF APRIL 3, 2019 WESTPORT VILLAGE COUNCIL TOURISM COMMITTEE MEETING

CALLED TO ORDER AT 7:00 PM

MEMBERS PRESENT: CHAIRPERSON ROBERT ROBERTS, CARMEL MCCARTNEY,FRANCOIS SCHEUERMANN, AND MARY LYONS

MEMBERS EXCUSED: MARK SNYDER

CARMEL MCCARTNEY VOLUNTERED TO BE SCRIBE FOR THIS MEETING

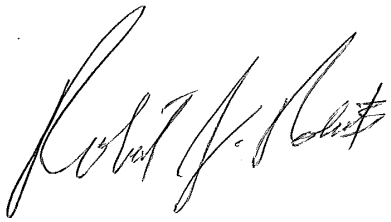
DECLARATION OF PECUNIARY/FINANCIAL INTEREST: NONE

NEW BUSINESS:

1. Introduction with background of committee members.
2. Definition of TOURISM outlined by Councillor Roberts. And why it matters to most of us.
3. Tourism Committee Terms of Reference including Mission Statement read by C. Roberts.
4. Chairperson's outline of Committee's possible interest areas such as visitors' expectations , needs, both positive and negative experiences, etc. Also Village's strengths and weaknesses. Outline of what draws visitors to the village and what keeps them coming back, or keeps them away in the first place, e.g. the run down appearance of parts of Concession St. as people drive into the Village, complaints about inadequate parking.
5. Discussed also was the need for collaboration with the Economic Development Committee and Parks, Recreation and Harbour Committee for several reasons, e.g. "cross pollination" of ideas, avoidance of duplication of surveys and other work.
6. C. Roberts reported that he is completing a listing of current businesses/services in the village and that collaboration with others is going to proceed with respect to a design for a map similar to that produced for years by the Village.
7. Each member was polled with regard to areas they would like to work in now. Mr. Scheuermann has an interest in development of marketing via social media, especially as it relates to younger segments of the population, and will proceed with research into how we can utilize this. Ms. Lyons has an interest in printed media, waterways-lakes and will proceed with checking various websites connected with Westport and with other known successful destinations in Southestern Ontario as to how our visibility and positive image can best be presented and circulated. Ms. McCartney would like to see her area of interest-outdoors walking, trails and other active "nature" aspects further developed and emphasized in our marketing.

NEXT MEETING WILL BE WEDNESDAY, APRIL 24, 2019 AT 10:00 AM IF A MEETING ROOM AT TOWN HALL IS AVAILABLE AT THAT TIME. IF NOT CHAIR WILL COLLABORATE WITH OTHER COMMITTEE MEMBERS TO ARRANGE ANOTHER TIME.

MEETING WAS ADJOURNED AT 8:38 PM



Village of Westport – Asset Management Policy

1. Background

The Corporation of the Village of Westport is committed to providing service to residents in a fiscally responsible manner that support a healthy and vibrant community. With this commitment in mind, assets must be managed in a way that allows the Village to achieve its goals, plans and policies.

2. Purpose

The purpose of this policy is to establish consistent standards and guidelines for management of the Village's assets applying sound technical, social and economic principles that consider present and future needs of users, and the service expected from the assets. This means leveraging the lowest total lifecycle cost of ownership with regard to the service levels that best meet the needs of the community while recognizing the financial capacity of Village ratepayers. The standards and guidelines must adhere to the following:

Statutory requirements
The Infrastructure for Jobs and Prosperity Act, 2015 sets out principles to guide asset management planning in municipalities in Ontario. The Village of Westport will strive to incorporate the following principles whenever possible into the day-to-day operation of the Village:

- **Forward looking**: The Village shall take a long-term view while considering demographic and economic trends in the Area.
- **Budgeting and planning**: The Village shall take into account any applicable budgets or fiscal plans, such as fiscal plans released under the Fiscal Transparency and Accountability Act, 2004 and Budgets adopted under Part VII of the Municipal Act, 2001.
- **Prioritizing**: The Village shall clearly identify infrastructure priorities which will drive investment decisions.
- **Economic development**: The Village shall promote economic competitiveness, productivity, job creation, and training opportunities.
- **Transparency**: The Village shall be evidence-based and transparent. Additionally, subject to any prohibition under an Act or otherwise by law on the collection, use, or disclosure of information, the Village shall make decisions with respect to infrastructure based on information that is publicly available or made available to the public and share information with implications on infrastructure and investment decisions with the Government and broader public sector entities.
- **Consistency**: The Village shall ensure the continued provision of core public services.
- **Environmental conscious**; the Village shall minimize the impact of infrastructure on the environment by respecting and helping maintain ecological and biological diversity, by augmenting resilience to effects of climate change and by endeavouring to make use of acceptable recycled aggregates.
- **Health and safety**: The Village shall ensure that the health and safety of workers involved in the construction and maintenance of infrastructure assets is protected.
- **Community focused**: The Village shall promote community benefits, being the supplementary social and economic benefits arising from an infrastructure project that are intended to improve the well-being of a community affected by the project, such as local job creation and training opportunities, improvement of public spaces within the community, and promoting accessibility for persons with disabilities.

- **Innovation**: the Village shall create opportunities to make use of innovative technologies, services and practices, particularly where doing so would utilize technology, techniques, and practices developed in Ontario.

Existing Plans and Policies
The Village has developed and is updating it's Strategic Plan, an Official Plan, an Emergency Management Plan, and an Asset Management Plan. These plans were designed to meet the legislative requirements and work together to achieve the Village's mission of providing innovation and excellence in service delivery. These plans will be reviewed regularly by staff and annual spending requirements in support of the plans' objectives will be incorporated into the budgeting process.

All of the Village's plans rely to some extent on the physical assets owned by the Village and the commitment of staff to ensure their strategic use. This includes the long-term maintenance, repair, and replacement of existing assets along with the acquisition of new assets to meet the evolving needs in the Village.
In addition, the existing Village policies complement the planning documents by providing details for the implementation of strategic objectives.

3. Scope and Responsibility

The Treasurer will assume the lead role and be responsible for the maintenance of and reporting on the activity related to the management of Village assets. The Supervisor of Public Works together with the other departments will assist in this task through the utilization of condition assessment information and service level requirements to update the long and short term asset requirements. This information will be reviewed annually for consideration during the budget deliberations.

4. Definitions

In this policy the following definitions are used:

a) "**Asset management Plan**" - Means a strategic document that states how a group of assets are to be managed over a period of time. The plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions.
b) **"Capitalization Thresholds" –** The Village's Asset Management Policy applies to all assets whose role in service delivery requires deliberate management by the Village. The Service-focus intent of this policy differentiates its requirements for identifying assets from the capitalization thresholds which are developed for the purposes of financial reporting. For this reason, the capitalization threshold developed for financial reporting will not be the guide in selecting the assets covered by the asset management planning process.
c) **"Infrastructure" -** Means municipal tangible capital assets primarily for public use or benefit in Ontario.

5. Guiding Principles

The policy requires the commitment of key stakeholders within the Village's organization to ensure the policy contains a clear plan that can be implemented, reviewed and updated.

Council, on behalf of the citizens, will be entrusted with the responsibility of overseeing the management of the assets. They will approve the Asset Management Planning documents and required updates every five years. They will review management's implementation of the plan as part of the annual budget process. They will support efforts to improve the plan and ensure it includes changes necessitated by updates to other Village strategic documents.

Management will oversee the policy implementation and ensure both the Asset Management Plan and the Asset Management Policy are in compliance with Provincial Asset Management regulations. Management will ensure that current year and long range asset requirements are incorporated into the budget presented to Council annually. Management will update the Policy and Plan to reflect changes as needed and present them for Council approval at least every five years. These changes will include those reflected in the updates to the Structural assessment reports, and all other condition assessments commissioned for assets covered by the plan.

6. General Policy

The asset management plans and progress made on the plans will be considered annually in the development of the Village's capital budgets, operating budgets, and long-term financial plans.

staff will reference the asset management plan for their area in order to look up forecasted spending needs identified in the plan, verify progress made on the plan to identify potential gaps, and prioritize spending needs, across the gap identified in the plan and recent developments, for the year to be budgeted for.

The Treasurer will be involved in the asset management planning process to coordinate the information from Staff in the preparation of the budget submission.

Asset management planning will be aligned with the Village's Official Plan. The asset management plans will reflect how the community is projected to change and the related asset impact. The Village will achieve this by consulting with those responsible for managing the services to analyze the future costs and viability of projected changes. Methods, assumptions, and data used in the selection of projected changes should be documented to support the recommendations in the Asset Management Plan.

Climate change will be considered as part of the Village's risk management approach embedded in local asset management planning methods. This approach will balance the potential cost of vulnerabilities to climate change impact and other risks with the cost of reducing these vulnerabilities. The balance will be struck in the levels of service delivered through operations, maintenance schedules, disaster response plans, contingency funding, and capital investments.

The Village recognizes the need for stakeholder input into the planning process and will foster informed dialogue using the best available information.

Committee of the Whole Report: Water Tower Inspection

Date: June 18, 2019

Page 1 of 2, plus attached quote

Executive Summary

The Village is due for a 5 Year Water Tower inspection. Last completed in 2013 with works by Landmark Municipal Services (Bubbler) completed in 2015.

A Quote for Inspection Services including the Bubbler System has been received.

Recommendation

That the Committee of the Whole receive the June 19th, 2019 report of the Supervisor of Public Works entitled “Water Tower Inspection”;

And that the Committee of the Whole recommends Council approval for the Inspection Services of the Municipal Water Tower in the amount of $4,748 + HST from Landmark Tower Services.

Original signed by

Peter Evans
Supervisor of Public Works

Approved for Council Consideration

Paul Snider, C.A.O./Clerk

Background

The Village as part of its duties as a Drinking Water System Operating Authority has committed to regular inspections of its equipment. The Drinking Water Inspections completed by Ministry of the Environment, Conservation and Parks (MECP) in 2018 and 2019 have indicated that the MECP is aware that the Water Tower is due for Inspection in 2019.

There has been a failure in the control module for the Bubbler system for the Water Tower which keeps the tower from freezing in the winter. Village Staff have been using the backup built-in controller in the interim.

Status

Village staff have reached out to Landmark Municipal Services to provide for this inspection and a quote has been received.

Staff are recommending sole sourcing this inspection due to the experience Landmark has with the Village Water tower, particularly the installation of the Bubbler System. The quote had been determined to be reasonable by Staff and Landmark will be able to complete inspecting, advising and repairing the control failure within the unit, and the bubbler system while completing the rest of the Water Tower inspection.

Landmark Services have provided a quotation for $4,748. The 2019 budget for inspection of the Water Tower is $6,500. It is expected that any small repairs required to the compressor could be covered using the remaining funds.

Financial Considerations

There is $6,500 budgeted for this unit. The quotation is for $4,748 plus HST. There will be a bill for small repairs to the control module for the compressor.

Consultations

Dave Baker, Landmark Municipal Services.

Attachments

Landmark Quotation

End of Report

Landmark Municipal Services
3091 Harrison Court
Burlington, ON CAN L7M 0W4
800.319.7700 Phone
905.319.7706 Fax

www.teamlandmark.com

Dec 13th, 2018

Village of Westport
30 Bedford Street
Westport, ON
K0G 1X0

Att: **Mr. Peter Evans**
pevans@villageofwestport.ca

Office: 613-449-0806

Re: **Quote #18180**

2019 Westport Multi-leg Elevated Potable Water Storage Facility Inspection.

Mr. Evans,

Thank you for the opportunity to provide our quotation for the following inspection services at the above mentioned potable water storage facility:

1) To provide *Remote, Inspection and Report* **(RIR)** services per enclosed description of work **(Pg. 2)**

Lump Sum Price: **$ 4,748.00***

Should you have any questions or comments regarding the content of this quotation, please contact us at 905-319-7700. We look forward to the opportunity of further interaction with the Village of Westport and thank you for your interest.

Yours,
Landmark Municipal Services

Dave Baker - NACE Certified Coating Inspector – Level 2, CIP No.36124

Landmark inspections, reporting format and qualifications are in accordance with AWWA manual M42, chapters 8 and 9. All employees of Landmark Municipal Services have been trained and certified in Working At Heights, Fall Arrest and High Level Rescue, Confined Space Work and Rescue, WHMIS Worker Training, St. John Ambulance Safety Oriented First Aid and Cardiopulmonary Resuscitation. In addition, all activities conducted at heights by staff of LMS are fulfilled under strict guidelines based on involvement with the Ontario Ministry of Labour requirements outlined in the current Ontario Occupation Health & Safety Act, R.R.O. 1990, Regulation 851 amended to O.Reg. 629/05, and Section 26, O. Reg. 213/91.

Description of Work – Remote Inspection & Report (RIR)

The ROV (Remotely Operated Vehicle) and tether cable are disinfected using 200 ppm sodium hypochlorite before entering the water tank in accordance with AWWA C652-11 Method #2. Landmark ROV equipment is designated for potable water use only.

Inspection

- Fall arrest system & equipment
- Confined space / rescue system & equipment
- Site Works
- Valve Chamber / Piping / Air Bubbler
- Foundations
- Support Structure
- Ladders and Landings
- Tank and Accessories
- Vent system / screen integrity
- Telecommunication equipment, support structures, cable routing
- Obstruction lighting – *Incandescent bulb replacement*
- Coating and Lining Condition
- Assessment of Steel Condition
- Assessment of Concrete Condition
- Sedimentation levels

Report

- DVD Video & images of remote underwater inspection
- Digital copy of Tank Inspection Report
- Condition Assessment report of protective coatings and linings
- Description of any repairs made during tank inspection
- Recommendations for repairs & upgrades for compliance with AWWA, OHSA & MOL
- Quotations for recommended repairs and upgrades
- Complete photo documentation of the inspection
- The frequency and method of future inspections

Recommendations for Additional Upgrades may include:

- Telecommunication equipment, support structures, cable routing
- Lightning Protection & Tank Grounding System
- Dead Zone Testing for Water Cycling and Mixing System
- Tank Asset Management Program (TAMP)

Committee of the Whole Briefing Note: WRLCC Ad Program

Date: June 4, 2019

Executive Summary

The Westport & Rideau Lakes Chamber of Commerce (WRLCC) ran a successful advertising program consisting of business sign boards posted on the fences outside of both Kudrinko's and Gordanier's (Elgin) grocery stores. With the sun setting of the Chamber, the Economic Development Committee proposes that the Village take over the Kudrinko portion of this program.

Recommendation

That the Committee of the Whole receive the June 4, 2019 report of the Community Economic Development Advisory Committee entitled "WRLCC Ad Program;

And that the Committee recommend that Council take over the WRLCC sign board advertising program outside of Kudrinko's and that these revenues be a source for funding for further Economic Development in the Village of Westport.

Original signed by	Approved for Consideration
Barry Card, Chair Tracey Phillips, Member Community Economic Development Advisory Committee	Paul Snider, CAO/Clerk

File:

Background

For many years, the WRLCC managed an advertising program consisting of sign boards posted on the fence outside Kudrinko's (Westport) and Gordanier's (Elgin) grocery stores. The signs were created and paid for by the businesses themselves and then affix to an assigned spot once annual payment had been received. The annual renewal period was July 1st to June 30th. Cost of the sign itself was borne by the business and the annual posting rate was $50/sign for WRLCC members and $100/sign for non-members (+HST). The signboard program sold out annually and its popularity necessitated expanding the program to accommodate additional signs over the years, the most recent expansion having occurred a couple years ago. There are currently nearly 40 signs at Kudrinko's generating over $2000 a year in revenue and approximately 20 at Gordanier's for $1000 a year in revenue.

Status

With the sun setting of the Chamber, the signboard program will expire at the end of June with no one to manage it going forward.

Analysis

Speaking only to the signboards located within the Village of Westport, the current signboards could remain providing those businesses with ongoing advertising for free. Maintenance of the signs would fall to the business or rest with Neil Kudrinko as the property owner as he sees fit.

In discussion with Mr. Kudrinko, he expressed his willingness to continue to offer the space to local businesses and for the revenue to continue to support the business community.

Interest in advertising space at this location continues to grow and Chamber representatives have a list of businesses waiting for the end of June in order to add their advertising to this location.

Management of the signboards outside of Gordanier's (Elgin) has been left with Chamber representatives in Rideau Lakes to manage as they see fit.

Financial Considerations

Village staff would be required to manage the program. Some costs would also be incurred to remove the WRLCC information as this entity no longer exists and costs for this could potentially come from the revenue generated by the 2019 renewals.

Options

Options would include:

1. Do nothing and allow the signs to expire and maintenance to fall to Neil Kudrinko. Interest in advertising space may create a situation where anyone thinks they can post a sign on the Kudrinko property leading to frustration of the owners.

2. Turn the program over to Neil Kudrinko to manage for his own gain

3. Remove all the signs and end the program entirely. This could be done by Chamber representatives at no cost to the Village.

4. Village of Westport to take over the program and its ensuing revenue.

Consultation

Neil Kudrinko as described above

Tracey Phillips, member of Community Economic Development Advisory Committee and WRLCC President, who has provided the attachment from the WRLCC confirming the request for the Village assume the program

Operational Impact

As described above

Attachments

WRLCC Letter re: Ad Program

End of Report

RECEIVED
JUN 11 2019

WESTPORT RIDEAU LAKES CHAMBER OF COMMERCE
P.O. Box 157, Westport, Ontario, Canada, K0G1X0
Telephone 613-273-2929
Email: wrlcc14@gmail.com
Web: www.therideaucalls.com

To Mayor Robin Jones and the Village of Westport Council Members,

For many years, we, the Westport & Rideau Lakes Chamber of Commerce (WRLCC), managed an advertising program consisting of sign boards posted on the fence outside Kudrinko's (Westport) and Gordanier's (Elgin) grocery stores. The signs promoted local businesses and generated over $3000 in annual revenue which was used to further the objectives of the WRLCC and the business community at large.

With the sunsetting of the Chamber, the sign board program will expire at the end of June with no one to manage it going forward.

We feel the Village of Westport could continue to provide the business community with this advertising opportunity as well as use the revenue to further invest in its development and promotion via the Economic Development Committee. As the group charged with making these decisions on behalf of the final Chamber membership, we support this proposal.

Thank you in advance for your consideration and support,

Westport and Rideau Lakes Chamber of Commerce Transition Team

Tracey Phillips – Former President
John Pringle – Former Past President
Gary Petro – Former Vice President
Sue Gander – Former Treasurer
Francois Scheuermann
James Gray
Cynthia Pringle

This sheet contains:
Monthly and Yearly Totals for Visa, Mastercard, Debit, Discovery, Amex, Cash (money deposited into the bank)
Moneries (monthly and yearly) = total of all POS sales.
Le Boat (monthly and yearly) = total dockage fees including surcharge but exculding water and power (for first two overnight boats)
Register Sales (monthly and yearly) = all dockage fees (daily, season daypass, overnight, seasonal, Le Boat, water, power)
Water and Power (monthly and yearly - already included in register sales) = amount collected in order to recoupe water and power costs
Seasonal (monthly and yearly - already included in register sales) = amount collected for seasonal overnight slips

MONTHLY TOTALS	VISA	MASTERCARD	DEBIT	DISCOVERY	AMEX	MONERIES	CASH	LE BOAT	REGISTER SALES	WATER TOTAL	POWER TOTAL	SEASONAL TOTAL
MAY	VISA	MASTERCARD	DEBIT	DISCOVERY	AMEX	MONERIES	CASH	LE BOAT	REGISTER SALES	WATER TOTAL	POWER TOTAL	SEASONAL TOTAL
JUNE	342.50	0.00	38.00	0.00	0.00	380.50	2089.00	492.50	2962.00	35.00	55.00	1600.00
JULY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
YEARLY TOTALS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DATE	DAY	LE BOAT (max 2 per day)	Total Footage	Excess Footage	Excess Surcharge
Opening Day - May 14					
May 14, 2019	Tuesday	$0.00	0	0	$0.00
May 15, 2019	Wednesday	$0.00	0	0	$0.00
May 16, 2019	Thursday	$0.00	0	0	$0.00
May 17, 2019	Friday	$0.00	0	0	$0.00
May 18, 2019	Saturday	$127.50	85	5	$7.50
May 19, 2019	Sunday	$0.00	0	0	$0.00
May 20, 2019	Monday	$0.00	0	0	$0.00
May 21, 2019	Tuesday	$5.00	3	0	$0.00
May 22, 2019	Wednesday	$0.00	0	0	$0.00
May 23, 2019	Thursday	$0.00	0	0	$0.00
May 24, 2019	Friday	$0.00	0	0	$0.00
May 25, 2019	Saturday	$75.00	50	0	$0.00
May 26, 2019	Sunday	$121.50	81	1	$1.50
May 27, 2019	Monday	$52.50	35	0	$0.00
May 28, 2019	Tuesday	$111.00	74	0	$0.00
May 29, 2019	Wednesday	$0.00	0	0	$0.00
May 30, 2019	Thursday	$0.00	0	0	$0.00
May 31, 2019	Friday	$0.00	0	0	$0.00
				Excess Surcharge owed for May 2019	**$9.00**

Committee of the Whole Briefing Note: Parks, Recreation and Harbour Advisory Committee – Westport Harbour Shore Kit

Date: June 18, 2019

Executive Summary

The Parks, Recreation and Harbour Advisory Committee is seeking Council approval for the Westport Harbour Shore Kit and approval for the distribution of the Westport Harbour Shore Kit to all overnight boaters visiting Westport Harbour beginning on June 28, 2019.

Recommendation

THAT the Committee of the Whole receive the June 18, 2019 report of the Parks, Recreation and Harbour Advisory Committee;

And THAT the Committee recommends that Council approve the Westport Harbour Shore Kit and the distribution of the Westport Harbour Shore Kit to all overnight boaters visiting Westport Harbour beginning on June 28, 2019.

Original signed by

Report Author

I have read the report and agree.

Councillor Melissa Sullivan

Approved for Council Consideration

Paul Snider, C.A.O./Clerk

File:

Background

The Parks, Recreation and Harbour Committee has created a Westport Harbour Shore Kit for distribution to all boaters that dock overnight in our Harbour. The envelope is large enough to hold maps, travel magazines, menus, brochures etc. It is filled with information in a keepsake format, designed to welcome boaters and to help them find their way to Village sites and local businesses and encourage them to stay longer and return for future visits.

The envelope is made out of the Upper Rideau Lake navigational chart (reproduced with permission from Fisheries and Oceans). The kit will also include the attached welcome letter from the Mayor and the attached Visitor Information page which has been offered to Harbour guests in past years as well.

In 2018, according to Harbour records, there were approximately 1500 overnight boaters during the season. We anticipate needing approximately 1200-1400 kits to cover the July/Aug/Sept months of the 2019 season. We can print them 100 at a time at the Review-Mirror for a cost of 66 cents each.

Material for the kits is being collected by the PRH Advisory Committee. The kits themselves will be folded and stuffed by the PRH Advisory Committee as needed. Material is subject to change based on availability and flyers/print ads for special events such as MusicWestport are highly encouraged.

Status

This project was identified as a priority by the Parks, Recreation and Harbour Advisory Committee for the 2019 season. With Council's approval, the kits will be ready for distribution starting on June 28, 2019 (Canada Day Long Weekend).

Financial Considerations

The cost of the kits is 66 cents each. The cost will be covered by sponsorship.

Consultation

PRH Advisory Committee

Attachments

Welcome Letter from Mayor, Visitor Information Sheet, Shore Kit (on table)

End of Report

The Corporation of
the Village of Westport

30 Bedford St., P.O. Box 68
Westport, Ontario K0G 1X0
(613) 273-2191 / Fax (613) 273-3460
www.villageofwestport.ca

Dear Harbour Guest,

Welcome to our beautiful Village of Westport! Steeped in history and nestled in the heart of the Heritage Rideau Waterway, Westport has so much to offer and much of it within walking distance of the Harbour. We are well known for our incredible shopping, great restaurants, live entertainment, arts and outdoor recreation.

Please accept this Shore Kit with our compliments. If you are looking for more information about our services and upcoming events, please visit www.villageofwestport.ca and www.whatsonwestport.ca. If you would like to provide any feedback about the Harbour and your stay, we would love to hear from you at info@villageofwestport.ca.

Wishing you a wonderful stay in Westport and safe boating on the Rideau!

Sincerely,

Mayor Robin Jones

Westport Municipal Harbour

Dear Harbour Guest,

Welcome to our beautiful Village of Westport! Steeped in history and nestled in the heart of the Heritage Rideau Waterway, Westport has so much to offer and much of it within walking distance of the Harbour. We are well known for our incredible shopping, great restaurants, live entertainment, arts and outdoor recreation.

Please accept this Shore Kit with our compliments. If you are looking for more information about our services and upcoming events, please visit www.villageofwestport.ca and www.whatsonwestport.ca. If you would like to provide any feedback about the Harbour and your stay, we would love to hear from you at info@villageofwestport.ca.

Wishing you a wonderful stay in Westport and safe boating on the Rideau!

Sincerely,

Robin Jones

Mayor Robin Jones

Committee of the Whole Briefing Note: Streetlight Replacement Program Update

Date: June 18, 2019

Executive Summary

There is a program to replace Streetlights in the Village of Westport currently underway. A brief update to Committee of the Whole is warranted and will allow Councillors to be up to date on the program.

Staff have received the updated audit results and the change in pricing warrants returning to Council.

Recommendation

That Committee of the whole receive the June 18, 2019 the report of the Supervisor of Public Works entitled “Streetlight Replacement Program Update”, for information purposes;

And that Committee of the whole recommend Council authorize the Mayor and CAO to enter into an agreement with Realterm Energy to complete the program as outlined in the Investment Grade Audit, funded through the IESO Grant, funding remaining from the Main Street Revitalization Grant and through a funding report to be provided by the Village Treasurer.

Original signed by

Peter Evans
Supervisor of Public Works

Approved for Council Consideration

Paul Snider, C.A.O./Clerk

Background

The Village of Westport is responsible for Municipal Streetlights over municipal rights-of-way and for municipal lots. The Village pays a flat rate for each streetlight based on its estimated energy consumption. LED's use significantly less energy and between incentive grants available and energy savings there can be significant future savings.

Council has initially approved an LED streetlight replacement program in late 2017 for the replacement of municipal streetlights with LED variants. Due to the time constraints to research of the available incentives and for the proving of the anticipated cost savings of this program, there has been a delay in implementation until this calendar year.

After receiving information that the incentives would be available for 2019, Council directed staff to obtain additional quotes in line with procurement policy. These quotations were received, and a program was initiated with Realterm Energy.

Realterm Energy's proposal involves changing all 148 of the streetlights in the Village over to new LED Streetlights.

The program's updated completion was to be spring of 2019.

Status

Realterm Energy has completed the Investment Grade Audit. As a result of some modifications and some field survey findings, the estimated capital costs of replacement of these streetlights have been revised to be $124,594.

4 Primary reasons for the increase are identified in section 7.3 of the Investment Grade Audit (IGA).

1. Material Cost: In the original desktop all replacement LED inventory were cobrahead. However, the selection to replace 28 of the existing cobrahead with decorative represents substantial higher material costs. The cost of decoratives are typically multiples higher than the cost of a standard cobrahead luminaires. Furthermore, the selection of cobra-deco conversion results in the need to have new decorative brackets supplied and installed. The material cost for decorative luminaires and brackets were not anticipated at the time of the desktop proposal.

2. Existing Decoratives: There is also the inclusion of a small count of three (3) existing flood/decorative fixtures which were not included in the desktop proposal.

3. Installation Cost: The conversion of cobrahead to decorative and of decorative conversion results in higher labor cost as compared to cobra-cobra conversion due to added installation complexity and time associated with the installation of decoratives. In addition, this conversion requires full rewiring, full fusing (fuse & fuse holder) and the installation of the decorative bracket.

4. Lights in High Voltage Situations: A count (5% of cobra-cobra and 30% of cobra-deco) lights were identified as being in proximity to high voltage from RealTerm Energy's field survey. These lights require specialized personnel for the retrofit and present a high installation cost. This was not accounted for at the desktop stage as the presence of lights in high voltage situation is subject to field verification and often represents a minimal (if any) count of lights.

The estimated additional Costs of about $23,000 for items 1-3 with the remainder attributed to item 4 and the additional costs from the original desktop proposal in 2017 to the present.

The works are expected to be completed in 2019 with an immediate savings in energy and electrical bills offset over the next 5-7 years from the amounts normally used for energy consumption costs. A reduction in maintenance costs also helps make the program of benefit to the Village.

Financial Considerations

There are financial impacts to completing this work. The Village has not allocated funds in the Capital Budget with the expectation that the project would be funded from a Capital loan and the OPA Grant.

The Village has two options, fund the project as outlined in Scenario A (Below) or fund the project using Scenario B (Also Below) using what is left over from the Main Street Revitalization Grant which is estimated to be around $20,000.

Included Below is the payment plan completed by Realterm Energy.

Appendix H: Supplemental Loan Repayment Scenarios

The following tables depict sample financing scenarios based on rates from Infrastructure Ontario valid as of May 27, 2019. Three scenarios are being depicted below: No additional grant/funding, and additional grant/funding in the amounts of $20,000.

Net Project Cost	Additional Grant / Funding	Loan Amount	Term (Years)	Interest Rate	Annual Payment	Cost of Borrowing	Payback (Years) Before Financing Cost
$118,444	$0	$118,444	10	2.55%	**$13,423**	$15,781	7.8
$118,444	$20,000	$98,444	10	2.55%	**$11,156**	$13,116	6.6

Net Savings Over Loan Period

Scenario A: Annual savings over 10-year period for a 10-year loan period with 2.55% interest rate and no Additional Grant/Funding

Year	1	2	3	4	5	6	7	8	9	10
Annual Savings	$13,726	$14,115	$14,515	$14,927	$15,351	$15,787	$16,235	$16,697	$17,172	$17,660
Loan Repayment	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**	**$13,423**
Cash Flow	$303	$692	$1,092	$1,504	$1,928	$2,364	$2,812	$3,274	$3,749	$4,237
Cumulative Cash Flow	$303	$996	$2,088	$3,593	$5,521	$7,886	$10,698	$13,973	$17,722	$21,960

Scenario B: Annual savings over 10-year period for a 10-year loan period with 2.55% interest rate and $20,000 Additional Grant/Funding

Year	1	2	3	4	5	6	7	8	9	10
Annual Savings	$13,726	$14,115	$14,515	$14,927	$15,351	$15,787	$16,235	$16,697	$17,172	$17,660
Loan Repayment	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**	**$11,156**
Cash Flow	$2,570	$2,959	$3,359	$3,771	$4,195	$4,631	$5,079	$5,541	$6,016	$6,504
Cumulative Cash Flow	$2,570	$5,529	$8,888	$12,659	$16,854	$21,485	$26,564	$32,105	$38,120	$44,624

The updated IGA has a payback of 7.8 Years and a cumulative savings of about $20,000 over the first 10 years. After the 10 year period the expected annual savings represent almost $20,000. Shorter payback and therefore faster realization of annual savings based on

Link to Strategic Plan

Goal 4.1 Develop a Green Westport

Attachments

Investment Grade Audit for the Village of Westport – May 15, 2019

End of Report

Investment Grade Audit for the Village of Westport

LED Streetlighting Conversion

May 15, 2019

O-0408 P-0025

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REALTERM ENERGY

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May 15, 2019

Peter Evans
Public Works Manager
The Village of Westport
30 Bedford St., P.O. Box 68
Westport, Ontario
K0G 1X0

Dear Peter Evans,

We are pleased to present this Investment Grade Audit of the streetlight network for the Village of Westport.

We have concluded our detailed analysis of your streetlight system to reflect the proposed upgrade to LEDs based on our GIS/GPS mapping. The existing streetlights to be upgraded to LEDs under the scope of work of the IGA presented are currently consuming 95,128 kWh. By upgrading to LEDs, your projected annual energy consumption will fall substantially to 26,166 kWh, resulting in 68,962 kWh of energy savings, equivalent to 72% consumption reduction.

The total project cost is $124,594 including allowances for rewiring, fusing, arm replacement and other installation allowances listed in Section 7.2. – Allowances. The estimated available incentives are $6,150 from IESO.

In addition, we have included in Appendix A a listing of recommended spare materials (LED luminaires and photocell) should the Village wish to have these materials included as part of the project scope of work.

We look forward to moving your project to the next phase. We will arrange for a conference call to discuss the contents of this report in the next few days, but until then please feel free to contact us should you have any questions.

Yours truly,

Sean Neely, President
sneely@realtermenergy.com

1. EXECUTIVE SUMMARY

Technical/ Environmental Assessment	Title	Village of Westport LED Streetlight Conversion
	Baseline	135 HID(1) Cobrahead fixtures 8 Induction Cobrahead fixture 3 HID Decorative fixtures Total demand: 21.5 kW Annual energy consumption: 95,128 kWh Annual operating hours: 4,423
	Technology Employed	Smart ready LED Fixtures
	Technology Provider(s)	Cree, King Luminaire & Acuity Brands
	Technical Specifications	7-PIN, Smart ready fixtures Color temp: 3,000K, Average life ≥ 100,000 hours CRI ≥70, IP ≥ IP 65
	Fixture Warranty	10 years
	Annual Energy Savings	68,962 kWh (72%)
Financial Assessment	Financing Scheme	Capital Purchase (Westport-financed)
	Total Project Cost	**$124,594**
	IESO Incentive	$6,150
	Net Project Cost	**$118,444**
	LED Luminaire Life Expectancy	23 Years
	Payback Period	7.8 Years

(1) – High Intensity Discharge

2. INTRODUCTION

RealTerm Energy has examined in detail the Village of Westport's existing streetlight network records to produce this Investment Grade Audit. Our analysis included the following stages:

- Evaluate existing GPS/GIS data of the entire streetlight inventory of the Village
- Apply appropriate LED-based lighting designs
- Update the replacement LED fixtures from the desktop review
- Examine in detail the Village's utility bills
- Examine detailed maintenance records of the Village
- Establish baseline results for energy consumption and maintenance costs
- Revise estimated project costs and savings potential

A summary of our findings is shown below:

DESCRIPTION	IGA RESULT
Number of Fixtures	146
Type of Fixture	HID/Induction
Energy Savings (%)	72%
Energy Consumption (kWh)	95,128
Projected Annual Energy Costs	$25,140
Annual Maintenance Cost	$2,833
Average Annual Cost per Fixture	$191.60
Total Annual Operating Cost	$27,973
Total Project Costs	**$124,594**
Incentives (IESO)	$6,150
Net Project Costs after Incentives	**$118,444**

3. GPS MAPPING

RealTerm Energy conducted a complete GIS inventory of the Village of Westport's streetlights and used the information derived from this review to develop a detailed picture of Westport's current streetlighting network which includes the following:

- Accurate count of all fixtures and fixture types
- Wattage of each existing fixture
- Length of fixture arms, fixture heights, setbacks from roadway, pole spacing, etc.
- Exact GPS coordinates
- Road classifications
- Utility pole ID numbers (when available)

From this data, we established a profile of Westport's streetlight inventory and defined key parameters such as demand and energy consumption. This then allowed us to accurately estimate energy savings potential associated with the LED upgrade.

A detailed breakdown of the revised lighting inventory obtained from the GIS/GPS audit is presented below:

3.1. GPS Inventory (Actual)

TYPE	SYSTEM WATTAGE	QTY	DEMAND (kW)
COBRAHEAD FIXTURES			
Cobrahead - Induction 100W	100.2	8	0.8
Cobrahead - HID 100W	132	103	13.6
Cobrahead - HID 150W	192	27	5.2
Cobrahead - HID 250W	306	5	1.5
Subtotal (Cobrahead)		**143**	**21.1**
DECORATIVE FIXTURES			
Decorative - Bell Downlighting - HID 100W	132	1	0.1
Floodlight - Tenon - HID 100W	132	2	0.3
Subtotal (Decorative)		**3**	**0.4**
TOTAL		**146**	**21.5**
Notes: 28 Cobrahead fixtures to be converted to LED Coach Lantern luminaires			

4. LED REPLACEMENT INVENTORY

The reduced demand following the LED streetlight upgrade will directly impact annual energy consumption, measured in kWh. Our findings show that the demand will be reduced by 15.6 kW. This will result in energy savings of 72% over the current consumption, equivalent to 68,962 kWh annually. The table below illustrates the proposed changes to Westport's inventory, based on our examination of the GPS data and lighting design results (see next page for more details on our design methodology).

Following input from the Village, our design team developed photometric design plans utilizing 3000K color temperature. The 3000K fixtures warm color offers pedestrian comfort without compromising the safety and visual acuity required in higher classified roads and areas of high pedestrian activity.

4.1. LED Replacements (Actual, Post-Upgrade)

LDC	TYPE	WATTAGE	QTY	DEMAND (kW)	DLC*	COLOUR-TEMP.
COBRAHEAD FIXTURES						
RSL	24W_XSPSM D HT 2ME 5L 30K7 UL SV N Q1	24	39	0.9	DLC	3000K
RSL	24W_XSPSM D HT 3ME 5L 30K7 UL SV N Q1	24	3	0.1	DLC	3000K
RSL	30W_XSPSM D HT 3ME 5L 30K7 UL SV N Q3	30	6	0.2	DLC	3000K
RSL	40W_XSPSM D HT 2ME 8L 30K7 UL SV N Q2	40	7	0.3	DLC	3000K
RSL	49W_XSPSM D HT 2ME 8L 30K7 UL SV N Q4	49	58	2.8	DLC	3000K
RSL	74W_XSPMD D HT 2ME 12L 30K7 UL SV N Q5	74	2	0.1	DLC	3000K
Subtotal (Cobrahead)			**115**	**4.4**		

LDC	TYPE	WATTAGE	QTY	DEMAND (kW)	DLC*	COLOUR-TEMP.
DECORATIVE FIXTURES						
RSL	40W_K601D S P4NL III 40 SSL 7030 120V PR7 3K BK WS	40	19	0.8	DLC	3000K
RSL	49W_PSLED PK1 MVOLT WFL 30K 4 BZSDP 20KV PER7 06 63 TL NL	49	2	0.1	DLC	3000K
RSL	60W_K601D S P4NL III 60 SSL 7030 120V PR7 3K BK WS	60	10	0.6	DLC	3000K
Subtotal (Decorative)			**31**	**1.5**		
	TOTAL		**146**	**5.9**		

*DLC-listed products are LED products that have been tested at a DLC-approved laboratory and comply with specified performance and energy efficiency criteria. These products are eligible for IESO incentive. For further information please visit the DesignLights Consortium website at www.designlights.org.

5. LED LIGHTING DESIGN

RealTerm Energy's technical evaluation team reviewed the collected geospatial dataset and formulated a hybrid approach to completing the roadway designs for Westport. After evaluating the configuration of each light fixture for road classification, pedestrian activity, pole spacing, mounting height, arm length and curb setback, we have concluded that Westport can achieve the same or better lighting levels as those under its current streetlights. We have implemented a design solution of selected LED luminaires that follows RP-8-2014 recommendations, where the recommendations are possible within the existing infrastructure configuration (RP-8 is a recommended, though not required, practice for roadway illumination).

The reason that a portion of Westport's luminaires do not meet RP-8 may be due to several factors, including:

- Inadequate pole spacing (poles are spaced too far apart),
- Insufficient mounting height, or
- Missing light fixtures (at essential locations to eliminate gaps).

Our analysis concludes that in all instances where RP-8 could not be achieved with a new LED fixture, this was already the case for the existing fixture. In such instances, photometric design has been utilized to select an LED luminaire for which the wattage and distribution pattern combine to meet or exceed the existing lighting levels.

Based on the replacement luminaires detailed in the following pages, we anticipate that the impact on the Village's annual energy consumption will be as follows:

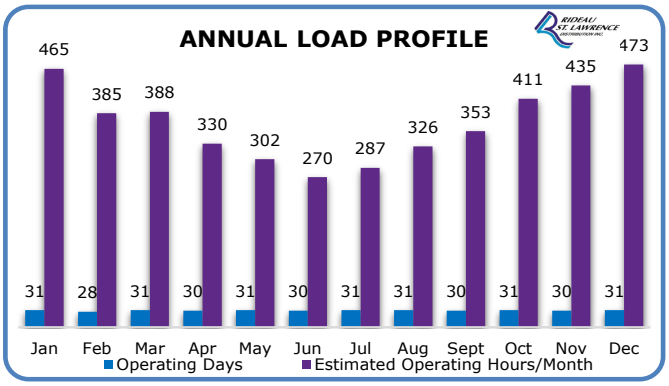
PARAMETER	IGA Results	%
Current Annual Energy Consumption (kWh)	95,128	
Projected LED Annual Energy Consumption (kWh)	26,166	
Annual Savings (kWh)	68,962	72%

Content is proprietary and confidential.

6. ENERGY AND COST SAVINGS ANALYSIS

6.1. Rideau St. Lawrence's Load Profile

Streetlights are generally not metered, but rather deemed to be 'on' and are therefore billed based on a load profile, determined by the utility company. The annual load profile is a critical part of the Baseline calculation, used to project the actual energy consumption and future energy savings that will be realized after the upgrade. The load profile utilized by Rideau St. Lawrence, Westport's utility company, appears on the right and it was determined by analyzing the data provided in the Streetlight Questionnaire.

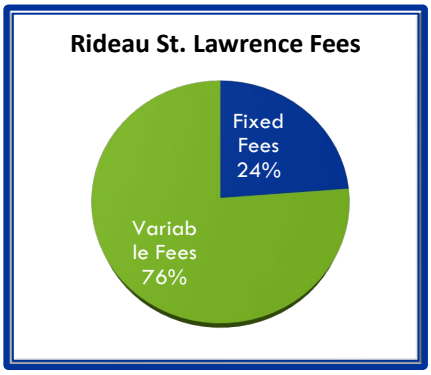


6.2. Baseline Energy Calculations

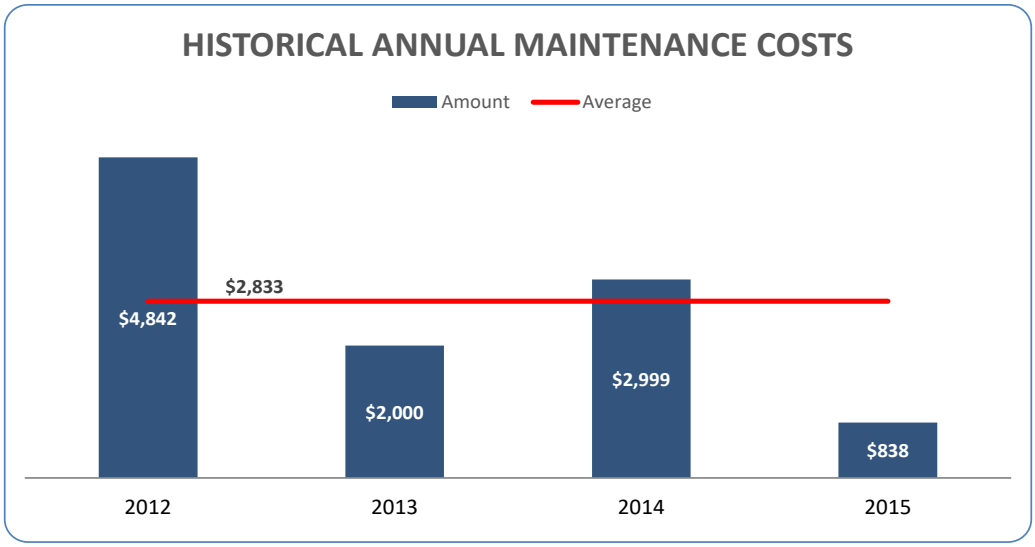
Utilities charge two types of fees: fixed and variable. Fixed fees are constant both before and after the upgrade as they are charged on a per connection basis. Variable fees are based on consumption and therefore decrease following an upgrade to LEDs. Higher fixed fees as a percentage of the total bill result in lower potential dollar savings post-upgrade.

In the case of Rideau St. Lawrence's (Westport's Utility), the fixed fees are substantial, close to 24%, as summarized below.

	Fixed Fees	Variable Fees	Total Energy Cost
Before	$5,974	$19,166	$25,140
After	$5,974	$7,706	$13,681
Savings			($11,459)



6.3. Baseline Maintenance Analysis

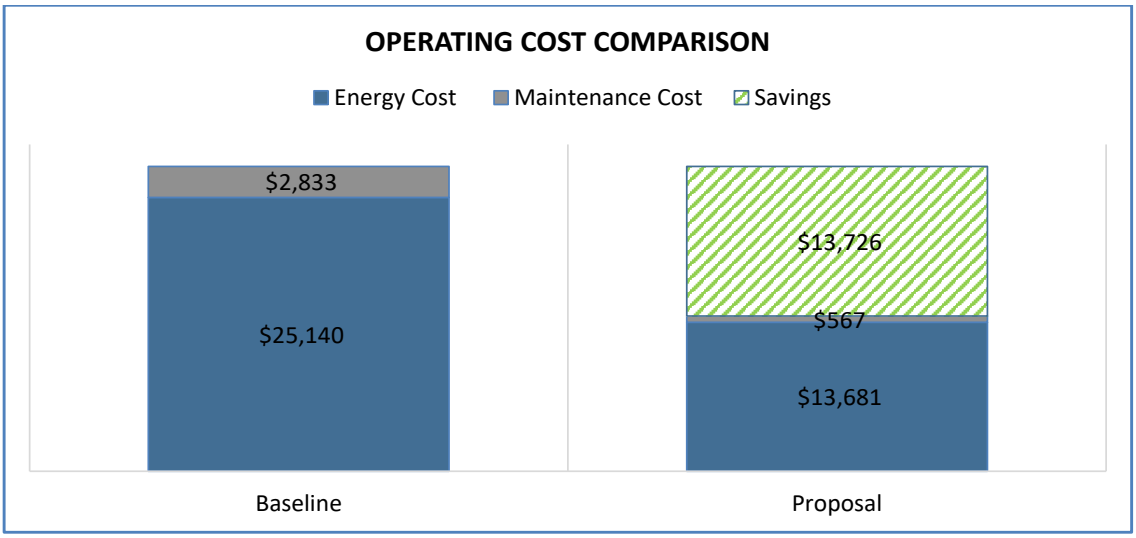


We have examined the maintenance costs for the 2012-2015 period when data was provided by the Village. After applying a 2% inflation adjustment given that the most recent record date back to 2015, the average is $2,833 per annum, which equates to roughly a cost per fixture of $19.40 (prorated for the scope of fixtures included in this IGA). We conservatively estimate that ongoing LED maintenance will equate to 80% savings over current HPS expenditures, or approximately $2,266 in savings in the first year.

Different manufacturers propose varying estimates for ongoing maintenance costs of LED fixtures. While it is unrealistic to assume that no annual maintenance will be required, the fixtures themselves do not contain components that require periodic replacement (such as HPS bulbs and ballasts). While actual maintenance costs are likely to be a mere fraction of our estimate in any given year, we recommend incorporating this figure into municipal budgets to account for periodic cleaning or other eventualities over the life of the fixture and not covered under the manufacturer's 10-year warranty.

6.4. ENERGY AND MAINTENANCE COST COMPARISON

PARAMETER	BEFORE UPGRADE	POST UPGRADE	VARIANCE	PERCENT
Number of Fixtures	**146**	**146**		
Annual Electricity Consumption (kWh)	**95,128**	**26,166**	**68,962**	**72%**
Annual Electricity Costs	$25,140	$13,681	$11,459	46%
Annual Maintenance Cost	$2,833	$567	$2,266	80%
Total Streetlights Expenditures	**$27,973**	**$14,247**	**$13,726**	**49%**
Average Annual Cost per Fixture	$191.60	$97.60	$94	49%



7. PROJECT COSTS: CAPITAL PURCHASE

In a Capital Purchase financing option, or a "Design, Upgrade and Transfer", the Village arranges the financing of the project. Typically, this would be from a source similar to Infrastructure Ontario which has low-cost interest rates.

7.1. Project Costs, Savings and Investment Return

PROJECT COSTS	
Number of Fixtures	**146**
Total Project Costs	**$124,594**
Incentive	$6,150
Net Project Costs	**$118,444**

Note regarding the available incentives:

*The above incentive amount is calculated using the Save on Energy Program Prescriptive Worksheet for Exterior Lighting Version 6.2 in force from November 2017. The **Save on Energy** programs are offered through your local hydro company and powered by the Independent Electricity System Operator (IESO).*

This amount of the incentive may vary in 2019 at the sole discretion of the Utility.

INVESTMENT RETURN

The payback period of the project, before including any financing costs is **7.8 years.**

7.2. Allowances

The total project cost includes provisional allowances as detailed below:

Provisional Items	Cobrahead		Decorative and Other	
	%	Quantity	%	Quantity
Re-wiring	30%	35	94%	29
Re-fusing	100%	115	100%	31
Fuse Holder Replacement	30%	35	94%	29
Arm Replacement	2%	2	94%	29
Secondary Connection Refresh	30%	35	94%	29
Re-establishing connection between the Arm and Wooden Pole	2%	2	-	-
High Voltage Installation	5%	6	30%	8

Note:

1. The Twenty-Eight (28) HID Cobrahead being converted to LED Coach Lantern and one (1) HID Bell Downlight to LED Coach Lantern will require a new arm/decorative bracket, fuse, fuse holder, re-wiring and secondary connection refresh, which are listed in above table.

Billing of Provisional Items

The work covered by the allowances listed above are recommended as they will minimize the likelihood of service calls over the life of the fixtures, greatly reducing maintenance costs. Following the installation phase, should fewer than the estimated provisional amounts be required (re-wiring, re-fusing, arm replacement, etc.), the costs shall be adjusted in final billing, based on actual work performed. During the installation phase, if additional work is required, the Village will be notified first before allowances are exceeded. Any additional work must first be authorized by the municipality and will be handled as a change order.

Luminaires near high voltage wires within a restricted zone:

In the case of cobrahead fixtures located near high voltage wires within a restricted zone, we have identified 3 different approaches to address and solve the issue while ensuring safety. The exact quantity of the fixtures located within the restricted zone can only be identified in the installation phase.

1. Safety is always the number one priority, and to that end, we will assess each location with the goal of relocating the affected luminaire to a safe location. This may involve the services of an engineer and additional costs imposed by Rideau St. Lawrence both of which will become a pass-through to the Municipality. However, we anticipate that there is a return to the Municipality through lower maintenance costs (fewer service calls) to the luminaire in the future.

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2. Engage the services of high voltage crews to replace the existing luminaires. This option comes at a premium price, and is not recommended, as it does not solve any future access issues.
3. RealTerm Energy supplies the fixtures only (uninstalled), and the Municipality can work in conjunction with the local utilities to organize the installation.

If, during the installation, we find luminaires near high tension wires within a restricted zone, we will work with your municipal staff to determine which approach the Village prefers.

7.3. IGA Comparison vs. Desktop Proposal

The desktop proposal was for an estimated cost of $73,906 based on a count of 148 cobrahead fixtures. The IGA total project cost is $124,594 based on a count of 146 fixtures (115 cobrahead, 28 cobrahead to be converted to decorative and 3 existing flood/decorative). Below are the main reasons that outline the difference in cost:

1. Material Cost: In the original desktop all replacement LED inventory were cobrahead. However, the selection to replace 28 of the existing cobrahead with decorative represents substantial higher material costs. The cost of decoratives are typically multiples higher than the cost of a standard cobrahead luminaires. Furthermore, the selection of cobra-deco conversion results in the need to have new decorative brackets supplied and installed. The material cost for decorative luminaires and brackets were not anticipated at the time of the desktop proposal.
2. Existing Decoratives: There is also the inclusion of a small count of three (3) existing flood/decorative fixtures which were not included in the desktop proposal.
3. Installation Cost: The conversion of cobrahead to decorative and of decorative conversion results in higher labor cost as compared to cobra-cobra conversion due to added installation complexity and time associated with the installation of decoratives. In addition, this conversion requires full rewiring, full fusing (fuse & fuse holder) and the installation of the decorative bracket.
4. Lights in High Voltage Situations: A count (5% of cobra-cobra and 30% of cobra-deco) lights were identified as being in proximity to high voltage from RealTerm Energy's field survey. These lights require specialized personnel for the retrofit and present a high installation cost. This was not accounted for at the desktop stage as the presence of lights in high voltage situation is subject to field verification and often represents a minimal (if any) count of lights.

8. FINANCIAL APPRAISAL OF THE CAPITAL OPTION

8.1. Loan Costs

Infrastructure Ontario offers loans at favorable rates to most municipalities seeking to improve their civic infrastructure. Interest rates vary with market conditions and are set at the prevailing rate at the time the loan is advanced.

The table below summarizes payment options that would be available to fund the project through Infrastructure Ontario. Please note these rates change daily and are submitted below for evaluative and budgeting purposes.

CAPITAL COST*	TERM (YEARS)	INTEREST RATE	ANNUAL PAYMENT	COST OF BORROWING
$118,444	10	2.69%	**$13,667**	$18,221

** Investment cost less IESO rebate*

8.2. Net Savings After Financing Costs

Year	1	2	3	4	5	6	7	8	9	10
Annual Savings	$13,726	$14,115	$14,515	$14,927	$15,351	$15,787	$16,235	$16,697	$17,172	$17,660
Loan Repayment	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**	**$13,667**
Cash Flow	$59	$448	$848	$1,260	$1,684	$2,120	$2,568	$3,030	$3,505	$3,993
Cumulative Cash Flow	$59	$508	$1,356	$2,617	$4,301	$6,422	$8,990	$12,021	$15,526	$19,520

We have assumed that an Infrastructure Ontario loan with an amortization term of 10 years would optimize the overall savings potential to the Village. As can be seen, there are significant net savings from the outset of the project, net of financing costs.

9. CALCULATION ASSUMPTIONS

1. The electricity cost savings were calculated based on Rideau St. Lawrence's current rates valid at the date of the preparation of this IGA. This information can be obtained online on the Ontario Energy Board website[1]. The annual energy savings of the new LED streetlighting system were calculated based on the data collected by the GIS/GPS mapping. Any changes in the data obtained will change the energy consumption and cost savings.

2. In Ontario, all electricity rates reflect the wholesale electricity price. In the streetlight rate, the variations of the wholesale electricity prices are reflected by the Monthly Average Hourly Price and the Global Adjustment (updated monthly). In our calculation for Monthly Average Hourly Price we used $0.0252/kWh and for Global Adjustment we used $0.0923/kWh. These prices are the average prices of the last 12 months. The current and the historic Monthly Average Hourly Prices and Global Adjustment prices are available on the IESO website[2].

3. In the calculation of the energy cost of the LED lighting system, we assumed that there will be no savings on the distribution volumetric rate, as this will be a matter of negotiation between the Village and its Utility. This is part the reason why, in addition to high fixed charges (service charge per connection), that although the energy consumption savings will be 72%, the energy cost savings is presented as only 46%. We have adopted this very conservative approach to protect the interests of the Village as it plans into the future.

4. We have assumed that the saveONenergy program will continue to be in effect as promised, using the currently published rates (those used for the preapproval), and that there will be no unexpected delays on the part of our partners, which would prevent us from meeting the deadline for the Village to receive this incentive. While we will do everything we can to meet the requirements of this program and to gain this incentive for the Village, RealTerm Energy cannot take responsibility for those aspects which are outside of its control.

5. After the first year, the energy and maintenance costs' inflation rates are 3% and 2%, respectively.

6. The final project inventory and associated energy savings are subject to change based on modifications to the scope of work (i.e. removed/added luminaires, field design changes, etc.) outlined in this IGA report and are to be confirmed in the Final Installation Report (FIR) following the completion of the project close-out. The FIR will then be used to complete the billing change to the Utility/LDCs to reflect the actual installed LED inventory which ultimately will determine the actual energy and cost savings.

[1] Ontario Energy Boeard. Electricity Distribution Rate Applications. Retrieved April, 2019, from http://www.ontarioenergyboard.ca/OEB/Industry/Regulatory+Proceedings/Applications+Before+the+Board/Electricity+Distribution+Rates

[2] Independent Electricity System Operator. Price Overview - Monthly Average Hourly Prices, By Year. Retrieved April, 2019, from http://www.ieso.ca/Pages/Power-Data/price.aspx

10. GREENHOUSE GAS REDUCTION

ESTIMATED GREENHOUSE GAS REDUCTION*	IGA Results
Current Annual Energy Consumption (kWh)	95,128
Projected LED Annual Energy Consumption (kWh)	26,166
Annual kWh Savings	68,962
Estimated Annual GHG Reduction (metric tonnes)	3
GHG Reduction over Luminaire Life (metric tonnes)	68

* GHG emissions depend on the electricity supply mix of the jurisdiction and time of use. These have been calculated using the most current, verified emissions factors found in the average emissions released by Environment Canada in the 2016 National Inventory Report.

11. CONCLUSION AND RECOMMENDATION

We have implemented a designed solution of selected LED luminaires that conforms to RP-8-2014 guidelines for as many of the streetlight locations as possible.

This combination of LED luminaires will result in energy consumption savings of 68,962 kWh per year over the incumbent HPS fixtures, which is equivalent to 72% energy savings.

If the Village of Westport chooses to move forward with the Design, Upgrade and Transfer option, the total project cost will be $124,594, which includes the upgrade of some elements of the lighting infrastructure such as fuses, fuse holders, wires, davit arms and secondary connections as stated in section 7.2 - Allowances. The Village should expect a payback period of 7.8 years with an IESO Incentive of $6,150.

The next steps to start the implementation of this new technology and start seeing energy and maintenance savings are as follows:

- Meeting to review IGA with staff and RealTerm Energy team
- Approval of the IGA
- Submit IESO rebate (prepared by RealTerm, but municipal staff must submit)
- Review contract to proceed with project
- Sign contract

12. TERMS AND CONDITIONS

The total project cost includes the following scope of work:

1. Data collection including GIS/GPS mapping of the existing and proposed luminaires
2. Photometric Lighting Designs
3. Remove 115 existing HID/Induction cobrahead luminaires and supply and install 115 cobrahead LED luminaires with photocell controllers
4. Remove 28 existing HID/Induction cobrahead luminaires and supply and install 28 decorative LED luminaires with photocell controllers
5. Remove 3 existing HID decorative/flood luminaires and supply and install 3 decorative/flood LED luminaires with photocell controllers
6. All provisions and allowance detailed on Section 7.2 – Allowances.
7. ESA permits and inspection of work
8. Recycling of the removed HID luminaires
9. Project management
10. The Municipality GIS database will be updated once installation is complete to include final LED Inventory installed, date, type, location, etc.
11. Commissioning
12. Completing billing change(s) on your behalf based on the new LED lighting system installed by RealTerm Energy and based on the information provided by the Municipality and Utility regarding the metered and unmetered lights. RealTerm Energy assumes that the information provided by both parties are accurate and reflects the current state of the actual inventory
13. Applying on your behalf for the available IESO incentives. The final incentive amount will be determined by the Utility and is not guaranteed by RealTerm Energy
14. RealTerm Energy and our Installation Contractor warrant all workmanship completed within the work area for a period of one (1) year following the completion date of the installation
15. The Luminaire and Photocell are covered by their manufacturer's warranties for 10 and 12 years, respectively
16. If material/equipment ordered is removed from the installation scope of work after being ordered, the ordered material/equipment that was not installed will remain in possession of the Municipality after the installation is complete and RealTerm Energy will not provide credit for the uninstalled material/equipment.
17. This IGA is valid until July 12,2019.
18. The total project cost is in Canadian dollars and does not include the HST.

For greater clarity, the scope of work set forth herein shall constitute the sole and entire scope of work for the Project and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to the Project.

The Parties have not relied on any statement, representation, warranty or agreement of the other Party or of any other person acting on such Party's behalf, including any representations, warranties, or agreements arising from statute or otherwise in law, except for the representations, warranties, or agreements expressly contained in this Agreement. Without limitation of the foregoing, the parties acknowledge and agree that the following items are not included in the scope of work and nor the total project cost:

1. Any cost related to upgrading your existing lighting/electrical systems to provincial and or federal standards.
2. Any cost related with the replacement of the existing relays for the group-controlled streetlights (controller box).
3. Any fees related to the connections to the secondary bus in the unlikely case that your Utility insists on charging a fee.
4. Any other fees which may be charged by a third party.
5. Any costs related to works beyond the Demarcation Point, described as follows:

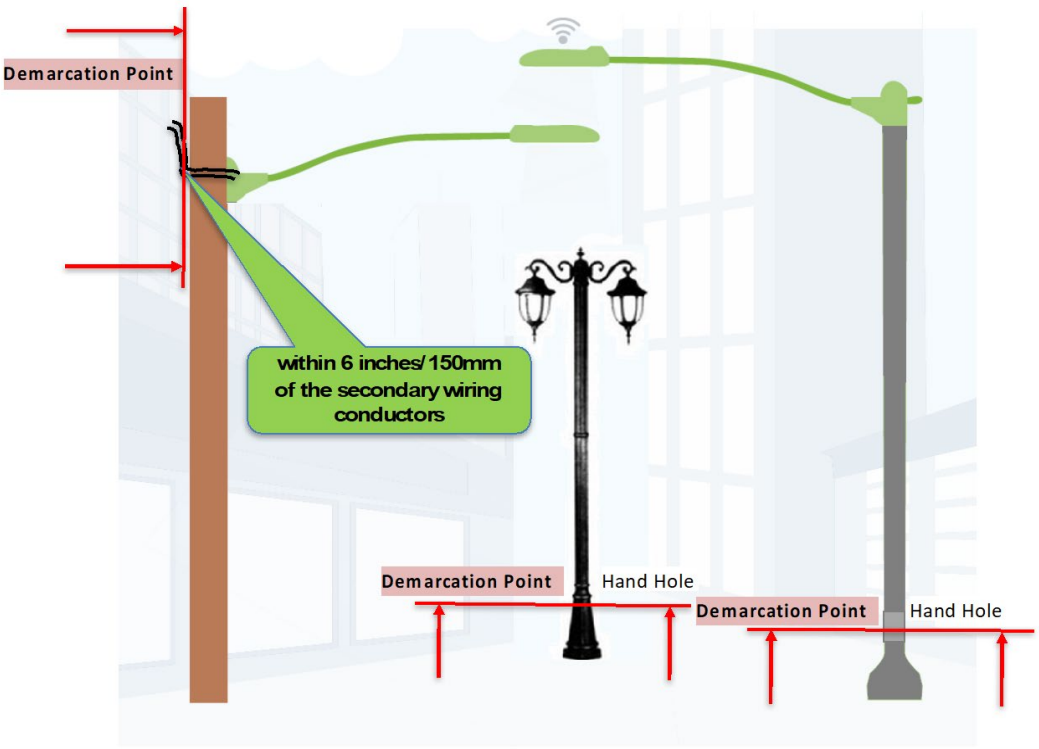
    - Work performed on the electrical system by RealTerm Energy will be confined to the Luminaire and an area between the agreed upon "*Demarcation Point*" (in the majority of cases a point within 6 inches/150mm of the secondary wiring conductors) on what is referred to as the "Tail". This is the location at which a Fuse and Fuse Holder should exist and acts as a disconnect to allow easy service, protect the new luminaire and wiring from voltage surges and provide a safe working environment. In the event that a Fuse and Fuse Holder do not exist, they will be installed.
    - For Decorative Poles and Stand-Alone underground fed units the "*Demarcation Point*" is located at the base of the pole in the "Hand Hole". Where Overhead feeds are in use, the "Demarcation Point" is located at the base of the arm holding the fixture, where the connection is made to the secondary wires.
    - If RealTerm Energy dispatches a maintenance contractor and the required repairs are outside of the work areas, we will recommend a solution and communicate this information to the Client for approval before proceeding.

Realterm Energy's Limited Workmanship Warranty only covers installation services such as incorrect equipment mounting or wiring of the fixture and related equipment. This warranty does not cover issues unrelated to the installation, such as fuse failure, pole knockdowns, wire shorting, disconnection of the pole or arm from owner source (unless improperly mounted), weather-related damage, natural disasters, vandalism, or unrelated capital work impacting the pole or fixture. The warranty period for installation services shall be one (1) year from the Installation End Date, defined as the date when the final luminaire is installed. The Village shall be responsible to serve as first-responder to any and all outages, shall identify locations where warranty-related work is necessary, and shall notify RealTerm Energy of the warranty-related locations so that a remedy can be implemented.

Realterm Energy shall be reimbursed for all outlays incurred in responding to items which are determined not to be warranty related.

This Limited Workmanship Warranty does not cover any cost related to fixture, photocell or related products and parts failure. Such costs are covered by their individual manufacturers' warranty as applicable. Realterm Energy shall ensure that the Township is provided with all manufacturers' warranties for equipment and materials installed and/or used in the Scope of Work and that such documents are in conformity with the agreed upon warranty terms and conditions. Any installation cost related to failed fixtures or photocells is not covered under this warranty. Please note that Realterm Energy will not be replacing your existing maintenance service provider.

13. SCOPE OF WORK DIAGRAM



The foregoing excluded items and any other items not included within the scope of work may be provided by RealTerm Energy at an additional cost pursuant to a separate written agreement or amendment between the parties only. The above list of exclusions is not meant to be exhaustive, as network site conditions vary, and shall not operate in any way to limit the exclusions of this paragraph or imply any obligation or duty on the party of RealTerm Energy to complete any work other than the specifically defined scope of work set forth herein.

Peter Evans
Public Works Manager
The Village of Westport
30 Bedford St., P.O. Box 68
Westport, Ontario
K0G 1X0

The information contained herein will form part of the Installation contract documents as well as the Scope of Work for the LED Streetlighting conversion project. The undersigned is authorized to sign on behalf of the municipality and accepts the terms and conditions of this Investment Grade Audit O-0408 P-0025 IGA_Westport_ON_CAN-LAS-2019-05-10.

Please note that we have included a recommended spare material inventory as an appendix. If the Village wishes to include this option, please indicate so in the table below:

Option	Circle Yes or No	Total Cost
Appendix A - Recommended Spare Inventory	Do you wish to have spares included (circle one)? YES / NO	$2,447

_____

Authorized Signature

_____

Name (please print)

_____

Title (please print)

_____

Date

Content is proprietary and confidential.

APPENDIX A: RECOMMENDED SPARE INVENTORY

Recommended Spare Inventory

A summary list of the recommended inventory spares is presented below (Luminaires, Photocell) and is based on the material specified in the IGA Report. Should the Village wish to have this spare material included, please indicate so on the IGA signature page.

Summary of Spare Material		
Part Number	**QTY**	**Material Type**
24W_XSPSM D HT 2ME 5L 30K7 UL SV N Q1	2	LED Luminaire
40W_XSPSM D HT 2ME 8L 30K7 UL SV N Q2	1	LED Luminaire
49W_XSPSM D HT 2ME 8L 30K7 UL SV N Q4	2	LED Luminaire
40W_K601D S P4NL III 40 SSL 7030 120V PR7 3K BK WS	1	LED Luminaire
TRS-2 (Photocell)	1	Photocell

Notes:

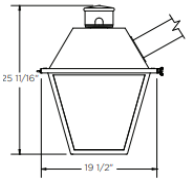
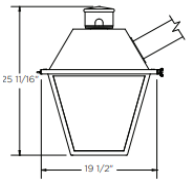
- Spare Material will be sent directly to the Village, accordingly additional freight charges may apply.
- Should the Village wish to include an alternative breakdown (type and quantity) of spare material, the list above can be adjusted accordingly.

Cost of Spare Material	
Number of Fixtures (Spares)	6
Total Cost of Spare Fixtures	**$2,447**
Total Project Cost	$124,594
Total Project Cost with Spares	**$127,041**

Content is proprietary and confidential.

APPENDIX B: SITE SPECIFIC FIXTURE REPLACEMENTS

Content is proprietary and confidential.

Type	Qty.	Replacement	Before	After
Cobrahead	113	CREE XSPSM		
Cobrahead	2	CREE XSPMD		
Floodlight	2	PSLED		
Cobrahead	28	K601D (Side Mounted)		
Bell Downlight	1	K601D (Side Mounted)		

Note: *The above images are for illustration purposes only.*

Content is proprietary and confidential.

APPENDIX C: LUMINAIRE SPEC SHEETS

- The Luminaire Spec Sheets are attached in a separate electronic file.

Content is proprietary and confidential.

APPENDIX D: LUMINAIRE PRODUCT WARRANTY

- The Luminaire warranty documents are attached in a separate electronic file.

Content is proprietary and confidential.

APPENDIX E: LIGHTING DESIGN LAYOUTS

- The designs of the proposed LED luminaires are attached in a separate electronic file.

Content is proprietary and confidential.

APPENDIX F: STREETLIGHT INVENTORY

- The streetlight inventory Excel file is attached in the electronic zip file.
- The Webmap version of the inventory can be accessed by clicking on the below link using the username and password provided below:
    - Insert link: https://arcg.is/Hve0X
    - Username: WestportON
    - Password: westport1

APPENDIX G:STANDARD CONTRACT

- The standard contract document is included as a separate electronic file.

Council Briefing Note: Removal of Fence at 43 Main Street, house of Norman Peterson and Audrey Ogilvie

Date: June 18, 2018

Executive Summary

Council decided to remove the fence at 43 Main Street and Fetch Murphy Way to improve public safety by increasing the area available for parking.

Recommendation

That the Committee of the Whole receive the June 18, 2019 report of Staff entitled “Removal of Fence at 43 Main Street, house of Norman Peterson and Audrey Ogilvie”;

That the Committee recommend Council approval to removal of the complete fence and shrubs beside the fence and the installation of 150 feet of new 4' wire fence and two (2) gates on the common property line.

Original signed by

Approved for Council Consideration

Paul Snider, C.A.O./Clerk

Background

Council's decision to remove the fence in question has not been supported by the property owners. The Mayor has met with Mr. Peterson and reached an agreement, pending Council approval.

Mr. Peterson and the Mayor have agreed that the Village remove all of the fence and shrub at its expense. The Village provide a new 4' wire fence on the property line, for 150 feet and include 2 gates.

Financial Considerations

There are two options:

Pricing from Lennox Fencing to supply and install the fence and gates - $ 3.950

Staff install the fence and gates - $4,200 (materials, equipment and labour)

Demolition of the fence and shrub - $1,000

Funds can be used in the Roads budget.

Options

Not recommended. Village to remove fence and shrub only.

Consultation

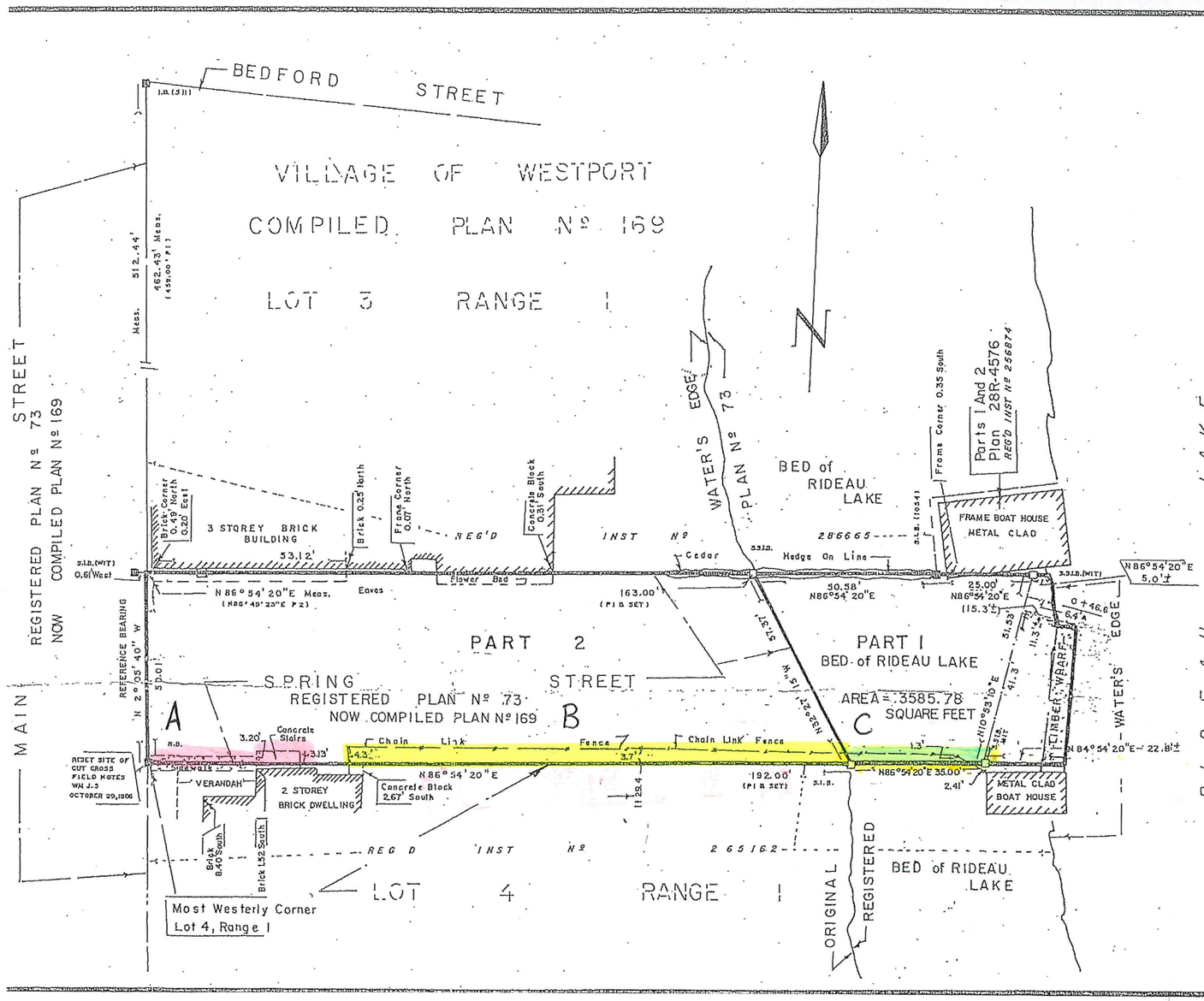
Peter Evans, Supervisor of Public Works

Anne-Marie Koiner, Treasurer

Attachments

Survey of property

End of Report



I REQUIRE THIS PLAN TO BE DEPOSITED UNDER THE REGISTRY ACT.	PLAN 28R-11057
FEBRUARY 15, 2001	RECEIVED AND DEPOSITED MAY 31 2001
Wm. J. Salter	L. Pendlace
WILLIAM J. SALTER ONTARIO LAND SURVEYOR	LAND REGISTRAR FOR THE REGISTRY DIVISION OF LEEDS.

SCHEDULE

PART		
2	SPRING STREET	REG'D PLAN Nº 73 NOW COMPILED PLAN Nº 169
1	BED of RIDEAU LAKE	EAST of SPRING STREET

PLAN OF SURVEY OF
PART OF SPRING STREET, EAST OF MAIN STREET
REGISTERED PLAN Nº 73
NOW COMPILED PLAN Nº 169
VILLAGE OF WESTPORT
AND PART OF THE BED of RIDEAU LAKE
EAST OF SPRING STREET
COUNTY OF LEEDS

SCALE - ONE INCH = 20 FEET
0 20 40 60 80 FEET

WILLIAM J. SALTER - O.L.S

SURVEYOR'S CERTIFICATE

I CERTIFY THAT:

1. THIS SURVEY AND PLAN ARE CORRECT AND IN ACCORDANCE WITH THE SURVEYS ACT, THE SURVEYORS ACT AND THE REGISTRY ACT AND THE REGULATIONS MADE UNDER THEM.
2. THE SURVEY WAS COMPLETED ON THE 21st DAY OF OCTOBER, 2000.

FEBRUARY 15, 2001 Wm. J. Salter
WILLIAM J. SALTER
ONTARIO LAND SURVEYOR

NOTE

BEARINGS ARE ASTRONOMIC AND ARE REFERRED TO THE EASTERLY LIMIT OF MAIN STREET, LYING NORTH OF SPRING STREET AS SHOWN ON A PLAN OF SURVEY BY C.D. COPELAND O.L.S DATED OCTOBER 20, 1977 AND ATTACHED TO DEPOSIT PLAN NUMBER 97095 HAVING A BEARING OF N 2°05'40" W.

IMPERIAL NOTE

MEASUREMENTS ARE IN FEET AND CAN BE CONVERTED TO METRES BY MULTIPLYING BY 0.3048.

LEGEND

- -E- DENOTES SURVEY MONUMENT FOUND
- -O- DENOTES SURVEY MONUMENT SET
- SIB DENOTES STANDARD IRON BAR
- SSIB DENOTES SHORT STANDARD IRON BAR
- RB DENOTES ROCK BAR
- WIT DENOTES WITNESS
- 1054 DENOTES G.W. BRACKEN O.L.S
- 511 DENOTES G BERKLEY O.L.S
- P1 DENOTES REGISTERED PLAN Nº 169
- P2 DENOTES PLAN ATTACHED TO DEPOSIT PLAN 97095

A. Mr. Peterson to apply for Encroachment agreement with the Village
B. Village to remove the existing fence & Vegetation and replace with 4 ' high fence with two (2) gates
C. Village to Remove existing fence and Vegetation

Committee of the Whole Briefing Note: Waste and Recycling Collection and Disposal Agreement

Date: June 18, 2019

Page: 1 of 4,

Executive Summary

Village Staff issued an RFP for the services of Waste and Recycling Collection and Disposal. That RFP Closed on May the 10th and the Village received 4 submissions all from qualified contractors.

Staff were directed to enter into an agreement with Limerick Environmental for the Provision of Waste and Recycling Collection and Disposal

Recommendation

That the Committee of the Whole receive the June 18, 2019 report of the Supervisor of Public works entitled “Waste and Recycling Collection and Disposal Agreement";

And that Committee of the Whole authorize the Mayor and CAO to enter into a formal contract with Limerick Environmental.

Original signed by

Peter Evans
Supervisor of Public Works

Approved for Council Consideration

Paul Snider, C.A.O./Clerk

Background

The Village of Westport currently provides Waste and 2 Stream Recycling Collection to the Village residents. The current contract completes in September of 2019.

Staff issued a Request for Proposals to receive pricing for a 3 Year contract to begin in September of 2019. It was the goal of staff to receive proposals that will best serve the Village's waste and recycling needs. It was estimated that an RFP that allowed contractors to submit the methodology that worked for them, would serve the Village with competitive pricing.

Staff have received 4 Proposals in total, all of which include both Waste and Recycling Collection and Disposal and directed staff to bring to Committee of the Whole an Agreement for approval.

Status

Staff have completed an agreement which is attached for Committee of the Whole to review.

Some of the highlights of the improvements to Waste and Recycling Collection include:

-Same day pickup of Waste and Recycling (Recycling streams alternate between containers and fibre)

-Bags type to be determined by Council (Clear no longer required)

-Bin Service to the Village for as required collections.

Other Considerations

No Contractor bid on supplying the collection of public use waste/recycling receptacles or the collection of waste/recycling from Facilities. Staff are proposing that Public Works staff will take over this collection.

The RFP allowed for and Limerick has notified staff that if successful they intend to collect both Waste and Recycling on the same day using a "split load" collection vehicle.

Village Staff are working to finalize an agreement with Rideau Lakes to continue allowing the transfer site in Portland to be available to Village Residents as it the case now.

Financial Considerations

The Estimated cost of this service is $45,900. There will be a fluctuation in costs due to the tonnages actual vs estimated. 2019 Budget to year end is expected to cover costs with a small surplus.

Annual ongoing costs to be included in future budgets.

Attachments

Draft By-law 2019-23 and attachment

End of Report

THE CORPORATION OF THE VILLAGE OF WESTPORT

BY-LAW NO. 2019-24

A BY-LAW TO AUTHORIZE AN AGREEMENT FOR THE SUPPLY OF CURBSIDE SOLID WASTE AND RECYCLING COLLECTION, TRANSPORTATION AND DISPOSAL SERVICES WITH LIMERICK ENVIRONMENTAL SERVICES LTD

WHEREAS the *Municipal Act, R.S.O. 2001, Part II, Section 8* provides a municipality with the capacity, rights, powers and privileges of a natural person for the purposes of exercising its authority under this or any other Act;

AND WHEREAS the *Municipal Act, R.S.O. 2001, Section 11. (2*) authorizes a lower-tier municipality to pass by-laws respecting matters within specific spheres of jurisdiction including matters relating to waste management;

AND WHEREAS the Village of Westport has issued RFP VOW-2019 for Solid Waste and Recycling Collection;

AND WHEREAS the Limerick Environmental Services LTD bid has been accepted as low bidder to RFP VOW-2019 for Solid Waste and Recycling Collection;

AND WHEREAS the Council of the Corporation of the Village of Westport deems it desirable to enter into a contract agreement with Limerick Environmental Services LTD in accordance with the details set out in the Form of Agreement and as shown on the attached schedule;

NOW THEREFORE the Corporation of the Village of Westport enacts as follows:

1. That the Corporation of the Village of Westport enter into an agreement with Limerick Environmental Services LTD in the general form and content as Schedule "A" attached hereto.

2. That the Mayor and the Chief Administrative Officer be and they are hereby authorized to execute such agreement on behalf of the Corporation of the Village of Westport.

3. Any and all by-laws or portions thereof conflicting with this by-law are hereby repealed.

4. This by-law shall come into force and take effect on the date of its passing.

ENACTED AND PASSED THIS 2ND DAY OF JULY, 2019.

_____ _____

MAYOR CLERK

Schedule A to By-law 2019-24

Independent Contractor Agreement
For the Provision Of
Household Waste / Recyclables Collection
, Transportation and Disposal

For Three (3) Years

This contract for services is made in duplicate between:

The Corporation of
The Village of
WESTPORT
30 Bedford Street
Westport, ON K0G 1X0
(The "Village")
and
Limerick Environmental Services LTD.
(c/o Terry Perkins)
11170 Rudl Road
North Augusta, ON
(The "Contractor")

It is agreed that –

The Contractor will provide the Village with the following services as an independent contractor:

1. a) The Contractor will collect waste and recycling at curbside within the municipal boundaries on a weekly basis and properly dispose of the collected waste and recycling. The collection will take place on Wednesday, except where mutually agreed upon.

(The "work")

2. The Contractor will begin work on the fourth (4th) day of September 2019

and the Contract will terminate on the third (3rd) day of September 2022 with the option to extend for an additional two (2), one (1) year consecutive terms at the sole discretion of the Village, under the provisions included in Appendix A.

3. The total contract price (the "contract price") payable to the Contractor by the Village for doing the work, exclusive of any authorized extras, is as outlined in the Price Proposal attached.

4. The Contractor is only liable to perform, and the Village is only liable to pay for extra services that are authorized in writing setting out the price of the extra services and signed by both parties ("authorized extras").

5. The Contractor will indemnify and save the Village harmless from any and all claims against the Village arising out of the performance of the Contractor's services under this agreement.

6. The Contractor warrants that he/she is fully insured, and that insurance is adequate to provide coverage for any injuries sustained by any person on the work site of for any property damaged under the course of the work done under this contract.

7. For additional terms and details relating to this contract, reference submitted Village of Westport – 2019 Solid Waste and Recycling Collection RFP (including addenda) as included in part as Appendix A.

8. The terms of this contract may only be amended in writing, signed by both parties.

9. This contract is governed by the laws of the Province of Ontario.

Signed on the _____ day of _____, 2010.

_____ _____

Mayor – Village of Westport CAO – Village of Westport

_____ _____

(Contractor's signature) (Witness)

APPENDIX A – 2019 Solid Waste and Recycling Collection RFP Project Document

FROM RFP, Full RFP Document available upon request.

B. PROJECT REQUIREMENTS

1.0 INTRODUCTION

The Village of Westport is requesting proposals from qualified proponents for the provision of curbside collection services of solid waste and recyclable material, starting September 3rd, 2019.

The collection areas will be from residential properties within the municipal boundaries of the Village of Westport.

The Village of Westport is a Lower-Tier Municipality, which borders the Upper Rideau Lake to the East, and the Township of Rideau Lakes to the South, West and North. Geographically, the Village covers 1.71 Km^2 with a population of approximately 645 residents and 388 private dwellings.

Curbside collection of Solid Waste and Recyclables is offered to residents once per week. Current Service is on Mondays and Thursdays. See Appendix A – Map of Public Roads.

Proponents responding to this RFP, must be qualified, as set out in this RFP. The Proponent must be capable of entering into a Contract for the term identified in this RFP, and for the provision of complete services required and as set out in this RFP.

2.0 PROJECT COSTS

The Price Proposal Schedule C must include all costs in Canadian dollars and exclude HST. HST is extra and must be shown as a separate line item on all invoices.
In the event of any discrepancy between any unit price and an extension, the unit price shall govern.

2.1 Consumer Price Index Adjustment

Unit costs will be adjusted on April 1, 2020, and again on each subsequent April 1st during the life of the contract. The adjustment will be equal to the percentage change (up or down) from the previous year of the average annual "Special aggregates: All-Items Excluding Energy" Consumer Price Index for Ontario as published by Statistics Canada for the preceding year (November to November). In the event of a price increase/decrease as a result of a CPI adjustment, April's invoice

will have a retroactive increase/decrease for the months of January-March, for the same year.

2.2 Collection Payment

The contractor will invoice the Village on a monthly basis for all solid waste and recyclable materials collected as measured by the incoming weight at the transfer station or landfill facility in the case of solid waste, or the MRF's weigh scale in the case of recycling.

3.0 BACKGROUND OF THE PROJECT

The Village offers Curbside Solid Waste and Recyclable Material Collection to every residential unit within the Municipal boundary. In 2018, 97.8 Metric Tonnes of Solid Waste was collected curbside, while 60.14 Metric Tonnes of Fiber was collected curbside, and 14.51 Metric Tonnes of Containers was collected curbside. Solid Waste is set out weekly, and collected in garbage bags, or garbage cans, while recyclable materials are set out in two (2) streams, Fiber and Containers, and are collected on alternate weeks. Types of recyclable material are shown in Appendix C – Current Recyclable Items.

4.0 AVAILABLE VILLAGE RESOURCES

The proponent when developing their proposal should not assume that Village resources, other than the Supervisor of Public Works or their designate (in the case of Village administration), will be available as a resource to any contract that results from this Request for Proposal.

5.0 OBJECTIVES

The objective of this Request for Proposal is to acquire the services of a qualified and reputable contractor, and ultimately enter into a contract with a contractor over the term specified for Curbside Solid Waste and Recycling Collection Services, in accordance with the terms of this RFP.

5.1 Scope of Collection

The Contractor will provide curbside collection of solid waste and recyclables, weekly (Mon-Fri) from all households, municipal facilities, and other locations as directed on all roads maintained by the Village and on any private roads as designated by the Village.

Solid Waste is collected curbside weekly.

"Blue box" and "Green box" material is collected on alternate weeks.

5.2 Contract Supervision by the Contractor

The Village will be provided with the name, address and telephone numbers of the Contractor's representative(s) who shall be available, and may be contacted 24 hours per day, 7 days per week, on matters relating to this Contract.
The Contractor shall have at all times, sufficient and qualified Supervisors as a resource for the operator of the collection vehicle, to properly direct the work or respond to complaints. The Supervisor must have the ability to communicate by either 2-way radio or cellular device, with the operator of the collection vehicle.

5.3 Routing

The Contractor will have the ability to determine routes for collection in order to maximize collection efficiencies, as long as the routing covers each eligible household. The contractor is **NOT** required to match the existing collection days as shown in Appendix B – CURRENT Village of Westport 2019 Garbage and Recycling Schedule.

In the event the existing collection schedule does not match Appendix B then an alternate schedule must be proposed. The Alternate Schedule must meet the requirements of Weekly Garbage collection and alternate weekly "blue box" and "green box". The weekday of collection must not change for the term of the contract except with written agreement by both parties.

Same day Garbage and Recycling Collection is permitted.

At least 30 days prior to the commencement of the Contract, the Contractor will submit to the Village detailed maps and schedules showing each truck, the starting time and point for each truck, the route for each truck and the finishing time and point for each truck. The individual Collection Routes (once agreed upon) and Collection Days will not be changed during the contract without prior written approval of the Village.

5.4 Advertising and Information on Trucks

No advertising (other than the advertising required/approved by the Village) shall be affixed upon any collection vehicle, with the exception of the name and or Corporate logo of the contractor. The Contractor shall stencil a numbering system on the collection vehicle to identify the vehicle and accommodate the necessary accounting system for loads entering designated facilities. Any additional collection vehicles, which may be required from time to time to provide Services under this Contract will also require a similar system of numbering.
The Contractor shall stencil the Certificate of Approval/Environmental Compliance Approval number issued by the Ministry of Environment on all collection vehicles.

5.5 Material Sorts

Recyclables are collected in 2 streams:

- Blue Box – Containers (plastics/metal cans/glass)
- Green Box – Fiber (paper, cardboard, etc.)

A list of Current recyclable material accepted in the Village's recycling program is listed in Appendix C – Recyclable Items

5.6 Holidays

The following days are Statutory holidays. There will be no collection of Solid Waste or Recyclables on the following days:

New Year's Day Family Day Good Friday Victoria Day
Canada Day Civic Holiday Labour Day Thanksgiving Day
Christmas Day Boxing Day

In the event of a Statutory holiday, there will be no collection service on that day. When the regular collection day falls on a holiday, the collection schedule for the remaining days of the week will be rescheduled as per Appendix B – CURRENT Village of Westport 2019 Garbage and Recycling Schedule. Any new holidays introduced during the Contract period will be addressed in a similar manner.

The Village will be responsible for notification of residents of any changes in collection days associated with holidays.

5.7 Time of Day For Collection

Collection from households will not commence before 7:00 a.m. or carry on after 7:00 p.m. without the approval of the Village.

5.8 New Collection Areas

The Contractor, upon notification, will assume the responsibility for collection services as soon as any new homes, buildings and subdivisions are ready for service as determined by the Village's Supervisor of Public Works or their designate.

5.9 Returning Containers after Emptying

All recycling containers shall be replaced in approximately the same position in which they were located prior to collection, but in no case shall they be replaced on the traveled portion of the road or the pedestrian portion of the sidewalk. Emptied Blue or Green Boxes shall be placed upside down in order to help prevent them from being blown by the wind. If non-collectable material is left, then Blue or Green Boxes shall not be placed upside down. Care shall be used not to damage the containers during collection and the Contractor shall be responsible for all damage to containers as a result of collection operations. If a container is damaged, the Supervisor of Public Works or designate, in their sole discretion, will determine if the container is to be replaced due to damage. Any costs for replacement of containers will be deducted from the monthly invoice.

5.10 Contractor Not to Collect

The contractor is not required to collect any materials that are not recyclable, that do not meet setout requirements, or where there is a health risk to the collector (e.g. broken glass, hazardous materials). The non-collectable material is to be left in the Blue or Green Box (in the case of recyclables), or in the garbage bag or garbage container (in the case of solid waste) with a courtesy tag.

5.11 Householder Non-Collectable Notification

The Village will provide the Contractor with courtesy tags which will advise residents of reasons that the material remaining in their container has been left behind. The contractor will leave or affix the tag to the container or the noncollectable material that is being left for the resident.

5.12 Missed Collection

If the Contractor misses part of a collection route, they are to make every reasonable effort to collect the missed setouts on the same collection day. If this is not possible, the missed Solid Waste or Recyclables will be collected on the following working day. What is "reasonable" or "possible" will be determined by the Village's Supervisor of Public Works or their designate.

5.13 Spills and Litter

It is the Contractor's responsibility to immediately clean up any debris or liquid which falls from the vehicle or recycling containers onto the street, sidewalk, boulevard, or other private or public property during collection. This includes waste, broken glass particles, or hydraulic oil, and may require that the street or property be washed, flushed or otherwise restored to the satisfaction of the Village's Supervisor of Public Works or designate. Each vehicle shall carry hand tools (brush and shovels) to facilitate the sweeping up of any waste which may be spilled.

The Contractor will report promptly to the Ministry of the Environment Conservation and Parks (MECP) and the Village's Supervisor of Public Works, spills or discharges of pollutants or contaminants under the control of the Contractor. Such spills or discharges and their adverse effects are defined in the Environmental Protection Act, R.S.O. 1990 (EPA), as amended and all regulations thereto. The Contractor shall comply with the requirement of the EPA including, all notice requirements and be responsible for clean-up and all associated costs.

5.14 Customer Service – Village of Westport

All calls from residents in the Village of Westport will be directed to the Supervisor of Public Works or designate. Calls that require action by the Contractor will be forwarded directly on to the Contractor's office for immediate action via e-mail. The

Contractor must ensure prompt response to work requiring action. The Contractor will report back to the Village's Supervisor of Public Works, or their designate, on a daily basis or as required by the Village regarding follow-up action that has been taken.

5.15 Weighing and Weigh Scale Tickets

The Contractor's drivers must weigh-in and weigh-out with every load of material (whether solid waste or recycling) that is brought to the landfill, transfer station or MRF. The Contractor must maintain accurate records of the weigh scale ticket information and provide the weights to the Village on a monthly basis with the monthly invoice, in the format and manner as requested by the Village.

The Contractor is required to conform to any alternative system of tickets or numbering which may be adopted by the Village from time to time without additional compensation.

5.16 Reports of Claims, Damages and Incidents

All incidents, accidents and near misses involving persons or property will be reported to the Village's Supervisor of Public Works immediately. Copies of all claims and reported damages must be reported to the Village's Supervisor of Public Works in written form for each occurrence. The Contractor will resolve all claims for damages from residents within thirty (30) days upon receipt of the claim in writing.

5.17 Advertising, Promotion and Education

The Village will be responsible for general advertising and the design, production and distribution of all promotion and education materials.

6.0 ASSUMPTIONS

Proponents must take into account the following assumptions when preparing and submitting proposals.

6.1 Lobbying

All lobbying is prohibited under this RFP.

6.2 Liquidated Damages

The Village will assess liquidated damages for instances of non-performance. As indicated in Table 1, the Contractor shall pay the Village the indicated amount per infraction. The sum or sums are hereby agreed upon and fixed as reasonable measures of the Village's costs and determined by the parties hereto as the liquidated damages that the Village will suffer by reason of said delay, non-performance or default, and not as a penalty. The Village may deduct and retain the

amounts of such liquidated damages out of the monies payable as provided in Section C.6.3 – Monies Due Village.

Under no circumstances will vehicles used in carrying out the Contract engage in private collections or collections above the standardized level of service. If a vehicle used in carrying out the Contract is found collecting private accounts or making other collections that are not included in this Contract anywhere, the Village will be entitled to liquidated damages of $10,000.00 on the first occurrence, $20,000.00 on the second occurrence, and $50,000.00 on the third occurrence. A fourth occurrence will result in the forfeiture of the Contract.

A. Table 1 – Liquidated Damages

Incident	Amount	Unit
Late collection	$500	per route
Failure to respond to resident complaint as directed by Supervisor of Public Works or their designate	$250	per incident
Failure to return for missed collection as directed by Supervisor of Public Works or their designate	$250	per incident
Improperly replaced containers	$150	per incident
Discourtesy or inappropriate behaviour	$500	per incident
Contractor's staff scavenging recyclables	$500	per incident
Failure to resolve damage claim to resident's property within allowable time	$500	per incident
Failure to submit reports	$500	per incident
Failure to clean up spillage	$500	per incident

6.3 Monies Due Village

In the event that there are any monies payable to the Village by the Contractor under the terms of this Contract, or there are any monies payable by the Village to any other

person, firm or corporation as a result of any default by the Contractor under this contract, such monies shall be deducted from and retained out of any monies due from the Village to the Contractor or may be recovered from the Contractor as a debt due to the Village. Any and all amounts payable to the Village shall bear interest at the rate of one and one quarter percent (1.25%) per month compounded monthly, after thirty (30) days from the due date.

6.4 Vehicles

The proponent's vehicles used for the transportation of Solid Waste or Recyclables shall be equipped with all equipment and accessories required by the Highway Traffic Act of Ontario, and any other Acts, Regulations or By-laws that apply to the trucks operation. These same vehicles must display a sticker indicating that they have passed a current Periodic Mandatory Commercial Vehicle Inspection (PMCMI) dated between April 1st and December 31st of each year of the contract, and these stickers must remain valid for the duration of the contract. Vehicle license plates must also remain valid for the duration of the contract.

NOTE: Age of collection vehicles are to be identified in the Technical Proposal. Preference may be given to collection vehicles that are new or newer. It is the Village's preference that collection vehicles be not more than 10 years old at any point through the period of this contract. Proponents must demonstrate in their Technical Proposal that vehicles which are not new, are of sound mechanical function.

6.5 Insurance

Insurance requirements will be as per C.18.0 – Insurance Requirements.

6.8 Record Keeping

The Contractor will maintain and keep sufficiently complete and accurate books, payrolls, accounts and records relating to the performance of the Contract to permit their verification and audit and they will have no claim to payment unless such books, payrolls, accounts and records have been so maintained and kept. The Contractor will furnish all the time sheets, records, weigh bills, bills of lading and other vouchers, on request by the Village. The Contractor will cooperate and make any requested records available to the Village's auditor, upon request.

6.9 Conduct of Employees

Employees shall be alert, polite and courteous towards the public at all times. The Contractor will employ on the Work, only orderly, competent and skillful workers. The Contractor will further ensure that a high standard of service, courtesy and consideration is exhibited in all of their dealings with residents, visitors and the general public, and that they conducts all of their operations, including its

administrative functions, with the utmost regard for enhancing public relations; and in recognition of the need to uphold and maintain the positive public image of the Village.

Should any employee give just cause for complaint (of which the Village shall be sole judge) then the Contractor shall take progressive disciplinary measures as necessary up to and including dismissal.

APPENDIX B – Schedule A – Form of IRREVOCABLE OFFER and
Schedule C PRICE PROPOSAL

(attached)

Schedule A
FORM OF IRREVOCABLE OFFER

I, hereby offer to provide the requirements under the Request for Proposal, Proposal VOW-2019 Solid Waste and Recycling Collection to the Corporation of the Village of Westport according to the terms set out in this proposal as well as in the RFP, including the requirement for an acceptance by a formal contract acceptable to the Corporation of the Village of Westport. I also agree that this irrevocable offer shall be open to acceptance by the Village for a period of 120 days from the closing date for the receipt of proposals.

A Perkins
Witness

Terry Perkins
Signature

Terry Perkins
Name

Owner
Title

11170 Rudl Road.
Address

North Augusta, ON
City/Province

613 345-1891
Telephone

613 345-6900
Fax Number

t.perkins@explornet.com
Email

ADDENDUM #1 April 16th 2019
*INCLUDE WITH RFP
VOW-2019 Solid Waste and Recycling Collection

SUPPLY OF CURBSIDE SOLID WASTE AND RECYCLING COLLECTION SERVICES

See attached page for items affected by this addendum. This addendum must be signed and attached with the Proposal for a complete submission.

Village Staff have been made aware that Schedule C should include a flat rate for providing the weekly service to the Village. In an effort to get this information to the RFP takers this Addendum #1 is being issued prior to the April 23rd Question response as set out in A.3.0 due to the nature of the addendum. Other questions will be responded to as per the above mentioned RFP.

I hereby acknowledge receipt of Addendum No. 1 for the above noted Request for Proposal.

Terry Perkins
Printed Name

Terry Perkins
Signature

Limerick Environmental Services Ltd.
Company

Schedule C
PRICE PROPOSAL

Curbside Waste & Recycle Collection						
Item		Description of Item	Unit	Estimated Annual Quantities	Unit Price (Exclude HST)	Estimated Annual Price (Exclude HST)
1		Curbside Collection of Solid Waste	Tonne	98	$ 100.00	$ 9800.00
2		Curbside Collection of Recyclable Fiber	Tonne	60	$ 35.00	$ 2100.00
3		Curbside Collection of Recyclable Containers	Tonne	15	$ 100.00	$ 1500.00
4		Curb Side Collection Weekly (Includes both Solid Waste and Recycling)	Week	52	$ 625.00	$ 32500.00
OPTIONAL*	5	8 Yard Bin	Each	12 Tips	$ 90.00	$ 1080.00
	6	6 Yard Bin	Each	12 Tips	$ 80.00	$ 960.00
	7	30 Yard Bin	Tonne	Unknown	$ 450.00	$ N/A
	8	10 Roadside and Lot side Garbage Drums (Pedestrian Garbage) Mon/Thurs/Saturday	Per/Week	Unknown Delivered to 9934 County Road 10	$ Ø	$ Ø
Total (Items 1-4)						$ 45900.00
HST						$ 5967.00
Total Contract Price (Annually)						$ 51867.00

*Optional Items will be used at the Village discretion and potentially ADDED to items 1-3. If prices cannot be provided leave BLANK. Items 5-8 will not be used in contract price scoring.