



The Corporation of the County of Wellington

Administration, Finance and Human Resources Committee

May 17, 2016

1:00 pm

County Administration Centre

Guthrie Room

Members: Warden Bridge; Councillors Lever (Chair), Alls, Lennox, C. White

Pages

1. Call to Order	
2. Declaration of Pecuniary Interest	
3. Delegation:	
3.1 Mr. Matthew Betik and Mr. Brendan Hall, KPMG Year End Financial Statements Audit Report	2 - 56
4. Administration	
4.1 Declaration of Land Surplus - Fergus Library Property	57 - 59
4.2 Correspondence from Association of Municipalities of Ontario Support for Fort McMurray - Call to Action	60 - 60
4.3 Electronic Vehicle Charging Stations Grant Approval	61 - 65
5. Finance	
5.1 Financial Statements as of April 30, 2016	66 - 109
5.2 Annual Debt Repayment Limit	110 - 112
5.3 2017 Budget and Five Year Plan Process	113 - 114
6. Human Resources	
6.1 Accessibility Fund Incentive Programme	115 - 118
7. Closed Meeting	
8. Rise and Report	
9. Adjournment	
Next meeting date June 21, 2016 or at the call of the Chair.	



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2016
Subject: **2015 Audited Financial Statements**

Background:

The County's 2015 audited financial statements are attached for review and approval by the Committee and Council. Representatives from the County's auditing firm KPMG LLP will be at the meeting to present their audit findings and answer questions relating to the statements.

A final signed version of the statements will be produced following Council approval on May 26, 2016 at which point the statements will be posted to the County website.

Recommendation:

That the County of Wellington's audited financial statements for the period ending December 31, 2015 be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ken DeHart".

Ken DeHart, CPA, CGA
County Treasurer



cutting through complexity

AUDIT

The Corporation of the County of Wellington

Audit Findings Report
For the year ended December 31, 2015

KPMG LLP

May 10, 2016



The contacts at KPMG in connection with this report are:

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Table of Contents

Executive summary	3
Consolidated Financial Statements	4
Audit risks and results	6
Critical accounting estimates	8
Significant accounting policies and practices	9
Other matters	10
Adjustments and differences	12
Appendices	14
Appendix 1: Required communications	15
Appendix 2: Independence	16
Appendix 3: Audit Quality and Risk Management	17
Appendix 4: Background and professional standards	18
Appendix 5: Current developments	19

At KPMG, we are **passionate** about earning your **trust**. We take deep **personal accountability**, individually and as a team, to deliver **exceptional service and value** in all our dealings with you.

At the end of the day, we measure our success from the **only perspective that matters – yours.**

Executive summary

Purpose of this report*

The purpose of this Audit Findings Report is to assist you, as a member of the committee, in your review of the results of our audit of the consolidated financial statements of County of Wellington as at and for the period ended December 31, 2015.

This Audit Findings Report builds on the Audit Plan we presented to the Committee in the fall.

Changes from the Audit Plan

There have been no significant changes regarding our audit from the Audit Planning Report previously presented to you.

Status Update

- Legal letters returned to KPMG
- Receipt of signed management representation letter as at date of FS approval
- Completing our discussions with AFP committee
- AFP Committee approval

Audit risks and results

We discussed with you at the start of the audit a number of **significant financial reporting risks**.

We are satisfied that our audit work has appropriately dealt with the risks.

We also discussed with you some **other areas of audit focus**.

See pages 6 & 7

* This Audit Findings Report should not be used for any other purpose or by anyone other than the audit committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Findings Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Consolidated Financial Statements

The County of Wellington's Financial Statements include its proportionate share of the Wellington-Dufferin-Guelph Public Health Unit results from operations, in addition to its proportionate share of assets and liabilities of the Health Unit.

KPMG relies on the audit of the Health Unit that is performed by a separate KPMG LLP team, led by Matthew Betik, engagement partner, which issued an opinion on the financial statements of the Health Unit on May 4, 2016, which are then consolidated into the County's financial statements.

Highlights of financial information with respect to the two entities are provided below.

Wellington-Dufferin-Guelph Public Health Unit

- Revenues of \$26.4M (some of which is funded from the County)
- Expenditures of \$25.3 M
- Income of \$1.1M
- Tangible Capital Assets of \$26.5M

The County consolidates their proportionate share, being 32.7% of revenues, expenditures, assets, liabilities & accumulated surplus. Significant transactions between the two entities are eliminated upon consolidation.

Financial Statement Summary

Statement of Financial Position	<ul style="list-style-type: none"> • Net Financial Assets \$33.9M, increased 23% • Accumulated Surplus of \$422.9M
Statement of Operations	<ul style="list-style-type: none"> • Revenues have increased \$10M, increased taxation revenue and provincial transfers resulted in the largest increases in revenue • Expenditures have increased \$7M, reflective of a 4% increase • Annual Surplus of \$11M, significantly higher from that of prior year
Statement of Change in Net Financial Assets	<ul style="list-style-type: none"> • Increase in net financial assets of \$6.4M
Statement of Cash Flows	<ul style="list-style-type: none"> • The County utilized \$1.7M of cash during 2015, this is the net change in cash from operating activities, the acquisition of tangible capital assets, acquisition of investments and repayment of Long-Term debt

Audit risks and results

Inherent risk of material misstatement is the susceptibility of a balance or assertion to misstatement which could be material, individually or when aggregated with other misstatements, assuming that there are no related controls.

We highlight our significant findings in respect of significant financial reporting risks as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.

Significant financial reporting risks

Why

Our significant findings from the audit

Fraud risk from management override of controls

As outlined in our audit planning report, in accordance with Canadian Audit Standards, there is the presumption of a risk of management override.

We have not identified additional risks of management override relating to this audit.

- KPMG performed a variety of procedures examining journal entries that were being posted to the general ledger.
- Journal entries were selected using various criteria to identify journal entries that could possibly be related to override activities.
- No issues were identified in our testing performed.

Audit Areas of Focus

We identified other areas of focus for our audit in our discussion with you in the Audit Plan.

Significant findings from the audit regarding other areas of focus are as follows:

Other areas of focus	Why	Our significant findings from the audit
Cash & Investments	Significant FS Caption-90% of financial assets	<ul style="list-style-type: none"> • Confirmations were sent to the County's financial institutions confirming balances; custody over the confirmation submission and receipt process was maintained at all times by KPMG LLP • Confirmation with CIBC, RBC, BMO, NBF, ONE Investment, Meridian • Reconciling items tested
Payroll	Represents approximately 1/3 of County expenses	<ul style="list-style-type: none"> • Control testing performed in addition to detailed testing
Tangible Capital Assets	Significant FS Caption	<ul style="list-style-type: none"> • Tested a sample of additions both to capital assets and WIP in fiscal 2015 • Review of expense accounts to ensure that items related to capital assets were not expensed in 2015 • Recalculation of amortization expense • Losses on disposals in current year indicate that useful lives may be shorter than initially anticipated by the County. Annual examination beneficial given the magnitude and variation of County owned assets
Debt	Significant FS Caption	<ul style="list-style-type: none"> • Confirmations were sent to the County's lenders and ensured that confirmation and amortization schedules support the balances recorded by the County at December 31, 2015
Taxation Revenue	Significant FS Caption	<ul style="list-style-type: none"> • Confirmations were sent to each of the lower tier municipalities to confirm amounts that had been levied on behalf of the County and amounts outstanding as receivable or payable at year end.
Grant Revenues	Significant FS Caption, 45%+ of County Revenues	<ul style="list-style-type: none"> • KPMG confirmed directly with various funding sources to substantiate revenues recorded by the County of Wellington, including OMPF, Ministry of Community and Social Services and Ministry of Long-Term Care

Critical accounting estimates

Estimates

Critical Accounting Estimates	<p>Management's process for identification and making accounting estimates are consistent with prior year.</p> <p>The potential impact of measurement uncertainty on the financial statements has been disclosed in the notes to the financial statements.</p> <p>During the course of our engagement, we did not identify instances of management bias in development of estimates.</p>
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We believe management's process for identifying critical accounting estimates is considered adequate

Significant accounting policies and practices

Significant accounting policies and practices are disclosed in Note 1 to the financial statements.

Other matters

Other matters

We have highlighted below other significant matters that we would like to bring to your attention:

Professional standards require us to communicate to the Audit Committee Other Matters, such as material inconsistencies or material misstatements between MD&A and the audited financial statements, identified fraud or non-compliance with laws and regulations, consultations with other accountants, significant matters relating to the Company's related parties, significant difficulties encountered during the audit, and disagreements with management.

Tangible Capital Assets

- Losses on tangible capital asset disposals took place in the current year, however losses were substantially lower than that of the prior year
- We understand that the County is continuing to investigate asset classes and useful life assessments to ensure that tangible capital assets are being amortized appropriately
- Based on testing performed the larger losses related to building components, primarily related to social housing units
- While most losses recorded on disposal of assets were not considered to be significant, in comparison to the respective cost of the assets being disposed of the losses represent a sizable percentage, which suggests that useful lives of assets are shorter than initially expected with respect to social housing structures
- The impact of using longer estimated lives is that less amortization is recorded in years the asset is utilized and then subsequently a loss on fixed asset disposal is recorded upon replacement which adds an element of volatility to the statement of operations

Prepaid Expenses

- The County of Wellington received two invoices from the Ostic Group pertaining to insurance renewal, invoices dated December 2015 for approximately \$613,000
- Management recorded these amounts as an increase to payables and an increase to prepaid expenses as at year end, however payment was not made until January of 2016 and therefore the recording of a prepaid expense (asset) was not appropriate
- Management has corrected for this audit difference in their financial statements, KPMG notes that this entry has NIL impact on the statement of operations

Income Services-
Amount owed from
Province

- Funding from the province is calculated on a historical 3 month rolling average
- At the end of the fiscal year, December 31, 2015, the province owed the County approximately \$677K
- Management recorded the balance as a reduction to deferred revenue, as opposed to recording a receivable in the general ledger as at year end
- Given that the balance represents an amount the County is entitled to receive it is more appropriately reflected as receivable at year end, management has agreed with the proposed treatment and have corrected for this audit reclassification adjustment which has NIL impact on the statement of operations

Contaminated Sites-New
Accounting Standard

- PSAB 3260-Contaminated Sites
- New accounting standard which required management to perform an internal assessment of County owned properties, classify properties based on active use or non-active use, and consider contamination risk for non-active sites County owned sites
- Management has performed an analysis which and determined that none of the respective non-active sites contained a risk of contamination as defined under PSAB 3260 and that accordingly no provision was required as at December 31, 2015
- Note that there is new note disclosure in the financial statements for 2015

Vacation Payable
Balances

- The County has accrued vacation balances outstanding at year end of approximately \$1.45M which has increased by approximately \$100K or 7% in the current year
- Business implications of carrying larger vacation balances (earned at one rate, typically taken at a higher rate if career progression exists)
- Management is now tracking individuals whom are carrying balances in excess of County Vacation Policy entitlement for which only a few small number of employees comprise the majority of the balance-this excess is not being accrued for, and considered to be reasonable per KPMG given that amounts are outside of the stated policy

Return on
cash/investments
compared to return on
debt

- The County holds \$25.5M of cash and short term investments, 2/3 of balance is within general cash account, earning nominal interest revenue
- County currently holds \$31M of debt (balance has decreased from PY by 10%) which attracts interest expense at an average rate in excess of 4%
- Consider whether cash/short term investment can fund future projects if earning lower rates of return than would be incurred through issuance of debt

Adjustments and differences

Corrected adjustments

Adjustments and differences identified during the audit have been categorized as Corrected "adjustments" or Uncorrected "differences." These include disclosure adjustments and differences.

Professional standards require that we request of management and the audit committee that all identified adjustments or differences be corrected. We have already made this request of management.

The management representation letter includes all adjustments identified as a result of the audit, communicated to management and subsequently corrected in the financial statements.

Uncorrected differences

There are no Uncorrected Audit Misstatements.

Adjustments and differences

Based on both qualitative and quantitative considerations, management have decided not to correct certain differences and represented to us that the differences—individually and in the aggregate—are, in their judgment, not material to the financial statements.

As at and year ended December 31, 2015

Amounts in \$'000s

Description of differences greater than \$125,000 individually	Income effect (Decrease) Increase	Financial position		
		Assets (Decrease) Increase	Liabilities (Decrease) Increase	Equity (Decrease) Increase
	-	-	-	-
Total differences	-	-	-	-
Impact of PY unadjusted audit differences, reversed	-	-	-	-
Total differences (roll over impact)	-	-	-	-

We concur with management's representation that the differences are not material to the financial statements. Accordingly, the differences have no effect on our auditors' report. KPMG notes that the above schedule reflects uncorrected audit adjustments.

Implications of adjustments and differences

Although the differences have no effect on our auditors' report, these differences or the underlying matters regarding differences and adjustments (e.g., control deficiencies) could potentially cause future annual or interim financial statements to be materially misstated or have an implication on the financial reporting process.

The implications of such misstatements on the Company's internal control over financial reporting (ICFR) are discussed in "Control Observations."

Appendices

Appendix 1: Required communications

Appendix 2: Independence

Appendix 3: Audit Quality and Risk Management

Appendix 4: Background and professional standards

Appendix 5: Current developments

Appendix 1: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:

- **Auditors' report** – the conclusion of our audit is set out in our draft auditors' report which will be issued upon approval of the financial statements.
- **Management representation letter** –In accordance with professional standards, copies of the management representation letter are provided to the Audit Committee. We will require the management representation letter to be signed to subsequent to the approval of the financial statements, and prior to the issuance of our Auditors' report.

KPMG LLP
115 King Street South, 2nd floor
Waterloo, Ontario N2J 5A3
Canada

May 26, 2016

Ladies and Gentlemen:

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of Corporation of the County of Wellington ("the Entity") as at and for the period ended December 31, 2015.

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

GENERAL:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated March 26, 2015, for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework
 - b) providing you with all relevant information, such as all financial records and related data and complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements, and access to such relevant information
 - c) such internal control as management determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error
 - d) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which management is aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

- 3) We have disclosed to you:
- a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - b) all information in relation to fraud or suspected fraud that we are aware of and that affects the Entity and involves: management, employees who have significant roles in internal control, or others, where the fraud could have a material effect on the financial statements
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the Entity's financial statements, communicated by employees, former employees, regulators, or others
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements, whose effects should be considered when preparing financial statements
 - e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements

SUBSEQUENT EVENTS:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

RELATED PARTIES:

- 5) We have disclosed to you the identity of the Entity's related parties and all the related party relationships and transactions / balances of which we are aware and all related party relationships and transactions / balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

ESTIMATES:

- 6) Measurement methods and significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

- 7) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002). We also confirm that the financial statements of the Entity will not be included in the consolidated financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

MISSTATEMENTS:

- 8) We approve the corrected misstatements identified by you during the audit described in Attachment II.

Yours very truly,

CORPORATION OF THE COUNTY OF WELLINGTON

By: Mr. Ken DeHart, Treasurer

By: Mr. Scott Wilson, Chief Administrative Officer

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

RELATED PARTIES

In accordance with Canadian accounting standards for the public sector (PSAB) *related party* is defined as:

- Two or more parties are related when they are subject to common control, joint control or common significant influence. Two not-for-profit organizations are related parties if one has an economic interest in the other.

In accordance with Canadian accounting standards for the public sector (PSAB) a *related party transaction* is defined as:

- a transfer of economic resources or obligations between related parties, or the provision of services by one party to a related party, regardless of whether any consideration is exchanged. The parties to the transaction are related prior to the transaction. When the relationship arises as a result of the transaction, the transaction is not one between related parties.

Attachment II- Corrected Audit Misstatements

Company Corporation of the County
 Summary of Corrected Audit Misstatements
 For Year Ended 12/31/2015
 Amounts in Currency unit
 Method Used to Quantify Audit Misstatements Method (Roll Over)

Detailed instructions on automatically populating the audit misstatements from the Tracker are provided in the "Instructions" tab.

ID	Description of misstatement	Type of misstatement	Identified During	Accounts	Debit	(Credit)	Income Statement Effect - Debit (Credit)	Balance Sheet Effect - Debit (Credit)					Cash Flow Effect - Increase (Decrease)		
							Income Effect Debit (Credit)	Equity	Current Assets	Noncurrent Assets	Current Liabilities	Noncurrent Liabilities	Operating Activities	Investing Activities	Financing Activities
SAM 1	Invoices totaling \$612,932 that related to 2015 were paid in 2016 and are therefore incorrectly classified as prepaid expenses.	Factual	Final	Accounts Payable & Accrued Liabilities	612,932	0	0	0	0	0	612,932	0	0	0	0
				Prepaid Expenses	0	(612,932)	0	0	(612,932)	0	0	0	0	0	0
SAM1	Invoices totaling \$677,518 that related to 2015 were paid in 2016 and are therefore incorrectly classified as prepaid expenses. Therefore, as the balance is a deferred revenue balance in nature, KPMG noted that there should be a reclass to allocate the balance from deferred revenue to AR.	Factual	Final	Accounts Receivable	677,518	0	0	0	677,518	0	0	0	0	0	0
				Deferred Revenue	0	(677,518)	0	0	0	0	(677,518)	0	0	0	0
				Total income effect of corrected audit misstatements - Final			0	0	64,586	0	(64,586)	0	0	0	0

Appendix 2: Independence

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Professional standards require that we communicate the related safeguards that have been applied to eliminate identified threats to independence or to reduce them to an acceptable level. Although we have policies and procedures to ensure that we did not provide any prohibited services and to ensure that we have not audited our own work, we have applied the following safeguards related to the threats to independence listed above:

- We instituted policies and procedures to prohibit us from making management decisions or assuming responsibility for such decisions
- We obtained pre-approval of non-audit services, and during this pre-approval process we discussed the nature of the engagement and other independence issues related to the services
- We obtained management's acknowledgement of responsibility for the results of the work performed by us regarding non-audit services, and we have not made any management decisions or assumed responsibility for such decisions

Appendix 3: Audit Quality and Risk Management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems.

Visit <http://www.kpmg.com/Ca/en/services/Audit/Pages/Audit-Quality-Resources.aspx> for more information.

- Other controls include:
 - Before the firm issues its audit report, the Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits.
 - Technical department and specialist resources provide real-time support to audit teams in the field.
- We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.
- We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.
- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.



- We do not offer services that would impair our independence.
- The processes we employ to help retain and develop people include:
 - Assignment based on skills and experience;
 - Rotation of partners;
 - Performance evaluation;
 - Development and training; and
 - Appropriate supervision and coaching.
- We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.
- Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Appendix 4: Background and professional standards

Internal control over financial reporting

As your auditors, we are required to obtain an understanding of internal control over financial reporting (ICFR) relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

Our understanding of ICFR 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. 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.

The control deficiencies communicated to you are limited to those control deficiencies that we identified during the audit.

Documents containing or referring to the audited financial statements

We are required by our professional standards to read only documents containing or referring to audited financial statements and our related auditors' report that are available through to the date of our auditors' report. The objective of reading these documents through to the date of our auditors' report is to identify material inconsistencies, if any, between the audited financial statements and the other information. We also have certain responsibilities, if on reading the other information for the purpose of identifying material inconsistencies, we become aware of an apparent material misstatement of fact.

We are also required by our professional standards when the financial statements are translated into another language to consider whether each version, available through to the date of our auditors' report, contains the same information and carries the same meaning.

Appendix 5: Current developments

Please visit the [Current Developments Update for Audit Committee section](#) of the Audit Committee Institute page for recent developments in IFRS, Canadian securities matters, Canadian auditing and other professional standards and US accounting, auditing and regulatory matters.

The following is a summary of the current developments that are relevant to the Company:

Standard	Summary and implications	Reference

kpmg.ca

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County of Wellington
Financial Statements
For the year ended December 31, 2015

County of Wellington
Index to Financial Statements
For the year ended December 31, 2015

Consolidated Financial Statements

Independent Auditors' Report	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations	2
Consolidated Statement of Changes in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Notes to the Financial Statements	5-22

Trust Fund Financial Statements

Independent Auditors' Report	
Statements of Financial Position and Operations	25
Notes to the Financial Statements	26

County of Wellington Independent Auditors' Report

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington:

We have audited the accompanying consolidated financial statements of the Corporation of the County of Wellington, which comprise the consolidated statement of financial position as at December 31, 2015, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the County of Wellington as at December 31, 2015, and its consolidated results of operations, and its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

County of Wellington**Consolidated Statement of Financial Position****As at December 31**

	2015	2014
	\$	\$
Assets		
Financial Assets		
Cash and Short-Term Investments (Note 3)	30,647,162	34,077,894
Accounts Receivable	5,531,559	5,433,824
Long-Term Investments (Note 3)	63,631,067	61,095,731
Loans Receivable (Note 4)	259,589	378,875
Total Financial Assets	100,069,377	100,986,324
Liabilities		
Accounts Payable and Accrued Liabilities	14,778,921	18,362,987
Deferred Revenue (Note 5)	6,884,523	7,955,562
Landfill Site Closure & Post Closure Liability (Note 6)	9,752,344	9,226,319
Post-Employment/Retirement Liability (Note 7)	2,050,762	2,015,142
WSIB Liability (Note 8)	1,405,210	1,448,036
Net Long-Term Liabilities (Note 9)	31,316,642	34,533,445
Total Liabilities	66,188,402	73,541,491
Net Financial Assets	33,880,975	27,444,833
Non-Financial Assets		
Tangible Capital Assets (Note 10)	385,395,063	382,176,695
Inventories of Supplies	884,946	729,083
Prepaid Expenses	2,730,057	1,521,405
Total Non Financial Assets	389,010,066	384,427,183
Accumulated Surplus (Note 11)	422,891,041	411,872,016

County of Wellington
Consolidated Statement of Operations
For the year ended December 31

	Budget	2015	2014
	\$	\$	\$
	(Note 19)		
Revenues			
Taxation (Note 12)	85,204,500	85,415,402	81,623,864
Government Transfers			
Provincial (Note 13)	53,573,711	56,850,089	53,510,314
Federal (Note 13)	7,261,700	6,172,174	6,951,452
Municipal	27,382,800	24,632,718	24,552,275
Fees and Service Charges	9,163,300	9,658,152	7,670,274
Licences, Permits, Rent	7,012,000	7,270,837	7,010,965
Interest, Donations, Other	2,913,900	2,718,631	2,934,177
Development Charges Earned	153,000	2,833,144	842,579
Total Revenues	192,664,911	195,551,147	185,095,900
Expenses			
General Government	14,325,500	15,110,197	14,789,705
Protection to Persons & Property	17,787,800	18,562,498	19,542,367
Transportation Services	11,123,700	28,361,537	24,875,453
Environmental Services	7,838,800	8,068,797	9,755,331
Health Services	11,712,531	11,990,391	11,698,465
Social Housing	33,054,100	32,757,643	31,479,851
Social and Family Services	53,692,200	57,801,752	54,539,062
Library	5,682,100	6,734,062	6,092,579
Museum	1,906,700	2,003,801	1,856,996
Planning and Development	3,325,900	3,141,444	2,892,434
Total Expenses	160,449,331	184,532,122	177,522,243
Annual Surplus	32,215,580	11,019,025	7,573,657
Accumulated Surplus, Beginning of Year		411,872,016	404,298,359
Accumulated Surplus, End of Year		422,891,041	411,872,016

County of Wellington**Consolidated Statement of Change in Net Financial Assets****For the year ended December 31**

	Budget	2015	2014
	\$	\$	\$
	(Note 19)		
Annual Surplus	32,215,580	11,019,025	7,573,657
Acquisition of Tangible Capital Assets	(26,948,000)	(24,976,854)	(31,576,099)
Amortization of Tangible Capital Assets	-	21,011,076	20,505,664
Loss on Disposal of Tangible Capital Assets	-	256,808	1,366,176
Proceeds on Sale of Tangible Capital Assets	-	490,602	382,835
	<u>5,267,580</u>	<u>7,800,657</u>	<u>(1,747,767)</u>
Acquisition of Inventories of Supplies	-	(884,946)	(729,083)
Acquisition of Prepaid Expenses	-	(2,730,057)	(1,521,405)
Consumption of Inventories of Supplies	-	729,083	505,388
Use of Prepaid Expenses	-	1,521,405	1,985,197
	<u>5,267,580</u>	<u>6,436,142</u>	<u>(1,507,670)</u>
Change in Net Financial Assets	5,267,580	6,436,142	(1,507,670)
Net Financial Assets, Beginning of Year	<u>27,444,833</u>	<u>27,444,833</u>	<u>28,952,503</u>
Net Financial Assets, End of Year	<u>32,712,413</u>	<u>33,880,975</u>	<u>27,444,833</u>

County of Wellington

Consolidated Statement of Cash Flows

For the year ended December 31	2015	2014
	\$	\$
Cash Provided By (Used In):		
Operating Activities:		
Annual Surplus	11,019,025	7,573,657
Items Not Involving Cash:		
Amortization	21,011,076	20,505,664
Loss on Disposal of Tangible Capital Assets	256,808	1,366,176
Contributed Tangible Capital Assets	(100,000)	-
Change in Post Employment/Retirement Liability	35,620	(872,304)
Change in WSIB Liability	(42,826)	12,915
Change in Landfill Liability	526,025	1,229,293
Change in Non-Cash Assets and Liabilities:		
Accounts Receivable	(97,735)	1,548,912
Accounts Payable and Accrued Liabilities	(3,584,066)	(1,279,932)
Deferred Revenue	(1,071,039)	(720,457)
Inventories of Supplies	(155,863)	(223,695)
Prepaid Expenses	(1,208,652)	(472,214)
Net Change in Cash from Operating Activities	26,588,373	28,668,015
Capital Activities:		
Proceeds on Sale of Tangible Capital Assets	490,602	382,835
Cash Used to Acquire Tangible Capital Assets	(24,876,854)	(31,576,099)
Net Change in Cash from Capital Activities	(24,386,252)	(31,193,264)
Investing Activities:		
Change in Loan Receivable	119,286	102,193
Change in Long-Term Investments	(2,535,336)	5,000,445
Net Change in Cash from Investing Activities	(2,416,050)	5,102,638
Financing Activities:		
Long-Term debt repaid	(3,216,803)	(3,087,449)
Net Change in Cash from Financing Activities	(3,216,803)	(3,087,449)
Net Change in Cash and Short-Term Investments	(3,430,732)	(510,060)
Cash and Short-Term Investments, Beginning of Year	34,077,894	34,587,954
Cash and Short-Term Investments, End of Year	30,647,162	34,077,894

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements For the Year Ended December 31, 2015

The County of Wellington (the County) is an upper-tier municipality in the Province of Ontario, Canada. The County is comprised of seven member municipalities: the Towns of Erin and Minto, and the Townships of Centre Wellington, Guelph/Eramosa, Mapleton, Puslinch and Wellington North.

1. ACCOUNTING POLICIES

The consolidated financial statements of the County of Wellington are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Significant accounting policies adopted by the County are as follows:

a) Basis of Consolidation

(i) Consolidated Entities

These consolidated statements include the activities of all committees of Council and the following boards, municipal enterprises and utilities which are under the control of Council:

Wellington County Police Services Board

Wellington County Public Library Board

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the municipality and the resulting interest income and expenditures.

Under PSAB standards, the County reports only its share of assets, liabilities and results of operations of any government partnerships in which it participates. The County participates in the Wellington-Dufferin-Guelph Health Unit to the extent of 32.7% (2014 – 32.7%) based on population, as stated in the agreement with the other participants, the City of Guelph and the County of Dufferin.

(ii) Trust Funds

Trust funds and their related operations administered by the County are not consolidated, but are reported separately on the Trust Funds Statements of Financial Position and Operations.

b) Basis of Accounting

(i) Accrual Basis of Accounting

The County follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(ii) Investments

Investments consist of bonds and debentures and are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments. When there has been a loss in value that is other than a temporary decline in value, the respective investment is written down to recognize the loss.

(iii) Deferred Revenue

In accordance with PSAB requirements obligatory reserve funds are reported as a component of deferred revenue. The County has obligatory development charge reserve funds in the amount of \$2,777,225 (2014 - \$4,044,389). These funds have been set aside, as required by the Development Charges Act, to finance a portion of the cost of growth-related capital projects. Revenue recognition occurs after the funds have been collected and when the County has incurred the expenditures for the capital works for which the development charges were raised (Note 5).

Unexpended funds of \$3,721,401 (2014 - \$3,529,424) received by the County under the Federal Gas Tax Revenue Transfer are reported as deferred revenue and will be recognized as revenue in the fiscal year in which the eligible expenditures are incurred (Note 5)

(iv) Taxation

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred (Note 12).

(v) Government Transfers

Under PS3410, government transfers received relate to social services, police, health and cultural programs. 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 (Note 13).

(vi) Adoption of New Accounting Policy

The County adopted Public Sector Accounting Board Standard PS 3260 Liability for Contaminated Sites effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material of live organism that exceeds an environment standard. This Standard relates to sites that are not in productive use and sites in productive use where an unexpected event resulted in contamination. The County adopted this standard on a prospective basis and there were no adjustments as a result of the adoption of this standard.

(vii) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, landfill closure and post-closure liability, actuarial valuations of employee future benefits, and the historical cost and useful lives of tangible capital assets.

Actual results could differ from these estimates.

c) Physical Assets

(i) Tangible Capital Assets

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

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

Major Asset Classification	Component Breakdown	Useful Life - Years
Land		N/A
Landfill Sites		N/A - Based on usage
Buildings	Structure	15 to 50
	Exterior	20 to 40
	Interior	15 to 40
	Site Elements	10 to 30
	Leasehold Improvements	Lease Term
Infrastructure	Roads and Parking Lots - Asphalt	20
	Roads and Parking Lots - Gravel	10
	Roads - Base	50
	Bridges - Surface	20
	Bridges and Culverts - Structure	50
	Traffic Signals, Street Signs, Outdoor Lighting	20
Vehicles & Machinery	Licensed Equipment	7
	Unlicensed Equipment	15
Furniture & Fixtures		15
Technology & Communications		5
Library Books		5

Landfill sites are amortized using the units of production method based upon capacity used during the year.

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of Tangible Capital Assets

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

In 2015 the County recognized the contribution of land for the Hillsburgh Library in the amount of \$100,000. The market value of the land was appraised at \$359,451 and the County paid the landowner \$259,451.

(iii) Works of Art and Cultural and Historic Assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements. The County's art collection includes approximately 1,100 pieces, either created by a significant Wellington County artist and/or depicting Wellington County subject matter. The Museum's collection contains over 18,000 artifacts. The Archive's collection contains over 80,000 documents, photographs, and microfilm. Both collections relate to the history of Wellington County, and are fully catalogued with appraised values in the County's collections database. The collection is maintained and stored at the Wellington County Museum & Archives as per Provincial Standards for Ontario Museums.

(iv) Interest Capitalization

Borrowing costs incurred as a result of the acquisition, construction and production of an asset that takes a substantial period of time to prepare for its intended use are capitalized as part of the cost of the asset.

Capitalization of interest costs commences when the expenses are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization is suspended during periods in which active development is interrupted. Capitalization ceases when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are

**Notes to the Financial Statements
For the Year Ended December 31, 2015**

outstanding, this indicates that substantially all of the activities are complete.

The capitalized interest costs associated with the acquisition or construction of tangible capital assets during the year was \$nil (2014 - \$nil).

(v) Leased Tangible Capital Assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are expensed as incurred.

(vi) Inventories of Supplies

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

(vii) Tangible Capital Assets recorded at Nominal Value

Under PS 3150.42 the County has no assets recorded at nominal value.

2. TRUST FUNDS

Trust funds administered by the County amounting to \$144,096 (2014 - \$110,045) have not been included in the Consolidated Statement of Financial Position, nor have their operations been included in the Consolidated Statement of Financial Activities.

3. CASH AND INVESTMENTS

Total cash and short-term investments of \$30,647,162 (2014 - \$34,077,894) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$30,647,162 (2014 - \$34,077,894) at the end of the year.

Total long-term investments of \$63,631,067 (2014 - \$61,095,731) are reported on the Consolidated Statement of Financial Position at cost and have a market value of \$67,797,237 (2014 - \$65,176,505).

At December 31, 2015 the County had undrawn credit capacity under a credit facility of \$5,000,000. Interest on the credit facility is at prime less 0.75%.

4. LOANS RECEIVABLE

(i) Cost Sharing Agreements with the Township of Centre Wellington

In 2010 the County entered into a cost sharing agreement with the Township of Centre Wellington and Groves Memorial Hospital to fund three phases of a Community Planning Area Subwatershed Study. The County funds the work upfront and is repaid by the Township at 54% and the Hospital at 6%. In 2011 phase 1 was completed and in 2012 phase 2 was completed. The Township will repay the County over 10 years from year of completion and the Hospital will repay the County through the Township at the time of building permit issuance. The amount to be repaid to the County as at December 31, 2015 was \$118,830 (2014 - \$247,591).

In 2015, the County and Centre Wellington agreed to share soil remediation costs for the Fergus Library Expansion Project. The land, originally owned by Centre Wellington was remediated by the County upfront and will be repaid by the Township at 60%. The Township will repay the County over ten years starting in 2016. Details of the repayment schedule are currently under negotiation. The amount to be repaid to the County as at December 31, 2015 was \$140,759 (2014 - \$131,284).

Notes to the Financial Statements
For the Year Ended December 31, 2015

5. DEFERRED REVENUE

Deferred revenue, which is reported on the Consolidated Statement of Financial Position, is further analyzed as follows:

	2015	2014
	\$	\$
Federal Gas Tax	3,721,401	3,529,424
Development Charges	2,777,225	4,044,389
Deferred Capital Grants	-	-
Deferred Operating Grants	211,951	275,548
Other	173,946	106,201
	6,884,523	7,955,562
	2015	2014
Balance, Beginning of Year		
Federal Gas Tax	3,529,424	4,102,460
Development Charges	4,044,389	3,610,181
Deferred Capital Grants	-	-
Deferred Operating Grants	275,548	263,083
Other	106,201	700,295
	7,955,562	8,676,019
Amounts Received		
Federal Gas Tax	2,509,624	2,579,679
Development Charges	1,436,185	1,144,358
Deferred Capital Grants	-	-
Deferred Operating Grants	338,005	56,334
Other	90,193	86,328
Interest Earned	248,561	277,248
	4,622,568	4,143,947
Contributions Used	(5,693,607)	(4,864,404)
Balance, End of Year	6,884,523	7,955,562

6. LANDFILL SITE CLOSURE AND POST-CLOSURE LIABILITY

The County is responsible for all aspects of solid waste management. As of December 31, 2015 there were 16 closed landfill sites (of which 5 locations were operating as transfer stations) and 1 active landfill site. The total estimated expenditure (on a discounted basis) for closure and post-closure care as of December 31, 2015 is \$10,487,363 (2014- \$9,936,672). The amount reported on the Consolidated Statement of Financial Position as of December 31, 2015 is \$9,752,344 (2014 - \$9,226,319 and the amount remaining to be recognized is \$735,019 (2014 - \$710,353).

Closure costs include final cover and vegetation, drainage control features, leachate control and monitoring systems, water quality monitoring systems, gas monitoring and recovery, land acquisition, site remediation, and site closure reports. Post-closure costs include leachate monitoring and treatment, water quality monitoring, gas monitoring and recovery, ongoing maintenance and annual reports. The discounted cash flow analysis is based on the estimated costs for each of these items over a 25 year period using a long term borrowing rate of 3.51% (2014 – 3.85%).

The liability for closure and post closure care is recognized as the capacity of each site is used. For any closed sites, 100% of the liability is recognized. A total of 92.99% (2014 – 92.85%) of the liability is recognized and reported, which represents the estimated weighted average capacity used to December 31, 2015. It is estimated that sufficient landfill site capacity exists for approximately 30

Notes to the Financial Statements
For the Year Ended December 31, 2015

years.

Of the \$9,752,344 (2014 - \$9,226,319) recognized as a liability, \$4,209,406 (2014 - \$4,178,433) is included on the Consolidated Statement of Financial Position as a reduction to budgetary accumulated surplus and will be recovered from future general municipal revenues and \$5,542,938 (2014 - \$5,047,886) is shown as an amount to be recovered from reserve funds (see note 11).

7. POST-EMPLOYMENT / RETIREMENT LIABILITY

Post-employment benefits include a provision to pay 90% of the premium cost for retired non-union full-time employees, 100% of the premium cost for retired union full-time employees and 50% of the premium cost for retired permanent part time employees for dental, extended health care and life insurance benefits for an employee voluntarily electing early retirement until the retired employee's 65th birthday. To be eligible to receive these benefits, the employee must be at least 55 years of age, have a minimum of ten years of continuous service with the County at the time of retirement and be in receipt of an OMERS pension.

In 2014, unionized employees agreed to a payout of the sick leave accumulation plan in the amount of \$908,792. This amount was funded from reserve funds and no remaining liability has been recognized. At the time employees were given the option to retain up to a maximum of 175 hours of sick time not eligible for payout and at December 31, 2015 the outstanding balance of sick hours was 2,070 hours (2014 - 2,727 hours).

The present value of these benefit obligations at December 31, 2015 was estimated from an actuarial review completed in December 2015. The review calculated the benefit obligations using an accrued benefit obligation methodology, which recognizes the accrued benefit over the employees' working lifetime.

Benefit	Number of Employees Entitled to Benefit as at December 31, 2015	Liability as at December 31, 2015	Liability as at December 31, 2014
		\$	\$
Dental	46	361,740	356,433
Extended Health Care	45	1,159,838	1,145,027
Life Insurance	44	100,573	121,859
County of Wellington Total		1,622,151	1,623,319
Wellington-Dufferin-Guelph Public Health Unit		428,611	391,823
Consolidated Total		2,050,762	2,015,142

Information about the County's benefit plan is as follows:

	2015	2014
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	2,250,523	3,304,297
Current benefit cost	82,490	88,698
Interest	98,768	88,824
Benefits paid	(235,153)	(1,106,998)
Actuarial loss	(94,860)	(124,298)
Balance, end of year	2,101,768	2,250,523
Unamortized actuarial loss	(479,617)	(627,204)
Liability for benefits	1,622,151	1,623,319
Wellington-Dufferin-Guelph Public Health Unit	428,611	391,823
Consolidated Total	2,050,762	2,015,142

Notes to the Financial Statements
For the Year Ended December 31, 2015

Included in expenses is \$52,727 (2014 - \$59,051) for amortization of the actuarial loss. The unamortized actuarial loss is amortized over the expected average remaining service life as listed below:

Retiree Benefits	15 years
------------------	----------

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):
The present value of future liabilities and the expense for the 12 months ended December 31, 2015 were determined using a discount rate of 4.75%.
- (ii) Medical costs:
Medical costs were assumed to increase at the rate of 4.67% for 2016 vs. 2015 reducing by .33% per year to 4% per year in 2018 vs. 2017.
- (iii) Dental costs:
Dental costs were assumed to increase at the rate of 4.0% per year.

8. WORKPLACE SAFETY AND INSURANCE

The County is a Schedule II (self-insured) employer with the Workplace Safety and Insurance Board (WSIB). Payments made to the WSIB in 2015 resulting from approved claims were \$14,325 (2014 - \$85,875) and are reported as a liability transaction on the Consolidated Statement of Financial Position. The WSIB liability has been established based on an actuarial evaluation completed in December 2015. The evaluation is updated every four years. As WSIB benefits are a compensated absence, PSAB Section PS 3250 requires full recognition of liabilities associated with workplace injuries that occurred on or before the valuation date. The amount reported on the Consolidated Statement of Financial Position as a liability is \$1,405,210 (2014 - \$1,448,036).

Information about the WSIB liability is as follows:

	2015	2014
	\$	\$
Accrued Benefit Obligation:		
Balance, beginning of year	1,233,272	1,182,202
Current benefit cost	120,163	194,696
Interest	36,175	47,362
Expected benefit payments	(122,939)	(190,988)
Expected accrued benefit obligation, end of year	1,266,671	1,233,272
Actual accrued benefit obligation, end of year	885,970	1,233,272
Unamortized actuarial gain	519,240	214,764
WSIB Liability	1,405,210	1,448,036

Included as a reduction in expenses is \$76,225 (2014 - \$38,155) for amortization of the actuarial gain. The unamortized actuarial gain on future payments required to WSIB is amortized over the expected period of the liability which is 10 years.

The main actuarial assumptions employed for the valuation are as follows:

- (i) Interest (discount rate):

Notes to the Financial Statements
For the Year Ended December 31, 2015

The present value of future liabilities and the expense for the 12 months ended December 31, 2015 were determined using a discount rate of 4.25%

(ii) Administration costs:

Administration costs were assumed to be 36.0% of the compensation expense

(iii) Compensation expense:

Compensation costs, which include loss of earnings benefits, health care costs and non-economic loss awards, were assumed to increase at rates ranging from 0.5% to 6.0% depending on the benefit type.

The County purchases two forms of insurance to limit exposure in the event of a significant work-related accident resulting in a death or permanent disability. Occupational Accident Insurance coverage provides a one-time fixed payment of \$500,000 per incident. Excess indemnity insurance is in place to a maximum of \$10,000,000 with a \$500,000 retention.

9. NET LONG-TERM LIABILITIES

Provincial legislation restricts the use of long-term liabilities to financing capital expenditures, and also authorizes the County to issue long-term debt for both County and Local purposes, with the latter at the request of the Local Municipality. The responsibility for raising the amounts required to service these liabilities rests with the County and such Local Municipalities for which the debt was issued.

Long-term liabilities outstanding for County purposes (2015 – \$31,316,642, 2014 - \$34,533,445) are direct, unsecured and unsubordinated obligations of the County. Long-term liabilities outstanding for Local Municipal purposes (2015 – \$27,126,340, 2014 - \$26,347,588) are direct, unsecured, unsubordinated, joint and several obligations of the County and such Local Municipalities.

- (a) The outstanding principal portion of unmatured long term liabilities for municipal expenditures is reported on the Consolidated Statement of Financial Position, under "Net Long-Term Liabilities". Net long-term liabilities reported on the Consolidated Statement of Financial Position are comprised of the following:

	2015	2014
	\$	\$
Long-term liabilities incurred by the County, including those incurred on behalf of member municipalities, and outstanding at the end of the year (Interest rates range from 2.418% - 5.875%)	58,442,982	60,881,033
Long-term liabilities incurred by the County and recoverable from member municipalities	(27,126,340)	(26,347,588)
Net long-term liabilities at the end of the year	31,316,642	34,533,445

- (b) Future principal payments for net long-term liabilities are as follows:

	Principal
2016	\$ 3,071,694
2017	3,081,330
2018	3,208,936
2019	3,144,748
2020	2,918,015
Subsequent to 2020	15,891,919
	\$ 31,316,642

Notes to the Financial Statements
For the Year Ended December 31, 2015

(c) The long-term liabilities in (a) of this note issued in the name of the County, as well as those pending issues of long-term liabilities and commitments to be financed by revenues beyond the term of Council, have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing.

(d) Total charges for the year for net long-term liabilities are as follows:

	2015	2014
	\$	\$
Principal Payments	3,216,803	3,087,449
Interest	1,512,925	1,642,603
	<u>4,729,728</u>	<u>4,730,052</u>

(e) The charges shown on the previous table are recovered as follows:

	2015	2014
	\$	\$
General Municipal Revenues	4,258,985	4,245,004
Development Charges	470,743	485,048
	<u>4,729,728</u>	<u>4,730,052</u>

(f) Net long-term liabilities are to be recovered are as follows:

	2015	2014
	\$	\$
Net Long-Term Liabilities		
Recovered from General Municipal Revenues	27,817,642	30,685,445
Recovered from Development Charges	3,499,000	3,848,000
	<u>31,316,642</u>	<u>34,533,445</u>

10. TANGIBLE CAPITAL ASSETS

County tangible capital assets are identified by asset type. The cost of tangible capital assets, their accumulated amortization and net book value are disclosed in the following schedule:

Notes to the Financial Statements
For the Year Ended December 31, 2015

Cost	December 31, 2014	Additions	Disposals	December 31, 2015
Land	\$ 31,603,968	\$ 359,452	\$ -	\$ 31,963,420
Landfill Sites	1,871,638	-	-	1,871,638
Buildings	138,387,447	6,636,849	(481,810)	144,542,486
Infrastructure				
Roads	304,020,934	9,625,989	(1,028,548)	312,618,375
Bridges	72,742,638	3,374,814	(54,448)	76,063,004
Culverts	17,333,535	766,124	-	18,099,659
Traffic Lights	2,315,958	333,405	-	2,649,363
Trails	-	193,950	-	193,950
Parking Lots	1,093,539	38,050	-	1,131,589
Vehicles & Machinery				
Licensed Equipment	9,258,261	1,838,752	(1,613,226)	9,483,787
Unlicensed Equipment	6,472,663	202,298	-	6,674,961
Furniture & Fixtures	6,159,491	731,101	(319,433)	6,571,159
Technology & Communications	5,222,631	474,392	(303,283)	5,393,740
Library Books	3,085,408	563,282	(727,188)	2,921,502
Public Health	10,353,660	205,638	(40,451)	10,518,847
Capital Work-in Progress	10,905,543	6,981,065	(7,348,307)	10,538,301
Total	\$ 620,827,314	\$ 32,325,161	\$ (11,916,694)	\$ 641,235,781

Accumulated Amortization	December 31, 2014	Disposals	Amortization Expense	December 31, 2015
Land	\$ -	\$ -	\$ -	\$ -
Landfill Sites	(834,814)	-	(29,219)	(864,033)
Buildings	(31,830,467)	232,996	(5,909,688)	(37,507,159)
Infrastructure				
Roads	(142,427,753)	1,011,132	(8,954,292)	(150,370,913)
Bridges	(40,262,561)	54,448	(1,445,626)	(41,653,739)
Culverts	(7,862,319)	-	(444,498)	(8,306,817)
Traffic Lights	(1,678,652)	-	(141,098)	(1,819,750)
Trails	-	-	(2,443)	(2,443)
Parking Lots	(203,559)	-	(101,950)	(305,509)
Vehicles & Machinery				
Licensed Equipment	(3,963,587)	834,907	(1,000,239)	(4,128,919)
Unlicensed Equipment	(1,989,121)	305,427	(502,724)	(2,186,418)
Furniture & Fixtures	(2,687,146)	313,336	(404,478)	(2,778,288)
Technology & Communications	(2,049,872)	301,092	(858,366)	(2,607,146)
Library Books	(1,577,658)	727,188	(613,429)	(1,463,899)
Public Health	(1,283,110)	40,451	(603,026)	(1,845,685)
Total	\$ (238,650,619)	\$ 3,820,977	\$ (21,011,076)	\$ (255,840,718)

Net Book Value	December 31, 2014			December 31, 2015
Land	\$ 31,603,968			\$ 31,963,420
Landfill Sites	1,036,824			1,007,605
Buildings	106,556,980			107,035,327
Infrastructure				
Roads	161,593,181			162,247,462
Bridges	32,480,077			34,409,265
Culverts	9,471,216			9,792,842
Traffic Lights	637,306			829,613
Trails	-			191,507
Parking Lots	889,980			826,080
Vehicles & Machinery				
Licensed Equipment	5,294,674			5,354,868
Unlicensed Equipment	4,483,542			4,488,543
Furniture & Fixtures	3,472,345			3,792,871
Technology & Communications	3,172,759			2,786,594
Library Books	1,507,750			1,457,603
Public Health	9,070,550			8,673,162
Capital Work-in-Progress	10,905,543			10,538,301
Total	\$ 382,176,695			\$ 385,395,063

Notes to the Financial Statements
For the Year Ended December 31, 2015

(a) Assets Under Construction

Assets under construction having a value of \$10,538,301 (2014 - \$10,905,543) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Write-Down of Tangible Capital Assets

The write-down of tangible capital assets during the year was \$nil (2014 - \$nil).

11. ACCUMULATED SURPLUS

Accumulated surplus shown on the Consolidated Statement of Financial Position is analyzed below:

As at December 31	2015	2014
	\$	\$
Surplus:		
Invested in Tangible Capital Assets	385,395,063	382,176,695
Invested in Capital Fund	9,287,446	10,012,255
Share of Public Health Unit (Note 15)	2,034,664	1,515,336
Amounts to be Recovered		
From Future Revenues		
Net Long Term Liabilities	(31,316,642)	(34,533,445)
Landfill Liability	(4,209,406)	(4,178,433)
Post Employment Benefits	(2,050,762)	(2,015,142)
From Reserve Funds		
Landfill Liability	(5,542,938)	(5,047,886)
WSIB	(1,405,210)	(1,448,036)
Total Surplus	352,192,215	346,481,344
Reserves set aside by Council for:		
Capital	29,123,717	27,403,015
Contingencies and Stabilization	17,639,354	16,623,428
Equipment Replacement	5,484,060	5,204,957
Hospital Redevelopment	760,000	
Benefit and Insurance	2,590,091	2,395,295
Programme Specific	2,694,139	2,299,509
Total Reserves	58,291,361	53,926,204
Reserve Funds set aside for specific purposes by Council for:		
Landfill Closure and Post Closure	5,542,938	5,047,886
Workplace Safety and Insurance	3,291,172	3,279,752
Best Start Programme	619,090	661,760
Housing Development	1,632,913	1,177,083
Federal Housing Projects	982,735	954,737
Museum Donations and Endowments	302,981	288,306
Wellington Terrace Donations	35,636	54,944
Total Reserve Funds	12,407,465	11,464,468
Accumulated Surplus	\$ 422,891,041	\$ 411,872,016

Notes to the Financial Statements
For the Year Ended December 31, 2015

12. TAXATION

Under PS3510, taxes receivable and tax revenue are recognized when they meet the definition of an asset, the tax is authorized and the taxable event has occurred.

	2015	2014
	\$	\$
Property Tax Levy	84,523,500	81,125,000
Supplementary & Omitted Taxes	1,642,267	1,165,398
Payment in Lieu of Taxes	590,978	563,842
Other	28,193	28,193
	86,784,938	82,882,433
Less:		
Property Taxes written off as uncollectible	(765,000)	(621,722)
Provision for Assessment at Risk	(604,536)	(636,847)
	(1,369,536)	(1,258,569)
Tax Revenue recognized	\$ 85,415,402	\$ 81,623,864

Notes to the Financial Statements
For the Year Ended December 31, 2015

13. PROVINCIAL AND FEDERAL GOVERNMENT TRANSFERS

The government transfers reported on the Consolidated Statement of Operations are:

	2015	2014
	\$	\$
Provincial Grants		
Affordable Housing Construction Funding	206,700	206,400
Community Homelessness Prevention Initiative	3,095,089	2,805,003
Communities in Transition Economic Development	-	32,581
Community Policing Partnership, RIDE, 1000 Officers, Court Security	298,509	266,417
Health Unit – Ministry of Health and Long Term Care	4,943,179	5,625,416
Health Unit – Ministry of Children and Youth Services	802,947	728,466
Investing in Affordable Housing (IAH)	1,240,600	390,500
Library Operating and Pay Equity, Student, Admin Grant	156,546	157,087
Library Capacity Grant	45,917	-
Long Term Care Operating Subsidy	8,463,740	8,188,111
Ministry of Education Funding Childcare	12,448,650	11,197,300
Museum Operating Grant	52,264	52,264
Ontario Community Infrastructure Fund (OCIF)	464,769	59,327
Ontario Municipal Partnership Fund (OMPF)	2,888,800	3,611,000
Ontario Works Administration Subsidy	4,528,700	4,354,000
Ontario Works Benefit Subsidy	15,493,000	13,872,800
Ontario Works Provincial Addictions Funding	109,600	106,300
Strong Communities Rent Supplement	581,200	582,200
Talent Attraction Economic Development	32,714	-
Trans Canada Trail Pan Am Legacy Funds	15,000	135,000
Waste Diversion Ontario, Stewardship Ontario, OTS Tire	696,841	841,685
Other	285,324	298,457
Subtotal provincial grants	\$56,850,089	\$53,510,314
Federal Grants		
Citizenship and Immigration Canada Subsidy	334,327	339,800
Federal Block Funding Housing	3,315,498	3,244,488
Federal Gas Tax	2,436,413	3,297,532
Health Unit - Public Health Agency of Canada	20,735	20,735
Homeless Partnering Strategy	65,201	48,897
Subtotal federal grants	\$6,172,174	\$6,951,452
Total grant revenues	\$63,022,263	\$60,461,766

14. CONTINGENT LIABILITIES AND COMMITMENTS

In the normal course of its operations, the County is subject to various litigations and claims. The ultimate outcome of these claims cannot be determined at this time.

The County has approved a grant of 20% of eligible costs to a maximum of \$5.0 million for the redevelopment of Groves Memorial Community Hospital (GMCH) in the Township of Centre Wellington. As of December 31, 2015 the sum of \$3,550,782 (2014 - \$3,002,863) has been paid to GMCH, leaving an outstanding commitment of \$1,449,218 (2014 - \$1,997,137).

Notes to the Financial Statements
For the Year Ended December 31, 2015

In June 2014 the County approved capital improvement grants for three County hospital foundations; Groves Memorial Community Hospital Foundation, \$5,000,000; the Mount Forest Louise Marshall Hospital Foundation, \$2,200,000; and the Palmerston & District Hospital Foundation \$2,200,000; for a total pledge of \$9,400,000 over the five year period 2015 to 2019. As of December 31, 2015 the sum of \$440,000 (2014 - \$0) has been paid to the Palmerston & District Hospital Foundation, leaving an outstanding commitment of \$1,760,000 (2014 - \$2,200,000). To date no payments have been made to either Groves Memorial Community Hospital Foundation or the Mount Forest Louise Marshall Hospital Foundation.

15. GOVERNMENT PARTNERSHIP

The County of Wellington is a partner in the Wellington-Dufferin-Guelph Health Unit. The County provides 32.7% (2014 - 32.7%) of the municipal funding to the Health Unit for the Cost Shared Mandatory and related programs, and is responsible for a similar share of the assets, liabilities and municipal position of the Health Unit. The County's share of the results of the Health Unit's financial activities for the year and its financial position at year end -have been consolidated in these financial statements. At December 31, 2015, the Health Unit's financial results and financial position are as follows:

	2015	2014
	\$	\$
Financial Assets	7,670,585	6,530,834
Liabilities	(18,780,990)	(19,928,930)
Non-Financial Assets	26,715,268	27,923,289
Accumulated Surplus	15,604,863	14,525,193
Revenues	26,390,003	27,981,906
Expenses	25,310,333	24,828,352
Annual Surplus	1,079,670	3,153,554

The County Share of the Health Unit's assets, liabilities and municipal position are as follows:

	2015	2014
	\$	\$
Share of Health Unit (Note 11)	2,034,664	1,515,336
Long Term Debt	(5,176,425)	(5,444,326)
Post Employment Liability (Note 7)	(428,611)	(391,823)
Invested in Tangible Capital Assets (Note 10)	8,673,162	9,070,551
Accumulated Surplus	5,102,790	4,749,738

On December 19, 2012, The County entered into a Financing Agreement with the Wellington-Dufferin-Guelph Public Health Unit, the County of Dufferin and the City of Guelph, to finance the County portion of the cost of building the two new facilities at Chancellors Way, Guelph, and Broadway, Orangeville. The Financing Agreement allows for quarterly advances of capital by the County of Wellington to Public Health beginning in January 2013, until the completion of the new facilities. The total amount of the advances from all obligated municipalities will not exceed \$24,400,000 and based on 2011 Census population information, the County of Wellington's obligation is 32.7% or \$8,000,000. The interest rate on the loan repayment from the Health Unit to the County will be 3.34% per annum, and the term and amortization of the loan will be twenty years. Repayment will commence thirty days following certification by the project's architect of substantial completion of both facilities. The whole or any part of the capital financing under this agreement may be prepaid at any time without penalty or bonus. At December 31, 2015 the balance of the loan receivable is \$5,176,425 (2014 - \$5,444,326)

16. PUBLIC LIABILITY INSURANCE

The County has a comprehensive program of risk identification, evaluation and control to minimize the risk of injury to its employees and third parties and to minimize the risk of damage to its property and the property of others.

The County's purchased general liability insurance policy is \$25,000,000 per occurrence with no aggregate. The environmental liability policy is the maximum that can be purchased at \$3,000,000 per occurrence with an aggregate of \$5,000,000. The County's licensed fleet is insured with liability coverage of \$25,000,000. The deductible (self-insurance) is \$10,000 on fleet policies and \$50,000 on property and liability. The County also carries a legal expense reimbursement policy that covers 100% of legal fees to a maximum of \$100,000 per claim with an annual aggregate of \$250,000.

Based on claims received to December 31, 2015, the maximum deductible exposure to the County is estimated at \$402,000. These claims have not been accrued in the Financial Statements because the outcome of these claims is not known and the loss will be accounted for in the period in which the loss, if any, becomes known with certainty. For claims not covered by purchased insurance, the County has established a reserve, which as at December 31, 2015 totaled \$378,889 (2014 - \$396,183).

17. PENSION AGREEMENTS

The County makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of approximately 642 (2014 - 589) members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay.

Contributions of employees with a normal retirement age of 65 were being made at a rate of 9.0% for earnings up to the yearly maximum pensionable earnings of \$53,600 at a rate of 14.6%.

The County's contribution to OMERS for 2015 was \$3,600,321 (2014 - \$3,216,956) for current service and past service costs and is included as an expense on the Consolidated Statement of Operations. Employee contribution to OMERS in 2015 was \$3,600,321 (2014 - \$3,216,956).

As per PSAB 3250.111, the County of Wellington is current with all payments to OMERS, therefore, there is neither a surplus or deficit with the County's pension plan contributions.

As at December 31, 2015, the OMERS Primary Plan had a funded ratio of assets to pension obligations of 91.5% (2014 - 90.8%). The OMERS pension plan reduced the funding deficit by \$0.1 billion to \$7.0 billion (2014 - \$7.1 billion).

18. SOCIAL HOUSING PROPERTIES

The County has title to the 1189 Social Housing units of the former Wellington-Guelph Housing Authority. The units are located in the City of Guelph and throughout the County. The related debt on these units remains with the Province of Ontario. Of the \$3,315,499 (2014 - \$3,254,922) in federal government subsidies provided to the County for social housing, \$1,036,048 (2014 - \$1,073,009) is retained by the province to fund the associated debt servicing costs.

Notes to the Financial Statements
For the Year Ended December 31, 2015

19. BUDGET DATA

The budget data presented in these consolidated financial statements is based upon the 2015 operating and capital budgets approved by Council on January 30, 2015 and 2015 capital budget amendments in the amount of \$1,760,000 (2014 - \$1,883,000) approved by Council throughout 2015. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	2015 Budget
	\$
Revenues	
Operating Budget	186,732,500
Capital Budget	26,948,000
Health Unit Budget	5,706,011
Less:	
Transfers from other funds	(20,414,300)
New debt financing	-
Internal Recoveries	(6,307,300)
Total Revenues	192,664,911
Expenses	
Operating Budget	186,732,500
Capital Budget	26,948,000
Health Unit Budget	5,710,031
Less:	
Transfer to other funds	(22,558,500)
Capital Expenses	(26,892,000)
Debt principal payments	(3,209,500)
Internal Charges	(6,281,200)
Total Expenses	160,449,331
Annual Surplus	32,215,580

20. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

Notes to the Financial Statements
For the Year Ended December 31, 2015

21. SEGMENTED INFORMATION

The County of Wellington is a diversified municipal government institution that is responsible for ensuring the provision of a wide range of services to its citizens, including police, roads, solid waste services, ambulance, public health, child care, social housing, Ontario Works, homes for the aged, museum, library and planning.

County services are provided by departments and their activities are reported in the Consolidated Statement of Operations. Certain departments have been separately disclosed in the segmented information in the following schedule.

2015											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues											
Taxation	8,368,402	17,505,200	20,680,600	4,439,800	6,460,500	4,759,300	10,299,500	7,960,400	1,940,200	3,001,500	85,415,402
Grants and Subsidies	2,934,404	298,509	2,901,182	696,840	5,766,861	8,736,967	41,378,141	202,463	52,264	54,632	63,022,263
Municipal Revenue	5,000	268,719	3,236,887		64,942	15,261,397	5,731,163	25,447		39,163	24,632,718
Fees & Service Charges	1,088,146	148,377	214,417	3,271,437		(166,039)	4,634,371	102,168	75,748	289,527	9,658,152
Licences, Permits, Rents	1,054,888	163,035		12,887		5,950,892		44,820	44,315	-	7,270,837
Interest, Donations, Other	2,447,846	1,848			21,011	15,744	74,248	104,946	6,200	46,788	2,718,631
Development Charges	182,011	129,758	2,201,574		32,329		37,154	248,644		1,674	2,833,144
Total Revenues	16,080,697	18,515,446	29,234,660	8,420,964	12,345,643	34,558,261	62,154,577	8,688,888	2,118,727	3,433,284	195,551,147
Expenses											
Salaries and Benefits	7,492,609	449,690	5,071,878	2,140,374	3,786,416	3,514,446	24,208,136	3,705,435	1,378,436	2,084,833	53,832,253
Goods and Services	5,304,901	737,051	10,687,291	5,502,094	1,605,331	7,621,810	3,231,166	1,410,307	435,167	391,798	36,926,916
Transfer Payments	447,600	16,427,558			5,859,478	18,469,517	28,188,854			599,315	69,992,322
Insurance and Interest	587,052	160,612	354,839	138,680	136,140	347,326	873,582	144,709	17,497	9,118	2,769,555
Amortization	1,278,035	787,587	12,247,529	287,649	603,026	2,804,544	1,300,014	1,473,611	172,701	56,380	21,011,076
Total Expenses	15,110,197	18,562,498	28,361,537	8,068,797	11,990,391	32,757,643	57,801,752	6,734,062	2,003,801	3,141,444	184,532,122

Notes to the Financial Statements
For the Year Ended December 31, 2015

2014											
	General Government	Protection	Transportation Services	Environmental Services	Health Services	Social Housing	Social and Family Services	Library	Museum	Planning & Development	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues											
Taxation	5,903,164	18,541,000	19,090,000	4,811,800	6,071,400	5,226,700	10,027,700	7,208,300	1,761,700	2,982,100	81,623,864
Grants and Subsidies	3,652,484	266,416	3,356,859	841,687	6,374,617	7,542,952	38,058,283	157,087	52,264	159,117	60,461,766
Municipal Revenue	17,500	501,631	2,041,674		211,804	15,032,553	6,682,665	29,760		34,688	24,552,275
Fees & Service Charges	629,646	42,468	219,110	3,158,283	(19,225)	(281,903)	3,497,051	94,955	66,986	262,903	7,670,274
Licences, Permits, Rents	1,051,273	165,483		12,887		5,711,161		35,391	34,770		7,010,965
Interest, Donations, Other	2,648,921	62			176,617	2,009	91,387	5,545	4,603	5,033	2,934,177
Development Charges	2,994	103,455	480,087		25,855		29,899	200,289			842,579
Total Revenues	13,905,982	19,620,515	25,187,730	8,824,657	12,841,068	33,233,472	58,386,985	7,731,327	1,920,323	3,443,841	185,095,900
Expenses											
Salaries and Benefits	7,080,036	406,200	4,771,918	2,259,386	6,179,483	3,297,381	22,910,069	3,426,684	1,298,544	1,903,759	53,533,460
Goods and Services	4,721,119	667,316	8,057,123	5,594,155	1,884,864	6,998,960	3,319,726	1,075,560	396,750	348,851	33,064,424
Transfer Payments	480,350	17,586,736			3,174,651	18,235,359	26,184,337		3,875	578,581	66,243,889
Insurance and Interest	683,505	186,895	246,293	1,577,362	38,841	321,111	933,763	161,041	17,410	8,585	4,174,806
Amortization	1,824,695	695,220	11,800,119	324,428	420,626	2,627,040	1,191,167	1,429,294	140,417	52,658	20,505,664
Total Expenses	14,789,705	19,542,367	24,875,453	9,755,331	11,698,465	31,479,851	54,539,062	6,092,579	1,856,996	2,892,434	177,522,243

County of Wellington Independent Auditors' Report

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the County of Wellington:

We have audited the accompanying financial statements of the Trust Funds of The Corporation of the County of Wellington ("the Entity"), which comprise the financial position as at December 31, 2015 and the statement of operations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion, except as explained in the following paragraph.

In common with many such organizations, the Entity derives certain of its revenue from sundry sources, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Entity and we were not able to determine whether any adjustment might be necessary to such revenues, excess of revenues over expenditures, assets or fund balances..

Opinion

In our opinion, except for the above-mentioned limitation on the scope examination, the financial statements present fairly, in all material respects, the financial position of the Trust Funds of The Corporation of the County of Wellington as at December 31, 2015, and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Professional Accountants, Licensed Public Accountants

Waterloo, Canada

County of Wellington
Trust Funds – Statement of Financial Position
As at December 31, 2015

	Comfort Money	County Wellness Centre	Safe Communities	2015	2014
	\$	\$	\$	\$	\$
Financial Assets					
Cash and Bank	43,142	53,427	47,527	144,096	110,045
Liabilities					
Balance	43,142	53,427	47,527	144,096	110,045

County of Wellington
Trust Funds - Statement of Operations
For the year ended December 31, 2015

	Comfort Money	County Wellness Centre	Safe Communities	2015	2014
	\$	\$	\$	\$	\$
Balance at the beginning of the year	42,447	33,622	33,976	110,045	73,780
Source of Funds:					
Deposits	198,917	48,757	26,569	274,243	293,124
Use of Funds					
Withdrawals	198,222	28,952	13,018	240,192	256,859
Balance at the end of the year	43,142	53,427	47,527	144,096	110,045

The accompanying notes are an integral part of these financial statements

1. ACCOUNTING POLICIES

These trust funds have not been consolidated with the financial statements of the County of Wellington (the "County").

These financial statements reflect the financial activity and financial position of funds held in trust by the County for residents of the Wellington Terrace Home for the Aged (Comfort Money), for County staff who are the members of the County Wellness Centre and for the Wellington County Safe Communities Committee.

In October 2012 the Safe Communities Trust fund was established. These funds are held in trust by the County for use by the Wellington County Safe Communities Committee.

Funds held in trust are maintained in separate bank accounts by the County on behalf of the Terrace residents and Safe Communities Committee. Net County Wellness Centre membership proceeds are maintained in the County's general bank account. Interest is credited to the funds and allocated to the Terrace residents, County Wellness Centre members and Wellington County Safe Communities Committee on the basis of their individual balances in the fund.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Donna Bryce, County Clerk
Date: Tuesday, May 17, 2016
Subject: Declaration of Surplus Lands – Fergus Library Property

Background:

This report is a housekeeping item to the Fergus Library Renovation Project, completed in 2015, following discussions with Township of Centre Wellington staff.

The design of the Fergus Library project changed slightly after the lands were transferred from the Township of Centre Wellington to the County of Wellington. A small piece of land, approximately 12.4 m², at the south west corner of the Library was not required as part of the footprint.

Staff are recommending that this land be declared surplus and transferred back to the Township of Centre Wellington at no cost to the Township, and that all costs associated with the transfer, including land survey, registration fees, nominal transfer fee for the land value be paid by the County of Wellington, including any other County related costs.

A site plan referencing the lands to be declared surplus and transferred is attached.

In accordance with the County's Policy on the Sale and Other Disposition of Real Property under the authority of the Municipal Statute Law Amendment Act (Bill 130), once Council approval is given, staff will place a Notice in the Wellington Advertiser and on the County website.

Recommendation:

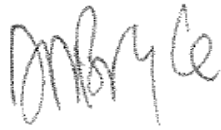
That County Council declare the lands described below as surplus and approve the transfer to the Township of Centre Wellington:

Pt Lt P (Opened as public lane by By-Law 1459 as in MS18668 now closed by By-Law 2013-038 as in WC388024); & Pt Lane (closed by By-Law 1459 as in MS 18668); & PT Lane (closed by By-Law 2013-038 as in WC388024) Plan 239; being Pt 1 61R-20789; S/T interest in R0701214; S/T easement in gross as in WC374726; Fergus; Township of Centre Wellington; and

That staff prepare the necessary by-law; and

That a Public Notice be placed in the Wellington Advertiser and on the County's website.

Respectfully,

A handwritten signature in dark ink, appearing to read "Donna Bryce". The signature is written in a cursive, flowing style.

Donna Bryce
County Clerk



FOR BEARING COMPARISONS, A ROTATION OF 1°01'15" COUNTERCLOCKWISE CAN BE APPLIED TO BEARINGS ON PLAN 61R-6243 TO CONVERT TO UTM BEARINGS.

BEARINGS ARE UTM GRID, DERIVED FROM SIMULTANEOUS GPS OBSERVATIONS ON MONUMENTS A & B, SHOWN HEREON HAVING A NAD83 (CSRS) GRID BEARING OF N9°38'08"E, AND ARE REFERRED TO THE CENTRAL MERIDIAN OF UTM ZONE 17 (81° WEST LONGITUDE)

DISTANCES ON THIS PLAN ARE GROUND AND CAN BE CONVERTED TO GRID BY MULTIPLYING BY THE COMBINED SCALE FACTOR OF 0.999574.

INTEGRATION DATA		
OBSERVED REFERENCE POINTS (ORP) ARE DERIVED FROM GPS OBSERVATIONS USING THE CAN-NET NETWORK AND ARE REFERRED TO UTM ZONE 17, NAD83 (CSRS) (1997).		
COORDINATES ARE TO AN URBAN ACCURACY IN ACCORDANCE WITH SECTION 14(2) OF O.REG. 216/10		
POINT ID	NORTHING	EASTING
A	4839205.90	550128.65
B	4839378.63	550157.97
CAUTION: COORDINATES CANNOT, IN THEMSELVES, BE USED TO RE-ESTABLISH CORNERS OR BOUNDARIES SHOWN ON THIS PLAN.		


PART 1 IS SUBJECT TO EASEMENT IN GROSS IN INST. No. WC374726

SCHEDULE				
PART	LOT	PLAN	PART OF PIN	AREA
I	<p>PART OF LOT P (OPENED AS PUBLIC LANE BY BY-LAW No. 1459, INST. No. MS1866B, NOW CLOSED BY BY-LAW No. 2013-03B, REGISTERED AS INST. No. WC38B024)</p> <p>& PART OF LANE (CLOSED BY BY-LAW No. 1459, INST. No. MS1866B)</p> <p>& PART OF LANE (CLOSED BY BY-LAW No. 2013-03B, REGISTERED AS INST. No. WC38B024)</p>	REGISTERED PLAN 239	71398-0364 (LT)	12.4 m ²

I REQUIRE THIS PLAN TO BE
DEPOSITED UNDER THE LAND
TITLES ACT.

MARCH 23, 2016

DATE



IAN D. ROBINSON
ONTARIO LAND SURVEYOR

PLAN 61R- 20789

RECEIVED AND DEPOSITED

March 24, 2016

DATE _____

"Geraldine McKay"

REPRESENTATIVE FOR LAND REGISTRAR
FOR THE LAND TITLES DIVISION
OF WELLINGTON No. 61

PLAN OF SURVEY

OF PART OF
LOT P

(OPENED AS PUBLIC LANE BY BY-LAW No. 1459, REGISTERED AS INST. No. MSI8668.
NOW CLOSED BY BY-LAW No. 2013-038, REGISTERED AS INST. No. WC388024)

AND PART OF

LANE (CLOSED BY BY-LAW No. 1459, REGISTERED AS INST. No. MS18668)

AND PART OF

LANE (CLOSED BY BY-LAW No. 2013-038, REGISTERED AS INST. No. WC388024)

REGISTERED PLAN 239

Formerly The Town of Fergus now in
TOWNSHIP OF CENTRE WELLINGTON
COUNTY OF WELLINGTON

IAN D. ROBINSON – Ontario Land Surveyor

SCALE 1 : 50

METRIC: DISTANCES AND COORDINATES SHOWN ON THIS PLAN ARE IN METRES
AND CAN BE CONVERTED TO FEET BY DIVIDING BY 0.3048.

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 LAND TITLES ACT AND THE REGULATIONS MADE UNDER THEM
2. THE SURVEY WAS COMPLETED ON THE 22nd. DAY OF MARCH, 2016.

MARCH 23, 2016

DATE _____

IAN D. ROBINSON
ONTARIO LAND SURVEYOR

LEGEND:

- | | |
|------|---|
| —□— | DENOTES SURVEY MONUMENT PLANTED |
| —■— | DENOTES SURVEY MONUMENT FOUND (375 UNLESS SHOWN OTHERWISE) |
| SSIB | DENOTES SHORT STANDARD IRON BAR |
| RP | DENOTES ROCK POST |
| IB | DENOTES IRON BAR |
| CP | DENOTES CONCRETE PIN |
| CC | DENOTES CUT CROSS |
| 375 | DENOTES BLACK, SHOEMAKER, ROBINSON & DONALDSON LIMITED O.L.S.'s |
| WIT | DENOTES WITNESS |
| PI | DENOTES DEPOSITED PLANS 61R-20078 & 61R-20296 |
| PC | DENOTES POINT OF CURVATURE |
| N1 | DENOTES NEAREST SURVIVING FOUND SURVEY MONUMENTS DUE TO RECENT,
EXTENSIVE CONSTRUCTION & PAVING IN AND NEAR THE SUBJECT AREA |
| N2 | DENOTES FIELD NOTE PAGE 1, 375 PROJECT 13-9647, DATED OCTOBER 15, 2013 |
| N3 | DENOTES CALCULATED FROM 375 FIELD NOTE PAGE 27/667, DATED APRIL 16, 2013 |

BLACK, SHOEMAKER, ROBINSON & DONALDSON
LIMITED

BSR&D

Ontario Land Surveyors
Urban and Rural Planners

351 Speedvale Avenue West
Guelph, Ontario N1H 1C6
TEL: (519) 822-4031
FAX: (519) 822-1220
WWW.BSRD.COM

DATE:

MARCH 23, 2016

DRAWN BY: KS

PROJECT

PROJECT
17 0351 0

From: AMO Communications [<mailto:communicate@amo.on.ca>]
Sent: Thursday, May 05, 2016 12:52 PM
To: Donna Bryce
Subject: AMO Support for Fort McMurray - Call to Action

May 5, 2016

Dear Colleagues,

Like you, I have been deeply affected by the disturbing images and the heartbreak we are seeing of those fleeing the wildfires around Fort McMurray. We appreciate the hard work of emergency services, civic employees and volunteers to assist in the multitude of efforts to tackle this situation. It is a situation that cries out for compassion and action.

AMO today challenged the 100 plus delegates at the Ontario Small Urban Conference to reach into their pockets and contribute personally. Delegates are meeting here in Goderich, the site of a devastating tornado that ripped through the community in 2011, learning more about being prepared for the unexpected, including natural disasters. In only 5 minutes, the challenge here raised \$1233.00. The OSUM delegates asked me to challenge all municipal governments to donate as well. Municipal governments can contribute through AMO and we'll ensure the funds are placed so that the Canadian government and Alberta government can match the dollars.

Donations can be made by cheque payable to Association of Municipalities of Ontario, with "Fort McMurray Disaster" in the description field. Let's grow today's \$1233.00 funds so that in several weeks, we can tell our colleagues in northern Alberta and across the country that Ontario's municipal governments care and are making a difference. Let's help their recovery!

Sincerely,
Gary McNamara
AMO President
amopresident@amo.on.ca

DISCLAIMER: Any documents attached are final versions. AMO assumes no responsibility for any discrepancies that may have been transmitted with this electronic version. The printed versions of the documents stand as the official record.

OPT-OUT: If you wish to opt-out of these email communications from AMO please [Click Here](#).



COUNTY RECEIVES PROVINCIAL FUNDING FOR ELECTRIC VEHICLE CHARGING STATIONS

WELLINGTON COUNTY- The Government of Ontario is putting its new Climate Change Strategy into action by investing \$20 million from the Ontario Green Investment Fund to build electric vehicle charging stations across Ontario. The County of Wellington will receive \$215,076 which will finance three electric vehicle charging stations. These stations will be located at the Puslinch and Arthur libraries and the Social Services Office located at 138 Wyndham Street in Guelph.

Through the Electric Vehicle Grant Programme (EVCO), the Government of Ontario will work with public and private sector partners to create a network of fast charging electric vehicle stations across in cities, along highways, at workplaces, condominiums and various other public places across the province.

“The County is pleased to be working with the Government of Ontario to expand the infrastructure to accommodate electric vehicle charging stations in three locations in Wellington County” said Warden George Bridge. “I would like to thank the Province for this funding. I know these charging stations will be actively used by residents and visitors to the County.”

Over the next year, approximately 200 Level 3 and 300 Level 2 charging stations will be installed in 250 locations. The three electric vehicle charging stations located in the County will be Level 3. Level 3 charging stations (also known as Direct Current Fast Chargers DCFC) use a 480 volt system and can charge a vehicle to 80 percent in approximately 30 minutes. These stations allow electric vehicle drivers to charge their vehicles about eight times faster than Level 2 charging stations. Construction will begin this spring and charging stations should be operational by March 31, 2017.

Funding for Electric Vehicle Charging Stations

April 28, 2016 11:20 A.M.

The following 27 public and private sector partners will share \$20 million in provincial funding to build electric vehicle charging stations across Ontario through the [Electric Vehicle Chargers Ontario](#) program:

Private/Public Sector Partners	Company Location	EVCO Funding	Number of Chargers	High Level Location of Chargers
Arntjen Solar North America Inc.	Woodstock, ON	\$611,987	Level 2: 6 Level 3: 6	Central Southwestern Ontario
Best Western Stoneridge Inn & Conference Centre	London, ON	\$65,630	Level 2: 0 Level 3: 1	Highway 401 near London
City of Kawartha Lakes	Lindsay, ON	\$58,700	Level 2: 0 Level 3: 1	Lindsay
City of Vaughan	Vaughan, ON	\$17,500	Level 2: 2 Level 3: 0	Vaughan
Corporation of the County of Prince Edward	Picton, ON	\$75,000	Level 2: 0 Level 3: 1	Picton
Corporation of the County of Simcoe	Midhurst, ON	\$267,350	Level 2: 0 Level 3: 3	Simcoe County, Barrie and Environs

Corporation of the County of Wellington	Guelph, ON	\$215,076	Level 2: 0 Level 3: 3	Guelph and along Highway 6
CrossChasm Technologies Inc. (workplace)	Waterloo, ON	\$61,088	Level 2: 6 Level 3: 0	Waterloo
Electric Circuit	Montreal, QC	\$1,415,000	Level 2: 8 Level 3: 14	Ottawa and Eastern Ontario
Greater Toronto Airports Authority (Toronto Pearson)	Toronto, ON	\$2,685,000	Level 2: 22 Level 3: 10	Mississauga
Icarus Power Generation	Toronto, ON	\$341,932	Level 2: 4 Level 3: 4	Welland, Guelph, Tottenham, Keswick
IKEA Canada	Burlington, ON	\$921,145	Level 2: 0 Level 3: 10	GTHA and Ottawa
Jag's Petro Canada Fuel and Convenience	Port Severn, ON	\$130,000	Level 2: 1 Level 3: 1	Port Severn
JML Energy Solutions / JML Electric Inc.	Oakville, ON	\$135,150	Level 2: 4 Level 3: 1	Toronto
Koben Systems Inc.	Mississauga, ON	\$11,396,246	Level 2: 193 Level 3: 144	Province-wide Network
Oxford County	Woodstock, ON	\$350,760	Level 2: 4	Ingersoll and

			Level 3: 2	Woodstock
Peterborough Distribution Inc. (PDI)	Peterborough, ON	\$291,480	Level 2: 7 Level 3: 2	Peterborough
Precise Parklink	Toronto, ON	\$81,660	Level 2: 10 Level 3: 0	401 near Downsview
Saugeen First Nation	Southampton, ON	\$8,000	Level 2: 1 Level 3: 0	Base of Bruce Peninsula
The Corporation of the City of Brampton	Brampton, ON	\$90,000	Level 2: 4 Level 3: 0	Brampton
The Tricar Group	London, ON	\$32,747	Level 2: 6 Level 3: 0	London
Town of Amherstburg	Amherstburg, ON	\$65,592	Level 2: 0 Level 3: 1	South of Windsor
Town of Caledon	Caledon, ON	\$230,920	Level 2: 0 Level 3: 2	Northwestern GTHA
Town of Essex	Essex, ON	\$252,820	Level 2: 0 Level 3: 4	Southeast of Windsor
Township of Russell	Embrun, ON	\$9,429	Level 2: 2 Level 3: 0	Eastern Ontario

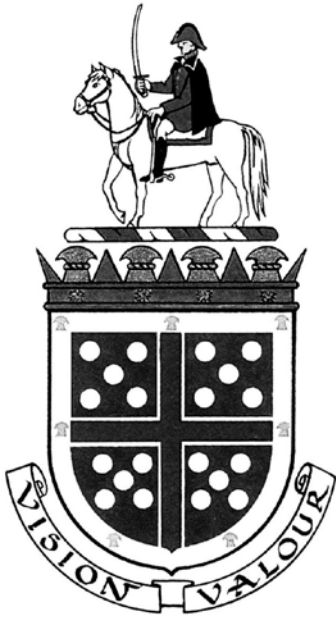
Best Western Hotel and Conference Centre - Oshawa	Oshawa, ON	\$133,287	Level 2: 0 Level 3: 2	Oshawa
Triumph Inc. (condo)	Toronto, ON	\$56,500	Level 2: 0 Level 3: 1	Toronto
Total		\$20,000,000	Level 2: 280 Level 3: 213	

Level 2 charging stations use a 240 volt system (similar to a clothes dryer plug) and can fully charge a vehicle from 0 per cent charge in about four to six hours.

Level 3 charging stations (also known as Direct Current Fast Chargers or DCFC) use a 480 volt system and can charge a vehicle to 80 per cent in about 30 minutes. These stations allow EV drivers to charge their vehicles about eight times faster than Level 2 charging stations, and permit them to travel further than ever before.

Patrick Searle Minister's Office
Patrick.Searle@ontario.ca
Bob Nichols Communications Branch
416-327-1158

[Available Online](#)
[Disponible en Français](#)



THE COUNTY OF WELLINGTON

**ADMINISTRATION, FINANCE
AND PERSONNEL COMMITTEE**

CORPORATE FINANCIAL STATEMENTS

April 30, 2016



County of Wellington
General Revenue & Expenditure
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Property Taxation	\$89,186,300	\$0	\$21,283,909	24%	\$67,902,391
Grants and Subsidies	\$2,445,000	\$613,875	\$1,227,750	50%	\$1,217,250
User Fees & Charges	\$0	\$35	\$35	0%	\$(35)
Sales Revenue	\$12,000	\$0	\$0	0%	\$12,000
Other Revenue	\$2,898,000	\$234,449	\$52,549	2%	\$2,845,451
Internal Recoveries	\$42,400	\$3,037	\$15,321	36%	\$27,079
Total Revenue	\$94,583,700	\$851,396	\$22,579,564	24%	\$72,004,136
Expenditures					
Supplies, Material & Equipment	\$18,000	\$2,983	\$1,874	10%	\$16,126
Purchased Services	\$2,003,400	\$14,179	\$379,266	19%	\$1,624,134
Insurance & Financial	\$1,083,000	\$4,717	\$139,470	13%	\$943,530
Total Expenditures	\$3,104,400	\$21,878	\$520,610	17%	\$2,583,790
NET OPERATING COST / (REVENUE)	\$(91,479,300)	\$(829,518)	\$(22,058,954)	24%	\$(69,420,346)
Transfers					
Transfers from Reserves	\$(150,000)	\$0	\$0	0%	\$(150,000)
Transfer to Reserves	\$2,898,000	\$0	\$0	0%	\$2,898,000
Total Transfers	\$2,748,000	\$0	\$0	0%	\$2,748,000
NET COST (REVENUE)	\$(88,731,300)	\$(829,518)	\$(22,058,954)	25%	\$(66,672,346)



County of Wellington
County Council
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Other Revenue	\$18,200	\$1,515	\$6,061	33%	\$12,139
Total Revenue	\$18,200	\$1,515	\$6,061	33%	\$12,139
Expenditures					
Salaries, Wages and Benefits	\$722,900	\$56,066	\$224,527	31%	\$498,373
Supplies, Material & Equipment	\$50,000	\$9,717	\$24,552	49%	\$25,448
Purchased Services	\$214,500	\$13,030	\$57,804	27%	\$156,696
Insurance & Financial	\$1,700	\$0	\$1,674	98%	\$26
Total Expenditures	\$989,100	\$78,813	\$308,557	31%	\$680,543
NET OPERATING COST / (REVENUE)	\$970,900	\$77,297	\$302,496	31%	\$668,404
NET COST (REVENUE)	\$970,900	\$77,297	\$302,496	31%	\$668,404



County of Wellington
Office of the CAO/Clerk
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
User Fees & Charges	\$600	\$16	\$216	36%	\$384
Internal Recoveries	\$1,504,000	\$125,329	\$501,314	33%	\$1,002,686
Total Revenue	\$1,504,600	\$125,344	\$501,530	33%	\$1,003,070
Expenditures					
Salaries, Wages and Benefits	\$3,239,000	\$273,098	\$1,081,807	33%	\$2,157,193
Supplies, Material & Equipment	\$251,000	\$49,089	\$80,399	32%	\$170,601
Purchased Services	\$1,082,600	\$33,621	\$405,841	37%	\$676,759
Insurance & Financial	\$2,400	\$0	\$2,182	91%	\$218
Internal Charges	\$2,200	\$93	\$518	24%	\$1,682
Total Expenditures	\$4,577,200	\$355,901	\$1,570,747	34%	\$3,006,453
NET OPERATING COST / (REVENUE)	\$3,072,600	\$230,557	\$1,069,217	35%	\$2,003,383
Transfers					
Transfer to Capital	\$421,100	\$0	\$421,100	100%	\$0
Total Transfers	\$421,100	\$0	\$421,100	100%	\$0
NET COST (REVENUE)	\$3,493,700	\$230,557	\$1,490,317	43%	\$2,003,383



County of Wellington

03-May-2016

Office of the CAO/Clerk

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Records Management	\$80,000	\$0	\$0	\$0	\$0	0 %	\$80,000
Server Expansion 2015	\$55,000	\$0	\$0	\$0	\$0	0 %	\$55,000
WiFi Unit Replacement 2016	\$75,000	\$2,432	\$2,432	\$0	\$2,432	3 %	\$72,568
Storage Expansion 2016	\$75,500	\$37,643	\$75,286	\$0	\$75,286	100 %	\$214
Integrated Housing System	\$65,000	\$0	\$0	\$0	\$0	0 %	\$65,000
Network Replacement 2016	\$100,000	\$1,671	\$1,671	\$0	\$1,671	2 %	\$98,329
Fire Suppression Data Centre	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Planning Software Replacement	\$130,000	\$0	\$0	\$0	\$0	0 %	\$130,000
JD Edwards Upgrade	\$370,000	\$95	\$2,957	\$300,509	\$303,466	82 %	\$66,534
Total Office of the CAO/Clerk	\$1,000,500	\$41,842	\$82,347	\$300,509	\$382,856	38 %	\$617,644



County of Wellington
Treasury
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$428,500	\$35,704	\$142,818	33%	\$285,682
Total Revenue	\$428,500	\$35,704	\$142,818	33%	\$285,682
Expenditures					
Salaries, Wages and Benefits	\$1,427,500	\$96,252	\$422,381	30%	\$1,005,119
Supplies, Material & Equipment	\$39,700	\$1,034	\$5,019	13%	\$34,681
Purchased Services	\$348,200	\$36,676	\$14,764	4%	\$333,436
Insurance & Financial	\$60,000	\$0	\$19,733	33%	\$40,267
Internal Charges	\$5,100	\$439	\$1,010	20%	\$4,090
Total Expenditures	\$1,880,500	\$134,401	\$462,908	25%	\$1,417,592
NET OPERATING COST / (REVENUE)	\$1,452,000	\$98,696	\$320,090	22%	\$1,131,910
Transfers					
Transfers from Reserves	\$(138,500)	\$0	\$0	0%	\$(138,500)
Transfer to Reserves	\$50,000	\$0	\$50,000	100%	\$0
Total Transfers	\$(88,500)	\$0	\$50,000	(56%)	\$(138,500)
NET COST (REVENUE)	\$1,363,500	\$98,696	\$370,090	27%	\$993,410



County of Wellington
Human Resources
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Internal Recoveries	\$1,020,000	\$134,530	\$339,821	33%	\$680,179
Total Revenue	\$1,020,000	\$134,530	\$339,821	33%	\$680,179
Expenditures					
Salaries, Wages and Benefits	\$1,439,900	\$112,906	\$473,567	33%	\$966,333
Supplies, Material & Equipment	\$108,800	\$6,820	\$16,084	15%	\$92,716
Purchased Services	\$403,300	\$25,457	\$69,548	17%	\$333,752
Transfer Payments	\$70,000	\$0	\$10,000	14%	\$60,000
Insurance & Financial	\$198,100	\$0	\$198,105	100%	\$(5)
Internal Charges	\$1,800	\$100	\$485	27%	\$1,315
Total Expenditures	\$2,221,900	\$145,283	\$767,790	35%	\$1,454,110
NET OPERATING COST / (REVENUE)	\$1,201,900	\$10,753	\$427,969	36%	\$773,931
Transfers					
Transfers from Reserves	\$(413,100)	\$(11,497)	\$(245,506)	59%	\$(167,594)
Total Transfers	\$(413,100)	\$(11,497)	\$(245,506)	59%	\$(167,594)
NET COST (REVENUE)	\$788,800	\$(744)	\$182,463	23%	\$606,337



County of Wellington
Property Services
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Licenses, Permits and Rents	\$1,021,800	\$68,970	\$323,939	32%	\$697,861
User Fees & Charges	\$150,000	\$8,968	\$22,696	15%	\$127,304
Other Revenue	\$1,500	\$4,058	\$4,058	271%	\$(2,558)
Internal Recoveries	\$633,300	\$52,626	\$210,505	33%	\$422,795
Total Revenue	\$1,806,600	\$134,623	\$561,198	31%	\$1,245,402
Expenditures					
Salaries, Wages and Benefits	\$876,700	\$73,021	\$288,238	33%	\$588,462
Supplies, Material & Equipment	\$160,600	\$9,692	\$43,634	27%	\$116,966
Purchased Services	\$691,300	\$71,791	\$267,532	39%	\$423,768
Insurance & Financial	\$31,500	\$0	\$31,175	99%	\$325
Minor Capital Expenses	\$187,000	\$2,094	\$7,182	4%	\$179,818
Debt Charges	\$336,300	\$0	\$237,890	71%	\$98,410
Total Expenditures	\$2,283,400	\$156,598	\$875,653	38%	\$1,407,747
NET OPERATING COST / (REVENUE)	\$476,800	\$21,975	\$314,454	66%	\$162,346
Transfers					
Transfers from Reserves	\$(117,000)	\$0	\$(2,544)	2%	\$(114,456)
Transfer to Reserves	\$793,700	\$0	\$648,100	82%	\$145,600
Total Transfers	\$676,700	\$0	\$645,556	95%	\$31,144
NET COST (REVENUE)	\$1,153,500	\$21,975	\$960,010	83%	\$193,490



County of Wellington

03-May-2016

Property Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Solar Panel Projects	\$2,624,200	\$0	\$0	\$895,804	\$895,804	34 %	\$1,728,396
116 Woolwich St Interior	\$150,000	\$0	\$0	\$0	\$0	0 %	\$150,000
Gaol: Elevator System	\$70,000	\$0	\$0	\$0	\$0	0 %	\$70,000
Admin Centre: Furniture Rplcmt	\$100,000	\$8,355	\$8,355	\$46,799	\$55,153	55 %	\$44,847
New Maintenance Van	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Asset Managment and BCA	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Total Property Services	\$3,094,200	\$8,355	\$8,355	\$942,603	\$950,957	31 %	\$2,143,243



County of Wellington
Grants & Contributions
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$54,300	\$50,000	\$50,000	92%	\$4,300
Total Expenditures	\$54,300	\$50,000	\$50,000	92%	\$4,300
NET OPERATING COST / (REVENUE)	\$54,300	\$50,000	\$50,000	92%	\$4,300
Transfers					
Transfer to Reserves	\$1,500,000	\$0	\$1,500,000	100%	\$0
Total Transfers	\$1,500,000	\$0	\$1,500,000	100%	\$0
NET COST (REVENUE)	\$1,554,300	\$50,000	\$1,550,000	100%	\$4,300



County of Wellington

03-May-2016

Hospital Funding Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Palmerston Hospital Grant	\$880,000	\$0	\$0	\$440,000	\$440,000	50 %	\$440,000
Total Hospital Funding	\$880,000	\$0	\$0	\$440,000	\$440,000	50 %	\$440,000



County of Wellington
POA Administration
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$236,000	\$23,842	\$120,131	51%	\$115,869
Total Revenue	\$236,000	\$23,842	\$120,131	51%	\$115,869
Expenditures					
Debt Charges	\$257,300	\$0	\$(3,959)	(2%)	\$261,259
Total Expenditures	\$257,300	\$0	\$(3,959)	(2%)	\$261,259
NET OPERATING COST / (REVENUE)	\$21,300	\$(23,842)	\$(124,091)	(583%)	\$145,391
Transfers					
Transfer to Capital	\$13,900	\$0	\$13,900	100%	\$0
Total Transfers	\$13,900	\$0	\$13,900	100%	\$0
NET COST (REVENUE)	\$35,200	\$(23,842)	\$(110,191)	(313%)	\$145,391



County of Wellington

03-May-2016

POA Administration

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						Remaining Budget
	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	
Court House Roof Repairs	\$134,000	\$0	\$0	\$43,679	\$43,679	33 %	\$90,321
2016 POA Replacements	\$14,000	\$0	\$0	\$0	\$0	0 %	\$14,000
Total POA Administration	\$148,000	\$0	\$0	\$43,679	\$43,679	30 %	\$104,321



County of Wellington
Land Ambulance
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$3,499,700	\$283,925	\$1,135,700	32%	\$2,364,000
Total Expenditures	\$3,499,700	\$283,925	\$1,135,700	32%	\$2,364,000
NET OPERATING COST / (REVENUE)	\$3,499,700	\$283,925	\$1,135,700	32%	\$2,364,000
Transfers					
Transfer to Reserves	\$350,000	\$0	\$350,000	100%	\$0
Total Transfers	\$350,000	\$0	\$350,000	100%	\$0
NET COST (REVENUE)	\$3,849,700	\$283,925	\$1,485,700	39%	\$2,364,000



County of Wellington

03-May-2016

Land Ambulance

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
2015 Replacement Ambulances	\$221,000	\$0	\$0	\$179,893	\$179,893	81 %	\$41,107
Ambulance IT Implmntn 2015	\$28,000	\$0	\$0	\$3,765	\$3,765	13 %	\$24,235
2015 Ambulance IT Replacements	\$76,000	\$0	\$0	\$22,359	\$22,359	29 %	\$53,641
2015 Ambulance Equipment	\$36,000	\$0	\$0	\$1,773	\$1,773	5 %	\$34,227
2016 Replacement Ambulances	\$271,000	\$0	\$0	\$0	\$0	0 %	\$271,000
2016 Ambulance IT Replacements	\$43,000	\$0	\$0	\$0	\$0	0 %	\$43,000
Ambulance IT Implmntn 2016	\$27,000	\$0	\$0	\$0	\$0	0 %	\$27,000
2016 Ambulance Equipment	\$31,000	\$0	\$0	\$0	\$0	0 %	\$31,000
Total Land Ambulance	\$733,000	\$0	\$0	\$207,790	\$207,790	28 %	\$525,210



County of Wellington
Public Health Unit
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Transfer Payments	\$2,204,500	\$551,120	\$1,102,240	50%	\$1,102,261
Debt Charges	\$347,000	\$0	\$(10,342)	(3%)	\$357,342
Total Expenditures	\$2,551,500	\$551,120	\$1,091,897	43%	\$1,459,603
NET OPERATING COST / (REVENUE)	\$2,551,500	\$551,120	\$1,091,897	43%	\$1,459,603
NET COST (REVENUE)	\$2,551,500	\$551,120	\$1,091,897	43%	\$1,459,603



County of Wellington
Roads and Engineering
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Municipal Recoveries	\$740,000	\$87,994	\$448,211	61%	\$291,789
User Fees & Charges	\$180,000	\$7,267	\$29,721	17%	\$150,279
Sales Revenue	\$400,000	\$61,056	\$61,056	15%	\$338,944
Internal Recoveries	\$1,750,000	\$156,211	\$884,056	51%	\$865,944
Total Revenue	\$3,070,000	\$312,528	\$1,423,044	46%	\$1,646,956
Expenditures					
Salaries, Wages and Benefits	\$4,996,100	\$475,576	\$2,182,405	44%	\$2,813,695
Supplies, Material & Equipment	\$3,880,400	\$433,040	\$2,768,921	71%	\$1,111,479
Purchased Services	\$1,507,100	\$141,174	\$426,216	28%	\$1,080,884
Insurance & Financial	\$298,000	\$0	\$280,984	94%	\$17,016
Minor Capital Expenses	\$863,200	\$32,545	\$132,279	15%	\$730,921
Debt Charges	\$208,800	\$0	\$99,558	48%	\$109,242
Internal Charges	\$1,715,200	\$155,499	\$882,455	51%	\$832,745
Total Expenditures	\$13,468,800	\$1,237,833	\$6,772,817	50%	\$6,695,983
NET OPERATING COST / (REVENUE)	\$10,398,800	\$925,305	\$5,349,773	51%	\$5,049,027
Transfers					
Transfers from Reserves	\$(184,400)	\$0	\$0	0%	\$(184,400)
Transfer to Capital	\$9,884,200	\$0	\$9,884,200	100%	\$0
Transfer to Reserves	\$2,134,200	\$0	\$1,434,200	67%	\$700,000
Total Transfers	\$11,834,000	\$0	\$11,318,400	96%	\$515,600
NET COST (REVENUE)	\$22,232,800	\$925,305	\$16,668,173	75%	\$5,564,627



County of Wellington

03-May-2016

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	% of	Remaining	
	Budget	Actual	Year	Years	Total	Budget	
Roads General							
Rebuild Drayton Shop	\$4,000,000	\$2,620	\$49,448	\$198,088	\$247,537	6 %	\$3,752,463
Roads Equipment 2016	\$2,242,000	\$702,605	\$1,377,374	\$0	\$1,377,374	61 %	\$864,626
Various Shop Repairs 2016	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Rebuild/Renovate Erin Shop	\$125,000	\$0	\$0	\$20,667	\$20,667	17 %	\$104,333
Subtotal Roads General	\$6,467,000	\$705,225	\$1,426,822	\$218,755	\$1,645,577	25%	\$4,821,423
Engineering							
WR18 @ WR26 Intersection Imprv	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Geddes St Elora, RtnngWall	\$50,000	\$6,487	\$6,487	\$14,119	\$20,606	41 %	\$29,394
WR21, Inverhaugh, Storm Sewer	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR32 Puslinch Lake, Struct Des	\$50,000	\$1,730	\$7,677	\$2,703	\$10,380	21 %	\$39,620
WR35 N of 401, Struct Design	\$50,000	\$1,730	\$7,677	\$2,703	\$10,380	21 %	\$39,620
Asset Management	\$35,000	\$748	\$748	\$19,138	\$19,886	57 %	\$15,114
Subtotal Engineering	\$285,000	\$10,695	\$22,588	\$38,663	\$61,252	21%	\$223,748
Growth Related Construction							
WR 30 at Road 3, Signals & L	\$120,000	\$0	\$0	\$38,937	\$38,937	32 %	\$81,063
WR 46, WR 34 to 401	\$3,900,000	\$17,422	\$58,503	\$918,798	\$977,301	25 %	\$2,922,699
WR 124, Passing Lane N of 125	\$200,000	\$0	\$0	\$34,300	\$34,300	17 %	\$165,700
WR7 PL Design Salem to Tev	\$200,000	\$0	\$2,733	\$59,025	\$61,758	31 %	\$138,242
WR109 @ WR5 Intersection	\$1,202,000	\$13,796	\$18,847	\$53,220	\$72,066	6 %	\$1,129,934
WR124 @ Whitelaw Intersection	\$50,000	\$0	\$0	\$7,410	\$7,410	15 %	\$42,590
WR124 @ Guelph Rd 1 Inter	\$50,000	\$0	\$0	\$6,283	\$6,283	13 %	\$43,717
WR 46 Maltby to WR 34 2 km	\$1,100,000	\$0	\$0	\$245,293	\$245,293	22 %	\$854,707
Subtotal Growth Related Constructi	\$6,822,000	\$31,218	\$80,082	\$1,363,265	\$1,443,347	21%	\$5,378,653



County of Wellington

03-May-2016

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	LIFE-TO-DATE ACTUALS				
			Current	Previous	Total	% of Budget	Remaining Budget
			Year	Years			
Roads Construction							
WR 50, 3rd Line to WR 24	\$3,175,000	\$0	\$17,366	\$647,718	\$665,084	21 %	\$2,509,916
WR14, Eliza & Frederick Arthur	\$2,793,300	\$0	\$3,750	\$2,625,431	\$2,629,181	94 %	\$164,119
WR 10, McGivern St Moorefield	\$150,000	\$0	\$0	\$67,964	\$67,964	45 %	\$82,036
WR109 AT WR7 Int Improvmnts	\$100,000	\$0	\$0	\$18,359	\$18,359	18 %	\$81,641
WR109, HWY89 S to end of curb	\$2,725,500	\$0	\$0	\$2,156,042	\$2,156,042	79 %	\$569,458
WR109 WR7 Traffic Imp Study	\$50,000	\$0	\$0	\$28,131	\$28,131	56 %	\$21,869
WR123, WR109 Traffic Imp Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR86, COG to WR9 Traffic Study	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 @ WR16 Intersection	\$50,000	\$0	\$0	\$17,450	\$17,450	35 %	\$32,550
WR51, WR7 @ Hwy 6 2.3km	\$100,000	\$5,752	\$20,527	\$24,379	\$44,907	45 %	\$55,093
WR18 Geddes St Elora, Strm Swr	\$550,000	\$9,215	\$11,642	\$19,039	\$30,681	6 %	\$519,319
WR29 @ WR22, Intersection Impr	\$250,000	\$0	\$0	\$18,250	\$18,250	7 %	\$231,750
WR8 Main St Drayton Strm Sewer	\$1,410,000	\$1,100	\$28,151	\$69,654	\$97,805	7 %	\$1,312,195
WR50, Hwy 7 to railway tracks	\$50,000	\$0	\$1,027	\$1,335	\$2,362	5 %	\$47,638
WR25 - WR52 to WR42 7.0km	\$850,000	\$0	\$0	\$267,122	\$267,122	31 %	\$582,878
WR21, 500m S of Inverhaugh	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Subtotal Roads Construction	\$12,453,800	\$16,067	\$82,463	\$5,960,875	\$6,043,338	49%	\$6,410,462



County of Wellington

03-May-2016

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	LIFE-TO-DATE ACTUALS				
			Current	Previous	Total	% of Budget	Remaining Budget
			Year	Years			
Bridges							
WR124, Bridge 124135	\$200,000	\$0	\$0	\$82,880	\$82,880	41 %	\$117,120
WR36, Bridge 36122	\$125,000	\$0	\$0	\$53,529	\$53,529	43 %	\$71,471
WR109, Bridge 109132	\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
WR35, Paddock Bridge 35087	\$200,000	\$16	\$16	\$38,796	\$38,812	19 %	\$161,188
WR7, Bosworth Bridge 07028	\$150,000	\$1,221	\$7,878	\$41,833	\$49,711	33 %	\$100,289
WR8, Main St Bridge 008089	\$2,590,000	\$14,728	\$26,597	\$91,194	\$117,790	5 %	\$2,472,210
WR10, Wyandot Bridge 010024	\$1,500,000	\$56,586	\$58,096	\$873,637	\$931,732	62 %	\$568,268
WR16, Penfold Bridge 16038	\$100,000	\$1,038	\$4,467	\$32,472	\$36,939	37 %	\$63,061
WR30, Bridge 030124	\$200,000	\$0	\$0	\$19,294	\$19,294	10 %	\$180,706
WR36 Bridge36086, design and	\$75,000	\$0	\$0	\$690	\$690	1 %	\$74,310
WR86 Conestogo Bridge 86125	\$1,800,000	\$175,831	\$185,269	\$163,673	\$348,942	19 %	\$1,451,058
WR109 Mallet River Brdg 109129	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR18 Carroll Crk Brdg rehab	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Maitland Brdg 109128	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR21,Badley Bridge,021057 Repl	\$325,000	\$6,584	\$66,595	\$195,937	\$262,533	81 %	\$62,467
WR22, Bridge 22107 rehab	\$150,000	\$4,506	\$4,506	\$0	\$4,506	3 %	\$145,494
Subtotal Bridges	\$7,790,000	\$260,509	\$353,423	\$1,593,934	\$1,947,357	25%	\$5,842,643



County of Wellington

03-May-2016

Roads and Engineering Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	% of	Remaining	
	Budget	Actual	Year	Years	Total	Budget	
Culverts							
WR18, Culvert 18021, D & Liner	\$350,000	\$225	\$1,761	\$61,929	\$63,690	18 %	\$286,310
WR6, Culvert 06081 replace	\$675,000	\$2,931	\$8,076	\$14,048	\$22,124	3 %	\$652,876
WR11 Culvert 110900 Replace	\$375,000	\$6,197	\$6,737	\$45,000	\$51,736	14 %	\$323,264
WR11, Culvert 111020	\$1,150,000	\$12,636	\$22,529	\$80,797	\$103,326	9 %	\$1,046,674
WR12, Culvert 12086	\$25,000	\$0	\$1,367	\$20,504	\$21,870	87 %	\$3,130
WR12, Culvert 12087	\$50,000	\$1,664	\$1,664	\$7,633	\$9,297	19 %	\$40,703
WR5 Culvert 050780, Design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Culvert 071270, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR7 Mncpl Drain Clvrt, 330 m E	\$50,000	\$0	\$0	\$1,070	\$1,070	2 %	\$48,930
WR11, Clvrt 11092, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR109 Clvrt 109142, design and	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
WR16, Culv .5km s of 2nd line	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
2016 Various Bridge and Culv	\$200,000	\$19,527	\$40,818	\$0	\$40,818	20 %	\$159,182
WR36, Conc 1, 4 CSP Replace	\$50,000	\$0	\$6,517	\$8,659	\$15,176	30 %	\$34,824
Subtotal Culverts	\$3,175,000	\$43,179	\$89,469	\$239,638	\$329,107	10%	\$2,845,893
County Bridges on Local Roads							
E-W Luther TL Bridge 000101	\$600,000	\$0	\$0	\$52,244	\$52,244	9 %	\$547,756
E/W Luther TL,Hays Brdg 000001	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Subtotal County Bridges on Local R	\$650,000	\$0	\$0	\$52,244	\$52,244	8%	\$597,756
Roads Resurfacing							
WR87, Hwy23 to Minto/Howick	\$1,500,000	\$0	\$0	\$13,395	\$13,395	1 %	\$1,486,605
WR124, Guelph to Reg. Waterloo	\$150,000	\$35,387	\$35,387	\$0	\$35,387	24 %	\$114,613
WR7 Alma to Salem 6km	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WR5, WR109 to Rantons Bridge	\$53,000	\$0	\$0	\$0	\$0	0 %	\$53,000
WR109, WR5 to S End Harriston	\$225,000	\$0	\$0	\$0	\$0	0 %	\$225,000
Subtotal Roads Resurfacing	\$2,028,000	\$35,387	\$35,387	\$13,395	\$48,782	2%	\$1,979,218
Total Roads and Engineering	\$39,670,800	\$1,102,280	\$2,090,234	\$9,480,769	\$11,571,002	29 %	\$28,099,798



County of Wellington
Solid Waste Services
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$701,800	\$2,123	\$6,531	1%	\$695,269
Licenses, Permits and Rents	\$12,900	\$0	\$9,068	70%	\$3,832
User Fees & Charges	\$2,250,000	\$219,014	\$671,310	30%	\$1,578,691
Sales Revenue	\$765,400	\$63,397	\$179,766	23%	\$585,634
Internal Recoveries	\$405,800	\$79,389	\$144,806	36%	\$260,994
Total Revenue	\$4,135,900	\$363,923	\$1,011,481	24%	\$3,124,419
Expenditures					
Salaries, Wages and Benefits	\$2,365,300	\$175,448	\$699,417	30%	\$1,665,883
Supplies, Material & Equipment	\$898,200	\$115,023	\$160,755	18%	\$737,445
Purchased Services	\$4,406,100	\$359,495	\$1,091,629	25%	\$3,314,471
Insurance & Financial	\$137,300	\$5,884	\$95,492	70%	\$41,808
Internal Charges	\$405,400	\$61,514	\$125,801	31%	\$279,599
Total Expenditures	\$8,212,300	\$717,364	\$2,173,093	26%	\$6,039,207
NET OPERATING COST / (REVENUE)	\$4,076,400	\$353,441	\$1,161,613	28%	\$2,914,787
Transfers					
Transfers from Reserves	\$(264,200)	\$0	\$0	0%	\$(264,200)
Transfer to Capital	\$200,000	\$0	\$200,000	100%	\$0
Transfer to Reserves	\$800,000	\$0	\$800,000	100%	\$0
Total Transfers	\$735,800	\$0	\$1,000,000	136%	\$(264,200)
NET COST (REVENUE)	\$4,812,200	\$353,441	\$2,161,613	45%	\$2,650,587



County of Wellington

03-May-2016

Solid Waste Services Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Elora Transfer clsd Nichol LF	\$1,300,000	\$0	\$0	\$1,042,856	\$1,042,856	80 %	\$257,144
Aberfoyle Closed Site	\$200,000	\$0	\$0	\$160,897	\$160,897	80 %	\$39,103
2016 SWS Equipment	\$40,000	\$0	\$0	\$0	\$0	0 %	\$40,000
Site Impr - Rd Maint All Sites	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Waste Management Study	\$100,000	\$1,567	\$9,169	\$0	\$9,169	9 %	\$90,831
Belwood Closed Site	\$360,000	\$0	\$0	\$6,411	\$6,411	2 %	\$353,589
Total Solid Waste Services	\$2,100,000	\$1,567	\$9,169	\$1,210,164	\$1,219,333	58 %	\$880,667



County of Wellington
Planning
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$13,000	\$0	\$(11,832)	(91%)	\$24,832
Municipal Recoveries	\$37,000	\$3,465	\$12,320	33%	\$24,680
User Fees & Charges	\$258,000	\$20,850	\$83,273	32%	\$174,728
Internal Recoveries	\$500	\$98	\$107	21%	\$393
Total Revenue	\$308,500	\$24,413	\$83,867	27%	\$224,633
Expenditures					
Salaries, Wages and Benefits	\$1,621,100	\$123,284	\$493,593	30%	\$1,127,507
Supplies, Material & Equipment	\$37,900	\$4,467	\$9,065	24%	\$28,835
Purchased Services	\$310,600	\$14,243	\$60,422	19%	\$250,178
Transfer Payments	\$745,000	\$0	\$7,171	1%	\$737,829
Internal Charges	\$6,100	\$214	\$1,895	31%	\$4,205
Total Expenditures	\$2,720,700	\$142,209	\$572,146	21%	\$2,148,554
NET OPERATING COST / (REVENUE)	\$2,412,200	\$117,796	\$488,279	20%	\$1,923,921
Transfers					
Transfers from Reserves	\$(170,000)	\$0	\$0	0%	\$(170,000)
Total Transfers	\$(170,000)	\$0	\$0	0%	\$(170,000)
NET COST (REVENUE)	\$2,242,200	\$117,796	\$488,279	22%	\$1,753,921



County of Wellington

03-May-2016

Planning

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Trans Canada Trail	\$395,300	\$0	\$0	\$193,950	\$193,950	49 %	\$201,350
Official Plan Update	\$40,000	\$0	\$0	\$27,368	\$27,368	68 %	\$12,632
Total Planning	\$435,300	\$0	\$0	\$221,318	\$221,318	51 %	\$213,982



County of Wellington
Green Legacy
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Sales Revenue	\$500	\$555	\$555	111%	\$(55)
Other Revenue	\$1,500	\$10	\$10	1%	\$1,490
Total Revenue	\$2,000	\$565	\$565	28%	\$1,435
Expenditures					
Salaries, Wages and Benefits	\$496,800	\$67,757	\$165,236	33%	\$331,564
Supplies, Material & Equipment	\$103,200	\$5,673	\$20,039	19%	\$83,161
Purchased Services	\$85,500	\$4,814	\$16,583	19%	\$68,917
Insurance & Financial	\$9,300	\$0	\$8,786	94%	\$514
Minor Capital Expenses	\$30,000	\$0	\$0	0%	\$30,000
Internal Charges	\$5,000	\$12	\$12	0%	\$4,988
Total Expenditures	\$729,800	\$78,256	\$210,655	29%	\$519,145
NET OPERATING COST / (REVENUE)	\$727,800	\$77,690	\$210,090	29%	\$517,710
Transfers					
Transfers from Reserves	\$(30,000)	\$0	\$0	0%	\$(30,000)
Transfer to Capital	\$50,000	\$0	\$50,000	100%	\$0
Total Transfers	\$20,000	\$0	\$50,000	250%	\$(30,000)
NET COST (REVENUE)	\$747,800	\$77,690	\$260,090	35%	\$487,710



County of Wellington

03-May-2016

Green Legacy

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						Remaining Budget
	Approved Budget	April Actual	Current Year	Previous Years	Total	% of Budget	
Pick up Truck Replacement	\$50,000	\$45,555	\$45,555	\$0	\$45,555	91 %	\$4,445
Sthrn Nursery Foundation Work	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Total Green Legacy	\$100,000	\$45,555	\$45,555	\$0	\$45,555	46 %	\$54,445



County of Wellington
Emergency Management
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Expenditures					
Salaries, Wages and Benefits	\$272,300	\$21,503	\$86,562	32%	\$185,738
Supplies, Material & Equipment	\$20,800	\$1,068	\$2,048	10%	\$18,752
Purchased Services	\$174,500	\$11,182	\$94,958	54%	\$79,542
Transfer Payments	\$146,000	\$0	\$0	0%	\$146,000
Insurance & Financial	\$2,000	\$0	\$1,896	95%	\$104
Total Expenditures	\$615,600	\$33,754	\$185,464	30%	\$430,136
NET OPERATING COST / (REVENUE)	\$615,600	\$33,754	\$185,464	30%	\$430,136
NET COST (REVENUE)	\$615,600	\$33,754	\$185,464	30%	\$430,136



County of Wellington

03-May-2016

Emergency Management Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Upgrade County Fire Paging Sys	\$400,000	\$0	\$0	\$0	\$0	0 %	\$400,000
Total Emergency Management	\$400,000	\$0	\$0	\$0	\$0	0 %	\$400,000



County of Wellington
Police Services
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$107,500	\$1,757	\$111,979	104%	\$(4,479)
Licenses, Permits and Rents	\$122,800	\$13,450	\$54,265	44%	\$68,535
Fines and Penalties	\$75,000	\$4,917	\$14,878	20%	\$60,122
User Fees & Charges	\$79,000	\$7,061	\$27,259	35%	\$51,741
Other Revenue	\$1,000	\$0	\$169	17%	\$831
Total Revenue	\$385,300	\$27,185	\$208,550	54%	\$176,750
Expenditures					
Salaries, Wages and Benefits	\$143,500	\$12,989	\$52,136	36%	\$91,364
Supplies, Material & Equipment	\$52,800	\$5,406	\$27,156	51%	\$25,644
Purchased Services	\$406,700	\$44,690	\$185,454	46%	\$221,246
Transfer Payments	\$15,689,000	\$1,305,369	\$5,221,476	33%	\$10,467,524
Insurance & Financial	\$7,300	\$0	\$7,355	101%	\$(55)
Minor Capital Expenses	\$8,000	\$0	\$0	0%	\$8,000
Debt Charges	\$408,500	\$21,289	\$83,855	21%	\$324,645
Internal Charges	\$1,500	\$85	\$391	26%	\$1,109
Total Expenditures	\$16,717,300	\$1,389,827	\$5,577,822	33%	\$11,139,478
NET OPERATING COST / (REVENUE)	\$16,332,000	\$1,362,642	\$5,369,272	33%	\$10,962,728
Transfers					
Transfers from Reserves	\$(102,800)	\$0	\$0	0%	\$(102,800)
Transfer to Reserves	\$90,000	\$0	\$90,000	100%	\$0
Total Transfers	\$(12,800)	\$0	\$90,000	(703%)	\$(102,800)
NET COST (REVENUE)	\$16,319,200	\$1,362,642	\$5,459,272	33%	\$10,859,928



County of Wellington
Museum & Archives at WP
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$52,300	\$0	\$0	0%	\$52,300
Licenses, Permits and Rents	\$58,000	\$225	\$10,002	17%	\$47,998
User Fees & Charges	\$69,000	\$2,242	\$10,949	16%	\$58,051
Sales Revenue	\$7,200	\$0	\$1,086	15%	\$6,114
Other Revenue	\$5,000	\$0	\$85	2%	\$4,915
Total Revenue	\$191,500	\$2,467	\$22,123	12%	\$169,377
Expenditures					
Salaries, Wages and Benefits	\$1,431,400	\$115,220	\$468,693	33%	\$962,707
Supplies, Material & Equipment	\$143,800	\$9,307	\$27,290	19%	\$116,510
Purchased Services	\$393,500	\$50,928	\$125,480	32%	\$268,020
Transfer Payments	\$5,000	\$0	\$0	0%	\$5,000
Insurance & Financial	\$17,800	\$0	\$17,271	97%	\$529
Total Expenditures	\$1,991,500	\$175,456	\$638,733	32%	\$1,352,767
NET OPERATING COST / (REVENUE)	\$1,800,000	\$172,989	\$616,610	34%	\$1,183,390
Transfers					
Transfer to Capital	\$130,000	\$0	\$130,000	100%	\$0
Total Transfers	\$130,000	\$0	\$130,000	100%	\$0
NET COST (REVENUE)	\$1,930,000	\$172,989	\$746,610	39%	\$1,183,390



County of Wellington

03-May-2016

Museum & Archives at WP Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		
					Total	% of Budget	Remaining Budget
Groves Hospital Grant	\$3,882,000	\$2,115	\$2,115	\$2,441,659	\$2,443,774	63 %	\$1,438,226
WP& Artifact Storage Buildings	\$730,000	\$0	\$0	\$206,736	\$206,736	28 %	\$523,264
Commons Development	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
WP Generator & Coal Room	\$400,000	\$128,828	\$129,804	\$111,726	\$241,530	60 %	\$158,470
Rehabilitation of WP Lands	\$264,000	\$0	\$0	\$0	\$0	0 %	\$264,000
Nicholas Keith Kitchen Reno	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Digitization Well Ad 69-pres	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Museum Accessible Washrooms	\$100,000	\$0	\$0	\$0	\$0	0 %	\$100,000
Total Museum & Archives at WP	\$5,531,000	\$130,943	\$131,919	\$2,760,122	\$2,892,041	52 %	\$2,638,959



County of Wellington
Library Services
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$157,500	\$78,876	\$78,876	50%	\$78,624
Municipal Recoveries	\$27,000	\$0	\$0	0%	\$27,000
Licenses, Permits and Rents	\$35,000	\$1,458	\$12,009	34%	\$22,991
User Fees & Charges	\$83,900	\$8,808	\$28,688	34%	\$55,212
Sales Revenue	\$7,900	\$732	\$2,958	37%	\$4,942
Other Revenue	\$0	\$204	\$1,660	0%	\$(1,660)
Total Revenue	\$311,300	\$90,077	\$124,191	40%	\$187,109
Expenditures					
Salaries, Wages and Benefits	\$4,011,900	\$328,414	\$1,306,454	33%	\$2,705,446
Supplies, Material & Equipment	\$812,500	\$50,105	\$302,343	37%	\$510,157
Purchased Services	\$908,600	\$79,498	\$388,657	43%	\$519,943
Insurance & Financial	\$24,000	\$(3)	\$25,265	105%	\$(1,265)
Minor Capital Expenses	\$83,000	\$0	\$0	0%	\$83,000
Debt Charges	\$690,200	\$6,174	\$255,098	37%	\$435,102
Internal Charges	\$800	\$350	\$1,590	199%	\$(790)
Total Expenditures	\$6,531,000	\$464,537	\$2,279,408	35%	\$4,251,592
NET OPERATING COST / (REVENUE)	\$6,219,700	\$374,460	\$2,155,217	35%	\$4,064,483
Transfers					
Transfers from Reserves	\$(269,900)	\$0	\$0	0%	\$(269,900)
Transfer to Capital	\$176,000	\$0	\$176,000	100%	\$0
Transfer to Reserves	\$1,200,000	\$0	\$1,200,000	100%	\$0
Total Transfers	\$1,106,100	\$0	\$1,376,000	124%	\$(269,900)
NET COST (REVENUE)	\$7,325,800	\$374,460	\$3,531,217	48%	\$3,794,583



County of Wellington

03-May-2016

Library Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Aboyne Facility Improvements	\$820,000	\$0	\$0	\$106,166	\$106,166	13 %	\$713,834
Palmerston Branch Exp	\$3,500,000	\$105,769	\$647,370	\$2,848,562	\$3,495,932	100 %	\$4,068
Palmerston Br Coll Enhancement	\$50,000	\$199	\$47,210	\$8,764	\$55,974	112 %	-\$5,974
Self Check out Drayton & MtFor	\$70,000	\$0	\$2,440	\$30,256	\$32,697	47 %	\$37,303
New Hillsburgh Library	\$1,000,000	\$12,578	\$817,892	\$259,451	\$1,077,343	108 %	-\$77,343
Marden Branch Outdoor Sign	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Palm Branch Outdoor Sign	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
eBook Collection Enhancement	\$50,000	\$0	\$0	\$0	\$0	0 %	\$50,000
Two Self Check-Out Terminals	\$31,000	\$0	\$0	\$0	\$0	0 %	\$31,000
Interactive Programme Equip	\$45,000	\$4,241	\$4,654	\$0	\$4,654	10 %	\$40,346
Rkwd Branch Int Lighting	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Total Library Services	\$5,671,000	\$122,787	\$1,519,566	\$3,253,199	\$4,772,765	84 %	\$898,235



County of Wellington
Ontario Works
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$21,082,100	\$1,786,294	\$7,070,843	34%	\$14,011,257
Municipal Recoveries	\$3,387,300	\$269,816	\$1,080,730	32%	\$2,306,570
Other Revenue	\$49,000	\$0	\$41,593	85%	\$7,407
Internal Recoveries	\$10,100	\$0	\$5,981	59%	\$4,119
Total Revenue	\$24,528,500	\$2,056,110	\$8,199,147	33%	\$16,329,353
Expenditures					
Salaries, Wages and Benefits	\$6,281,400	\$484,412	\$1,995,902	32%	\$4,285,498
Supplies, Material & Equipment	\$185,000	\$8,803	\$31,023	17%	\$153,977
Purchased Services	\$419,800	\$30,729	\$110,242	26%	\$309,558
Social Assistance	\$17,973,000	\$1,548,016	\$6,123,048	34%	\$11,849,952
Transfer Payments	\$24,800	\$0	\$0	0%	\$24,800
Insurance & Financial	\$0	\$0	\$568	0%	\$(568)
Internal Charges	\$1,245,600	\$102,923	\$417,862	34%	\$827,738
Total Expenditures	\$26,129,600	\$2,174,884	\$8,678,645	33%	\$17,450,955
NET OPERATING COST / (REVENUE)	\$1,601,100	\$118,774	\$479,498	30%	\$1,121,602
NET COST (REVENUE)	\$1,601,100	\$118,774	\$479,498	30%	\$1,121,602



County of Wellington
Child Care Services
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$13,144,800	\$2,867,412	\$5,588,751	43%	\$7,556,049
Municipal Recoveries	\$2,882,400	\$800,549	\$1,503,578	52%	\$1,378,822
User Fees & Charges	\$278,100	\$47,204	\$154,330	55%	\$123,770
Internal Recoveries	\$354,900	\$83,233	\$169,409	48%	\$185,491
Total Revenue	\$16,660,200	\$3,798,397	\$7,416,067	45%	\$9,244,133
Expenditures					
Salaries, Wages and Benefits	\$4,123,100	\$331,199	\$1,313,725	32%	\$2,809,375
Supplies, Material & Equipment	\$226,300	\$12,097	\$46,913	21%	\$179,387
Purchased Services	\$485,000	\$(2,522)	\$95,466	20%	\$389,534
Social Assistance	\$11,632,900	\$3,441,801	\$5,935,929	51%	\$5,696,971
Insurance & Financial	\$3,200	\$4,600	\$6,596	206%	\$(3,396)
Minor Capital Expenses	\$154,800	\$0	\$0	0%	\$154,800
Internal Charges	\$985,000	\$132,357	\$365,884	37%	\$619,116
Total Expenditures	\$17,610,300	\$3,919,532	\$7,764,512	44%	\$9,845,788
NET OPERATING COST / (REVENUE)	\$950,100	\$121,135	\$348,445	37%	\$601,655
NET COST (REVENUE)	\$950,100	\$121,135	\$348,445	37%	\$601,655



County of Wellington
Social Housing
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$7,425,500	\$814,747	\$2,683,537	36%	\$4,741,963
Municipal Recoveries	\$15,249,700	\$1,395,527	\$4,809,583	32%	\$10,440,117
Licenses, Permits and Rents	\$5,200,000	\$445,282	\$1,771,504	34%	\$3,428,496
User Fees & Charges	\$49,200	\$4,619	\$17,047	35%	\$32,153
Total Revenue	\$27,924,400	\$2,660,176	\$9,281,671	33%	\$18,642,729
Expenditures					
Salaries, Wages and Benefits	\$3,658,500	\$315,920	\$1,217,779	33%	\$2,440,721
Supplies, Material & Equipment	\$366,400	\$28,310	\$87,769	24%	\$278,631
Purchased Services	\$7,025,800	\$766,836	\$2,319,661	33%	\$4,706,139
Social Assistance	\$17,962,000	\$1,367,344	\$5,561,142	31%	\$12,400,858
Transfer Payments	\$1,015,100	\$253,767	\$507,534	50%	\$507,566
Insurance & Financial	\$243,000	\$109,571	\$273,163	112%	\$(30,163)
Internal Charges	\$668,500	\$71,921	\$237,018	35%	\$431,482
Total Expenditures	\$30,939,300	\$2,913,668	\$10,204,066	33%	\$20,735,234
NET OPERATING COST / (REVENUE)	\$3,014,900	\$253,492	\$922,396	31%	\$2,092,504
Transfers					
Transfer to Reserves	\$1,500,000	\$0	\$0	0%	\$1,500,000
Total Transfers	\$1,500,000	\$0	\$0	0%	\$1,500,000
NET COST (REVENUE)	\$4,514,900	\$253,492	\$922,396	20%	\$3,592,504



County of Wellington
County Affordable Housing
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$205,700	\$0	\$0	0%	\$205,700
Licenses, Permits and Rents	\$582,900	\$50,382	\$196,106	34%	\$386,794
User Fees & Charges	\$0	\$0	\$75	0%	\$(75)
Total Revenue	\$788,600	\$50,382	\$196,181	25%	\$592,419
Expenditures					
Salaries, Wages and Benefits	\$3,800	\$0	\$0	0%	\$3,800
Supplies, Material & Equipment	\$42,700	\$2,668	\$11,765	28%	\$30,935
Purchased Services	\$403,200	\$29,229	\$113,146	28%	\$290,054
Insurance & Financial	\$14,100	\$0	\$11,264	80%	\$2,836
Debt Charges	\$302,000	\$0	\$(8,864)	(3%)	\$310,864
Total Expenditures	\$765,800	\$31,897	\$127,311	17%	\$638,489
NET OPERATING COST / (REVENUE)	\$(22,800)	\$(18,485)	\$(68,870)	302%	\$46,070
Transfers					
Transfer to Reserves	\$522,800	\$0	\$0	0%	\$522,800
Total Transfers	\$522,800	\$0	\$0	0%	\$522,800
NET COST (REVENUE)	\$500,000	\$(18,485)	\$(68,870)	(14%)	\$568,870



County of Wellington

03-May-2016

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Ontario Works							
129 Wyndham, Lobby Renovations	\$150,000	\$0	\$0	\$0	\$0	0%	\$150,000
Fergus OW Exterior Cladding	\$30,000	\$0	\$0	\$0	\$0	0%	\$30,000
Subtotal Ontario Works	\$180,000	\$0	\$0	\$0	\$0	0%	\$180,000
Child Care Services							
15 Douglas St: Int Renovation	\$75,000	\$0	\$0	\$0	\$0	0%	\$75,000
21 Douglas St Front Entrance	\$50,000	\$0	\$0	\$0	\$0	0%	\$50,000
Subtotal Child Care Services	\$125,000	\$0	\$0	\$0	\$0	0%	\$125,000
Social Housing							
261-263 Speedvale Addition/Ele	\$1,812,000	\$9,539	\$269,878	\$449,523	\$719,401	40%	\$1,092,599
51 John St Make up Air Unit	\$70,000	\$0	\$2,544	\$76,152	\$78,696	112%	-\$8,696
229 Dublin Roof	\$487,000	\$0	\$0	\$21,875	\$21,875	4%	\$465,125
212 Whites Rd Make up Air Unit	\$50,000	\$0	\$2,544	\$54,864	\$57,408	115%	-\$7,408
Fire System Upg City Locations	\$550,700	\$0	\$52,754	\$394,391	\$447,145	81%	\$103,555
Fire System Upg County Locatn	\$225,000	\$53,929	\$53,929	\$56,713	\$110,641	49%	\$114,359
229 Dublin Make Up Air Unit	\$150,000	\$1,832	\$1,832	\$0	\$1,832	1%	\$148,168
32 Hadati Roof Design/Replace	\$363,000	\$3,562	\$3,562	\$0	\$3,562	1%	\$359,438
Vancouver Dr Major Upgrade	\$70,000	\$0	\$24,736	\$38,160	\$62,896	90%	\$7,104
Mt. Forest Proprrty Acquisition	\$1,300,000	\$0	\$0	\$0	\$0	0%	\$1,300,000
Delhi Marl Air Make up Unit	\$332,000	\$0	\$0	\$0	\$0	0%	\$332,000
32 Hadati Site Improvements	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
Edinburgh Window And Siding	\$199,000	\$0	\$0	\$0	\$0	0%	\$199,000
Elizabeth St Site Improvements	\$10,000	\$0	\$0	\$0	\$0	0%	\$10,000
City Building Retrofits 2016	\$668,000	\$103,121	\$173,370	\$0	\$173,370	26%	\$494,630
County Building Retrofits 2016	\$441,000	\$1,238	\$6,638	\$0	\$6,638	2%	\$434,362
Affd Hsng and Non Profit BCA	\$110,000	\$0	\$0	\$0	\$0	0%	\$110,000
Subtotal Social Housing	\$6,847,700	\$173,220	\$591,785	\$1,091,678	\$1,683,463	25%	\$5,164,237



County of Wellington

03-May-2016

Social Services

Capital Work-in-Progress Expenditures By Departments

All Open Projects For The Period Ending April 30, 2016

	Approved Budget	April Actual	Current Year	Previous Years	LIFE-TO-DATE ACTUALS		Remaining Budget
					Total	% of Budget	
Affordable Housing							
Webster Place 55 Units Affd Hs	\$13,940,000	\$2,117	\$218,950	\$391,582	\$610,532	4 %	\$13,329,468
165 Gordon Generator	\$320,000	\$2,428	\$2,428	\$172,959	\$175,387	55 %	\$144,613
182 George St Capital Works	\$50,000	\$0	\$0	\$13,886	\$13,886	28 %	\$36,114
Affd Hsng Blding Retrofits 16	\$30,000	\$0	\$0	\$0	\$0	0 %	\$30,000
Webster Place Co-Generation	\$350,000	\$16,282	\$36,601	\$0	\$36,601	10 %	\$313,399
Subtotal Affordable Housing	\$14,690,000	\$20,826	\$257,979	\$578,427	\$836,406	6%	\$13,853,594
Total Social Services	\$21,842,700	\$194,046	\$849,764	\$1,670,105	\$2,519,869	12 %	\$19,322,831



County of Wellington
Homes for the Aged
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$8,420,200	\$718,373	\$2,942,427	35%	\$5,477,773
User Fees & Charges	\$4,326,000	\$359,746	\$1,444,172	33%	\$2,881,828
Other Revenue	\$0	\$152	\$4,112	0%	\$(4,112)
Total Revenue	\$12,746,200	\$1,078,270	\$4,390,711	34%	\$8,355,489
Expenditures					
Salaries, Wages and Benefits	\$14,680,200	\$1,313,271	\$5,093,899	35%	\$9,586,301
Supplies, Material & Equipment	\$1,225,600	\$107,057	\$350,571	29%	\$875,029
Purchased Services	\$1,013,200	\$102,742	\$276,271	27%	\$736,929
Insurance & Financial	\$32,000	\$0	\$30,688	96%	\$1,312
Minor Capital Expenses	\$35,000	\$0	\$0	0%	\$35,000
Debt Charges	\$1,964,000	\$2,507	\$613,940	31%	\$1,350,060
Internal Charges	\$1,133,000	\$144,010	\$377,695	33%	\$755,305
Total Expenditures	\$20,083,000	\$1,669,586	\$6,743,063	34%	\$13,339,937
NET OPERATING COST / (REVENUE)	\$7,336,800	\$591,316	\$2,352,352	32%	\$4,984,448
Transfers					
Transfers from Reserves	\$(35,000)	\$0	\$0	0%	\$(35,000)
Transfer to Capital	\$265,000	\$0	\$265,000	100%	\$0
Transfer to Reserves	\$250,000	\$0	\$250,000	100%	\$0
Total Transfers	\$480,000	\$0	\$515,000	107%	\$(35,000)
NET COST (REVENUE)	\$7,816,800	\$591,316	\$2,867,352	37%	\$4,949,448



County of Wellington

03-May-2016

Homes for the Aged Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Furniture Replacements	\$40,000	\$0	\$0	\$31,658	\$31,658	79 %	\$8,342
2016 Nursing Equip Replacement	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
2016 Resident Equipment Lifts	\$60,000	\$0	\$0	\$0	\$0	0 %	\$60,000
Domestic Hot Water Boiler Repl	\$120,000	\$0	\$0	\$0	\$0	0 %	\$120,000
2016 Servery Upgrades	\$25,000	\$0	\$0	\$0	\$0	0 %	\$25,000
Total Homes for the Aged	\$305,000	\$0	\$0	\$31,658	\$31,658	10 %	\$273,342



County of Wellington
Economic Development
Statement of Operations as of
30 Apr 2016

	Annual Budget	April Actual \$	YTD Actual \$	YTD Actual %	Remaining Budget
Revenue					
Grants and Subsidies	\$9,000	\$0	\$9,807	109%	\$(807)
User Fees & Charges	\$80,000	\$9,958	\$15,599	19%	\$64,401
Total Revenue	\$89,000	\$9,958	\$25,406	29%	\$63,594
Expenditures					
Salaries, Wages and Benefits	\$352,200	\$31,727	\$125,524	36%	\$226,676
Supplies, Material & Equipment	\$20,100	\$963	\$7,534	37%	\$12,566
Purchased Services	\$508,400	\$24,562	\$41,041	8%	\$467,359
Transfer Payments	\$300,000	\$0	\$20,000	7%	\$280,000
Total Expenditures	\$1,180,700	\$57,253	\$194,099	16%	\$986,601
NET OPERATING COST / (REVENUE)	\$1,091,700	\$47,294	\$168,692	15%	\$923,008
Transfers					
Transfers from Reserves	\$(200,000)	\$0	\$0	0%	\$(200,000)
Transfer to Capital	\$130,000	\$0	\$130,000	100%	\$0
Transfer to Reserves	\$340,000	\$0	\$340,000	100%	\$0
Total Transfers	\$270,000	\$0	\$470,000	174%	\$(200,000)
NET COST (REVENUE)	\$1,361,700	\$47,294	\$638,692	47%	\$723,008



County of Wellington

03-May-2016

Economic Development Capital Work-in-Progress Expenditures By Departments All Open Projects For The Period Ending April 30, 2016

	LIFE-TO-DATE ACTUALS						
	Approved	April	Current	Previous	Total	% of	Remaining
	Budget	Actual	Year	Years		Budget	Budget
Wellington Signage Strategy	\$200,000	\$1,657	\$15,703	\$34,846	\$50,549	25 %	\$149,451
SWIFT Rural Broadband	\$50,000	\$0	\$30,000	\$20,000	\$50,000	100 %	\$0
Total Economic Development	\$250,000	\$1,657	\$45,703	\$54,846	\$100,549	40 %	\$149,451



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2016
Subject: **2016 Annual Repayment Limit (ARL)**

Background:

The Province, through the Ministry of Municipal Affairs and Housing, establishes debenture limits for all municipalities on an annual basis. The calculation, which uses data obtained from Financial Information Returns (FIR), provides an upper limit or ceiling on debt servicing costs. The purpose of regulating debenture limits is to ensure that municipalities do not issue excessive amounts of debt, thereby weakening their longer-term financial strength.

The ceiling is established not as an absolute amount of debt, but rather as the relationship of debt servicing costs relative to own source revenues (taxation, user fees and charges, etc.). The total amount of debt servicing costs (which includes principal, interest and payments with respect to other long-term liabilities) cannot exceed 25% of own source revenues (although in special circumstances the limit can be exceeded with the approval of the Minister). Debt issued on behalf of a member municipality is reflected in each member municipality's debt limit.

The Provincial calculation for 2016 is attached (limit = \$18,527,571). The Province's limit calculation for 2016 is based on 2014 FIR data, and based on a 7% cost of borrowing the County could issue approximately \$75,966,699 in 5-year debt and still remain within the limit.

Staff monitor the debt limit projection as part of each five-year plan update and at the time of each debt issue to ensure that the level of projected debt servicing costs is sustainable and well within provincial limits.

Recommendation:

That the County Treasurer's report re: 2016 Annual Repayment Limit (ARL) be received for information.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken DeHart'.

Ken DeHart, CPA, CGA
County Treasurer

2016 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

MMAH CODE:	75000	FIR CLEAN FLAG:	C
MUNID:	23000		
MUNICIPALITY:	Wellington Co		
UPPER TIER:	N/A		
REPAYMENT LIMIT:		\$	18,527,571

The repayment limit has been calculated based on data contained in the 2014 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2014 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2016.

FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	230,894,487
(a)	15 years @ 5% p.a.	\$	192,309,851
(a)	10 years @ 5% p.a.	\$	143,064,992
(a)	5 years @ 5% p.a.	\$	80,214,686
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	196,281,351
(a)	15 years @ 7% p.a.	\$	168,747,523
(a)	10 years @ 7% p.a.	\$	130,129,906
(a)	5 years @ 7% p.a.	\$	75,966,699

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

Wellington Co

MMAH CODE:

75000

Debt Charges for the Current Year

		1 \$
0210	Principal (SLC 74 3099 01)	3,087,449
0220	Interest (SLC 74 3099 02)	1,642,604
0299	Subtotal	4,730,053
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	1,893,740
9910	Total Debt Charges	6,623,793

Amounts Recovered from Unconsolidated Entities

		1 \$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	6,623,793

Excluded Revenue Amounts

		1 \$
1610	Total Revenues (Sale of Hydro Utilities Removed) (SLC 10 9910 01)	185,095,900
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	53,499,884
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	3,664,350
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	3,297,532
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	24,552,274
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-1,366,176
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	842,580
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	84,490,444
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	100,605,456
2620	25% of Net Revenues	25,151,364
9930	ESTIMATED ANNUAL REPAYMENT LIMIT (25% of Net Revenues less Net Debt Charges)	18,527,571

* SLC denotes Schedule, Line Column.



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Ken DeHart, County Treasurer
Date: Tuesday, May 17, 2016
Subject: **2017 Budget Timetable**

Background:

The process for developing the 2017-2021 five-year plan will begin shortly at the staff level. It is proposed that each of the standing Committees, Boards and Council review the preliminary five-year operating and capital plan in November. The detailed budgets and updated five-year plan will then be prepared in December and reviewed by the Committees and Boards in January. In keeping with past years' practice, a special meeting of County Council to review the budget in its entirety is proposed for January 9, 2017.

Proposed user fees and charges for 2017 will be submitted to Committees and Boards for review and approval in November 2016. This will allow by-laws to be passed for any fee changes effective January 1, 2017.

The proposed timetable for the 2017 budget and five-year plan update is attached.

Recommendation:

That the attached 2017 Budget process timetable be approved.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Ken DeHart', with a stylized flourish at the end.

Ken DeHart, CPA, CGA
County Treasurer

COUNTY OF WELLINGTON
2017 BUDGET AND 5 YEAR PLAN SCHEDULE

Description	Deadline/Date
Treasury staff update 5 year plan model and salary model	August 2016
Departments submit major 5 year operating budget items, draft 5 year capital forecast and proposed 2017 user fees to Treasury	September 9, 2016
Staff Advisory Committee review of preliminary 5 year plan	Early October 2016
Preliminary 5 year plan completed	Late October 2016
Staff develop detailed 2017 Operating budgets	October - November 2016
Preliminary 5 year plan and 2017 user fees reviewed by all Standing Committees and Boards	November 2016
AF&HR Committee review of preliminary 5 year plan and 2017 user fees	November 15, 2016
County Council adopts 2017 user fees and receives 5 year plan for information	November 24, 2016
CAO & Department Head review of budgets	December 2016
H A P P Y N E W Y E A R	
Special meeting of County Council to review the 5 year plan and 2017 Budget	January 9, 2017
Committee and Board review and approval of 2017 Budgets and 5 year plan	January 2017
AF&HR review of budget and 5 year plan and recommendation to Council	January 17, 2017
Council review and approval of 2017 budget and final 5 year projection	January 26, 2017



COUNTY OF WELLINGTON

COMMITTEE REPORT

To: Chair and Members of the Administration, Finance and Human Resources Committee
From: Andrea Lawson – Director of Human Resources
Date: May 17, 2016
Subject: Accessibility Fund Incentive Programme

Background

In partnership with the City of Guelph, Upper Grand District School Board and Homewood Health Centre, the County of Wellington has developed a Facility Accessibility Design Manual (FADM). The FADM provides developers, engineers, contractors, architects and municipal staff with minimum design standards.

The Accessibility Fund Incentive Programme was developed to provide financial support to member municipalities as the County of Wellington and member municipalities comply with AODA, 2005 standards.

As one of the leading Municipal Governments in the Province of Ontario, we are dedicated to deliver the best services available to our member municipalities. We also recognize the need to enhance the growth and development of our county and its members. In doing so, we must ensure a barrier-free community. This Accessibility Fund Incentive Programme offers the opportunity to member municipalities to apply for financial assistance in order to undertake municipal projects that meet the criteria outlined in the attached document.

The Accessibility Fund Incentive Programme was brought forward to the Accessibility Advisory Committee in 2008 and was approved at Committee and Council in April 2009.

The document outlines the requirements under the AODA, 2005 as well as the eligibility requirements and application frequency. It is being brought forward again as a review for our 7 local Municipalities.

Recommendations:

THAT the Administration, Finance & Human Resource Committee confirm the County of Wellington Accessibility Fund Incentive Programme – Executive Summary for information purposes.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Andrea Lawson'.

Andrea Lawson
Director of Human Resources

County of Wellington Accessibility Fund Incentive Programme

Executive Summary:

In 2001, the Government of Ontario enacted the Ontarians with Disabilities Act (ODA). Under the ODA, 2001 municipalities are required to develop Accessibility Advisory Committees in order to involve persons with disabilities in the barrier identification, removal and prevention process. Under the ODA, 2001 municipalities are required to submit annual accessibility plans that demonstrate the identification, removal and prevention process of barriers located in the municipality.

In 2005, the Government of Ontario enacted the Accessibility for Ontarians with Disabilities Act (AODA). The AODA, 2005 allows for the development of standards in relation to customer service, information and communication, employment, transportation and the design of public spaces.

The AODA Standards are applicable to the public sector, the broader public sector as well as the private sector. Each standard has its own requirements, timelines, reporting structure and non-compliance fines. The AODA, 2005 lays out a comprehensive road map to make Ontario accessible to all people by 2025 through the development, implementation and enforcement of new, mandatory accessibility standards for many of the most important areas of our lives.

Under the AODA, 2005 both upper and lower tier municipalities are required to comply. Because of the financial implications that are associated, specifically with physical renovations, it is important to ensure that the County of Wellington is prepared for the financial impact the standard will have on its own public buildings.

The Accessibility Fund Incentive Programme will enable the County of Wellington's lower-tier municipalities to apply for funding in order to complete renovations that are necessary in ensuring a barrier-free community.

In partnership with the City of Guelph, Upper Grand District School Board and Homewood Health Centre, the County of Wellington has developed a Facility Accessibility Design Manual (FADM). The FADM provides developers, engineers, contractors, architects and municipal staff with minimum standards that are applicable to County and Municipal facilities and buildings.

It is important that each municipality is looking to the future and using the FADM as a starting point in order to ensure accessibility is being considered in the planning process.

Proposal:

As one of the leading Municipal Governments in the Province of Ontario, we are dedicated to deliver the best services available to our member municipalities. We also recognize the need to enhance the growth and development of our county and its members. In doing so, we must ensure a barrier-free community.

This Accessibility Fund offers the opportunity to member municipalities to apply for financial assistance in order to undertake municipal projects that meet the below criteria.

1. Eligibility:

- Applicable to municipal buildings.
 - i. Covers projects included in the Facility Accessibility Design Manual.
- Any County of Wellington member municipality who has adopted the Facility Accessibility Design Manual as their standard is eligible to apply for accessibility-related funding.
- In order to verify the project adheres to the guidelines as shown in the Facility Accessibility Design Manual, drawings may be required to be submitted (dependent upon the project). Pictures may also be necessary to determine priority and feasibility of funding.
- All applications must be for retrofitted projects. New construction projects will not be considered.

2. Application Frequency:

Each municipality can submit as many applications as they wish in a year, however, a maximum of \$10 000 will be awarded to each municipality.

Should a member municipality meet the above criteria; applications can be sent to the HR Accessibility Clerk. Applications are to be in the form of a letter – outlining your municipality’s project and reason for requesting funds.

The application process is outlined as follows:

3. Review Process:

A letter, outlining your project and the reason to request funding, should be sent to the attention of the HR Accessibility Clerk, who will review the application to ensure it meets the eligibility criteria, followed by the County Treasurer. The Accessibility Advisory Committee will be notified of intended projects for advice.

4. Approval:

Following application approval by Human Resources and Treasury, notification and funds will be issued.

5. Post Project Reporting:

The approved applicant must submit a project summary report to the Accessibility Advisory Committee within two months of project completion stating overall success and including a financial statement.

New applications will not be processed until this summary is received.

6. Defaults:

County Funds must be returned for any uncompleted project.

7. Funding:

Up to \$10,000.00 per municipality, per year.

8. Considerations:

Considerations will be made to municipalities who would be utilizing the funds in order to meet the AODA, 2005 requirements. Please contact the Accessibility Advisory Committee to determine if you qualify.

9. Recognition:

Publicity for any project must acknowledge the County of Wellington.