



Portugal Gove
St. Philip's

DELEGATIONS / PRESENTATIONS



Portugal Gove
St. Philip's

MINUTES



Portugal Cove
St. Philip's

BUSINESS ARISING



Portugal Cove
St. Philip's

PLANNING & DEVELOPMENT

Planning and Development Committee Report Agenda

April 18th, 2017

In Attendance: Councillor Norm Collins (Chairperson)
Deputy Mayor Gavin Will
Councillor Joe Butler
Les Spurrell, Planning & Development Coordinator
Ashley MacKinnon, Planning Technician

Also in Attendance: Mayor Moses Tucker
Chris Milley, Town Manager/Engineer

Applications:

- 1) Civic # 627-629 Indian Meal Line - Residential Subdivision
- 2) Civic # 1-3 Olivia Place - Business (Home Office)
- 3) Civic # 1194 Portugal Cove Road - Commercial Extension
- 4) Civic # 109-131 Witch Hazel Road - Agricultural Buildings (Pump House & Greenhouse)
- 5) Civic # 17-25 Hogans Pond Road - Subdivide Property

Correspondence:

- 6) Department of Fisheries and Land Resources - Crown Land Application

Permits Issued:

- 7) Permits issued from March 31st to April 12th, 2017

Planning and Development Committee Report

April 18th, 2017

In Attendance: Councillor Norm Collins (Chairperson)
Deputy Mayor Gavin Will
Councillor Joe Butler
Les Spurrell, Planning & Development Coordinator
Ashley MacKinnon, Planning Technician

Also in Attendance: Mayor Moses Tucker
Chris Milley, Town Manager/Engineer

Item # 1

Motion: The Committee recommends that the application to subdivide property and construct a residential subdivision at Civic # 627-629 Indian Meal Line be rejected as per Appendix A: Tabled Report.

Item # 2

Motion: The Committee recommends that the application to establish a home office for a professional business (electrical contracting) at Civic # 1-3 Olivia Place be granted approval in principle as per Appendix A: Tabled Report.

Item # 3

Motion: The Committee recommends that the application to construct an extension to an existing commercial building at Civic # 1194 Portugal Cove Road be granted approval in principle as per Appendix A: Tabled Report.

Item # 4

Motion: The Committee recommends that the application to construct a pump house and three greenhouses for agricultural purposes at Civic # 109-131 Witch Hazel Road be granted approval in principle as per Appendix A: Tabled Report.

Item # 5

Motion: The Committee recommends that the application to subdivide property at Civic # 17-25 Hogans Pond Road be rejected as per Appendix A: Tabled Report.

Item # 6

The Planning Department is in receipt of correspondence from the Lands Branch, Eastern Regional Lands Office advising that the Town's Application for Crown land at Witch Hazel Road was cancelled as "The Department of Fisheries and Land Resources -

Agrifoods Division has determined the area under application falls within the St. John's Urban Region Agriculture Development area, an area intended for commercial agricultural development".

Item Submitted for Information.

Item # 7

There were twelve (12) permits issued from March 31st to April 12th, 2017 as per Appendix A: Tabled Report.

**Appendix A: Tabled Report
April 18th, 2017**

Applications:

Item # 1:

**Civic # 627-629 Indian Meal Line
Residential Subdivision
Zoning: Mixed Use & Agriculture (MIX & AG) - Unserviced**

The Committee recommends that the application to subdivide property & construct a residential subdivision at Civic # 627-629 Indian Meal Line be rejected as the applicant has not provided the Town with information required to process this application nor has communicated with the Town within an eight week time period. Therefore, the application does not comply with the Town's Municipal Plan and Development Regulations 2014-2024, specifically Development Regulation 19 (Deferment of Application).

The Administrator recommended that this application be rejected.

Item # 2:

**Civic # 1-3 Olivia Place
Business (Home Office)
Zoning: Residential Medium Density (RMD) - Semi-Serviced**

The Committee recommends that the application for Civic # 1-3 Olivia Place be granted approval in principle, permitting the establishment of a home office for a professional business (electrical contracting). Approval in principle shall be in full compliance with the Town's Municipal Plan & Development Regulations and all other regulatory bodies of government, specifically Plan Policy RES-4 (Land Uses), Development Regulation 33 (Notice of Application), Development Regulation 102 (Discretionary Uses), Schedule C: Residential Medium Density, and Schedule D: Off Street Parking Requirements.

The Administrator recommended that Council use their discretion to grant approval in principle to this application.

Item # 3:

**Civic # 1194 Portugal Cove Road
Commercial Extension
Zoning: Residential Low Density (RLD) - Unserviced**

The Committee recommends that the application for Civic # 1194 Portugal Cove Road be granted approval in principle, permitting an extension to an existing commercial building. Approval in principle is subject to approval from the Department of

Fisheries and Land Resources. Approval in principle shall be in full compliance with the Town's Municipal Plan & Development Regulations and all other regulatory bodies of government, specifically Plan Policy RES-3 (Land Uses), Schedule C: Residential Low Density, and Schedule D: Off Street Parking Requirements.

The Administrator recommended that Council use their discretion to grant approval in principle to this application.

Item # 4:

**Civic # 109-131 Witch Hazel Road
Agricultural Buildings (Pump House & Greenhouse)
Zoning: Agriculture (AG) -Unserviced**

The Committee recommends that the application for Civic # 109-131 Witch Hazel Road be granted approval in principle, permitting the construction of a pump house and three greenhouses. Approval in principle is subject to approval from the Department of Fisheries and Land Resources and the Department of Environment and Climate Change. Approval in principle shall be in full compliance with the Town's Municipal Plan & Development Regulations and all other regulatory bodies of government, specifically Plan Policy AG-3 (Land Uses), Plan Policy AG-4 (Land Uses), and Schedule C: Agriculture.

The Administrator recommended that this application be granted approval in principle.

Item # 5:

**Civic # 17-25 Hogans Pond Road
Subdivide Property
Zoning: Residential Low Density & Residential Medium Density (RLD & RMD) -
Unserviced**

The Committee recommends that the application to subdivide property at Civic # 17-25 Hogans Pond Road be rejected as the proposal does not comply with the Town's Municipal Plan & Development Regulations, specifically Schedule C: Residential Low Density with respect to the development standards as the proposed lot containing the existing single dwelling does not comply with the minimum frontage requirement.

The Administrator recommended that this application be rejected.

Permits Issued:

Item # 7:

#	Permit	Issued Date	Civic #	Street Name	Permit Type
1	17-054	04/05/2017	35	Anglican Cemetery Road	Demolition
2	17-055	04/05/2017	43-47	Jera Street	Occupancy
3	17-056	04/06/2017	31-33	Meadow Heights	Business
4	17-057	04/07/2017	10-12	Bickerstaffe Road	Occupancy
5	17-058	04/07/2017	16-24	Bayview Heights	Subdivide Property
6	17-059	04/07/2017	16-18	Bayview Heights	Site Preparation
7	17-060	04/10/2017	16	Oceans Edge	Single Dwelling
8	17-061	04/10/2017	231-233	Beachy Cove Road	Site Preparation
9	17-062	04/10/2017	124-126	Old Broad Cove Road	Site Preparation
10	17-063	04/11/2017	51-53	Knapps Road	Test Holes
11	17-064	04/11/2017	51-53	Knapps Road	Site Preparation
12	17-065	04/12/2017	965-967	Thorburn Road	Dwelling Extension

**Lands Branch
Eastern Regional Lands Office**

In Reply Please Quote
File Reference No.

April 6, 2017
Town of Portugal Cove – St. Philip's
1119 Thorburn Rd
St. Philip's, NL
A1M 1T6

TOWN OF PORTUGAL COVE-ST-PHILIP'S

1019832

APR 12 2017

RECEIVED 

Dear Sir/Madam:

**RE: APPLICATION NO.: 150607
TYPE: Grant
PURPOSE: Agriculture
LOCATION: Town of Portugal Cove St. Philip's**

Based on the recommendations received, your application cannot be approved for the following reason:

The Department of Fisheries and Land Resources – Agrifoods Division has determined the area under application falls within the St. John's Urban Region Agriculture Development Area, an area intended for commercial agricultural development.

As a result, your application is cancelled and your file closed. Should you become aware that the circumstances pertaining to this refusal have changed and you wish to re-apply for this land, you will be required to submit a new application form, together with the applicable application fee.

If you require any additional information concerning this application we suggest you contact the referral agency listed above.

Yours truly,



REGIONAL LANDS MANAGER



Portugal Cove
St. Philip's

**RECREATION &
COMMUNITY
SERVICES**

In Attendance: Chairperson, Councilor Aaron Facey
Councilor David Bartlett
Councilor Johnny Hanlon
Mayor Moses Tucker
Deputy Mayor Gavin Will

Staff: Dawn Sharpe, Director of Recreation and Community Services

1. Best of PCSP Awards

The Town will be hosting the “Best of PCSP Awards” following the Council Meeting on Tuesday, April 25th at the Royal Canadian Legion. There will be twelve awards presented to outstanding volunteers, coaches, athletes, and businesspersons who have made a positive impact of the quality of the lives of the residents of this community. There has been a great response from our residents to attend this event and we look forward to a great evening. Please find attached the names of the Grade 5 Puma Boys Basketball Team members that won “Team of the Year” award presented earlier this evening.

2. Feildians Soccer Association

The Sports Coordinator will be meeting with Mr. Phil Oliver with the Feildians Soccer Association to discuss a possible partnership with them for usage of the Rainbow Gully Soccer Turf.

3. New Librarian

The successful applicant for the position of Librarian is Mrs. Elyse Coombs. She will be starting on Monday, May 15th. Elyse is originally from Portugal Cove – St. Philip's and will be returning to our community from Halifax. It is anticipated that the Library will reopen the end of May and we will have the grand reopening during the Regatta Festival in July.

4. Community Grants

After reviewing the Community Grant Applications, the committee would like to put forward the following recommendations:

Motion: Committee recommends that the Town donate \$1000.00 to the 2017 PWC Safe Grad Committee to assist with their fund-raising efforts for their event.

Motion: Committee recommends that the Town donate \$100.00 to Sandra Squires to assist with her travel to nationals with the Newfoundland and Labrador Dart Team.



**Town of Portugal Cove – St. Philip's
Recreation and Community Services Dept**

1119 Thorburn Road
Portugal Cove-St. Philip's, NL A1M 1T6
Telephone: (709) 895-8000 Fax: (709) 895-3780
website: www.pcsp.ca e-mail: pcsp@pcsp.ca

Best of PCSP Award Presentation

Team of the Year

Team of the Year Award recognizes the outstanding accomplishment that a team from our community has made in the past year. This award will be presented by Nick Miller, Sports Coordinator for the Town's Recreation Department.

(Will insert the description of the Team Bio on Tuesday. Waiting on details from Team Coaches)

Members of the Team include; Gabe Matthews, Zach Pope, Cole Gerhert, Jack Downey, Jayden Penton, Rhoan Dillon, Dawson Finley, Issac Budgell, Colby Ryan, Logan Furlong, Adam Pennell, Kenny Brown, Riley Tucker, Alex Boland, Carter Arnold



Portugal Gove
St. Philip's

**ECONOMIC DEV.,
MARKETING &
COMMUNICATIONS**



Economic Development, Marketing
and Communications

Minutes

April 18, 2017

3:30 pm

In attendance: Councillor Joe Butler, Chair
Councillor Aaron Facey
Councillor Dave Bartlett
Mayor Moses Tucker
Jeff Lawlor, Director of Economic Development,
Marketing and Communications

Also in attendance Deputy Mayor Gavin Will

1. Service Level Review

The Committee discussed a supplement to the proposed Service Level Review plans in order to incorporate additional public engagement through a community survey. The Director of Economic Development will work with the consultant awarded the project to amend the contract. The Newfoundland and Labrador Statistics Agency is currently reviewing the project and Council will be advised of the potential timelines and costs at the next Committee meeting.

2. Maggies Place Development Plan

The Committee discussed revisions to the draft zoning and servicing plans. The Work Package One Recommendations Report is attached.

Motion: The Committee recommends that the "Work Package One Recommendations Report" be approved. This concludes Work Package One of the Maggies Place Development Plan project.

Motion: The Committee recommends that Tract Consulting proceed to Work Package Two for the Maggies Place Development Plan as per the project charter.

3. PCSP Connects Policy

The Committee was presented a new draft of the policy for their review and consideration. The policy is attached.

Motion: The Committee recommends that Council adopt the "PCSP Connects Policy".

4. Town Signs Design Charrette

The Town will host a design charrette in partnership with Grand Concourse on Sunday, May 28th from 2:00 - 5:00 at the Recreation Centre. Residents and businesses will be invited to attend this public event to help design the Town's gateway signs and additional community wayfinding signage.

5. Website Service Agreement

The Committee discussed technical maintenance package options for the website with Waterwerks Communications, the firm who designed the website. Now that the site is live and operational, we will need technical support with changes and improvements to the site over time. The cost of the package is reviewed quarterly and will cost \$595 per month. This is a budgeted item.

6. PCSP Agriculture Industry Meeting

The Town will formally invite members of the community in the agriculture industry to a meeting in mid-May to discuss the promotion and support of the industry in PCSP.

Town of Portugal Cove-St. Philip's

PCSP Connects Policy

Pursuant to the authority vested in the Town Council of Portugal Cove – St. Philip's the Town Council has adopted this policy on the

1.0 TITLE

1.1 This document shall be known and cited as the PCSP Connects Policy.

2.0 DEFINITIONS

2.1 "Council" shall mean the Town Council of Portugal Cove – St. Philip's.

2.2 "Town" shall mean the Town of Portugal Cove – St. Philip's/

2.3 "PCSP Connects" shall mean the Everbridge Notification System.

2.4 "Authorized Users" shall include the Director of Economic Development, Marketing and Communications, the Communications Coordinator and the Employee and Public Relations Administrator.

2.5 "Employee" shall include all seasonal, part-time and full-time staff. This does not include occasional staff/students who have been hired for day camp/Easter camp, and other similar positions.

3.0 POLICY STATEMENT

3.1 This policy will establish guidelines for usage of the notification system. The purpose of these guidelines will be to outline proper usage of the system to inform both residents and employees of the Town.

4.0 APPLICATION:

4.1 This policy shall apply to all employees, Members of Council and Authorized Users when using or requesting use of PCSP Connects.

5.0 POLICY PROCEDURE:

Employee Notifications

5.1 **Alert Amount:** Alerts for employees shall be kept to only information that needs to be delivered immediately to all or specific departments.

5.2 **Alert Type:** The alerts shall not be used to remind users of classes, events or programs; strictly informational alerts only. Information to be delivered shall include, but not limited to alerts regarding weather delays, town hall closures and other issues that affects the general staff as a whole. Specific notifications to individual employees will remain the responsibility of Directors. Notices to specific departments shall be discussed on a case by case basis.

- 5.3 **Emergency Alerts:** In the event of an emergency, staff shall be notified by their Directors personally, as well as through PCSP Connects. Emergency events may include but are not limited to, fire/evacuation/severe weather event, etc. Alerts shall be for information purposes only, not to deliver work-related instructions. If there is a need for staff involvement, this shall still come from the Director of each department.
- 5.4 **Alert Requests:** Alert scheduling is the responsibility of the Communications Coordinator for most events. For alerts that affect all staff, the directive shall come from the Director of Economic Development, Marketing and Communications. For individual Departments, individual Directors shall make a plan with the Coordinator. All details must be concise, with a reminder that information cannot be edited after delivery. The Coordinator shall deliver the information as provided.
- 5.5 **Alert Content:** Alerts are provided as a service to both our employees and residents. Alerts shall not contain personal opinions, political or religious beliefs, promotion of local business, or campaigning on behalf of candidates for upcoming elections.
- 5.6 **Respect for Privacy:** The White Pages and Yellow Pages database of our notification system is considered public knowledge. However, employee and resident opt-in information shall be considered private information and therefore shall not be shared outside of the database to other employees or residents, recorded outside the database, or used for any other purpose aside from what has been subscribed to.
- 5.7 **Alert Cancellation & Addition:** All employees are required to provide the most suitable contact information to the alert system. Once an employee has left the Town, the Communications Coordinator shall be notified immediately and that person's information shall be deleted from the system. When a new employee is hired, the Communications Coordinator shall be notified immediately so as to be entered into the system.

Resident Notifications

- 5.8 **Alert Frequency:** Notifications shall not be excessive in individual sections. Preferably no more than three per week, barring any urgent request (such as cancellations). There shall be no reminder alerts before each individual program or event.
- 5.9 **Alerts for Community Events:** Unless specifically sponsored or affiliated with the Town, there shall be no alerts for community events. Only alerts regarding news, programs and information directly from the Town shall be sent out.
- 5.10 **Alert Type:** Alerts shall not be used to remind users of classes, events or programs; strictly informational alerts.

- 5.11 **Emergency Alerts:** Emergency alerts are restricted to events that require assistance to residents, such as but not limited to the event of an evacuation. This is the only alert that shall be sent out to all white pages and yellow pages in the database. All alerts shall have to be opted-in to receive them, including service interruptions.
- 5.12 **Emergency Classifications:** Emergency notifications are classified as an event that affect the town as a whole or a significant portion of the town in which the residents may require assistance, such as the need for an evacuation. This is the only time updates will be sent to the White and Yellow Page listings that the Town has on file, and the subscribers who have opted-in to emergency alerts. Events such as blizzards or power outages shall not be considered emergencies until such point as the Town may need to step in for resident assistance.
- 5.13 **Alert Requests:** Alert scheduling is the responsibility of the Communications Coordinator for most events. However, should a request for an alert to be sent out to a specific subscription, a forty-eight (48) hour notice is required for planning. If it is a cancellation of an event or program, a two (2) hour notice is required. If an event is to be rescheduled, that information must be provided to be included in that alert. All details must be concise, with a reminder that information cannot be edited after delivery. The Coordinator shall deliver the information as provided.
- 5.14 **Alert Content:** Alerts are provided as a service to both our employees and residents. Alerts shall not contain personal opinions, political or religious beliefs, promotion of local business, or campaigning on behalf of candidates for upcoming elections.
- 5.15 **Respect for Privacy:** The White Pages and Yellow Pages database of our notification system is considered public knowledge. However, employee and resident opt-in information shall be considered private information and therefore shall not be shared outside of the database to other employees or residents, recorded outside the database, or used for any other purpose aside from what has been subscribed too.
- 5.16 **Alert Subscriptions:** The subscriber shall not receive alerts other than what has been subscribed to, including emergency alerts or service interruptions. Exception only in the case of Emergency Alerts as stated in section 5.11.
- 5.17 **Alert Cancellation:** Residents shall always be able to access and edit their accounts for the purpose of subscribing or unsubscribing from notifications. Exception only in the case of Emergency Alerts as stated in section 5.11.

6.0 REPEALS

6.1 None.

7.0 AMENDMENTS

7.1 None.

8.0 DATE EFFECTIVE/RESOLUTION

8.1 Date effective:



Portugal Cove
St. Philip's

PROTECTIVE SERVICES



Protective Services Committee
Tuesday, April 18, 2017

IN ATTENDANCE: Councilor Johnny Hanlon
Deputy Mayor Gavin Will
Councilor Norm Collins
Fred Hollett, Co-Chief – Volunteer Fire Department (Items #1 & 2)
Heather Coughlan, Employee & Public Relations Administrator
Chris Milley, Town Manager / Engineer
Peter Morey, Commissionaires NL

ALSO IN ATTENDANCE: Mayor Moses Tucker
Councilor Aaron Facey (Items #1 & 2)

1. Commissionaires – Municipal Enforcement

The Town Manager introduced Mr. Peter Morey from the Commissionaires NL. Mr. Morey is a member of the new team of Commissionaires who will be providing Municipal Enforcement services to the Town. Mr. Morey gave an overview of the scheduling and patrols planned for his team and how their time will be allocated between Portugal Cove-St. Philip's and the Town of Torbay. Mr. Morey will be a regular attendee of the Committee meetings to provide updates.

2. FES Updates

- The Chiefs have implemented the Financial Training Allowance policy as part of the Department's Operating Policy.
- There have been seventeen (17) expressions of interest from firefighters to attend the upcoming FES Fire School in May. The high response number and diversity of courses our members are interested in speaks to the high level of commitment and advanced education

we have on our Department. It was noted that Newfoundland and Labrador is the only province to hold a centralized training initiative, all other provinces go through private schools.

- Requests for burning permits have started to come in for the season.

- The Public Education Committee has some efforts in the works, including an awareness program to increase the visibility of the Department.

3. **SafePCSP**

The Committee discussed several initiatives and concerns from the SafePCSP community group. June will be proclaimed Pedestrian Safety Month, the proclamation will be signed at a Public Council meeting closer to the month of June, and the Town will advertise this through gateway signs, website and social media. A full page article has also been placed in the May-June edition of the Tickle newsletter.



Portugal Cove
St. Philip's

ADMINISTRATION & FINANCE



Administration & Finance Committee Report

April 18, 2017 - 9:00 a.m.

In attendance: Chairperson, Deputy Mayor Will
Councillor Butler
Councillor Facey
Mayor Tucker

Staff: Chris Milley, Town Manager
Tony Pollard, Director of Financial Operations
Claudine Murray, Deputy Town Clerk

1. Accounts for Payment

MOTION: Committee recommends that Council approve payment of regular accounts in the amount of \$34,034.63 and Capital accounts in the amount of \$9,959.00 for a total of \$43,993.63.

2. 2016 Audit

The Director of Financial Operations reviewed the Audited Financial Statements (tabled) with Committee and responded to questions and/or comments arising.

MOTION: Committee recommends that Council adopt the 2016 audited financial statements prepared by Byron D. Smith Chartered Accounts.

3. Amendment to Tolt Road motion 2017-217

Due to a revised estimate, the Committee recommends an amendment to motion 2017-217 as follows:

MOTION: Committee recommends the town applies under the 2017-2020 Multi-Year Capital Works Program to resurface the entirety of Tolt Road and as well install water stubs to existing properties along the existing water service main. Initial estimates for this project total \$3,135,410, HST included.

4. **Level of Service Plan** (tabled at the February 16, 2017 Public Council Meeting)

Proposals for the PCSP Level of Service Review project have been received and evaluated. Committee reviewed Vigilant Management's recommendation for consultant based on the scoring assigned in accordance with the RFP evaluation criteria. Twells Consulting Ltd scored the highest out of the six proponents. The recommendation highlighted some of the proposal's key selection points.

The Town Manager confirmed that he and the Director of Economic Development also reviewed all the proposals and agree with Vigilant's evaluation and recommendation. The Town Manager recommended that the Town engage with the preferred proponent to refine the project and develop a contract based on their proposal. A copy of the highest scoring proposal was distributed to all of council and the remaining proposals made available to councillors if they wanted to review. Therefore, the Committee recommends the following motion:

MOTION: The committee recommends that the council select Twells Consulting Ltd to be the prime consultant for the Level of Service Review project. Furthermore, Town staff will engage with Twells Consulting Ltd. to refine the project deliverables based on their proposal and develop a contract that is to be returned to council for final approval.

5. **Correspondence Policy**

MOTION: Committee recommends that Council change the name of the Handling of Correspondence Policy to Processing Correspondence Policy and adopt the changes as tabled.

6. **Taxation of 800 St. Thomas Line**

Taxation of land at 800 St. Thomas Line was discussed. Deputy Mayor Will shall advise the land owner of possible solutions.

7. **Country Gardens Covenants**

Country Gardens Home Owners Association proposed the Town to enforce covenants when issuing permits. The Town will not take on the legal responsibility to enforce subdivision covenants. However, at our discretion, the Town is willing to advise a Home Owner Association and perspective applicant if zoning covenants are met.

8. **Project updates:**

- Thorburn road/Dogberry Hill tender changes were considered for future motions.
- Meadow Heights cost recovery was discussed, needs to be refined and a communication plan will be developed for residents.
- Sludge dewatering project status is with Public Works
- Spurrells Bridge is on route for delivery and installation
- Neary's Pond Road tender info session with bidders is scheduled for 04/24/2017 prior to the closing and awarding of the tender.

Accounts for Payment - April 18, 2017

REGULAR ACCOUNTS:

S0036268	15/03/2017	A. Harvey & Company Ltd. Winter Salt	\$	24,257.49
247991	16/03/2017	Weir's Construction Ltd. Winter sand	\$	9,777.14
709303	23/03/2017	Nortrax Rental John Deere 544K - April 15	\$	8,050.00
709300	23/03/2017	Nortrax Rental John Deere 624K - April 15	\$	10,350.00
11537	01/04/2017	City of St. John's March Landfill Use (173.48 Tonne)	\$	11,249.81
FMA 17-0112	31/01/2017	Fougere Menchenton Architecture Level 1 Reno - Aug - Nov 2016	\$	6,624.00
98828	01/04/2017	MUNICIPAL ASSESSMENT AGENCY INC Second Quarter for Assessment Fees	\$	30,387.00
853	31/03/2017	Vigilant Management Inc. Neary's Pond Road	\$	7,230.62
		TOTAL REGULAR ACCOUNTS	\$	<u>34,034.63</u>

CAPITAL ACCOUNTS:

16018-HB	10/01/2017	Eastern Contracting Town Hall Renovations	\$	9,959.00
		TOTAL CAPITAL ACCOUNTS	\$	<u>9,959.00</u>
		GRAND TOTAL	\$	43,993.63

Town of Portugal Cove-St.Philips

BNK1 - BNS CURRENT ACCT

Cheques from 044778 to 044890 dated between 04/01/2017 and 04/13/2017

CHEQUE REGISTER

Printed: 2:50:06PM 04/13/2017

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Number	Issued	Amount	SC	Status	Status Date
044779	04/05/2017 N.A.P.E. 3313-0000 Union Dues March 2017 N.A.P.E.	2,004.00 2,004.00	G/L	OUT-STD	04/05/2017
044780	04/05/2017 CIBC Mellon 3312-0000 Employee Contribution March 17 CIBC Me	12,580.67 12,580.67	G/L	OUT-STD	04/05/2017
044781	04/05/2017 CIBC Mellon Mar17 Pension plan Employer Mar17	15,725.84 15,725.84	A/P	OUT-STD	04/05/2017
044782	04/06/2017 Acklands - Grainger Inc. 9388195829 Fit Testing	1,038.45 1,038.45	A/P	OUT-STD	04/06/2017
044783	04/06/2017 Bell Mobility Inc. (Radio Division) 2-996812 2 Radio Chargers 2-996892 Unit #54 new radio supply and installation	2,268.38 1,587.00 -681.38*	A/P	*VOID*	04/06/2017
044784	04/06/2017 Bugden Signs 35135 Signage - Recreation 35238 Signage - Recreation 35240 Signage - Recreation	1,069.50 891.25 74.75 103.50	A/P	OUT-STD	04/06/2017
044785	04/06/2017 Carl Thibault 16-332 Compartment Door Latch Engine 2	162.35 162.35	A/P	OUT-STD	04/06/2017
044786	04/06/2017 Central Cashier's Office 22014773 NL Gazette entry	47.89 47.89	A/P	OUT-STD	04/06/2017
044787	04/06/2017 City of Mount Pearl 15947 Mount Pearl Summit Centre - Aquatic Booki	188.00 188.00	A/P	OUT-STD	04/06/2017
044788	04/06/2017 Corporate Express 43950407 Office Supplies 44022950 Office Supplies	548.72 13.42 535.30	A/P	OUT-STD	04/06/2017
044789	04/06/2017 Executive Coffee 0000178463 Coffee supplies	112.85 112.85	A/P	OUT-STD	04/06/2017
044790	04/06/2017 Federation of Can. Mun. ORD-04423-KST7D8 Legal Defense Fund	194.83 194.83	A/P	OUT-STD	04/06/2017
044791	04/06/2017 Gardaworld 007620002261 Security for parks - Mar12-18 07620002220 Security for parks - Mar5-11	3,381.00 1,690.50 1,690.50	A/P	OUT-STD	04/06/2017
044792	04/06/2017 Maxxam Analytics Inc. SJ3219349 Water testing	327.75 327.75	A/P	OUT-STD	04/06/2017
044793	04/06/2017 Municipalities Newfoundland and Labrador 17949 Sponsorship of the 2017 MNL Avalon/Easte 17972 Moses Tucker - Registration 2017 MNL Aval	630.00 500.00 130.00	A/P	OUT-STD	04/06/2017
044794	04/06/2017 Municipal Safety Council NL 120 Registration 2017 MSCNL Avalon/Eastern S	55.00 55.00	A/P	OUT-STD	04/06/2017
044795	04/06/2017 Neopost Canada 6163617 Postage meter lease-Apr15-May14	173.99 173.99	A/P	OUT-STD	04/06/2017
044796	04/06/2017 Nick Miller March 8 Conference Event Atlantic Conference	108.55 108.55	A/P	OUT-STD	04/06/2017
044797	04/06/2017 Ocean Quest Adventure Resort 37155 Filter,oil, service on FD equip	1,286.39 1,286.39	A/P	OUT-STD	04/06/2017
044798	04/06/2017 Orkin Canada Corporation IN-7578340 Pest control-depot IN-7578361 pest control-Rainbow Gully	326.03 71.30 37.95	A/P	OUT-STD	04/06/2017

* - Partial payment was made on Invoice

** - Name on Check was modified

Town of Portugal Cove-St.Philips

BNK1 - BNS CURRENT ACCT

Cheques from 044778 to 044890 dated between 04/01/2017 and 04/13/2017

CHEQUE REGISTER

Printed: 2:50:06PM 04/13/2017

Page 2 of 7

Number	Issued	Amount	SC	Status	Status Date
	IN-7578392	pest control-generator shed			
	IN-7578397	pest control-voiseys brook			
	IN-7578452	pest control-rec centre			
044799	04/06/2017	Pik-Fast Express Inc.			
	WE02-013701	Water			
044800	04/06/2017	PMA			
	3774	2017 Convention Registration - Chris Milley			
044801	04/06/2017	Princess Auto Ltd.			
	26-1-458463	Winch bar for float, Unit 49 - 2 d-rings			
044802	04/06/2017	Rogers Payment Centre			
	Mar17	CABLE TV			
044803	04/06/2017	Steelfab Industries Ltd.			
	0000131069	Sheet steel for Unit #40			
044804	04/06/2017	The Telegram			
	TE00514109	RFP - Level of Service Review			
044805	04/06/2017	Valero Energy Inc.			
	4111233789	Diesel			
	4111242695	Diesel			
	4111250262	Diesel			
	4111250263	Furnace Oil			
	4111256111	Furnace oil			
	4111256112	Diesel			
	4111256113	Diesel			
	4111271074	Diesel			
044806	04/06/2017	Vigilant Management Inc.			
	796	Sidewalks, Dogberry Road			
044807	04/06/2017	TD CANADA TRUST			
044808	04/06/2017	Bridger & Jason March, Bernadette			
044809	04/06/2017	Hopkins, Curtis & Lorie			
044810	04/06/2017	Ezekiel, Marilyn			
044811	04/07/2017	A. Harvey & Company Ltd.			
	S0036268	Winter Salt			
044812	04/07/2017	Air Liquid Canada Inc.			
	66514187	mig tips, mig wire, mig gas			
044813	04/07/2017	Babb Lock & Safe Company Ltd.			
	102499	WS Locks for various locations			
	102558	Replacement of front lobby unican lock			
	102941	Town hall keys cut x 4			
044814	04/07/2017	Canadian Linen & Uniform Service			
	6500266302	Mat Rental			
044815	04/07/2017	CBS Glass inc.			
	201601225	Supply & Install hinges Dawns office			
044816	04/07/2017	City of St. John's			
	11537	March Landfill Use (173.48 Tonne)			

* - Partial payment was made on Invoice

** - Name on Check was modified

Town of Portugal Cove-St.Philips

BNK1 - BNS CURRENT ACCT

Cheques from 044778 to 044890 dated between 04/01/2017 and 04/13/2017

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Number	Issued	Amount	SC	Status	Status Date
044817	04/07/2017 Construction Signs	974.64	A/P	OUT-STD	04/07/2017
	33351 Replacement sign - Dogberry Hill Road	255.88			
	33370 Caution sign, hearing protection sign, door c	215.63			
	33374 Replacement Signs x 3, Caution two way tra	503.13			
044818	04/07/2017 Dwayne Abbott	920.00	A/P	OUT-STD	04/07/2017
	469008 Heavy Equipment Operator Assessment	920.00			
044819	04/07/2017 E. Tucker & Sons Ltd.	1,771.41	A/P	OUT-STD	04/07/2017
	40386 Snow Blade Linkage Repair	1,771.41			
044820	04/07/2017 Ed Lundrigan	91.52	A/P	OUT-STD	04/07/2017
	Lunch - Vehicle Extractio Lunch - Vehicle Extraction Training	91.52			
044821	04/07/2017 Fougere Menchenton Architecture	7,728.00	A/P	OUT-STD	04/07/2017
	FMA 17-0112 Level 1 Renos - Aug - Nov 2017	6,624.00			
	FMA 17-0113 Level 1 Reno - January 2017	1,104.00			
044822	04/07/2017 Frederick Hollett	1,495.00	A/P	OUT-STD	04/07/2017
	Fd consult Mar26-Apr1 Fd consultations Mar26-Apr1	1,495.00			
044823	04/07/2017 GCR Tire Centers	28.70	A/P	OUT-STD	04/07/2017
	931-56499 Unit #44 tire repair	28.70			
044824	04/07/2017 Harvey & Company Limited	133.93	A/P	OUT-STD	04/07/2017
	1037229 2 ash filters	133.93			
044825	04/07/2017 Home Depot	742.58	A/P	OUT-STD	04/07/2017
	0010813 1 male 30 amp plug, 1 female 20 amp plug	67.33			
	322815466 Paint, primer, brush, mirrors	141.13			
	322897439 paint for bathroom - upper level renos	44.82			
	4463402 door stop for library	9.20			
	5463354 Box of screws for filing room	27.30			
	5463376 Hotwater Boiler - FD	428.50			
	5463379 2 bungie cords unit 15	24.30			
044826	04/07/2017 McLoughlan Supplies Ltd.	68.45	A/P	OUT-STD	04/07/2017
	1002877 Replacement bulbs for depot	68.45			
044827	04/07/2017 North Atlantic Supplies Inc.	634.74	A/P	OUT-STD	04/07/2017
	Snow 51790 48 Hercules Gloves, 1 Rainsuite, 3 vests	634.74			
044828	04/07/2017 Nortrax	18,400.00	A/P	OUT-STD	04/07/2017
	709300 Rental John Deere 624K - April 15	10,350.00			
	709303 Rental John Deere 544K - April 15	8,050.00			
044829	04/07/2017 Parts for Trucks	163.48	A/P	OUT-STD	04/07/2017
	40382061-00 oil for equipment	141.86			
	40382852-00 box hose clamps - inventory	21.62			
044830	04/07/2017 Richard Murphy	1,667.50	A/P	OUT-STD	04/07/2017
	Mar 27-Apr3 Fd consultations Mar 27-Apr3	1,667.50			
044831	04/07/2017 Rideout Tool and Machine Inc.	250.70	A/P	OUT-STD	04/07/2017
	1581261 Heavy duty field lights x2, light	250.70			
044832	04/07/2017 Royal Freightliner	322.81	A/P	OUT-STD	04/07/2017
	147226F Unit #32 - 2 slack adjusters, 2 clevace pins	322.81			
044833	04/07/2017 SME	460.00	A/P	OUT-STD	04/07/2017
	42857 Shipping container rental	460.00			
044834	04/07/2017 Total Canada Inc.	1,583.69	A/P	OUT-STD	04/07/2017
	5430078774 24 Pails Rubia LD 10W-30	1,583.69			
044835	04/07/2017 Weir's Construction Ltd.	9,777.14	A/P	OUT-STD	04/07/2017

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Town of Portugal Cove-St.Philips

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Number	Issued	Amount	SC	Status	Status Date
	247991	Winter sand			
		9,777.14			
044836	04/10/2017 Kay Williams	50.00	G/L	OUT-STD	04/10/2017
	5110-6100	Fit class - Medical exempt Kay Williams			
		50.00			
044838	04/11/2017 Duggan, Rosemary	580.76	A/R	OUT-STD	04/11/2017
044839	04/11/2017 Afonso Group	379.50	A/P	OUT-STD	04/11/2017
	20359	FIRE HALL CLEAN FLOOR DRAINS			
		379.50			
044840	04/11/2017 Allison Power	480.00	A/P	OUT-STD	04/11/2017
	007	Fitness Classes March 2-30, 2017			
		480.00			
044841	04/11/2017 Bugden Signs	109.25	A/P	OUT-STD	04/11/2017
	34965	Signage - Recreation			
		109.25			
044842	04/11/2017 CBS Rentals Limited	297.59	A/P	OUT-STD	04/11/2017
	10165069	Blade			
		237.79			
	10165619	Reciprocating Saw & Battery			
		347.24			
	10165636	Reciprocating Saw Battery Returned			
		-287.44			
044843	04/11/2017 Daren Janes	129.00	A/P	OUT-STD	04/11/2017
	Apr2017-Mar2018	FD Dropbox Service Apr2017-Mar2018			
		129.00			
044844	04/11/2017 Fastenal Canada Company	73.41	A/P	OUT-STD	04/11/2017
	NFMOU170805	Hardware			
		48.85			
	NFMOU170900	Hardware			
		24.56			
044845	04/11/2017 Frederick Hollett	1,322.50	A/P	OUT-STD	04/11/2017
	Apr2-8	Fd consultations Apr2-8			
		1,322.50			
044846	04/11/2017 Gardaworld	1,483.50	A/P	OUT-STD	04/11/2017
	Security Mar19-25	Security for parks - Mar19-25			
		1,483.50			
044847	04/11/2017 GFL Environmental Inc.	1,520.82	A/P	OUT-STD	04/11/2017
	E60000030826	Garbage Bin - Dump & Return (2)			
		1,520.82			
044848	04/11/2017 Irving Oil Limited	2,230.01	A/P	OUT-STD	04/11/2017
	637935	Gas			
		2,230.01			
044849	04/11/2017 Island Office Furniture	1,897.21	A/P	OUT-STD	04/11/2017
	IN0000171327	5 Office Chairs			
		1,897.21			
044850	04/11/2017 Joe Donkers (Petty Cash)	381.15	A/P	OUT-STD	04/11/2017
	Petty Cash April 2017	Petty Cash April 2017			
		381.15			
044851	04/11/2017 Josh Keating	500.00	A/P	OUT-STD	04/11/2017
	Training Allow Apr 17-21	Training Allow Apr 17-21			
		500.00			
044852	04/11/2017 Kent Building Supplies	512.11	A/P	OUT-STD	04/11/2017
	1337128	Credit - Vanity			
		-412.97			
	14970734	Materials for Library			
		46.77			
	14972326	Paint & Brushes			
		25.33			
	14996862	Paint, Plywood			
		157.75			
	14999425	Wood			
		14.44			
	15000296	Bags Salt			
		134.83			
	15004018	Upper bathrooms - reno supplies			
		61.34			
	15007887	dowl, eye hooks			
		6.31			
	15007906	mirrors for bathrooms			
		87.38			
	1597749	Ice Melt			
		288.28			
	1599611	faucet & grab bar anchors upper washroom:			
		102.65			
044853	04/11/2017 Kurt Murley	500.00	A/P	OUT-STD	04/11/2017
	Training Allow Apr 17-21	Training Allow Apr 17-21			
		500.00			

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Town of Portugal Cove-St.Philips

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Number	Issued	Amount	SC	Status	Status Date
044854	04/11/2017 Micmac Fire & Safety Source Ltd.	4,801.25	A/P	OUT-STD	04/11/2017
	NL-00842258 Gloves	1,046.50			
	NL-00842264 Streamlight Fire Vulcan Hand held lights	879.75			
	NL-00842271 Vehicle Stabilizers	2,875.00			
044855	04/11/2017 Municipalities Newfoundland and Labrador	275.00	A/P	OUT-STD	04/11/2017
	18011 Municipal Symposium Registration - C. Mille	275.00			
044856	04/11/2017 NewCap Broadcasting	1,897.50	A/P	OUT-STD	04/11/2017
	196499-1 Ad - Volunteer Awards Sponsor	1,035.00			
	198404-1 Announcement	862.50			
044857	04/11/2017 Newfound Disposal Systems Ltd.	52.92	A/P	OUT-STD	04/11/2017
	0000511592 MONTHLY SHREDDING SERVICE - April 2	52.92			
044858	04/11/2017 Parts for Trucks	659.31	A/P	OUT-STD	04/11/2017
	40377739-00 taillights, wipers, heatshrink, plow markers,	466.22			
	40378978-00 Engine Oil for trucks	193.09			
044859	04/11/2017 Pik-Fast Express Inc.	73.85	A/P	OUT-STD	04/11/2017
	Dc-956 Courier Service	50.60			
	WE02-014006 Water	23.25			
044860	04/11/2017 Rideout Tool and Machine Inc.	2,644.94	A/P	OUT-STD	04/11/2017
	1581186 Pressure washer	2,644.94			
044861	04/11/2017 Scott Greeley	500.00	A/P	OUT-STD	04/11/2017
	Training Allow Apr 17-21 Training Allow Apr 17-21	500.00			
044862	04/11/2017 Skilven Publications Inc.	337.87	A/P	OUT-STD	04/11/2017
	18776 renewal for safety talks	337.87			
044863	04/11/2017 Telelink Call Centre	430.90	A/P	OUT-STD	04/11/2017
	C9139-1704 ANSWERING SERVICE FOR MAR 2017	430.90			
044864	04/11/2017 Telus	1,952.55	A/P	OUT-STD	04/11/2017
	March 17 March 17	1,952.55			
044865	04/11/2017 Tina Scott	500.00	A/P	OUT-STD	04/11/2017
	Training Allow Apr 17-21 Training Allow Apr 17-21	500.00			
044866	04/11/2017 Tulk Tire & Service Ltd.	517.50	A/P	OUT-STD	04/11/2017
	TW0219 Towing Unit #48	517.50			
044867	04/11/2017 Valero Energy Inc.	4,161.13	A/P	OUT-STD	04/11/2017
	4111276574 Diesel	1,211.44			
	4111276575 Furnace oil	930.45			
	4111279767 Diesel	373.52			
	4111286841 Diesel	1,645.72			
044868	04/11/2017 You Store Limited	195.50	A/P	*VOID*	04/11/2017
	Storage Unit March 17 Storage Unit March 17	195.50			
044869	04/11/2017 You Store Limited	195.50	A/P	*VOID*	04/11/2017
	Storage Unit March 17 Storage Unit March 17	-195.50*			
044870	04/11/2017 You Store Limited	195.50	A/P	OUT-STD	04/11/2017
	Storage Unit March 17 Storage Unit March 17	195.50			
044871	04/11/2017 Bell Mobility Inc. (Radio Division)	819.38	A/P	OUT-STD	04/11/2017
	2-996814 2 Radio Chargers	138.00			
	2-996892 Unit #54 new radio supply and installation	681.38			
044872	04/12/2017 CST Canada Co.,	413.79	A/R	OUT-STD	04/12/2017
044873	04/13/2017 Albatross Hotel	814.20	A/P	OUT-STD	04/13/2017

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Number	Issued	Amount	SC	Status	Status Date
	1703300001	Accomodations - clean/safe water worksho			
	1703300003	Accomodations - clean/safe water worksho			
044874	04/13/2017	Bird Stairs		OUT-STD	04/13/2017
	429850	Sono Tube			
044875	04/13/2017	Chris Milley		OUT-STD	04/13/2017
	Mar17	TRAVEL ALLOWANCE-Mar17			
044876	04/13/2017	Create A Face NL		OUT-STD	04/13/2017
	38	PCSP Environmental fair 2017			
	39	PCSP Environmental fair 2017			
044877	04/13/2017	Emco Supply		OUT-STD	04/13/2017
	15524268-00	Pressure Gauge			
044878	04/13/2017	Gail Tucker		OUT-STD	04/13/2017
	Mar2017	TRAVEL ALLOWANCE - March			
044879	04/13/2017	Hatch Ltd.		*VOID*	04/13/2017
	IV00084798	town plan consultation			
	IV00086675	town plan development			
	IV00090291	town plan consultation			
044880	04/13/2017	Irving Oil Limited		OUT-STD	04/13/2017
	145044	Gas			
	534622	Gas			
044881	04/13/2017	Kent Building Supplies		OUT-STD	04/13/2017
	15012808	Anchors for bulletin boards			
	15013869	Ice melter, tap down screws			
044882	04/13/2017	Modern Business Equipment		OUT-STD	04/13/2017
	AR374078	CONTRACT CT11104-01 QUARTERLY BIL			
044883	04/13/2017	Municipal Assessment Agency		OUT-STD	04/13/2017
	98828	Second Quarter for Assessment Fees			
044884	04/13/2017	NewCap Broadcasting		OUT-STD	04/13/2017
	196499-2	Volunteer Awards Sponsor			
044885	04/13/2017	Newfoundland HVAC Limited		OUT-STD	04/13/2017
	81559	Boom Truck to secure AC unit			
044886	04/13/2017	Royal Freightliner		OUT-STD	04/13/2017
	FRCS178328	Repairs to Unit 32 - Afterburn Contol Modul			
044887	04/13/2017	Tract Consulting Ltd.		OUT-STD	04/13/2017
	PCSP-1635-WP1-04	Maggie's Place Work Progress Billing WP1			
044888	04/13/2017	Vigilant Management Inc.		OUT-STD	04/13/2017
	849	Connectivity Plan			
	850	Sidewalks, Dogberry Road			
	851	Sludge Dewatering			
	852	Water Metering Pilot Project			
	853	Neary's Pond Road			
	854	Strategic Plan Support			
	859	2017 Project Budget Estimates			
044889	04/13/2017	Xerox Canada Ltd.		OUT-STD	04/13/2017
	F50656129	COPIER CHARGES March 2017			

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Town of Portugal Cove-St.Philips

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Number	Issued	Amount	SC	Status	Status Date
	Cheque Totals Issued:	240,973.13			
	Void:	7,461.88			
	Total Cheques Generated:	248,435.01			
	Total # of Cheques Listed:	110			

* - Partial payment was made on Invoice

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Town of Portugal Cove-St. Philip's

Processing Correspondence Policy

Pursuant to the authority vested in the Town Council of Portugal Cove-St. Philip's the following policy has been adopted on the ___ day of _____, 2017

1.0 TITLE

1.1 This document shall be known and cited as the *Processing Correspondence Policy*.

2.0 DEFINITIONS

2.1 "**Council**" shall mean the Town Council of Portugal Cove – St. Philip's.

2.2 "**Town**" shall mean the Town of Portugal Cove – St. Philip's.

2.3 "**Town Correspondence**" shall mean any and all written correspondence (including email) addressed to the Town, with the exception of those marked "Private and Confidential". Correspondence does not include items such as cards, invitations, solicitations, catalogues etc. which will be directed to the appropriate recipient where applicable and appropriate.

2.4 "**Council Correspondence**" shall mean any and all written correspondence (including email) addressed to the Mayor, Councillor and/or Council, with the exception of those marked "Private and Confidential". Correspondence does not include items such as cards, invitations, solicitations, catalogues etc. which will be directed to the appropriate recipient where applicable and appropriate.

3.0 POLICY CLAUSES

3.1 All correspondence should be opened, date stamped and attached to the original accompanying envelope (if applicable) by front line staff.

3.2.2 Town Correspondence will be distributed to staff in the format received.

3.2.3 Council Correspondence (scanned if received hardcopy) will be added to SharePoint under 'Correspondence: Incoming'.

3.2.4 Hardcopies will be given to the Deputy Town Clerk (DTC) for filing. Town staff, at their discretion, can remove the hardcopy and control the paper file.

3.2 DTC will update 'Follow Up Information' field in SharePoint with where the correspondence was dispersed:

3.2.1 Public Council meeting – logged in the Correspondence section of the Council package for dissemination, decision or for information

Note: Following the Public Council meeting, the Council Correspondence log will be updated

3.2.2 Committee – all committee members will be emailed notified and administration can add the correspondence to their agenda

Note: DTC will flag correspondence requiring immediate action in order to ensure a prompt and official reply

3.2.3 For Information Only – all councilors will be emailed notified

3.3 DTC will log incoming correspondence in the Council Correspondence log for inclusion under the Correspondence section of the Public Council Meeting

3.3.2 The Council Correspondence log will be updated with outcomes from the Council meeting

4.0 AMENDMENTS

March 2, 2010, Motion #2010-062

September 12, 2012, Motion # 2012-301

5.0 REPEALS None

6.0 DATE EFFECTIVE June 20, 2006, Motion #06-246.

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Financial Statements
December 31, 2016

DRAFT

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STATEMENT OF RESPONSIBILITY

The accompanying Consolidated Financial Statements are the responsibility of the management of the TOWN OF PORTUGAL COVE - ST. PHILIP'S and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Council of the Municipality met with management and its external auditors to review a draft of the consolidated financial statements and to discuss any significant financial reporting or internal control matters prior to their approval of the finalized consolidated financial statements.

Byron Smith, Chartered Professional Accountant as the Municipality's appointed external auditor, has audited the Consolidated Financial Statements. The Auditor's report is addressed to the Mayor and members of Council and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted accounting standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Consolidated Financial Statements are free of material misstatement and present fairly the financial position and results of the Municipality in accordance with Canadian generally accepted accounting principles.

Mayor

Director, Financial Operations

DRAFT

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councillors of:
Town of Portugal Cove - St. Philip's

DRAFT

Report on the Financial Statements

I have audited the accompanying financial statements of the Town of Portugal Cove - St. Philip's, which is comprised of the Consolidated Statement of Financial Position, the Consolidated Statement of Operations, the Consolidated Statement of Change in Net Financial Assets (Net Debt), the Consolidated Statement of Cash Flows, a summary of significant accounting policies and other explanatory information for the year ended December 31, 2016.

Municipality's Responsibility for the Consolidated Financial Statements

It is the responsibility of the management of the Town of Portugal Cove - St. Philip's to ensure the accompanying Consolidated Financial Statements have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles as established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. It is also management's responsibility to ensure appropriate systems of internal and administrative controls are maintained to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 purposes 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Portugal Cove - St. Philip's as at December 31, 2016 and the results of its operations and the changes in its cash flows for the year then ended in accordance with the standards established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada.

Other Matters

In compliance with the requirements of Section 91 of the Municipalities Act, 1999, my report on statutory requirements is included herewith.

Spaniard's Bay, NL
March 30, 2017

CHARTERED PROFESSIONAL ACCOUNTANT

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Statement of Financial Position

As at December 31,	2016	2015
FINANCIAL ASSETS		
Cash (Note 7)	\$ 9,539,217	\$ 7,939,399
Accounts receivable (Note 8)	1,025,095	959,883
Due from Government, Provincial share of long term debt	1,124,802	1,628,227
Due from Government, Capital project funding	<u>85,439</u>	<u>101,384</u>
	<u>11,774,553</u>	<u>10,628,893</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 9)	2,370,073	2,415,225
Severance payable	178,856	172,345
Deferred revenue - recreation reserves	705,372	674,572
Deferred revenue - gas tax	164,314	110,903
Deferred revenue - infrastructure projects	69,865	34,960
Deferred revenue - road maintenance	21,852	36,852
Long term debt (Note 10)	<u>9,895,522</u>	<u>10,907,468</u>
	<u>13,405,854</u>	<u>14,352,325</u>
NET FINANCIAL ASSETS (NET DEBT)	<u>(1,631,301)</u>	<u>(3,723,432)</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 1)	36,052,236	36,436,638
Prepaid expenses	<u> </u>	<u>114,161</u>
	<u>36,052,236</u>	<u>36,550,799</u>
ACCUMULATED SURPLUS		
Accumulated surplus - unrestricted	32,839,500	31,594,341
Accumulated surplus - restricted	<u>1,581,435</u>	<u>1,233,026</u>
	<u>\$ 34,420,935</u>	<u>\$ 32,827,367</u>

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Commitments (Note 11)

On Behalf of the Town:

_____ Mayor

_____ Director, Financial Operations

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

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Statement of Operations

For the Year Ended December 31,	PSAB Budget	Actual	
		2016	2015
Revenue			
Taxation			
Taxation Revenue (Schedule 2)	\$ 9,684,187	\$ 9,921,948	\$ 9,341,525
Sales of Goods and Services (Schedule 2)	283,947	261,614	280,371
Grants and Transfers (Schedule 2)	3,488,025	793,098	1,600,279
Investment Income (Schedule 2)	60,000	93,637	77,919
Other Revenue (Schedule 2)	<u>955,353</u>	<u>41,107</u>	<u>705,500</u>
Total Revenue	<u>14,471,512</u>	<u>11,111,404</u>	<u>12,005,594</u>
Expenditures			
General Government Services (Schedule 3)	2,691,517	2,558,334	2,500,414
Protective Services (Schedule 3)	945,456	550,427	492,069
Transportation Services (Schedule 3)	2,498,982	2,253,798	2,146,396
Environmental Health Services (Schedule 3)	2,638,009	2,302,981	2,300,580
Recreation and Cultural Services (Schedule 3)	1,255,702	1,095,249	1,007,883
Fiscal Services (Schedule 3)	<u>811,167</u>	<u>757,047</u>	<u>873,653</u>
Total Expenditures	<u>10,840,833</u>	<u>9,517,836</u>	<u>9,320,995</u>
Surplus for the year	<u>\$ 3,630,679</u>	<u>\$ 1,593,568</u>	<u>\$ 2,684,599</u>
Accumulated surplus - unrestricted, beginning of the year			
		\$ 31,594,341	\$ 29,942,768
Transfer to restricted surplus - proceeds on sale of land			(559,000)
Transfer to restricted surplus - infrastructure and debt reserve		(348,409)	(474,026)
Surplus for the year		<u>1,593,568</u>	<u>2,684,599</u>
Accumulated surplus - unrestricted, end of the year		<u>\$ 32,839,500</u>	<u>\$ 31,594,341</u>
Accumulated surplus - restricted, beginning of the year			
		\$ 1,233,026	\$ 200,000
Transfer from operating surplus - proceeds on sale of land			559,000
Transfer from operating surplus - infrastructure and debt reserve		<u>348,409</u>	<u>474,026</u>
Accumulated surplus - restricted, end of the year		<u>\$ 1,581,435</u>	<u>\$ 1,233,026</u>

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

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Statement of Change in Net Financial Assets (Net Debt)

For the Year Ended December 31,	Actual	
	2016	2015
ANNUAL SURPLUS	\$ 1,593,568	\$ 2,684,599
Acquisition of tangible capital assets	(1,849,252)	(2,846,230)
Amortization of tangible capital assets	2,196,032	2,261,924
Loss (Gain) on sale of tangible capital assets	12,022	132,835
Proceeds on sale of tangible capital assets	25,600	-
Decrease (increase) in prepaid expenses	<u>114,161</u>	<u>(2,961)</u>
CHANGE IN NET FINANCIAL ASSETS	2,092,131	2,230,167
NET FINANCIAL ASSETS (NET DEBT), BEGINNING OF YEAR	<u>(3,723,432)</u>	<u>(5,953,599)</u>
NET FINANCIAL ASSETS (NET DEBT), END OF YEAR	\$ <u>(1,631,301)</u>	\$ <u>(3,723,432)</u>

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

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Statement of Cash Flows

For the Year Ended December 31,

2016

2015

CASH FLOWS FROM OPERATING ACTIVITIES

Cash provided From (Used For):

Operating activities

Surplus for the year	\$ 1,593,568	\$ 2,684,599
Amortization - non cash item	2,196,032	2,261,924
Loss on disposals	12,022	132,835

Changes in:

Receivables	(65,212)	78,915
Prepaid expenses	114,161	(2,961)
Payables and accruals	172,646	409,429
Severance pay	6,511	45,821
Prepaid taxes	48,557	(60,694)
Deferred revenue	104,116	57,405

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	<u>4,182,401</u>	<u>5,607,273</u>
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Cash Flows from Financing Activities

Repayment of long-term debt	(1,625,731)	(1,678,541)
Decrease (Increase) in Due from the Province of Newfoundland	519,370	1,605,279
Loans obtained during the year	613,785	288,765
Accounts payable - capital	(266,355)	(1,230,016)
	<u>(758,931)</u>	<u>(1,014,513)</u>

Cash Flows from Investing Activities

Capital asset purchases - net	(1,849,252)	(2,846,230)
Proceeds on disposal of capital assets	25,600	
	<u>(1,823,652)</u>	<u>(2,846,230)</u>

Net cash provided	1,599,818	1,746,530
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Cash, beginning of year	<u>7,939,399</u>	<u>6,192,869</u>
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Cash, end of year	<u>\$ 9,539,217</u>	<u>\$ 7,939,399</u>
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Interest paid	<u>\$ 325,871</u>	<u>\$ 414,626</u>
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The accompanying notes are an integral part of these financial statements.

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December 31, 2016

1. Status of the Town of Portugal Cove - St. Philip's

The incorporated Town of Portugal Cove - St. Philip's is a municipal government that was incorporated in 1992 pursuant to the Province of Newfoundland and Labrador's Municipalities Act. The Municipality provides or funds municipal services such as fire, public works, parks and recreation, library, tourism and other general government operations.

2. Significant Accounting Policies

The consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants and reflect the following significant accounting policies:

Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

Investments

Temporary investments are accounted for at the lower of cost and market. Portfolio investments are accounted for at cost.

Real Estate Properties Held for Sale

Real estate properties held for sale are recorded at the lower of cost and net realizable value. Cost includes the amount of acquisition, legal fees and improvements to prepare the properties for sale or servicing.

It is reasonably anticipated that real estate properties held for resale will be sold outside the reporting entity within one year of the balance sheet date.

Landfill Closure and Post Closure Liabilities

The estimated cost to close and maintain solid waste landfill sites are based on estimated future expenses, in current dollars, adjusted for estimated inflation, and are charged to expenses as the landfill capacity is used.

Non-Financial Assets

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

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

3. Significant Accounting Policies (Continued)

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Assets under construction are not amortized until the asset is put into use and one-half of the annual amortization is charged in the year of acquisition and in the year of disposal. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

General Tangible Capital Assets

Land	Indefinite
Land Improvements	10 to 50 years
Buildings and leasehold improvements	
Buildings	25 to 40 years
Leasehold improvements	Term of lease
Vehicles and Equipment	
Vehicles	5 years
Machinery, equipment and furniture	5 years
Maintenance and road construction equipment	10 years
Computer Hardware and Software	3 to 4 years
Furniture & Fixtures	5 years

Infrastructure Assets

Transportation	
Land	Indefinite
Road surface	5 to 20 years
Road grade	30 years
Bridges	30 to 50 years
Traffic lights and equipment	10 to 15 years
Marine structures	25 years
Water and Sewer	
Land	Indefinite
Land improvements	50 years
Buildings	25 to 40 years
Underground networks	15 to 100 years
Machinery and equipment	15 years
Dams and other surface water structures	25 to 50 years

Leases

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

Revenue Recognition

Revenues are recognized as earned and when collection is reasonably assured. Tax rates are approved annually by Council.

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December 31, 2016

4. Significant Accounting Policies (Continued)

Expenditure Recognition

Expenditures are recorded on an accrual basis. Outstanding commitments for goods and services relating to the current year are accrued at the balance sheet date.

Interest on long term debt is accrued at year end.

Use of Estimates

The preparation of the Town's financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues during the reporting period. Actual results could differ from those estimates.

Inventories

Inventories held for sale are recorded at the lower of cost and net realizable value. Inventories held for consumption are recorded at the lower of cost and replacement value.

Severance Pay

The Town records severance pay liability for both management and union employees. Management employees are entitled to one week of pay for each year of service after five years of service. Bargaining unit employees are entitled to one week of pay for each year of service after ten years of service to a maximum of twenty weeks.

Donated Materials

Donated materials are recorded at fair market value at the date of receipt.

5. The manner in which the accounts have been kept and the safeguards against fraud

The Municipality's position in these respects was considered satisfactory.

6. Sufficiency of Bonds

Fidelity bond coverage of \$ 50,000 is carried on employees of the municipality who are in a position of trust and this coverage is considered to be accurate.

7. Cash and Temporary Investments

Cash and temporary investments are comprised of the following:

	<u>2016</u>	<u>2015</u>
Cash	\$ <u>9,539,217</u>	\$ <u>7,939,399</u>

Reserves for recreation development of \$ 705,372, infrastructure of \$1,581,435 and project development deposits of \$ 975,060 are included in cash and temporary investments.

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

8. Accounts Receivable	<u>2016</u>	<u>2015</u>
Taxes:		
Business	\$ 57,633	\$ 56,049
Property	829,506	668,393
Water and sewer	<u>101,734</u>	<u>68,104</u>
	988,873	792,546
HST Rebate	152,102	271,748
Interest on taxation accounts	74,203	78,571
Other	<u>45,979</u>	<u>53,080</u>
	<u>272,284</u>	<u>403,399</u>
	1,261,157	1,195,945
Allowance for doubtful accounts	<u>(236,062)</u>	<u>(236,062)</u>
	<u>\$ 1,025,095</u>	<u>\$ 959,883</u>

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9. Accounts Payable and Accrued Liabilities	<u>2016</u>	<u>2015</u>
Accounts payable	\$ 1,115,434	\$ 939,484
Refundable development securities	975,060	1,246,013
Other refundable deposits	47,587	42,989
Payroll deductions	31,737	35,041
Prepaid taxes	<u>200,255</u>	<u>151,698</u>
	<u>\$ 2,370,073</u>	<u>\$ 2,415,225</u>

10. Long Term Debt	<u>2016</u>	<u>2015</u>
Newfoundland Municipal Financing Corporation		
Water and sewer		
\$73,355, 6.375%, repayable in thirty blended semi-annual installments of \$ 3,834, maturing in 2019.	<u>\$ 23,706</u>	<u>\$ 29,579</u>

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

10. Long Term Debt (continued)	<u>2016</u>	<u>2015</u>
Canadian Imperial Bank of Commerce		
Fixed rate loan at 4.50%, repayable in blended monthly installments of \$2,518, maturing 2020.	86,848	112,529
Fixed rate loan at Prime, repayable in monthly principle installments of \$5,541 plus interest, maturing 2016.		11,427
Fixed rate loan at Prime, repayable in monthly principle installments of \$3,028 plus interest, maturing 2016.		9,057
Fixed rate loan at 4.38%, repayable in blended annual payment of \$107,995, maturing 2016.		103,463
Fixed rate loan at 3.50%, repayable in blended monthly installments of \$14,315, maturing 2022.	822,747	963,057
Fixed rate loan at 2.94% payable in blended monthly installments of \$1,754, maturing 2018.	<u>121,480</u>	<u>138,679</u>
Total Canadian Imperial Bank of Commerce	<u>1,031,075</u>	<u>1,338,212</u>
Bank of Montreal		
Fixed rate loan at 2.97%, repayable in blended monthly installments of \$ 5,824, maturing 2018.	82,302	143,030
Fixed rate loan at 2.97 %, repayable in blended semi-annual installments of \$ 33,109, maturing 2018.	97,157	159,078
Fixed rate loan at 2.95%, repayable in blended semi-annual installments of \$ 108,608, maturing 2019.	520,367	717,696
Fixed rate loan at 2.99%, repayable in blended monthly installments of \$2,722, maturing 2023.	190,666	
Fixed rate loan at 2.99%, repayable in blended monthly installments of \$ 1,811, maturing 2023.	<u>82,724</u>	
	<u>973,216</u>	<u>1,019,804</u>

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TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

10. Long Term Debt (continued)

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	<u>2016</u>	<u>2015</u>
Balance forward	973,216	1,019,804
Fixed rate loan at 2.95%, repayable in blended monthly installments of \$ 17,444, maturing 2019.	456,948	632,788
Fixed rate loan at 5.38%, repayable in blended monthly installments of \$ 3,099, maturing 2019.	229,281	250,497
Fixed rate loan at 3.88% repayable in blended monthly installments of \$1,215, maturing 2024.	91,371	101,009
Fixed rate loan at 2.56%, repayable in blended semi-annual installments of \$46,442, maturing in 2020.	271,333	374,031
Fixed rate loan at 2.56%, repayable in blended monthly installments of \$7,324, maturing in 2020.	289,884	344,033
Fixed rate loan at rate at 4.97%, repayable in blended monthly installments of \$7,031, maturing in 2023.	463,339	514,341
Fixed rate loan at 4.97%, repayable in blended monthly installments of \$3,636, maturing in 2017.	200,457	229,772
Fixed rate loan at 4.97%, repayable in blended semi-annual installments of \$21,692, maturing in 2017.	212,228	244,381
Fixed rate loan at 5.40%, repayable in blended monthly installments of \$2,624 maturing in 2018.	172,647	191,700
Fixed rate loan at 3.27%, repayable in blended monthly installments of \$3,372, maturing in 2021.	<u>164,061</u>	<u>195,291</u>
Total Bank of Montreal	<u>3,524,765</u>	<u>4,097,647</u>

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

10. Long Term Debt (continued)	<u>2016</u>	<u>2015</u>
Royal Bank of Canada		
Fixed rate loan at 2.76%, repayable in blended monthly installments of \$ 3,593, maturing 2021.	185,397	222,820
Fixed rate loan at 2.71%, repayable in blended monthly installments of \$ 3,779, maturing 2022.	227,938	266,622
Fixed rate loan at 3.64%, repayable in blended monthly installments of \$ 12,787, maturing 2024.	1,547,418	1,642,649
Fixed rate loan at 4.01%, repayable in blended monthly installments of \$ 3,509, maturing 2029.	417,622	442,430
Fixed rate loan at 4.01%, repayable in blended monthly installments of \$ 3,509, maturing 2029.	227,645	
Fixed rate loan at 4.01%, repayable in blended monthly installments of \$ 3,509, maturing 2029.	52,886	
Fixed rate loan at 2.54%, repayable in blended monthly installments of \$ 23,405, maturing 2017.	<u>2,657,070</u>	<u>2,867,509</u>
Total Royal Bank of Canada	<u>5,315,976</u>	<u>5,442,030</u>
Total long-term debt	<u>\$ 9,895,522</u>	<u>\$ 10,907,468</u>

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The annual principal repayments estimated over next 5 years on existing long-term debt are as follows:

2017	\$ 1,578,587
2018	\$ 1,313,255
2019	\$ 1,068,155
2020	\$ 717,186
2021	\$ 688,581

11. Comparative Figures

Certain of the comparative figures have been reclassified to conform to the current years presentation.

12. Budget

In accordance with the Province of Newfoundland and Labrador's Municipalities Act, every council must adopt a financial plan for each fiscal period in a form approved by the Minister. The financial plan is prepared on a revenue and expenditure basis that does not meet the recommendations of PSAB.

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Notes to the Financial Statements

December 31, 2016

10. Budget (Continued)

For comparative purposes, the Town has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results.

The budget figures used in these financial statements have been approved by Council and the Minister.

The reconciliation between the Municipality's cash based financial plan and the PSAB accrual based budget figures used in these statements is disclosed in Schedule 4 - Reconciliation of the Financial Plan to the Budget.

13. Commitments

During 2016, Council approved various capital projects and purchases that will be completed during 2017, approved costs are summarized as follows:

Household Water Meter Installation Project	\$ 1,438,598
Wastewater Treatment Plants Upgrades Portable Sludge Drying Units	\$ 182,726
Spurrell's Road Bridge	\$ 144,001

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These projects will be funded by capital grants and loans when approvals are finalized.

14. Financial Instruments

Transactions in financial instruments may result in the Municipality assuming or transferring to another party one or more of the financial risks described below. The disclosures below provide information that assists users of these financial statements in assessing the extent of risk related to financial instruments.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Municipality is exposed to credit risk on the accounts receivable from its customers. The Municipality has a significant number of customers which minimizes concentration of credit risk.

Interest Rate

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by changes in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Municipality manages exposure through its normal operating and financing activities. The Municipality is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Fair Value

The carrying value of the Municipality's financial assets and financial liabilities as at December 31, 2015 approximate their fair value.

TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Schedule of Tangible Capital Assets

December 31, 2016

Schedule 1

	General Capital Assets					Infrastructure			Totals	
	Land and Land Improvements	Buildings and Leasehold Improvements	Vehicles and Equipment	Computer Hardware and Software	Asset Under Construction	Roads, Streets and Bridges	Water and Sewer	Parks and fields	2016	2015
Cost										
Opening Costs	\$ 6,503,824	\$ 3,133,011	\$ 4,395,054	\$ 370,080		\$ 18,056,190	\$ 27,473,110	\$ 1,799,071	\$ 61,730,340	\$ 59,709,520
Additions during the year	249,944	358,200	682,951	76,771		352,521	128,865		1,849,252	2,846,230
Disposals and adjustments			(326,433)						(326,433)	(825,410)
Closing Costs	6,753,768	3,491,211	4,751,572	446,851		18,408,711	27,601,975	1,799,071	63,253,159	61,730,340
Accumulated Amortization										
Opening accum'd amortization		1,533,491	2,105,507	297,439		9,189,804	11,933,821	233,640	25,293,702	23,724,355
Amortization		192,078	435,784	64,404		476,460	865,465	161,841	2,196,032	2,261,924
Disposals and write downs			(288,811)						(288,811)	(692,577)
Closing accum'd amortization		1,725,569	2,252,480	361,843		9,666,264	12,799,286	395,481	27,200,923	25,293,702
Net Book Value of Tangible Capital Assets	\$ 6,753,768	\$ 1,765,642	\$ 2,499,092	\$ 85,008	\$ NIL	\$ 8,742,447	\$ 14,802,689	\$ 1,403,590	\$ 36,052,236	\$ 36,436,638

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TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Schedule of Revenues

Schedule 2

For the Year Ended December 31,

Financial Plan

Actual

2016

2015

Taxation

Property tax	\$ 8,202,369	\$ 8,370,871	\$ 7,914,966
Business tax	488,118	495,177	490,578
Water and sewer tax	918,700	910,939	814,675
Other municipal taxes levied		52,625	37,425
Penalties and interest on taxes receivable	<u>75,000</u>	<u>92,336</u>	<u>83,881</u>

9,684,187 9,921,948 9,341,525

Sales of goods and services

Recreation and cultural services	190,947	132,685	127,891
Permits	<u>93,000</u>	<u>128,929</u>	<u>152,480</u>

283,947 261,614 280,371

Grants and transfers

Government of Canada			
Other federal revenue	12,750	8,870	8,435
Government transfers - Provincial			
Municipal operating grant	242,596	242,596	242,596
Municipal capital grant	3,702,085	232,827	904,883
Gas tax revenue		256,848	346,327
NLMC interest revenue		48,506	80,611
Other provincial grants and/or subsidies	<u>7,750</u>	<u>3,451</u>	<u>17,427</u>

3,965,181 793,098 1,600,279

Investment income

Interest from investments	<u>60,000</u>	<u>93,637</u>	<u>77,919</u>
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Other revenue

Land sale			554,935
Surplus - prior years	495,457		
Recreation reserve	439,506		
Sundry	<u>20,390</u>	<u>41,107</u>	<u>150,565</u>

955,353 41,107 705,500

Total Revenue

\$ 14,948,668 **\$ 11,111,404** **\$ 12,005,594**

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**TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Schedule of Expenses**

Schedule 3

For the Year Ended December 31,

Financial Plan

Actual
2016 **2015**

General Government Services

Salaries and benefits	\$ 784,045	\$ 773,136	\$ 792,715
Office	365,790	352,694	322,873
Other general expenses	335,745	326,242	297,873
Insurance - General	50,000	52,025	47,878
Planning and development	776,325	681,072	622,643
Council	183,137	176,690	178,432
Amortization		196,475	238,000
	<u>\$ 2,495,042</u>	<u>\$ 2,558,334</u>	<u>\$ 2,500,414</u>

Protective Services

Fire protection	\$ 740,400	\$ 419,239	\$ 378,949
Environment control	73,800	180	374
Insurance	11,000	10,752	9,930
Amortization		120,256	102,816
	<u>\$ 825,200</u>	<u>\$ 550,427</u>	<u>\$ 492,069</u>

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Transportation Services

Road maintenance	\$ 730,660	\$ 758,438	\$ 636,241
Snow clearing	453,479	349,740	336,144
Street lighting	185,000	182,924	168,828
Building maintenance	49,000	56,705	48,746
Equipment maintenance	338,987	280,265	277,680
Insurance	27,000	31,600	24,001
Amortization		582,024	521,924
Loss on disposal of assets		12,102	132,832
	<u>\$ 1,784,126</u>	<u>\$ 2,253,798</u>	<u>\$ 2,146,396</u>

Fiscal Services

Doubtful Accounts	\$	\$ 39,943	\$ 20,380
Capital expenditures from own revenue and grants	4,142,330		
Debt charges	2,585,536	325,871	414,626
Bank Charges	110,000	36,679	74,723
Discounts, refunds and collection costs	410,000	354,554	363,924
	<u>\$ 7,247,866</u>	<u>\$ 757,047</u>	<u>\$ 873,653</u>

Environmental Health Services

Garbage and waste collection and disposal	\$ 428,901	\$ 399,675	\$ 431,308
Water and sewage utility, operation and maintenance	1,197,303	891,501	794,077
Amortization		1,011,805	1,075,195
	<u>\$ 1,626,204</u>	<u>\$ 2,302,981</u>	<u>\$ 2,300,580</u>

**TOWN OF PORTUGAL COVE - ST. PHILIP'S
Consolidated Schedule of Expenses**

For the Year Ended December 31,	Financial Plan	Schedule 3	
		Actual 2016	2015
Recreation and Cultural Services			
Recreation administration	\$ 728,585	\$ 648,498	\$ 541,009
Parks and playgrounds	126,600	59,211	50,471
Library	37,445	27,765	32,822
Community centre and canteen	46,500	47,921	40,362
Other recreation and cultural service	29,800	26,382	19,228
Insurance	1,300		
Amortization		285,472	323,991
	<u>\$ 970,230</u>	<u>\$ 1,095,249</u>	<u>\$ 1,007,883</u>
Total Expenses	<u>\$ 14,948,668</u>	<u>\$ 9,517,836</u>	<u>\$ 9,320,995</u>

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**Town of Portugal Cove - St. Philip's
Reconciliation of Financial Plan to Budget (PSAB)**

Schedule 4

For The Year Ended December 31, 2016

	<u>Financial Plan</u>	<u>Amortization - Town</u>	<u>Interest Expense</u>	<u>Transfers</u>	<u>Long Term Accruals</u>	<u>Actual Amounts Consolidated Entities</u>	<u>PSAB Budget</u>
REVENUE							
Taxation	\$ 9,684,187						\$ 9,684,187
Sales of goods and services	283,947						283,947
Grants and transfers	3,965,181			\$ (477,156)			3,488,025
Investment income	60,000						60,000
Other revenue	20,390						20,390
Transfers from accumulated surplus	<u>934,963</u>						<u>934,963</u>
Total revenue	\$ 14,948,668			<u>(477,156)</u>			<u>14,471,512</u>
EXPENSES							
General government services	\$ 2,495,042	\$ 196,475					2,691,517
Protective services	825,200	120,256					945,456
Transportation services	1,784,126	714,856					2,498,982
Environmental health services	1,626,204	1,011,805					2,638,009
Recreation and cultural services	970,230	285,472					1,255,702
Fiscal Services - Capital expenditures	4,142,330			(4,142,330)			
Fiscal Services - other	<u>3,105,536</u>			<u>(2,294,369)</u>			<u>811,167</u>
Total expenses	\$ 14,948,668	2,328,864		(6,436,699)			10,840,833
Surplus(Deficit)		\$ (2,328,864)		\$ 5,959,543			\$ 3,630,679

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March 30, 2017

To the Mayor and Councillors of:
TOWN OF PORTUGAL COVE - ST. PHILIP'S

In compliance with the requirements of section 91 of the Municipalities Act, my report as follows on the audit of the accounts of the Council for the year ended December 31, 2016.

Expenditures in relation to budget:

Operating expenditures of \$9,517,836, capital expenditures of \$1,849,252, and debt repayment of \$1,625,731 for a total of \$12,992,819 were within the limits of the adopted budget by \$1,955,849. Section 81 of the Act provides that except with the approval of the Minister, the Council's expenditures shall not exceed the estimated amount of expenditures set out in an approved budget.

Arrears on revenue:

Taxes and interest receivable totaled \$1,063,076 at December 31, 2016. Of this amount, \$560,233 has been outstanding for one year or longer, while the balance of \$502,843 represents arrears on account of taxes and rates levied in 2016.

The manner in which the accounts have been kept and the adequacy of safeguards against fraud:

The position in this respect was considered satisfactory, however there are some control weaknesses which are inherent with the municipalities of this size.

Sufficiency of bonds:

Fidelity bond coverage of \$ 50,000 is carried on employees of the Council who are in a position of trust. In my opinion, the coverage provided is sufficient.

BYRON D. SMITH
CHARTERED PROFESSIONAL ACCOUNTANT
Spaniard's Bay, Newfoundland

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**Auditor's Report
On Compliance with Federal Gas Tax Funding Agreement**

To: Mayor and Councillors,
TOWN OF PORTUGAL COVE - ST. PHILIP'S, NL

I have audited the Annual Expenditure Report - Gas Tax Funding Agreement for the TOWN OF PORTUGAL COVE - ST. PHILIP'S and the Town's compliance as at December 31, 2016 with the criteria established for eligible expenditures as outlined in the Agreement signed September 10, 2014. Compliance with the criteria established by the agreement is the responsibility of the management of the Town. My responsibility is to express an opinion on this overall compliance based on my audit.

I conducted my audit in accordance with the Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the Town complied with the criteria established by the provisions of the agreement referred to above. Such an audit includes examining, on a test basis, evidence supporting the compliance, evaluating the overall compliance with the agreement, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, as at December 31, 2016, the amounts disclosed in the Annual Expenditure Report by the TOWN OF PORTUGAL COVE - ST. PHILIP'S is not materially misstated and is in compliance, in all material respects, with the criteria established for eligible expenditures as set out under the terms and conditions of the Gas Tax Funding Agreement.

Spaniard's Bay, NL
March 30, 2017

CHARTERED PROFESSIONAL ACCOUNTANT

DRAFT

**TOWN OF PORTUGAL COVE - ST. PHILIP'S
Annual Expenditures Report - Gas Tax Agreement**

For the Year Ended December 31, 2016

	<u>2016</u>	<u>Cumulative</u>
Balance available, beginning of year	\$ (110,903)	\$ NIL
Spent on eligible projects	256,848	2,446,545
Received from Newfoundland and Labrador	<u>(310,259)</u>	<u>(2,610,859)</u>
Balance available, end of year	<u>\$ (164,314)</u>	<u>\$ (164,314)</u>

The projects approved for this program are specifically for road work and clean water.

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Certification

This is to certify that for the year ended December 31, 2016 the TOWN OF PORTUGAL COVE - ST. PHILIP'S has complied with the terms and conditions of the Gas Tax Funding Agreement.

Mayor



Portugal Cove
St. Philip's

**NEW / GENERAL /
UNFINISHED
BUSINESS**