

**CITY OF CORNER BROOK**  
**Gas Tax Report**  
**Year Ended December 31, 2016**

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**City of Corner Brook  
Index to Annual Expenditure Report  
December 31, 2016**

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## Auditor's Report on Compliance with Agreement

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To the Gas Tax Secretariat of the Newfoundland and Labrador Department of Municipal and Intergovernmental Affairs

We have audited the City of Corner Brook's compliance as at December 31, 2016 with the criteria established by the terms and conditions described in sections 4.3, 5.2.1, Schedule A paragraphs 1, 3, 4, 5 (Newfoundland and Labrador Public Tender Act only), 13, 14, 15, 16, 17, 23, 25, 26, 27, and 28, Schedule C and Schedule D of the Ultimate Recipient Gas Tax Agreement dated September 11, 2014 between the Province of Newfoundland and Labrador and the City of Corner Brook and the interpretation of such agreement as set out in note 1 attached. Compliance with the criteria established by the provisions of the agreement is the responsibility of management of the City of Corner Brook. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the City of Corner Brook 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 compliance, evaluating the overall compliance with the agreement, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, as at December 31, 2016, the City of Corner Brook is in compliance, in all material respects, with the criteria established by the terms and provisions described in sections 4.3, 5.2.1, Schedule A paragraphs 1, 3, 4, 5 (Newfoundland and Labrador Public Tender Act only), 13, 14, 15, 16, 17, 23, 25, 26, 27, and 28, Schedule C and Schedule D of the agreement.

Corner Brook, Newfoundland and Labrador  
September 11, 2017

  
Chartered Professional Accountants

**Appendix A: Summary of Ultimate Recipients Fund and Certification**

**2016 Annual Expenditure Report**

**City of Corner Brook  
For the Year Ended December 31, 2016**

	Annual	Cumulative
	January 1 - December 31, 2016	January 22, 2007 - December 31, 2016
1. Opening balance of unspent funding	\$ 1,335,407	\$ -
2. Received from Government of Newfoundland & Labrador	824,434	7,825,887
3. Interest earned on gas tax funds	21,187	132,657
4. Interest spent on eligible projects	-	-
5. Net interest earned on gas tax funds	21,187	132,657
6. Gas tax funds spent on eligible projects	1,000,000	6,777,516
7. Closing balance of unspent funds	1,181,028	1,181,028

**8. Certification by Ultimate Recipient**

*Jim Parsons*

I, ~~Charles Pender~~, Mayor the City of Corner Brook certify that the information reported is a true and accurate representation of the Town government's position with respect to its federal gas tax revenues. I acknowledge and understand that any contravention of the terms and conditions of the Ultimate Recipient Gas Tax Agreement may result in funding being withheld.

Signature: 

Date: Oct. 4, 2017

9. Does the recipient have a separate bank account for gas tax funds? Yes  No

**Appendix B: Summary of Ultimate Recipients Project Expenditure Report  
2016 Ultimate Recipient Annual Expenditure Report**

City of Corner Brook  
For the Year Ended December 31, 2016

A	B	C	D	E	F	G	H	I	J	K
Project Number	Amount Approved by the Gas Tax Committee	Project Title	Project Description	Current Status	Start & End Date	Total Project Costs	GTF spent in 2016	Interest Spent in 2016	Total Gas Tax Fund Spent	Outcomes
60-2007-71	57,621	Storm Drainage Improvements	East Valley Road and surrounding areas	Completed	Sep-09	57,621	-	-	57,621	Cleaner Water
60-2008-146	81,387	Paving	Humber Road	Completed	Jul-08	81,387	-	-	81,387	Reduced GHG
60-2008-147	333,315	Paving	Sunnyslope Drive	Completed	Aug-08	333,315	-	-	333,315	Reduced GHG
60-2008-148	101,567	Paving	Elizabeth Street	Completed	Aug-08	101,567	-	-	101,567	Reduced GHG
60-2008-149	220,766	Paving	Mt. Bernard Ave	Completed	Aug-08	220,766	-	-	220,766	Reduced GHG
60-2008-150	157,477	Paving	O'Connell Drive	Completed	Aug-08	157,477	-	-	157,477	Reduced GHG
60-2008-151	105,489	Paving	Country Road	Completed	Aug-08	107,684	-	-	105,489	Reduced GHG
60-2009-666	24,414	Paving	Caribou Road	Completed	Aug-08	24,414	-	-	24,414	Reduced GHG
60-2009-667	29,657	Paving	Poplar Road	Completed	Aug-08	29,657	-	-	29,657	Reduced GHG
60-2009-668	83,273	Paving	Country Road	Completed	Aug-09	83,273	-	-	83,273	Reduced GHG
60-2009-669	49,155	Paving	Elizabeth Street	Completed	Aug-09	49,155	-	-	49,155	Reduced GHG
60-2009-670	195,607	Paving	O'Connell Drive	Completed	Aug-08	195,607	-	-	195,607	Reduced GHG
60-2009-671	29,821	Paving	Carter Avenue	Completed	Aug-09	29,821	-	-	29,821	Reduced GHG
60-2009-672	58,986	Paving	Philip Drive	Completed	Aug-09	58,986	-	-	58,986	Reduced GHG
60-2009-673	9,176	Paving	Wheefers Road	Completed	Aug-09	9,176	-	-	9,176	Reduced GHG
60-2009-674	13,080	Paving	Atlantic Avenue	Completed	Aug-09	13,080	-	-	13,080	Reduced GHG
60-2009-675	41,599	Paving	Cornation Street	Completed	Aug-09	41,599	-	-	41,599	Reduced GHG
60-2009-676	32,145	Paving	Georgetown Road	Completed	Aug-09	32,145	-	-	32,145	Reduced GHG
60-2009-677	18,351	Paving	Callahan's Road	Completed	Aug-09	18,351	-	-	18,351	Reduced GHG
60-2009-678	33,738	Paving	Petries Street	Completed	Aug-09	45,893	-	-	33,738	Reduced GHG
60-2009-679	34,000	ICSP	Corner Brook	Completed	Dec-12	261,494	-	-	34,000	Capacity Building
60-2009-680	590,000	City Hall Retro fit	City Hall Park Street	Completed	Dec-12	817,303	-	-	590,000	Reduced GHG
60-2009-72	92,436	Watershed Management Plan	Corner Brook Water Supply	Completed	Jun-09	92,436	-	-	92,436	Capacity Building
60-2010-1206	42,000	District Energy Plan	Park Street	Completed	Jun-12	498,925	-	-	42,000	Capacity Building
60-2011-1513H	46,000	Paving	Brookfield Avenue	Completed	Aug-11	46,000	-	-	46,000	Infrastructure Upgrade
60-2011-1513A	29,600	Paving	Caribou Road	Completed	Jul-11	29,600	-	-	29,600	Reduced GHG
60-2011-1513B	29,400	Paving	Golden Glow Place	Completed	Jul-11	29,400	-	-	29,400	Reduced GHG
60-2011-1513C	13,000	Paving	Herald Avenue	Completed	Jul-11	13,000	-	-	13,000	Reduced GHG
60-2011-1513D	78,000	Paving	Maple Valley Road	Completed	Aug-11	78,000	-	-	78,000	Reduced GHG
60-2011-1513E	69,000	Paving	Petries Street	Completed	Aug-11	69,000	-	-	69,000	Reduced GHG
60-2011-1513F	57,400	Paving	St. Marks Avenue	Completed	Jul-11	57,400	-	-	57,400	Reduced GHG
60-2011-1513G	49,600	Paving	University Drive	Completed	Jul-11	49,600	-	-	49,600	Reduced GHG
60-2011-1513	2,979,425	Road Upgrade	Local Roads & Bridges	Completed	Aug-11	2,970,459	-	-	2,970,459	Reduced GHG
60-2015-5275	4,194,515	Road Upgrade	Local Roads & Bridges	In Progress	Jul-15	1,000,000	1,000,000	-	1,000,000	Productivity & Economic Growth
	9,980,997		Total			7,703,588	\$ 1,000,000	\$ -	6,777,516	

**Table A: Other Sources of Funding to Date**  
 For the Year Ended December 31, 2016

A	B	C	D	E	F	G
Project Title	Municipal	Provincial	Federal	Other (GST Rebate)	Total Other Sources	Program (i.e. MRIF, MCW, etc.) and Project number
Road Upgrade	2,195				2,195	60-2008-151 ( MCW)
Road Upgrade	12,155				12,155	60-2009-678 (MCW)
ICSP Development	227,494				227,494	60-2009-679 (MCW)
Municipal Building Retrofit	227,303				227,303	60-2009-680 (MCW)
District Energy Plan		456,925			456,925	60-2010-1206
<b>Total</b>	<b>469,147</b>	<b>456,925</b>	<b>-</b>	<b>-</b>	<b>926,072</b>	

**City of Corner Brook**  
**Notes to Auditor's Report on Compliance with Agreement**  
**For the Year Ended December 31, 2016**

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1. Schedule A Paragraph 5 of the Ultimate Recipient Gas Tax Agreement states:

"With respect to Contracts, award and manage all Contracts in accordance with their relevant policies and procedures and, if applicable, in accordance with the Newfoundland and Labrador *Public Tender Act*, the Agreement on Internal Trade and applicable International trade agreements, and all other applicable laws."

We have interpreted this requirement to be limited to the Newfoundland and Labrador *Public Tender Act*.