



ANNUAL REPORT 2015-2016

Moving Forward



TABLE OF CONTENTS

4
GREETINGS

8
CORPORATE OVERVIEW

12
PROJECT OVERVIEW

16
OUR PERFORMANCE

32
FINANCIAL STATEMENTS

62
STAY INFORMED





GREETINGS

MESSAGE FROM THE INTERIM CHAIR



Fiscal Year 2015–2016 was an exceptional year for both Windsor–Detroit Bridge Authority (WDBA) and the Gordie Howe International Bridge project. Serving as Interim Chair of the Board of Directors for WDBA since January 1, 2016*, it is an honour for me to be a part of the largest and most ambitious bi–national border infrastructure project along the Canada–United States border.

Over the last year, we have been able to accomplish several milestones – the official naming of the bridge, the start of Early Works construction and the selection of our Short–listed Respondents through our public–private partnership (P3) procurement process. In Fiscal Year 2015–2016, we also had the opportunity to host the Honourable Amarjeet Sohi, Minister of Infrastructure and Communities and provide him with an in–person look at the work underway at the Canadian and US Ports of Entry. The Minister’s visit to the region – one of his first trips outside of Ottawa since assuming his cabinet position – is testament to the Government of Canada’s unwavering commitment to our project.

For the WDBA Board of Directors, the focus in Fiscal Year 2015–2016 was on the WDBA’s Strategic Priorities especially as they relate to the P3 procurement process to select our partner to design, build, finance, operate and maintain the Gordie Howe International Bridge project.

Moving forward, the WDBA Board of Directors will focus on the second phase of the procurement process – the Request for Proposals (RFP) – along with providing continued and effective oversight of WDBA’s operations, strategic insight and, importantly, ensuring value for money to the Canadian taxpayer.

The Gordie Howe International Bridge project will change the landscape of both Windsor and Detroit and will bring prosperity to communities on both sides of the border.

I thank my Board colleagues, the WDBA management and our partners for their contributions over the past year to enact this change and for moving forward together.

Dwight Duncan

* Appointed Chair December 2016.



MESSAGE FROM THE PRESIDENT & CEO

The theme of this year's Annual Report is 'moving forward'. Looking back on Fiscal Year 2015–2016 Windsor–Detroit Bridge Authority (WDBA) has done just that in its second year of operations.

During Fiscal Year 2015–2016, significant progress has been made on WDBA's Strategic Priorities – property acquisition in Windsor and Detroit, acceleration of Early Works on the Canadian side of the project and utility relocation in Windsor and Detroit.

Based on previous work, including the Right-of-Way Plan, the International Authority approved Michigan's plan to begin Detroit property acquisition activities. This was a significant step to enable the start of preparatory works on the US side of the project.

The tender for the Early Works to prepare the Canadian Port of Entry was launched on June 4, 2015, and awarded on August 28, 2015. Early Works activities commenced shortly after and by the end of Fiscal Year 2015–2016, several critical milestones were reached including the design of the perimeter access road (PAR) and significant construction work which has sculpted and has dramatically changed the Canadian Port of Entry site.

What is referred to as "minor" utility relocation in Windsor is tied to the Early Works contract. WDBA has held relocation meetings with the various utility companies and has entered into agreements with several of them. As a result, municipal, electrical, gas, pipeline and telecommunications utility relocations began in Fiscal Year 2015–2016 and some relocations completed.

The work on our strategic priorities has allowed WDBA to progress with its key objective of launching the public–private partnership (P3) procurement process to select the private–sector partner to design, build, finance, operate and maintain the Gordie Howe International Bridge project. WDBA is following a best practice, two–stage procurement process – the first stage being the Request for Qualifications (RFQ) which was launched and closed during the fiscal year and the second being the Request for Proposals (RFP) which will be issued in Fiscal Year 2016–2017.

The writing and preparation of the procurement materials, arguably the most important documents WDBA will ever produce, has taken many thousands of hours by WDBA staff and our partners. The issuance of the RFQ is a pivotal point as we move forward towards the building of the new crossing between Windsor, Ontario and Detroit, Michigan.

I am very proud of the progress that has been made during Fiscal Year 2015–2016. Our accomplishments, however, would not have been possible without the contribution of the entire WDBA family. To our team of employees, our partners in Canada and the US, our external advisors and contractors, as well as the WDBA Board of Directors and the International Authority, I would like to say a heart–felt thank you.

Michael Cautillo



CORPORATE OVERVIEW

Gordie
Pont in

About Windsor–Detroit Bridge Authority

Windsor–Detroit Bridge Authority (WDBA) is a not-for-profit Canadian Crown corporation which reports to Parliament through the Minister of Infrastructure and Communities. As such, WDBA is wholly owned by the Government of Canada but is structured like a private company and operates independently from government.

WDBA is responsible for the management of the procurement process for the design, build, finance, operation and maintenance of the Gordie Howe International Bridge between Windsor, Ontario and Detroit, Michigan through a public-private partnership (P3). WDBA will select the P3 partner and manage the P3 project agreement. WDBA is also responsible for project oversight of construction and operation of the new crossing.

WDBA is headquartered in Windsor, Ontario.

Governance

WDBA is governed by the following legislation:

- The **International Bridge and Tunnels Act (IBTA)** – Pursuant to ss.29 (1) of this Act, WDBA was established by Letters Patent as a Crown corporation on October 9, 2012.
- The **Financial Administration Act (FAA)** – WDBA is a Schedule III, Part I parent Crown corporation listed under Part X of the FAA.
- The **Canada-Michigan Crossing Agreement** – The agreement provides a framework for Canada to establish WDBA as a Crossing Authority to design, build, finance, operate and maintain the new bridge under one or more P3 Agreements.

Working with Michigan

The Canada–Michigan Crossing Agreement, signed in June 2012 by Canada and Michigan, provided a framework for the delivery of the Gordie Howe International Bridge project.

Michigan is WDBA’s partner in the delivery of the Gordie Howe International Bridge project and we work closely together. Michigan’s participation is vital as they play a key role in terms of property acquisition for the Michigan properties required to build the US Port of Entry and the bridge footings, utility relocations and assisting in project coordinating activities. As well, the Michigan Department of Transportation (MDOT) plays a key role in the P3 procurement process.



BOARD OF DIRECTORS



(standing left to right) William Graham, Craig S. Rix, Caroline Mulroney Lapham, Dwight Duncan, Michael Cautillo (sitting)

As a Canadian Crown corporation, WDBA is subject to the Crown corporation governance regime established under Part X of the *Financial Administration Act (FAA)* which establishes the duties and responsibilities of the WDBA Board of Directors (WDBA Board).

WDBA is led by a President and Chief Executive Officer (CEO) and governed by the WDBA Board.

The President and CEO is accountable to the WDBA Board for the day-to-day management and performance of the corporation and supports the board in its oversight role.

The WDBA Board is accountable for the stewardship and oversight of the corporation and are responsible for overseeing WDBA's business activities and other affairs.

The WDBA Board is comprised of five directors including the Chairperson and the President and CEO. Each of these positions is appointed by the Governor-in-Council on the recommendation of the Minister responsible for WDBA. During Fiscal Year 2015–2016 the WDBA Board met 17 times.

Oversight functions are conducted in concert with key board committees. The **Audit Committee** is responsible to ensure transparent and accurate reporting of financial information; effective risk management practices; internal control; and the corporation's standards of integrity and behaviour. While the Auditor General of Canada is the corporation's external auditor, the Audit Committee oversees WDBA's internal audit function.

The **Governance and Human Resources Committee** is responsible to develop effective corporate governance practices and to advise WDBA on a range of human resources issues to ensure that appropriate strategies and plans are in place for the attraction, retention and succession of employees. The committee also will periodically review the corporation's compensation structure and philosophy and human resource policies.

International Authority

The International Authority (IA) is a joint Canada–Michigan governance entity established to oversee and approve key steps in the P3 procurement process for the Gordie Howe International Bridge project. It is also responsible for monitoring compliance of WDBA with the Crossing Agreement signed by Canada and Michigan.

The IA consists of six members with equal representation from Canada and Michigan. Two members are appointed by Canada, one appointed by WDBA and three appointed by Michigan. During Fiscal Year 2015–2016 the IA met 13 times.

IA MEMBERS

- Kristine Burr, Chair (appointed by Canada)
- Eddie Francis, Director (appointed by WDBA)
- Geneviève Gagnon, Director (appointed by Canada)
- Michael D. Hayes, Director (appointed by Michigan)
- Birgit M. Klohs, Director (appointed by Michigan)
- Matt Rizik, Director (appointed by Michigan)



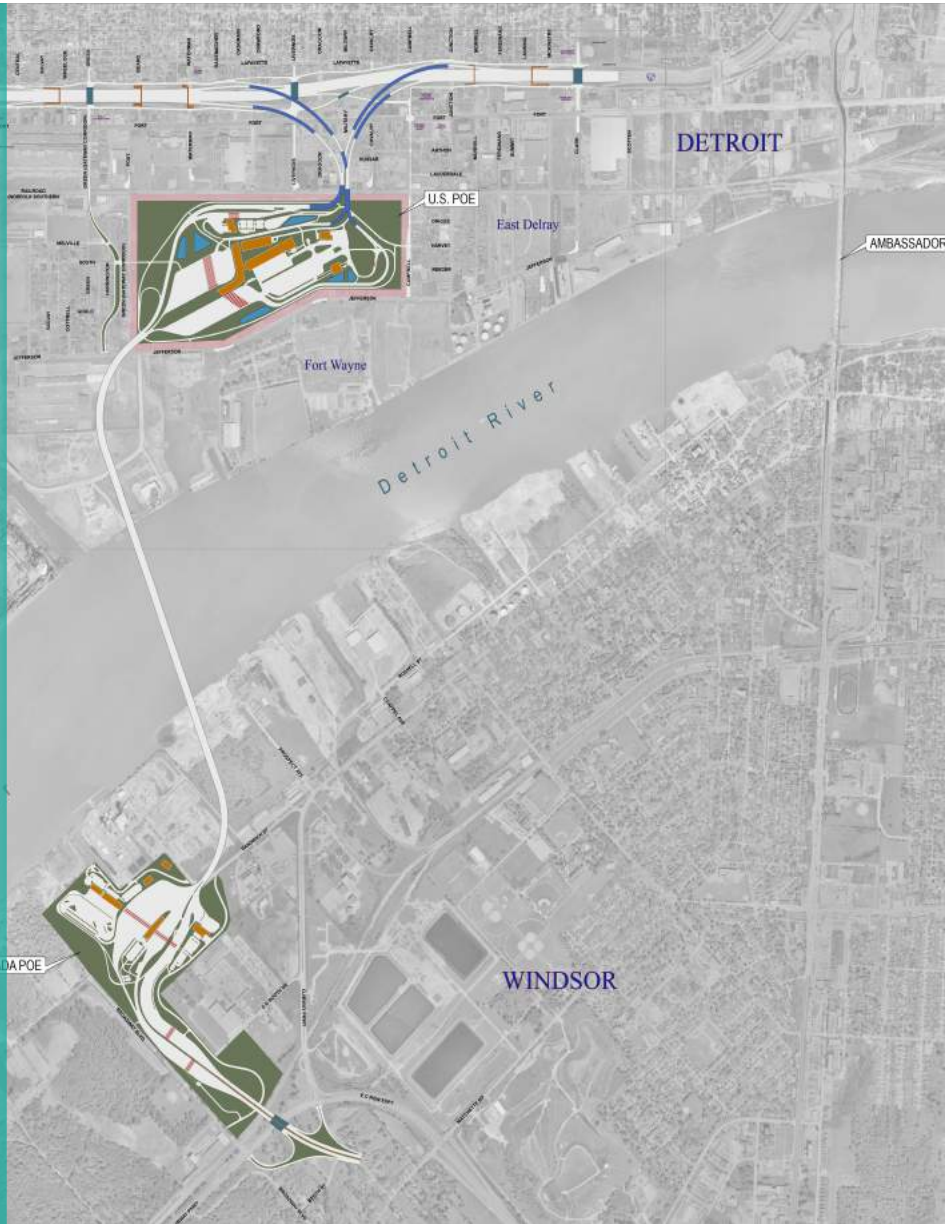
PROJECT OVERVIEW

PROJECT COMPONENTS

The Gordie Howe International Bridge project is a once-in-a-generation undertaking and when in service will be a new gateway symbol for Canada and the United States.

WDBA's vision is that this is the most instrumented, technologically advanced, border crossing and will include features that make this project truly distinctive. The details of the project components and features will be further developed during the public-private partnership (P3) procurement process that WDBA is currently administering.

The four components of Gordie Howe International Bridge project, along with the Rt. Hon. Herb Gray Parkway, provide a new highway-to-highway border transportation system for the Windsor-Detroit trade corridor.



THE BRIDGE

The six-lane, 2.5 kilometre/1.5 mile Gordie Howe International Bridge is made up of three parts – the span over the Detroit River and two approach bridges. Cable-stayed and suspension are the two possible bridge types. Once complete, the Gordie Howe International Bridge will be among the top five longest bridges in North America.

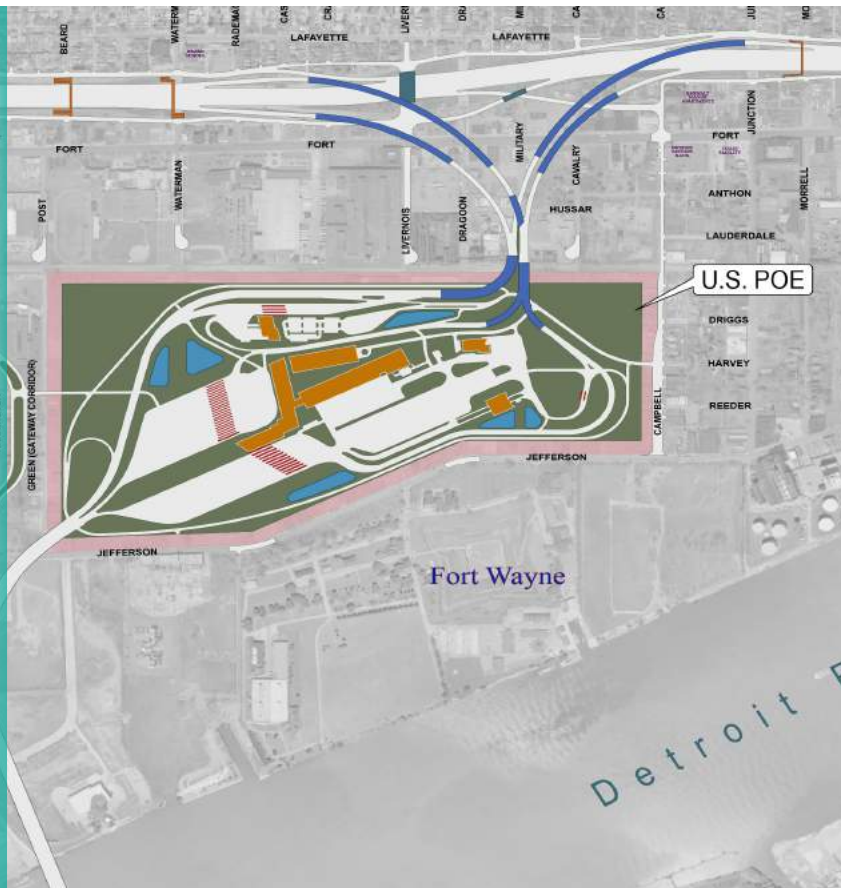
PROJECT OVERVIEW

THE MICHIGAN INTERCHANGE

The Michigan Interchange will consist of the connecting ramps to and from the US Port of Entry (POE) and associated local road improvements required to fit the new ramps into the interstate system. The Michigan Interchange includes four new crossing road bridges, five new pedestrian bridges, four long bridges crossing the railway and connecting I-75 to the US POE, and service roads and local road improvements.

US PORT OF ENTRY

The US POE will be situated on a 60 hectare/145 acre site and will include border inspection facilities for both passenger and commercial vehicles. Once complete, it will be one of the largest US inspection sites in North America.



CANADIAN PORT OF ENTRY

The Canadian POE will be situated on a 53 hectare/130 acre site, making it the largest sized Canadian inspection site on the Canada-US border. The facility will include border inspection facilities for both passenger and commercial vehicles, maintenance facilities and the tolling operation for both the US-bound and Canada-bound traffic.



OUR PERFORMANCE

Key Objective & Strategic Priorities

In Fiscal Year 2015–2016, WDBA focused on continuing the progress of several strategic priorities started in the previous fiscal year to achieve its key objective.

Key Objective

The key objective for 2015–2016 was to launch the public–private partnership (P3) procurement process and obtain a P3 private–sector partner to design, build, finance, operate and maintain the Gordie Howe International Bridge project.

Strategic Priorities

To launch the P3 procurement process, WDBA, throughout 2015–2016, has undertaken a wide range of activities. These strategic priorities build on the accomplishments of the previous year's priorities which include:

- property acquisition in Windsor and Detroit
- acceleration of Early Works in Windsor: construction of a perimeter access road, utility relocations, and fill placement
- utility relocation in Windsor and Detroit.



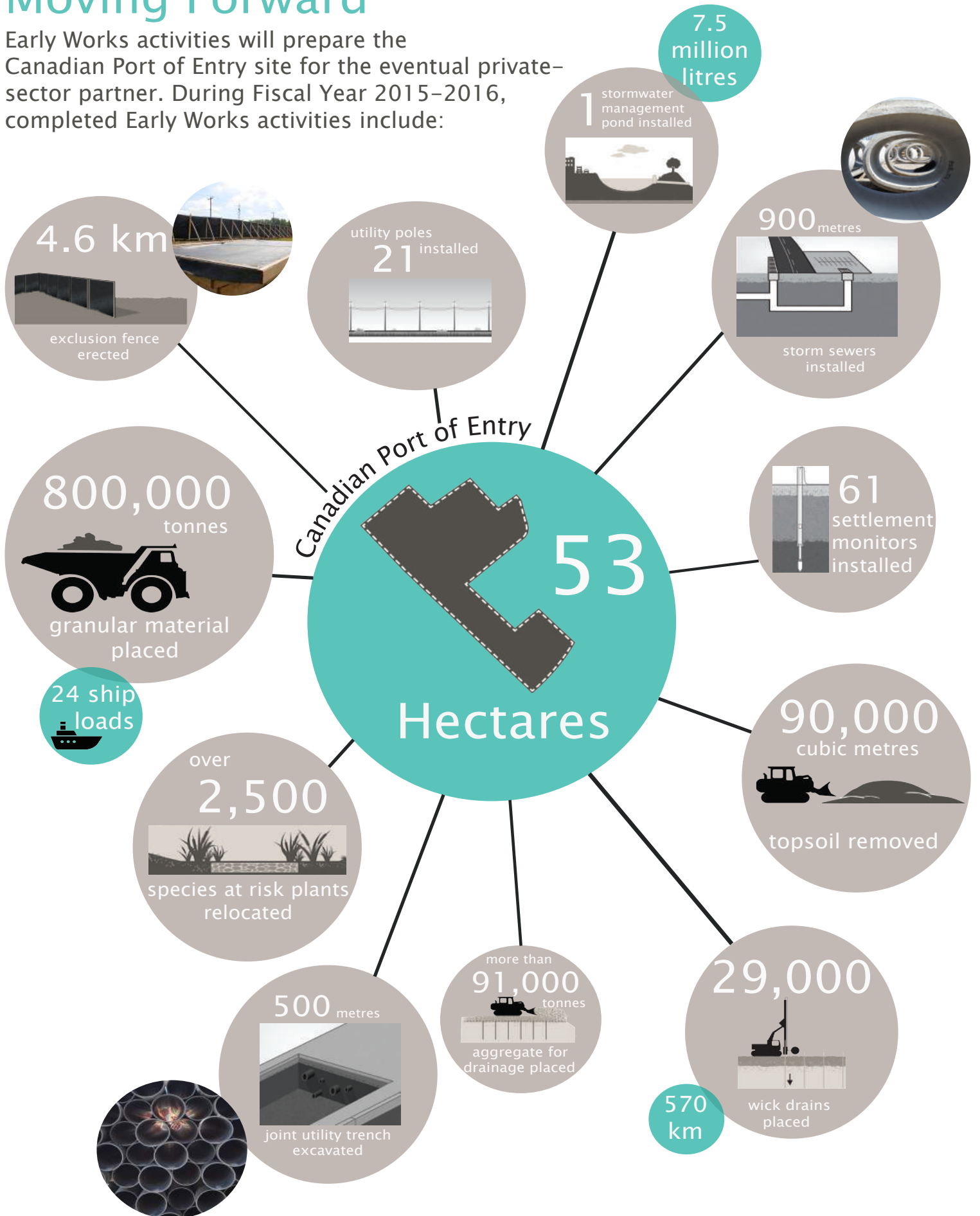
Funding for Detroit survey work, land acquisition, preliminary site investigations, demolition, utility relocation and other project–related activities was provided.

More than 850 individuals representing 465 local, regional and national contractors, suppliers and service providers attended Industry Days in Windsor and Detroit to network and showcase their businesses to the potential respondents to the Request for Qualifications.

Utilities, such as telephone, cable and electricity transmission lines located within the footprint require relocation.

Moving Forward

Early Works activities will prepare the Canadian Port of Entry site for the eventual private-sector partner. During Fiscal Year 2015–2016, completed Early Works activities include:



Fiscal Year 2015–2016 Milestones

US property acquisition begins. During the fiscal year, WDBA provided funding for the acquisition of 351 properties in Michigan.

A \$59 million Early Works contract is awarded to prepare the site of the Canadian Port of Entry.

A Request for Tender is issued for the construction of a perimeter access road, the relocation of utilities and the placement of fill at the Canadian Port of Entry.

The International Authority approves US property acquisition.

April 2015

June 2015

August 2015

May 2015

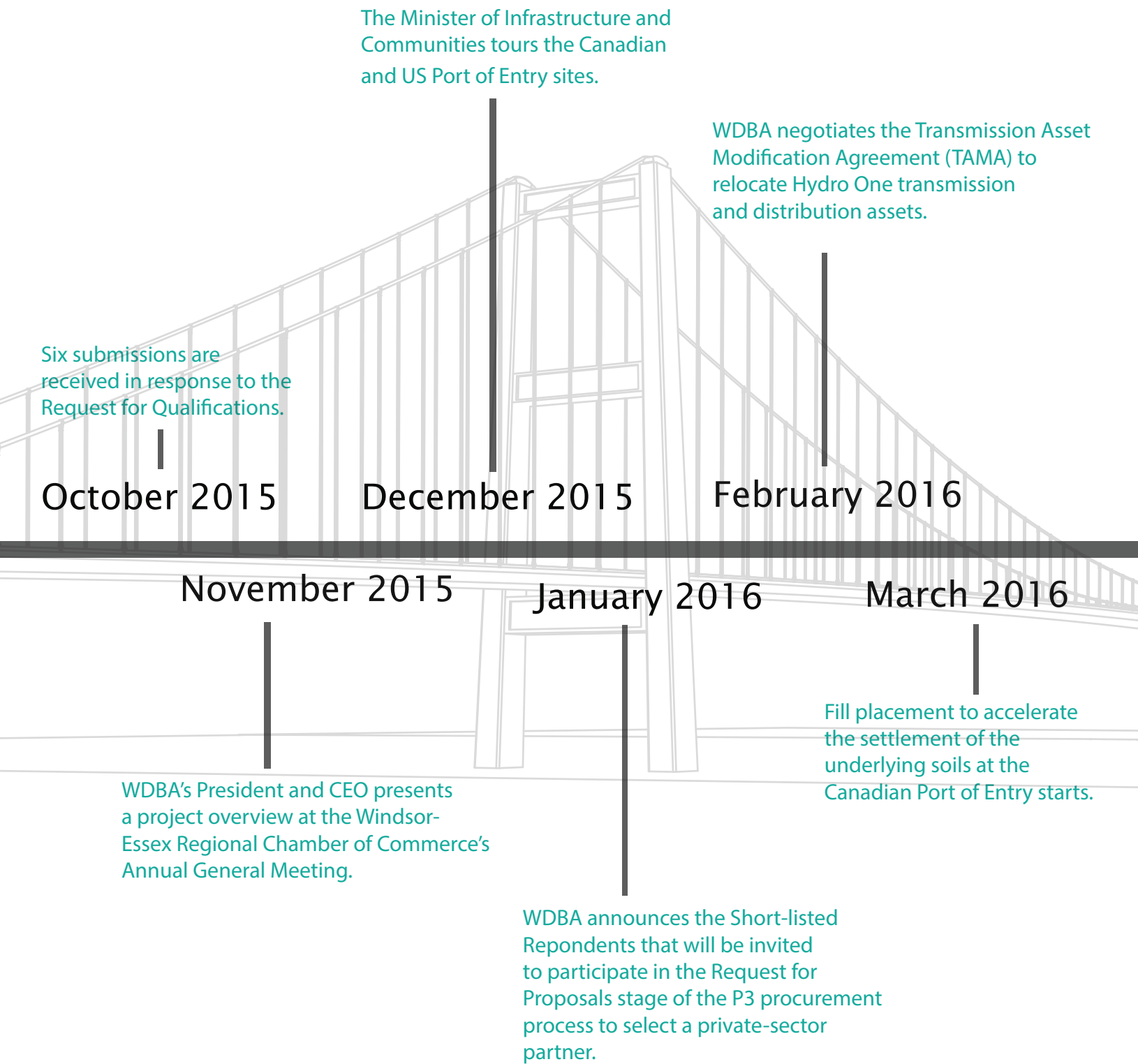
July 2015

September 2015

The governments of Canada and Michigan officially name the new bridge between Windsor and Detroit, the Gordie Howe International Bridge. The name symbolizes the close relationship between Canada and the United States and “Mr. Hockey’s” qualities of strength, endurance and excellence.

The first of a two-stage procurement process is launched to choose a private-sector partner, with the issuance of the Request For Qualifications.

The Early Works contractor starts work at the Canadian Port of Entry including construction of exclusion fencing, clearing of site and decommissioning of an abandoned gas distribution system on the site.



OUR PERFORMANCE

Key Objective – P3 Procurement

2015–16 Key Objective	Measurement	Target/Status
Launch the procurement process and obtain a P3 Partner	Issue the Request for Qualifications (RFQ), the first stage of the P3 procurement process.	Met — The RFQ was issued on July 20, 2015, and closed on October 9, 2015. The three Short-listed Respondents were announced on January 20, 2016.
	Release the Request for Proposals (RFP), the second stage of the procurement process, to the Short-listed Respondents.	In progress — In an effort to mitigate various project risks, the RFP is anticipated to be issued in Fiscal Year 2016–2017.

Strategic Priority – Continuing to Build Operational Capacity

2015–16 Strategic Priorities	Measurement	Target/Status
Building capacity/ operationalizing WDBA	Acquire capacity and continue to build a competent and qualified team.	Met — WDBA was able to staff all of its executive positions and key positions for the project. As of March 31, 2016, this includes 40 positions filled.
	Continue to operationalize the organization through the implementation of various objectives, governance structures, policies, etc.	Met — With the approval of the WDBA Board, WDBA has: <ul style="list-style-type: none"> • set corporate objectives and direction • ensured good governance • monitored financial performance • approved policies and bylaws • ensured that risks have been identified and managed appropriately.

OUR PERFORMANCE

Strategic Priority – Property Acquisition

2015–16 Strategic Priorities	Measurement	Target/Status
<p>Property Acquisition in Canada*</p> <p>* Infrastructure Canada (INFC) responsibility</p>	<p>INFC to continue to lead activities related to the purchase of eight remaining parcels. All properties are planned to be acquired during Fiscal Year 2015–2016.</p>	<p>In progress — As of the end of Fiscal Year 2015–2016, three parcels of land remained under active negotiation for acquisition by INFC.</p>
<p>Property Acquisition in Michigan</p> <p>* Michigan Department of Transportation (MDOT) responsibility</p>	<p>Identify properties for MDOT to acquire.</p> <p>MDOT to provide an estimate of the cost of acquiring the Identified Properties.</p> <p>The International Authority (IA) to request MDOT to acquire the Identified Properties, within the footprint.</p> <p>MDOT to conduct requisite environmental assessments of the Identified Properties.</p> <p>MDOT to appraise the values of the Identified Properties.</p> <p>MDOT to engage in negotiations with owners of the Identified Properties to determine agreed sales prices.</p> <p>MDOT to acquire ownership and possession of the Identified Properties.</p> <p>Clearance of the Identified Properties by MDOT.</p> <p>MDOT to commence court condemnation proceedings of the Identified Properties which cannot be acquired voluntarily.</p>	<p>Met — Marked Final Right-of-Way Plan completed.</p> <p>Met — Right-of-Way Cost Estimate completed.</p> <p>Met — IA approval to acquire Identified Properties within the footprint received.</p> <p>In progress — Environmental Owners Representative Consultant (EORC) engaged.</p> <p>In progress — Appraisal of Identified Properties and relocation appraisals to determine costs ongoing.</p> <p>In progress — Preliminary interviews started on June 2, 2015.</p> <p>In progress — The acquisition of Identified Properties in Michigan ongoing.</p> <p>In progress — Clearance of Identified Properties is ongoing.</p> <p>In progress — The condemnation process to begin in Fiscal Year 2016–2017.</p>

OUR PERFORMANCE

Strategic Priority – Early Works

2015–16 Strategic Priorities	Measurement	Target/Status
<p>Early Works – Perimeter Access Road (PAR) Right-of-Way (Canada)</p>	<p>Complete design of the PAR, tender for the construction and initiate construction.</p> <p>Finalize utility relocation discussions at same time as PAR design given that construction of the PAR involves relocation of utilities into the PAR right-of-way.</p> <p>Co-ordinate construction of PAR with utility relocation and placement of fill.</p>	<p>Met — PAR design completed and construction started.</p> <p>In progress — Coordination with utility companies continues.</p> <p>In progress — Coordination with utility companies continues. A significant portion of the fill was completed in the Fiscal Year 2015–2016.</p>
<p>Early Works – Fill Placement</p>	<p>Complete technical analysis and designs for wick drains and fill placement.</p> <p>Tender and award contract to install wick drains, import fill and initiate the fill placement and consolidation exercise.</p> <p>Undertake extensive soil consolidation/settlement data gathering to provide data for the P3 Partner’s use (as a risk mitigation approach).</p>	<p>Met — The technical analysis and design for the wick drains and fill placement have been completed.</p> <p>Met — The Early Works contract was awarded on August 28, 2015.</p> <p>In Progress— Fill placement and wick drain installation is on target.</p>

OUR PERFORMANCE

Strategic Priority – Utility Relocation

2015–16 Strategic Priorities	Measurement	Target/Status
Canadian Utilities Relocation	<p>Continue to meet with utility owners.</p> <p>Develop relocation plans for all utilities.</p>	<p>Met — The following are the results of meetings with utility owners:</p> <ul style="list-style-type: none"> • Concluded Agreements with EnWin, Union Gas, West Windsor Power and Cogeco. • Negotiated the Transmission Asset Modification Agreement (TAMA) to relocate Hydro One transmission and distribution assets. <p>Met — Utility relocation plans included in PAR contract.</p> <p>Met — Ministry of Environment and Climate Change (MOECC) permits received for stormwater management, water and sanitary systems. Environmental Compliance approval Permit to Take Water received.</p> <p>In progress — Broadway Drain Environmental Compliance approval received.</p>
	Relocation of minor utilities within the PAR.	<p>Met — EnWin overhead line along Broadway Street installation and Union Gas distribution relocation completed.</p> <p>In progress — Joint-use Bell and Cogeco trench at east PAR under construction.</p>
	Develop utility corridor design crossing underneath the Canadian POE.	<p>Met — Utility crossings for Canada POE designed.</p> <p>In progress — Storm sewer/ EnWin utility corridor under construction.</p>

OUR PERFORMANCE

Strategic Priority – Utility Relocation

2015–16 Strategic Priorities	Measurement	Target/Status
US Utilities Relocation	MDOT to complete relocation designs and negotiate contracts for the relocation of all utilities.	<p>Met — The following activities were accomplished in Fiscal Year 2015– 2016:</p> <ul style="list-style-type: none"> • AT&T relocations commenced in July 2015. • Established relocation design with DTE Energy, Electric and Gas. • Relocation of ITC Transmission utilities commenced. • Studies for Detroit Water and Sewage Department (DWSD) water and sewer systems completed and rehabilitation scope of work defined. • Mitigated need for relocations of natural gas pipelines for Plains and Kinder Morgan. <p>In progress — Relocation designs for ITC underground and ITC aerial underway. ITC reimbursement contract under MDOT Master Agreement started.</p>

Financial Management Discussion & Analysis

Outlook for 2016–2017

In the upcoming year, many of WDBA's 2015–2016 Strategic Priorities will carry on. By continuing to move forward with these priorities, WDBA will be able to fulfill its mandate – construction and operation of the Gordie Howe International Bridge project. The Strategic Priorities for Fiscal Year 2016–2017 include:

- Finalizing the P3 Procurement Process

With the Request for Qualifications (RFQ) stage completed and the three Short-listed Respondents announced, WDBA is well positioned to continue to the next phase of the P3 procurement process – the Request for Proposals (RFP). Once the RFP has been issued to the Proponents, they will be given 12 months to prepare and submit their proposals. Once these are received, the RFP submissions will be rigorously evaluated by both public- and private-sector experts. One Proponent will be selected as the Preferred Proponent and then a final contract will be negotiated resulting in the final step in the P3 procurement process – financial close. Subject to approvals, the successful team will become WDBA's private-sector partner. It is anticipated that the RFP stage will be 18 months in duration.

- US Property Acquisition

Over the coming year, Michigan will continue to execute various property acquisition activities. WDBA continues to work closely with the Michigan Department of Transportation to refine planning and timing around acquiring all properties required for the US components of the Gordie Howe International Bridge project and considerable work has been accomplished to date.

- Early Works on Canadian Port of Entry (POE)

Early Works on the Canadian POE will continue throughout Fiscal Year 2016–2017. Activities include the construction of a new four-kilometre perimeter access road (PAR) surrounding the future Canadian POE, the relocation of utilities located inside the Canadian POE to the PAR right-of-way and the installation of wick drains and placement of fill to facilitate ground settlement.

- Utility Relocation in Canada and the US

Major utility relocation in Canada during Fiscal Year 2016–2017 will consist of work with Hydro One, Union Gas, and other utilities that are not a part of the Early Works contract relocations.

In the US, a number of pre-procurement activities are planned to advance the US components of the project including the relocation of public and private utilities on and near the footprint of the US POE.

2015–2016 FINANCIAL RESULTS

Overview

Fiscal Year 2015–2016 was the second year of operations for Windsor–Detroit Bridge Authority (WDBA). During the year WDBA initiated a number of key activities to move the project forward, and continued to add staff to support its operations. This is reflected in the financial results, with increases in appropriations, expenses, assets and liabilities compared to the prior year.

In Fiscal Year 2015–2016 WDBA's activities were focused on launching the P3 procurement process and advancing the following strategic priorities:

- property acquisition in Windsor and Detroit
- acceleration of the Early Works in Windsor
- utility relocation in Windsor and Detroit.

Budget

As the Fiscal Year 2015–2016 budget numbers were established based on preliminary accounting policies which were later finalized during Fiscal Year 2015–2016, the budget and the actual results cannot be directly compared.

Statement of Operations

Overview

The initiation of the key strategic activities drove significant increases in appropriations and expenses compared to Fiscal Year 2014–2015. Whereas in Fiscal Year 2015–2016 WDBA began to acquire properties and conduct site preparation on the Canadian Port of Entry, in Fiscal Year 2014–2015 the primary focus was setting up the corporation.

Appropriations

To support its activities, WDBA received \$133.5 million in appropriations, compared to \$8.1 million in the prior year, and ended the year with a net surplus of \$107.5 million, compared to \$8.3 million in the prior year. The surplus is mostly due to the timing of appropriations and expenses on the acquisition of US properties and capital costs. The prior year surplus also includes costs incurred by Transport Canada on behalf of WDBA that have been included in WDBA's financial statements.

The increase in appropriations in Fiscal Year 2015–2016 is primarily due to the higher level of activity in the current year. The appropriations were used to fund anticipated property acquisition activities in Michigan, the Early Works, Canadian utility relocation, design and engineering costs, liability insurance, and WDBA operations. Appropriations in the prior year were mainly used to fund WDBA operations, which were at a lower level than the current year, and the setting up of the corporation.

Expenses

WDBA incurred \$23.0 million of direct expenses in 2015–16 in support of the project, compared to \$6.4 million in the prior year. The increase is primarily driven by the commencement of the major project activities.

2015–2016 FINANCIAL RESULTS

Internal services costs reflect expenses to support the Gordie Howe International Bridge project, such as support of the International Authority, insurance, and salaries and benefits of support staff. WDBA incurred \$5.6 million of internal services costs in Fiscal Year 2015–2016, compared to \$1.5 million in the prior year.

The table below provides a breakdown of the expenses by expense type:

(thousands of dollars)

	2016	2015
Legal Services	7,230	1,854
Payroll and Benefits	5,638	441
Professional Services	5,628	3,734
Michigan Land	3,917	589
I-75 Costs	2,761	343
Claim Settlements	1,192	-
Rent	636	145
Transfers to International Authority	402	294
Office and Maintenance	303	446
Insurance	250	42
Other	239	9
Amortization	216	23
Travel expenses	210	63
	28,622	7,983

The increase in legal expenses is mainly related to the launch of the P3 procurement process. Payroll and benefits are higher due to higher staffing levels. At March 31, 2016, WDBA had 40 employees, compared to 13 at March 31, 2015, most of whom joined WDBA near the end of March, 2015. The increase in professional fees is driven primarily by the Michigan Department of Transportation's (MDOT) engineering and procurement activities, and professional services in support of the public-private partnership (P3) process.

As the I-75 interchange will be turned over to the State of Michigan upon completion of the project, all costs associated with the I-75 interchange are expensed as incurred. Michigan land costs relate to the acquisition of property in Michigan that will be primarily used for the I-75 interchange, or is needed for the associated local road improvements. I-75 costs are primarily for professional services related to design and engineering for the I-75 interchange. The increase in both Michigan land and I-75 costs is mainly the result of significantly higher property acquisition and design and engineering activities as the Michigan activities were fully staffed and had the necessary consultants in place to support these activities.

Claim settlement expense represents the non-capitalized portion of the cost to settle contractor claims against WDBA. Rent expense for 2016 reflects the first full year of occupancy of all of WDBA's current office space.

Transfers to the International Authority (IA) represents WDBA's cost of supporting the IA as mandated in the Crossing Agreement. The main components of this cost are insurance, IA member retainer fees and per diems, board-related expenses and professional fees. Fiscal Year 2015–2016 is also the first full year of activity for the IA, which is the primary driver of the increase in the expense.

Statement of Financial Position

Overview

The commencement of the property acquisition, Early Works and utility relocation has driven substantial changes in the Statement of Financial Position compared to the prior year. The impact of these activities is reflected in increases in all items in the statement.

Net Financial Assests

At March 31, 2016, WDBA's net financial assets were \$48.1 million (\$0.6 million at March 31, 2015). Financial assets of \$81.2 million (\$3.0 million at March 31, 2015) were mostly made up of \$73.2 million in cash and \$7.9 million in accounts receivable (\$0.2 million and \$2.8 million at March 31, 2015), offset by \$33.1 million in liabilities (\$2.3 million at March 31, 2015).

At March 31, 2016, WDBA had \$44.5 million in its operating cash accounts, compared to \$0.2 million in the prior year. The increase is due to WDBA's requests for cash to cover anticipated expenses, primarily related to the major project activities.

At March 31, 2016, WDBA had a restricted cash balance of \$28.7 million in an escrow account which was established at the beginning of the year. These funds are held in a US dollar escrow account to fund US property acquisitions and other Michigan activities. WDBA is required to fund Michigan activities at the beginning of each quarter in the escrow account. WDBA requested the additional cash to fund liability insurance and property acquisition activities in Michigan.

Accounts receivable at March 31, 2016, consisted mainly of recoverable HST. WDBA has finalized its HST status and is in the process of filing to recover its cost. WDBA expects to recover 100% of the HST on expenditures directly related to construction (including design, engineering, plaza fill, utility relocation, etc.), and approximately 70% of the HST for expenditures related to WDBA's operating expenses. Accounts receivable at March 31, 2015, consisted mainly of \$2.4 million in appropriations approved by Transport Canada prior to year-end and received in the current year.

Accounts payable and accrued liabilities of \$27.7 million at March 31, 2016, (\$2.3 million at March 31, 2015) included payables and accruals for Michigan activities, engineering consulting services, legal fees, utility relocation, and the Early Works. The increase is due largely to the commencement of the key strategic activities.

Accrued employee benefits of \$0.6 million (\$0 at March 31, 2015) represents accruals for employee bonuses and vacations. WDBA recorded an environmental liability of \$2.0 million at March 31, 2016 (\$0 at March 31, 2015) to reflect the anticipated costs of remediating contaminated soil.

Non-Financial Assests

WDBA held \$56.1 million of capital assets at March 31, 2016, compared to \$5.8 million at the end of the prior year. These consist primarily of costs incurred related to the Gordie Howe International Bridge project (Construction in Progress).

Construction in Progress (\$55.3 million at March 31, 2016 – \$4.9 million at March 31, 2015) includes costs related to the building of the bridge, and the Canadian and US POEs. Given that the project is still in its early

2015–2016 FINANCIAL RESULTS

stages, the majority of the capitalized costs related to the Early Works, professional services such as the general engineering consultant, and utility relocation.

The table below provides a breakdown of the Construction in Progress:

(thousands of dollars)

	March 31, 2016	March 31, 2015
Bridge	15,667	1,174
Canadian Port of Entry	32,006	2,172
US Port of Entry	7,635	1,525
Other	-	23
	55,308	4,894

Prepaid expenses of \$13.1 million (\$2.7 million at March 31, 2015) primarily consisted of costs related to the acquisition of land in Michigan (\$12.7 million at March 31, 2016 – \$2.5 million at March 31, 2015).

Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions

Under the Crossing Agreement, WDBA is required to issue, annually, an audited Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions (the Statements). The Canadian Contributions reflect the costs that Canada has paid for the project, beginning in Fiscal Year 2005–2006, which will be recouped through WDBA's revenues. The Unrecouped Canadian Contributions represents the costs paid to date, plus an imputed cost of Unrecouped Canadian Contributions which is accrued annually on the outstanding balance, less revenues received by WDBA.

The aggregate Canadian Contributions paid as of March 31, 2016, is \$182.0 million (\$83.3 million as of March 31, 2015). The aggregate imputed cost on accrued as of March 31, 2016, is \$22.6 million (\$16.7 million as of March 31, 2015). These amounts are offset by interest revenue received of \$0.2 million in Fiscal Year 2015–2016 (\$0 in 2014–2015), for a balance of \$204.4 million in Unrecouped Canadian Contributions as of March 31, 2016 (\$100.0 million at March 31, 2015).

The Statements have been included within this Annual Report following the financial statements of WDBA.



FINANCIAL STATEMENTS

STATEMENT OF MANAGEMENT RESPONSIBILITY

WDBA FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2016 Statement of Management Responsibility

The accompanying financial statements of the Windsor–Detroit Bridge Authority (WDBA) are the responsibility of management.

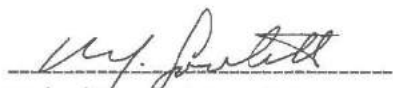
The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards and necessarily include some estimates, which are based on management's best judgements.

To meet management's responsibility, management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the integrity and reliability of financial information, that assets are safeguarded and controlled, and that transactions and events are properly recorded.

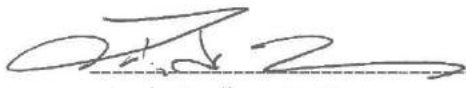
The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control in accordance with Part X of the *Financial Administration Act* and regulations, the *International Bridge and Tunnels Act* and regulations, and the letters patent, any supplementary letters patent, and by-laws of the Authority, as well as the directives issued pursuant to section 89 of the *Financial Administration Act* described in Note 1 to the financial statements. The Board exercises these responsibilities with the assistance of the Audit Committee of the Board, which is composed of two directors who are not employees of the WDBA.

The Audit Committee meets with management and the Auditor General of Canada, the external auditor, and also reviews and recommends to the Board the approval of the Authority's annual financial statements. In addition, the external auditor has full and free access to the directors of the Authority.

The Auditor General of Canada is responsible for auditing the financial statements and for issuing his report thereon



Michael Cautillo P.Eng., M.Eng.
President and Chief Executive Officer



Linda Hurdle, CPA, CA
Chief Financial and Administrative Officer

Windsor, Canada
January 27, 2017

INDEPENDENT AUDITOR'S REPORT



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

INDEPENDENT AUDITOR'S REPORT

To the Minister of Infrastructure and Communities

Report on the Financial Statements

I have audited the accompanying financial statements of the Windsor-Detroit Bridge Authority, which comprise the statement of financial position as at 31 March 2016, and the statement of operations, statement of remeasurement gains and losses, statement of change in net financial assets and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Windsor-Detroit Bridge Authority as at 31 March 2016, and the results of its operations, its remeasurement gains and losses, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

As required by the *Financial Administration Act*, I report that, in my opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Windsor-Detroit Bridge Authority that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part X of the *Financial Administration Act* and regulations, the *International Bridges and Tunnels Act* and regulations, the by-law of the Windsor-Detroit Bridge Authority, and the directives issued pursuant to section 89 of the *Financial Administration Act* described in Note 1 to the financial statements.



Etienne Matte, CPA, CA
Principal
for the Auditor General of Canada

27 January 2017
Ottawa, Canada

STATEMENT OF FINANCIAL POSITION

Windsor-Detroit Bridge Authority
Statement of Financial Position
as at March 31
(thousands of dollars)

	2016	2015
FINANCIAL ASSETS		
Cash	44,531	162
Restricted cash (Note 3)	28,696	-
Accounts receivable		
Due from Government of Canada	-	2,403
Other receivables	7,930	397
TOTAL FINANCIAL ASSETS	81,157	2,962
LIABILITIES		
Accounts payable and accrued liabilities	27,726	2,337
Accrued employee benefits	614	-
Environmental liability (Note 9)	2,037	-
Holdback (Note 6)	2,692	-
TOTAL LIABILITIES	33,069	2,337
NET FINANCIAL ASSETS	48,088	625
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 4)	56,139	5,798
Prepaid expenses (Note 5)	13,086	2,744
TOTAL NON-FINANCIAL ASSETS	69,225	8,542
ACCUMULATED SURPLUS	117,313	9,167
Accumulated surplus is comprised of:		
Accumulated operating surplus	116,670	9,167
Accumulated remeasurement gains (losses)	643	-
	117,313	9,167
Commitments (Note 7) and Contingencies (Note 8)		

The accompanying notes form an integral part of the financial statements.

STATEMENT OF OPERATIONS

Windsor-Detroit Bridge Authority
Statement of Operations
for the year ended March 31
(thousands of dollars)

	2016 Budget	2016 Actual	2015 Actual
REVENUE			
Interest	-	278	-
Foreign Exchange Gain	-	466	-
TOTAL REVENUE	-	744	-
EXPENSES (Note 10)			
Detroit River International Crossing	274,828	23,016	6,448
Internal services	7,895	5,606	1,535
TOTAL EXPENSES	282,723	28,622	7,983
DEFICIT BEFORE GOVERNMENT FUNDING	(282,723)	(27,878)	(7,983)
Government transfers - Appropriations	354,381	133,500	8,059
Government transfers - Other	-	1,881	8,229
	354,381	135,381	16,288
ANNUAL OPERATING SURPLUS	71,658	107,503	8,305
ACCUMULATED OPERATING SURPLUS, BEGINNING OF YEAR	-	9,167	862
ACCUMULATED OPERATING SURPLUS, END OF YEAR	71,658	116,670	9,167

The accompanying notes form an integral part of the financial statements.

STATEMENT OF REMEASUREMENT GAINS & LOSSES

Windsor-Detroit Bridge Authority
Statement of Remeasurement Gains and Losses
for the year ended March 31
(thousands of dollars)

	2016 Actual	2015 Actual
ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR	-	-
Unrealized gains (losses) attributable to:		
Foreign exchange	1,109	-
Amounts reclassified to the Statement of Operations:		
Foreign exchange	(466)	-
NET REMEASUREMENT GAINS (LOSSES) FOR THE YEAR	643	-
ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR	643	-

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

Windsor-Detroit Bridge Authority
Statement of Change in Net Financial Assets
for the year ended March 31
(thousands of dollars)

	2016 Budget	2016 Actual	2015 Actual
ANNUAL OPERATING SURPLUS (DEFICIT)	71,658	107,503	8,305
Acquisition of tangible capital assets	(71,658)	(50,557)	(5,004)
Amortization of tangible capital assets	-	216	23
	-	57,162	3,324
Additions to prepaid expenses	-	(10,600)	(2,740)
Use of prepaid expenses	-	258	41
	-	(10,342)	(2,699)
Net remeasurement gains and (losses) for the year	-	643	-
INCREASE IN NET FINANCIAL ASSETS	-	47,463	625
NET FINANCIAL ASSETS, BEGINNING OF YEAR	-	625	-
NET FINANCIAL ASSETS, END OF YEAR	-	48,088	625

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CASH FLOW

Windsor-Detroit Bridge Authority
Statement of Cash Flow
for the year ended March 31
(thousands of dollars)

	2016	2015
CASH FLOW PROVIDED BY OPERATING ACTIVITIES		
Annual operating surplus (deficit)	107,503	8,305
Adjustments for non-cash items		
Amortization of tangible capital assets	216	23
Contributed capital assets	(1,454)	(2,878)
Changes in non-cash working capital items		
Increase in accounts receivable	(5,130)	(2,800)
Increase in accounts payable and accrued liabilities (Note 4)	13,369	1,017
Increase in accrued employee benefits	614	-
Increase in environmental liability	2,037	-
Holdback	2,692	-
Increase in prepaid expenses	(10,342)	(2,699)
NET CASH PROVIDED BY OPERATING ACTIVITIES	109,505	968
CASH FLOW FROM CAPITAL ACTIVITIES		
Additions to tangible capital assets (Note 4)	(36,614)	(806)
NET CASH APPLIED TO CAPITAL ACTIVITIES	(36,614)	(806)
EFFECT OF EXCHANGE RATE CHANGE ON CASH	174	-
NET INCREASE IN CASH	73,065	162
CASH, BEGINNING OF YEAR	162	-
CASH, END OF YEAR	73,227	162
Cash is composed of:		
Cash	44,531	162
Restricted cash	28,696	-
	73,227	162

The accompanying notes form an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and Activities

The Windsor–Detroit Bridge Authority (WDBA), incorporated on October 9, 2012, under Order in Council P.C. 2012–1350, is a Crown Corporation listed under Schedule III Part I of the *Financial Administration Act (FAA)* and is not subject to income tax under the provisions of the *Income Tax Act*.

The WDBA was established in accordance with the Crossing Agreement signed by the Government of Canada and the State of Michigan on June 15, 2012. The mandate of the WDBA is to design, construct, finance, operate and maintain a new international crossing between Windsor, Ontario and Detroit, Michigan. In the early stages of the project the international crossing was designated the Detroit River International Crossing; on May 14, 2015, the international crossing was officially named the Gordie Howe International Bridge (GHIB).

The WDBA is also mandated to design, construct and finance the interchange between the Gordie Howe International Bridge and the Interstate 75 (I-75), a highway that is part of the United States' Interstate Highway System. In accordance with the Crossing Agreement, the interchange shall also be a part of the Interstate Highway System. Once the construction of the interchange has been completed it will be turned over to the Michigan Department of Transportation (MDOT). MDOT will be responsible for maintaining the interchange; the WDBA will have no further responsibility for or involvement with the interchange.

The Crossing Agreement also established the International Authority, a legal entity separate and distinct from the WDBA. The International Authority is empowered to approve land acquisitions in the State of Michigan, leases of land in Michigan, as well as the Request for Qualifications, Request for Proposal and the Public–Private Agreement with respect to the GHIB project. The International Authority also has certain oversight responsibilities. These are to maintain on–going monitoring of compliance by the WDBA with the Crossing Agreement and the Concessionaire with the Public–Private Agreement.

The International Authority is governed by a board consisting of six members. Two of the members are appointed by the Government of Canada, one member by the WDBA, and three members appointed by the State of Michigan. All costs of the International Authority are funded by the WDBA.

The WDBA depends on funding from the Government of Canada for its operations and will require funding from the Government of Canada to finance the construction of the international crossing. After completion of the bridge the WDBA will continue to depend on funding from the Government of Canada to finance operations until the bridge operations generate a surplus.

NOTES TO THE FINANCIAL STATEMENTS

By Order in Council P.C. 2014-1382 dated December 10, 2014, the Corporation is also subject to a directive pursuant to Section 89 of the Financial Administration Act as follows:

- (a) To ensure that the pension plans will provide:
 - i. A 50:50 current service cost-sharing ratio between employee and employer for pension contributions, to be phased in for all members by December 31, 2017, and,
 - ii. For any employee hired on or after January 1, 2015, that the normal age of retirement is raised to 65 years and that the age at which retirement benefits are available, other than those received at the normal age of retirement, corresponds with the age at which they are available under the Public Service Pension Plan; and
- (b) To outline its implementation strategies with respect to the commitments set out in paragraph (a) in its next corporate plan and subsequent corporate plans until the commitments are fully implemented.

The Corporation is in the process of phasing in these changes by the required dates.

In July 2015, the Corporation was issued a directive (P.C. 2015-1114) pursuant to section 89 of the Financial Administration Act to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments on travel, hospitality, conference and event expenditures in a manner that is consistent with their legal obligations, and to report on the implementation of this directive in the Corporation's next corporate plan.

The WDBA has implemented this directive in this fiscal year, effective August 7, 2015.

The financial statements were approved and authorized for issuance by the Board of Directors on January 27, 2017.

2. Significant Accounting Policies

a. Basis of Accounting

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS).

b. Government Transfers – Appropriations

Government transfers are recognized as revenue when the transfer is authorized and eligibility criteria are met, except to the extent that stipulations give rise to an obligation that meets the definition of a liability. Transfers received are recognized as deferred revenue when stipulations give rise to a liability.

For government transfers initially recognized as deferred revenue, revenue is recognized in the statement of

NOTES TO THE FINANCIAL STATEMENTS

operations as the stipulations are met. Any portion of government transfers to which the WDBA is entitled to but has not received is recognized under Accounts Receivable from the Government of Canada.

c. Government Transfers – Other

Costs incurred by the Government of Canada to support the WDBA that would otherwise have been incurred by the WDBA are recognized in the financial statements of the WDBA at the carrying amount. These costs are reported as Government Transfers – Other, and expensed or capitalized as contributions to tangible capital assets depending on their nature.

d. Cash and Restricted Cash

Cash and restricted cash consist of cash held in the WDBA's bank accounts.

e. Accounts Receivable

Accounts receivable are recorded and carried at cost. Accounts receivable are reviewed at each financial statement date by the WDBA for impairment.

The Due from Government of Canada balance is related to appropriations that were approved during the year but not received.

Other receivables consists primarily of HST receivable.

f. Accounts Payable

Accounts payable are recorded and carried at cost. Accounts payable consist primarily of amounts related to the ongoing construction activities of the project.

g. Prepaid Expenses

Payments made prior to the related services being rendered are recorded as prepaid expenses. Prepaid expenses are recognized in expense as the related services are rendered.

Payments made to the State of Michigan to fund the purchase of land for the GHIB project and that will be leased or licensed back to the WDBA are recorded as prepaid expenses. Payments made to purchase land that will not be leased or licensed back to the WDBA, but will be turned over to the State of Michigan, are expensed as incurred.

h. Tangible Capital Assets

Tangible capital assets are recorded at cost. Replacements, major improvements and costs which extend the useful service lives of existing assets or increase their capacity, are capitalized. Repairs and maintenance are

NOTES TO THE FINANCIAL STATEMENTS

charged to the Statement of Operations as incurred.

Amounts included in construction in progress are not amortized until transferred to the appropriate capital asset classification. The amounts are transferred when the assets are ready for productive use in accordance with WDBA's policies.

Tangible capital assets are amortized over their estimated useful lives using the straight-line method, over the following periods:

Leasehold improvements	between 3 and 7 years
Office equipment and furniture	between 3 and 10 years

When conditions indicate that a tangible capital asset no longer contributes to the ability of the WDBA to provide services, or that the value of future economic benefits associated with a tangible capital asset is less than its net carrying value, the cost of the tangible capital asset is reduced to reflect the impairment. Net write-downs on tangible capital assets are recorded as expenses in the Statement of Operations. Assessments of whether such conditions exist are made, at a minimum, at each financial statement date.

i. Environmental Obligations

Whenever the WDBA accepts responsibility or has direct responsibility for sites where contamination exceeds environmental standards, plans to abandon future economic benefits to that effect and where the amount involved can be reasonably estimated, an obligation for the clean-up of the contaminated sites is recorded as a liability in the Statement of Financial Position. The estimate includes costs directly attributable to remediation activities, post-remediation operations, maintenance and monitoring activities that are an integral part of the remediation strategy. The estimated future costs are recorded as a liability and are based on the present value of the estimated cash flows of costs that are most likely to be incurred. If it proves impossible to make a reasonable estimate of the amount or it is not expected that economic benefits will be given up, the situation will be disclosed through a note to the Financial Statements.

j. Contingent Liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is recognized and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

k. Expense Recognition

All expenses are recognized in the period in which they are incurred. Estimates for accruals are made at the end of each period.

NOTES TO THE FINANCIAL STATEMENTS

l. Pension and Benefit Plans

The WDBA offers defined contribution pension and benefit plans to its employees; expenses related to these plans are recognized in the period in which they are incurred.

m. Financial Instruments

The WDBA identifies, assesses and manages financial risks in order to minimize their impact on its results and financial position. Financial risks are managed in accordance with specific criteria. The WDBA does not engage in speculative transactions or the use of derivatives.

The measurement of financial instruments depends on their classification as follows:

Categories	Financial instruments	Measurement
Financial assets	Cash Restricted cash	Cost or amortized cost
Financial liabilities	Accounts payable and accrued liabilities Holdback	Cost or amortized cost

n. Foreign Currency Translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using the rate at the end of each year. Until an item is settled, gains and losses arising as a result of remeasurement are reported in the Statement of Remeasurement Gains and Losses. When the item is settled, the exchange gain and loss are recorded in the Statement of Operations.

o. Measurement Uncertainty

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts and presentation of assets and liabilities at the financial statements date and the reported amounts of revenues and expenses during the reporting period. The amount of GST/HST recoverable, the estimated useful life of tangible capital assets, accrued liabilities, environmental liabilities, and contingencies are the most significant items where estimates are used. Actual results could differ significantly from those estimates.

3. Restricted Cash

Restricted cash consists of funds deposited into an escrow account. The cash in the escrow account is used to fund GHIB project activities in Michigan, including property acquisition and related costs, planning and engineering costs.

The WDBA is required by the Michigan Activities Funding Acknowledgement to utilize an escrow account to hold and disburse the funds for these activities. The Michigan Activities Funding Acknowledgement outlines the processes, roles and responsibilities surrounding the acquisition of property in Michigan by the Michigan Parties (MDOT and the Michigan Strategic Fund, or MSF) and other project activities in Michigan. The escrow account is funded by the WDBA on a quarterly basis.

NOTES TO THE FINANCIAL STATEMENTS

4. Tangible Capital Assets

(thousands of dollars)

	Leasehold Improvements	Computer and Office Equipment	Construction in Progress	Total
Cost				
April 1, 2014	-	-	817	817
Acquisitions	702	225	1,199	2,126
Contributions	-	-	2,878	2,878
March 31, 2015	702	225	4,894	5,821
April 1, 2015	702	225	4,894	5,821
Acquisitions	67	53	48,983	49,103
Contributions	-	-	1,454	1,454
Transfers	23	-	(23)	-
March 31, 2016	792	278	55,308	56,378
Accumulated Depreciation				
April 1, 2014	-	-	-	-
Amortization	15	8	-	23
March 31, 2015	15	8	-	23
April 1, 2015	15	8	-	23
Amortization	129	87	-	216
March 31, 2016	144	95	-	239
Net Book Value				
March 31, 2015	687	217	4,894	5,798
March 31, 2016	648	183	55,308	56,139

The additions of tangible capital assets and the increase in accounts payables and accrued liabilities presented in the Statement of Cash Flows excludes an amount of \$13,809 (2015 - \$1,320) in relation to the acquisition of tangible capital assets, as the amount relates to capital activities in 2015-16 that remain to be paid as at March 31, 2016.

NOTES TO THE FINANCIAL STATEMENTS

5. Prepaid Expenses

The prepaid land lease is related to payments made to the State of Michigan to fund the purchase of land for the GHB project that will be leased or licensed back to the WDBA for the life of the bridge.

(thousands of dollars)		
	2016	2015
Michigan Land Acquisitions	12,722	2,491
Other	364	253
	13,086	2,744

Payments made to purchase land that will not be leased or licensed back to WDBA were expensed in Michigan Land (Note 10).

6. Holdback

The WDBA temporarily retains an amount on the total due to contractors to ensure that the latter fulfills its obligations. The contracts call for the Corporation to pay holdbacks upon substantial completion of the individual contracts.

7. Commitments

The WDBA has commitments, principally for professional fees, rental agreements, bridge construction, and IT/Communications for amounts totaling \$143.9M (2015 – \$22.1M). Some of professional fees arrangements include termination rights which allow both parties to terminate the contracts without penalty. Minimum payments over the next years are as follows:

(thousands of dollars)						
	Professional Fees	Rent	Bridge Construction	IT/ Communications	Total	
2017	6,055	592	96,041	294	102,982	
2018	2,741	553	22,291	269	25,854	
2019	2,363	433	3,071	-	5,867	
2020	1,618	407	2,602	-	4,627	
2021	1,586	327	1,312	-	3,225	
2022 and thereafter	1,138	167	-	-	1,305	

NOTES TO THE FINANCIAL STATEMENTS

8. Contingencies

a. Legal

In the normal course of its activities, the WDBA is the claimant or defendant or is involved in certain pending claims or lawsuits. To the extent that a future event is likely to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. It is the opinion of management that the settlement of such matters will not result in any material liabilities to the WDBA for the year ended March 31, 2016.

b. Contracts

The WDBA is in the process of concluding an agreement to cover additional costs with one of its contractors. The additional costs arose from the need to reset the Canadian Port of Entry Early Works project schedule due to delays in gaining access to lands required for the project.

The WDBA believes that it is likely that the agreement will be signed in the near future. The WDBA has recognized \$827 in the current year as it is related to work performed up to March 31, 2016. The amount was determined based on negotiations with the contractor and is not expected to change.

c. Michigan Land

As the WDBA is required by the Crossing Agreement to finance the GHIB project, it is the WDBA's responsibility to remediate contamination on land that has been purchased by the State of Michigan for the project. Preliminary environmental assessments have identified certain parcels of land which are at a higher risk for contamination based on current and prior land use, and therefore require further investigation in order to determine the extent of contamination and to estimate the cost of remediation.

The land has not yet been leased or licensed back to the WDBA. As such, the WDBA has not been able to independently determine if the contamination exceeds an environmental standard. The State of Michigan has initiated the necessary additional investigation, however, the process is still in its early stage. Since it is unknown whether contamination that exceeds environmental standards is present, no contingent liability related to the Michigan land has been recognized for the current year.

9. Environmental Liability

The WDBA recognizes a provision for environmental cleanup when all of the following conditions are satisfied: an environmental standard exists; the level of contamination has been determined to exceed the environmental standard; the WDBA is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made at that time.

NOTES TO THE FINANCIAL STATEMENTS

The WDBA is responsible for the land required for the GHIB project. In Canada, this consists of land currently owned by the Government of Canada in Windsor, Ontario. It has been determined that certain parcels of land contain levels of contamination above acceptable environmental standards. The WDBA expects that future economic benefits will be given up to remediate the contamination; remediation will be performed as part of the activities to prepare the site for the construction of the GHIB.

There are parcels of land that contain levels of contaminants above acceptable environmental standards which require remediation as of March 31, 2016. The contamination is the result of prior owners' use of the land. Remediation will require the excavation and disposal of contaminated soil. A study commissioned by the WDBA estimates that the cost of remediation activities for the contaminated soil to be approximately \$2,037.

This amount was recorded as an environmental liability in the Statement of Financial Position and capitalized to the cost of the project.

The WDBA has also assumed responsibility for the land purchased by the State of Michigan, funded by the WDBA, for the GHIB project that will be leased or licensed back to the WDBA. The WDBA could not determine the existence of contamination that exceeded a standard, therefore the WDBA has disclosed this matter as a contingent liability (see Note 8).

10. Expenses by Type

(thousands of dollars)

	2016	2015
Legal Services	7,230	1,854
Payroll and Benefits	5,638	441
Professional Services	5,628	3,734
Michigan Land	3,917	589
I-75 Costs	2,761	343
Claim Settlements	1,192	-
Rent	636	145
Transfers to International Authority	402	294
Office and Maintenance	303	446
Insurance	250	42
Other	239	9
Amortization	216	23
Travel expenses	210	63
	28,622	7,983

NOTES TO THE FINANCIAL STATEMENTS

11. Related Party Transactions

The WDBA is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The WDBA enters into transactions with these entities in the normal course of business. These transactions are measured at the exchange amount. During the year, the WDBA incurred expenses totaling \$778 (\$150 – 2015), and recorded government funding of \$133,500 (\$8,059 – 2015). At March 31, 2016, the WDBA recorded \$7,892 in accounts receivable with related parties (\$2,800 – 2015), and accounts payable \$0 (\$49 – 2015).

Certain activities were undertaken by the Government of Canada to support the WDBA. The WDBA recognized these support costs as revenue at the carrying amount. The costs of these activities were not recovered from the WDBA by the Government of Canada. During the year the WDBA recognized \$1,881 (\$8,229 – 2015), of which \$427 was recognized as expense (\$4,300 – 2015), and \$1,454 was capitalized as contributed assets (\$3,929 – 2015).

Other related parties of the WDBA include its senior management personnel and Board of Directors.

The WDBA also receives services without charge, such as financial statement audits.

12. Financial Instruments

a. Fair Value

The carrying value of the WDBA's financial instruments approximates their fair value due to their short-term nature.

b. Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The WDBA is subject to credit risk on cash. The WDBA manages this risk by dealing only with members of the Canadian Payment Association. Generally, the carrying amount reported on the WDBA's Statement of Financial Position for its financial assets exposed to credit risk, net of any applicable provisions for losses, represents the maximum amount exposed to credit risk. The credit risk is not significant for the WDBA.

The maximum exposure of the WDBA to credit risk at March 31 is as follows:

(thousands of dollars)

	2016	2015
Cash	44,531	162
Restricted Cash	28,696	-
	73,227	162

NOTES TO THE FINANCIAL STATEMENTS

The credit risk associated with cash and restricted cash is reduced substantially by ensuring that cash and restricted cash are held in the WDBA's bank accounts.

c. Liquidity Risk

Liquidity risk is the risk that the WDBA will not be able to meet its obligations as they fall due. The WDBA manages the risk by establishing budgets with detailed cash estimates and regular follow up. The liquidity risk is low given that the WDBA is financed by the Government of Canada.

None of the WDBA's liabilities are interest-bearing, and none of the liabilities are payable on demand.

The maturities of the Corporation's financial liabilities are estimated to be as follows:

(thousands of dollars)

	Less than 3 months	3 months to 1 year	Over 1 year	Total
Accounts payable and accrued liabilities	27,726	-	-	27,726
Holdback	-	2,692	-	2,692
	27,726	2,692	-	30,418

d. Market Risk

Market risk is the risk of an impact on results from changes in market factors such as fluctuations in foreign currency exchange rates and interest rates.

The WDBA is subject to interest rate risk on its cash. If interest rates had varied by 1% during the year, the interest revenue from cash balances would have varied approximately \$471 (2015 – \$0).

The WDBA is subject to foreign currency exchange rate risk on its US dollar cash balances and accounts payable. A 1% variation in foreign currency exchange rates at March 31, 2016 would have a net impact of approximately \$200 (\$0 at March 31, 2015).

13. Benefit Plans

WDBA offers two benefit plans to its employees, a pension plan and a group benefit plan. The pension plan is a defined contribution plan. Under the group benefit plan the WDBA pays the premiums for certain benefits; the remainder are paid by the employee. The expense recognized for each plan is disclosed in the table below:

NOTES TO THE FINANCIAL STATEMENTS

(thousands of dollars)

	2016	2015
Pension plan	305	3
Group benefit plan	217	-
	522	3

a. Pension Plan

The WDBA defined contribution pension plan is a registered pension plan where contribution amounts are pre-determined and the benefit received at retirement depends on the amount of contributions accumulated, the earnings on the contributions, the type of pension benefit chosen, the age of the retiring plan member and the prevailing interest rate at the time of retirement. Membership in the plan is compulsory; employees must join immediately upon becoming eligible for membership.

Employee and WDBA contributions are dependent on whether the employee is classified as an executive employee or a regular employee. Executive employees are required to make basic contributions equal to 6% of their base earnings; the WDBA is required to contribute 12% of the executive employees' base earnings. Regular employees are required to make basic contributions equal to 5% of their base earnings, and may make optional contributions of up to 4% of their base earnings, for a maximum possible total of 9% of base earnings. The WDBA is required to contribute 5% of regular employees' base earnings, and to match optional contributions up to a maximum of 4% of regular employees' base earnings.

The pension plan was established effective January 1, 2015. There were no significant changes to the plan during the year.

b. Group Benefit Plan

Premiums for the following benefits under the group benefit plan are paid by the WDBA:

- i. Extended health care
- ii. Emergency travel assistance
- iii. Dental care
- iv. Health spending account
- v. Basic life insurance
- vi. Dependent life insurance
- vii. Basic accidental death and dismemberment insurance
- viii. Employee assistance program.

The group benefit plan is substantially the same for both executive and regular employees. The only difference is in the health care spending account; executive employees overall maximum amount is \$2,500 per year compared to \$1,000 per year for regular employees.

NOTES TO THE FINANCIAL STATEMENTS

The group benefit plan was established effective January 1, 2015. There were no significant changes to the plan during the year.

14. Comparative Figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

15. Subsequent Events

Subsequent to March 31, 2016, the Government of Canada purchased, and the WDBA assumed responsibility for, a property required for the GHIB project on which contamination exceeds environmental standards. Remediation will require the excavation, restoration and disposal of contaminated soil, installation of a barrier along the northwest property boundary, and capping of clean soil on the remainder of the property.

A study commissioned by the WDBA estimates that the cost of remediation activities for the contaminated soil to be approximately \$14,100.

16. Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions

The Crossing Agreement requires the WDBA to prepare a Statement of Canadian Contributions and a Statement of Unrecouped Canadian Contributions. The Statements are contained within the Annual Report of the WDBA.

STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS FOR THE PERIOD ENDED MARCH 31, 2016

Statement of Management Responsibility

The accompanying Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions “the Statements” are the responsibility of the management of the Windsor–Detroit Bridge Authority (WDBA).

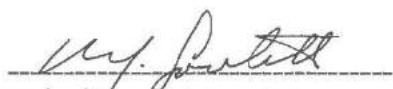
The Statements have been prepared using the basis of accounting described in Note 2.

To meet management's responsibility, management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the integrity and reliability of financial information, and that transactions and events are properly recorded.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control in accordance with the Crossing Agreement. The Board exercises these responsibilities with the assistance of the Audit Committee of the Board, which is composed of two directors who are not employees of the WDBA.

The Audit Committee meets with management and the Auditor General of Canada, the external auditor, and also reviews and recommends to the Board the approval of the Statements. In addition, the external auditor has full and free access to the directors of the Authority.

The Auditor General of Canada is responsible for auditing the Statements and for issuing his report thereon.



Michael Cautillo P.Eng., M.Eng.
President and Chief Executive Officer



Linda Hurdle, CPA, CA
Chief Financial and Administrative Officer

Windsor, Canada
January 27, 2017

INDEPENDENT AUDITOR'S REPORT



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

INDEPENDENT AUDITOR'S REPORT

To the Minister of Infrastructure and Communities

I have audited the accompanying statement of Canadian Contributions and statement of Unrecouped Canadian Contributions of the Windsor-Detroit Bridge Authority for the period ended 31 March 2016 ("the statements"). The statements have been prepared by management using the basis of accounting described in Note 2 to the statements.

Management's Responsibility for the Statements

Management is responsible for the preparation of the statements in accordance with the basis of accounting described in Note 2 to the statements, and for such internal control as management determines is necessary to enable the preparation of the statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the 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 statement of Canadian Contributions and statement of Unrecouped Canadian Contributions of the Windsor-Detroit Bridge Authority for the period ended 31 March 2016 are prepared, in all material respects, in accordance with the basis of accounting described in Note 2 to the statements.

INDEPENDENT AUDITOR'S REPORT

Basis of Accounting

Without modifying my opinion, I draw attention to Note 2 to the statements, which describes the basis of accounting. The statements are prepared to assist the Windsor-Detroit Bridge Authority to comply with the financial reporting provisions of the Crossing Agreement. As a result, the statements may not be suitable for another purpose.



Etienne Matte, CPA, CA
Principal
for the Auditor General of Canada

27 January 2017
Ottawa, Canada

STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

Statement of Canadian Contributions and Statement of Unrecouped Canadian Contributions

For the period ended March 31

(thousands of Canadian dollars)

	2016	2015
Canadian Contributions:		
Opening balance (note 4)	83,285	70,137
Canadian Contributions for the year	98,708	13,148
Aggregate Canadian Contributions	181,993	83,285
Imputed Cost of Unrecouped Canadian Contributions:		
Opening balance (note 4)	16,696	12,887
Imputed Cost for the year	5,941	3,809
Aggregate Imputed Cost	22,637	16,696
Crossing Authority Revenue:		
Opening balance	-	-
Crossing Authority Revenue for the year	(237)	-
Aggregate Crossing Authority Revenue	(237)	-
Total Unrecouped Canadian Contributions	204,393	99,981

NOTES TO THE STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

1. Crossing Agreement and Statements Content

The Gordie Howe International Bridge (GHIB) project is governed by the Crossing Agreement between Canada, the Crossing Authority (the Windsor–Detroit Bridge Authority, or WDBA), and the State of Michigan. The Crossing Agreement provides a framework for a Crossing Authority established by Canada to design, construct, finance, operate and maintain a new International Crossing between Canada and Michigan.

The Crossing Agreement stipulates that the costs to design, construct, finance, operate and maintain the GHIB will be recouped through future Crossing Authority Revenue and US Federal Agencies Contributions. To track these costs, and the extent to which they have been recouped, the Crossing Agreement requires the Crossing Authority to prepare a Statement of Canadian Contributions and a Statement of Unrecouped Canadian Contributions (the Statements).

The Statement of Canadian Contributions presents the aggregate of Canadian Contributions; the Statement of Unrecouped Canadian Contributions presents the amount by which the aggregate of Canadian Contributions plus the aggregate of imputed costs on Unrecouped Canadian Contributions exceeds the aggregate of the Crossing Authority Revenue and US Federal Agencies Contributions.

The Crossing Agreement also established the International Authority, a legal entity separate and distinct from the Crossing Authority. The role of the International Authority is to maintain on-going monitoring of compliance by the Crossing Authority with the Crossing Agreement and the Concessionaire with Public–Private Agreement.

Further information, including definitions of terms, can be found in the Crossing Agreement, which is available on the website of the Crossing Authority.

2. Significant Accounting Policies

a. Basis of Accounting

The Statements are prepared in accordance with the Crossing Agreement which stipulates that Canadian Contributions consist of all monies, real or personal property, or services provided, which monies or monies for such property or services have been paid.

b. Canadian Contributions

Canadian Contributions means, at any particular time, all monies (in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or provided) and all real or personal property or services provided (at the fair value as at the date provided in Canadian currency or converted

NOTES TO THE STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

into Canadian currency at conversion rates prevailing as at the date provided), which monies or monies for such property or services, have been appropriated by the Parliament of Canada and have been paid by Canada or provided by Canada to the Crossing Authority and paid by the Crossing Authority, before or after the Initial Execution Date and prior to such particular time, for International Crossing Costs, Michigan Interchange Costs, US Federal Plaza Costs, Crossing Authority Costs and International Authority Costs.

c. International Crossing Costs

International Crossing Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the International Crossing and the International Crossing Lands, including costs of the International Crossing Land Activities and costs of the International Crossing Project Activities, and related obligations under the Crossing Agreement and any Public–Private Agreement including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

d. Michigan Interchange Costs

Michigan Interchange Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the Michigan Interchange and the Michigan Interchange Lands, including the costs of the Michigan Interchange Land Activities, the costs of the Michigan Interchange Project Activities and related obligations under the Crossing Agreement and any Public–Private Agreement, including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

e. US Federal Plaza Costs

US Federal Plaza Costs means all costs and expenses paid by Canada or the Crossing Authority associated with the US Federal Plaza and the US Federal Plaza Lands, including the costs of the US Federal Plaza Land Activities, the costs of the US Federal Plaza Project Activities and related obligations under the Crossing Agreement and any US Federal Plaza Public–Private Agreement, including payments to a Concessionaire, other than the Crossing Authority Costs and other than International Authority Costs.

f. Crossing Authority Costs

Crossing Authority Costs means all costs and expenses paid by the Crossing Authority related to overhead and administration, including costs and expenses related to dispute resolution and litigation, and all costs and expenses paid by the Crossing Authority related to Taxes, and associated with the International Crossing, the Michigan Interchange or the US Federal Plaza, and related obligations under the Crossing Agreement, any Public–Private Agreement and any US Federal Plaza Public–Private Agreement.

NOTES TO THE STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

g. International Authority Costs

International Authority Costs means all costs and expenses paid by the International Authority and funded by the Crossing Authority related to overhead and administration, including costs and expenses related to dispute resolution and litigation, and associated with the International Authority Oversight.

h. Imputed Cost of Unrecouped Canadian Contributions

The Imputed Cost of Unrecouped Canadian Contributions means, at each fiscal year-end, the aggregate amount accrued on the Unrecouped Canadian Contributions in Canadian dollars, during such fiscal year, calculated at a rate per annum equal to the Government of Canada benchmark long-term bond yield effective on the last business day of the previous fiscal year-end, as published by the Bank of Canada, plus 100 basis points, and compounded annually.

i. Crossing Authority Revenue

Crossing Authority Revenue means all revenue received by the Crossing Authority (other than monies received from Canada and US Federal Agencies Contributions) related to the International Crossing, the Michigan Interchange prior to the International Crossing Opening Date, and the US Federal Plaza, including: the Canadian Crossing Tolls; revenue arising from any Public-Private Agreement or any US Federal Plaza Public-Private Agreement; interest or other money on account of investments by the Crossing Authority; and proceeds of insurance in the event of damage or destruction of any portion of the International Crossing, the Michigan Interchange prior to the International Crossing Opening Date, or the US Federal Plaza.

j. US Federal Agencies Contributions

US Federal Agencies Contributions means all monies (in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or provided) paid or provided by one or more US Federal Agencies to the Crossing Authority for the US Federal Plaza Costs.

k. Unrecouped Canadian Contributions

Unrecouped Canadian Contributions means, at each fiscal year end, the amount, if any, by which the aggregate of the International Crossing Costs, the Michigan Interchange Costs, the US Federal Plaza Costs, the Crossing Authority Costs, the International Authority Costs prior to such time and the aggregate amount of Imputed Cost of Unrecouped Canadian Contributions compounded at any fiscal year end at and prior to such time, exceeds the aggregate of the Crossing Authority Revenue and the US Federal Agencies Contributions prior to such time, all amounts in Canadian currency or converted into Canadian currency at conversion rates prevailing as at the date paid or received as the case may be.

NOTES TO THE STATEMENT OF CANADIAN CONTRIBUTIONS AND STATEMENT OF UNRECOUPED CANADIAN CONTRIBUTIONS

3. Comparability to the Financial Statements of the Crossing Authority

As the Statement of Canadian Contributions is prepared on a cash basis, and contains financial transactions from Transport Canada, these Statements are not comparable to the financial statements of the Crossing Authority.

4. Excluded Costs

The Government of Canada's record retention policy requires that records be retained for a period of seven years; disposal of records is allowed after the retention requirement has been met. As a result of this policy, some records from 2005 to 2009 were not retained.

The total of the Canadian Contributions for which records were not retained is \$982. These costs have been excluded from the Statement of Canadian Contributions.

STAY INFORMED

WDBA is engaging the community and its stakeholders as it works to build the Gordie Howe International Bridge project. There are many ways to stay connected with us. We encourage open dialogue and will work to answer your questions.

WDBA Website

The project website, wdbridge.com, is your main source for up-to-date information on the Gordie Howe International Bridge project. The site provides information on ongoing activities including Early Works at the Canadian Port of Entry site and the P3 procurement process, in addition to current opportunities for employment and contracting, news, stories and reports.

Join the Email List

Join our electronic mailing list by visiting wdbridge.com and receive up-to-date information delivered right to your inbox. Please be assured that your email address will be used by WDBA only and will not be shared with any third parties. You can unsubscribe at any time.

Public Inquiries

Have a question about the project? Not only can you message us through social media, you can call us at 519-946-3038 or email us at info@wdbridge.com. We will acknowledge your inquiry within one business day and, if we can't provide an immediate answer, we will strive to provide a full response to you within three business days.

Our Offices

The public office provides a place where you can find information, talk to the WDBA team, ask questions and provide feedback. Our offices are located at 100 Ouellette Avenue, Suite 400, Windsor, ON N9A 6T3.

Social Media



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FISCAL
2015-2016
YEAR

During Fiscal Year 2015-2016, WDBA had more than 60 meetings with its stakeholders on both sides of the border. Join our email list to learn about upcoming meetings.

