

**1.0 CALL TO ORDER****2.0 APPROVAL OF AGENDA****3.0 MINUTES****3.1 REGULAR MEETING HELD MARCH 7, 2023**[Schedule A](#)**4.0 ACTION ITEMS:****4.1 SUBDIVISION APPLICATION – MUNICIPAL PLANNING FILE 23-R-645  
LOT 1 PLAN 9622932 WITHIN NE 22-57-1-W5 (IONITA)**

Administration recommends that Council approve subdivision application 23-R-645 proposing to create a 1.62 ha (4.00 acre) parcel out of Lot 1 Plan 9622932 within NE 22-57-1-W5 with the conditions as presented.

[Schedule B](#)**4.2 REQUEST TO UPGRADE UNDEVELOPED ROAD ALLOWANCE – SE 26-59-6-W5**

Administration recommends that Council consider Option 2 and deny the request to upgrade a currently undeveloped road allowance to SE 26-59-6-W5 for recreational use only.

[Schedule C](#)**4.3 2023 CAPITAL PURCHASE - QUOTATION FOR WASHBAY STEAMER PRESSURE WASHER**

Administration recommends that Council approve the purchase of a steamer pressure washer (as per specifications) from Water Blast Manufacturing LP at a purchase price of \$18,245.81 plus GST and to reflect the changes in the 2023 Capital budget.

[Schedule D](#)**4.4 2023 LANDFILL TRACK LOADER REPLACEMENT**

Administration recommends that Council directs Administration to cost share (50:50) with the Town of Barrhead the purchase of a 2023 John Deere 755K Landfill Track Loader, with Landfill package and 5-year/5,000-hour warranty coverage at a total cost of \$608,000 plus GST from Brandt Tractor Ltd. as per the quotation provided, and as per the 2023 Waste Management Capital, and to take delivery in 2023.

[Schedule E](#)**4.5 UNIT 306 CATERPILLAR D6T DOZER DISPERSAL**

Administration recommends that Council directs Administration to disperse Unit 306 to Ritchie Bros Auctioneers (Canada) Ltd. for the price of \$375,000 plus GST and make the unit available for immediate possession upon receipt of payment.

[Schedule F](#)**4.6 FIRE INVOICE**

Administration recommends that Council deny the request to cancel or reduce invoice #IVC00002618.

[Schedule G](#)**4.7 COMPASSIONATE GIFT POLICY**

Administration recommends that Council approve Policy AD-004 Compassionate Gifts to

replace Policy 12.24

[Schedule H](#)

#### **4.8 2022 FINANCIAL STATEMENTS AND FINANCIAL INFORMATION RETURN (FIR)**

Administration recommends that:

1. Council approve the 2022 audited Financial Statements as presented.
2. Council approve the 2022 audited Financial Information Return (FIR) as presented.
3. Council direct Administration to publish the 2022 audited financial statements to the County website.

[Schedule I](#)

### **5.0 REPORTS**

#### **5.1 COUNTY MANAGER REPORT**

Administration recommends that Council accept the County Manager's report for information.

[Schedule J1](#)

AAIP Rural Renewal Stream Monthly Status Report

[Schedule J2](#)

Alberta Crime Prevention Grant

[Schedule J3](#)

Feasibility Study Grant

[Schedule J4](#)

#### **5.2 DIRECTOR OF CORPORATE SERVICES**

Administration recommends that Council accept the Director of Corporate Service's report for information.

- Cash, Investments, & Taxes Receivable as of February 28, 2023

[Schedule K1](#)

- Payments Issued for the month of February 2023

[Schedule K2](#)

- YTD Budget Report for 2 months ending February 28, 2023

[Schedule K3](#)

- Elected Official Remuneration Report as at February 28, 2023

[Schedule K4](#)

#### **5.3 PUBLIC WORKS REPORT**

**(9:00 a.m.)**

Administration recommends that Council accept the Director of Infrastructure's report for information.

[Schedule L](#)

#### **5.4 COUNCILLOR REPORTS**

### **6.0 INFORMATION ITEMS:**

- #### **6.1 Email from Minister Horner Re: Announcing the Sustainable Canadian Agricultural Partnership – dated March 29, 2023**

[Schedule M](#)

- 6.2 Letter from Town of Barrhead to Minister Savage Re: EPR Program -**  
dated March 21, 2023

[Schedule N](#)

- 6.3 Letter from Sturgeon County Re: Alberta Focus at FCM -** dated March 21, 2023

[Schedule O](#)

- 6.4 Minutes**

- 6.4.1 FCSS Minutes –** February 15, 2023

[Schedule P](#)

- 6.4.2 Misty Ridge Ski Hill Minutes –** February 15, 2023

[Schedule Q](#)

**7.0 DELEGATIONS**

- 7.1 10:00 a.m. MLA Glenn van Dijken**

- 7.2 11:00 a.m. Sgt Dodds, Barrhead RCMP Detachment**

[Schedule R](#)

- 7.3 11:30 a.m. Karen Gariepy, FCSS Executive Director –** Quarterly Report

- 7.4 1:00 p.m. Brad Lussier, CPA – Joseph S. Greilach Professional Corporation**

[See Schedule I](#)

**8.0 ADJOURNMENT**

**REGULAR MEETING OF COUNCIL - HELD MARCH 7, 2023**

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Regular Meeting of the Council of the County of Barrhead No. 11 held March 7, 2023 was called to order by Deputy Reeve Schatz at 9:03 a.m.

**PRESENT**

Deputy Reeve Marvin Schatz  
Councillor Ron Kleinfeldt  
Councillor Bill Lane  
Councillor Paul Properzi  
Councillor Walter Preugschas  
Councillor Jared Stoik

**THESE MINUTES ARE  
UNOFFICIAL AS THEY  
HAVE NOT BEEN  
APPROVED BY THE  
COUNCIL.**

**ABSENT**

Reeve Doug Drozd

**STAFF**

Debbie Oyarzun, County Manager  
Pam Dodds, Executive Assistant  
Jenny Bruns, Development Officer

Ken Hove, Director of Infrastructure  
Travis Wierenga, Public Works Manager  
Tara Troock, Development Clerk

**ATTENDEES**

Barry Kerton - Town and Country Newspaper

**RECESS**

Deputy Reeve Schatz recessed the meeting at 9:03 a.m.

Deputy Reeve Schatz reconvened the meeting at 9:15 a.m.

**APPROVAL OF AGENDA**

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2023-070 Moved by Councillor Properzi that the agenda be approved as presented.  
Carried Unanimously.

**MINUTES OF REGULAR MEETING HELD FEBRUARY 21, 2023**

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2023-071 Moved by Councillor Kleinfeldt that the minutes of the Regular Meeting of Council held February 21, 2023 be approved as circulated.  
Carried Unanimously.

**SUBDIVISION APPLICATION – MUNICIPAL PLANNING FILE 22-R-639  
SW 33-56-1-W5 (SLECZKA)**

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2023-072 Moved by Councillor Kleinfeldt that Council approve subdivision application 2-R-639 proposing to create a farmstead separation of 4.05 ha (10.0 ac) and an 80-acre split out of SW 33-56-1-W5 with the conditions as presented.  
Carried Unanimously.

Jenny Bruns and Tara Troock departed the meeting at 9:26 a.m.

**COMMUNITY GARDEN SOCIETY - COMMUNITY GRANT REQUEST**

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2023-073 Moved by Councillor Properzi that Council approves the application from the Barrhead Community Garden Society for \$2,500 in-kind support under the Community Grants Policy to assist with the development of the new community gardens.  
Carried Unanimously.



**REGULAR MEETING OF COUNCIL - HELD MARCH 7, 2023**

**APPOINTMENT OF FIRE GUARDIANS – APRIL 1, 2023 TO MARCH 31, 2024**

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2023-074 Moved by Councillor Stoik that the meeting move in-camera at this time being 9:41 a.m. for discussion under *FOIPP s. 19 – Confidential Evaluations*

Carried Unanimously.

Barry Kerton departed the meeting at 9:41 a.m.

2023-075 Moved by Councillor Properzi that the meeting move out of in-camera at this time being 9:49 a.m.

Carried Unanimously.

Barry Kerton rejoined the meeting at 9:49 a.m.

2023-076 Moved by Councillor Properzi that Council appoints the following individuals as Fire Guardians to serve the County of Barrhead under the *Forest and Prairie Protection Act* effective April 1, 2023 to March 31, 2024:

- Gary Hove, Fire Chief
- Ted Amos, Deputy Fire Chief
- Ken Hove, Director of Infrastructure
- Travis Wierenga, Public Works Manager
- Roy Batdorf, public member
- Norman Semler, public member
- Bert Denning, public member
- Stephen Lyons, public member

Carried Unanimously.

**MISTY RIDGE LEASE**

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2023-077 Moved by Councillor Lane that Council authorizes the Reeve and County Manager to renew the Lease Agreement for a 10-acre parcel within SW 16-62-4-W5 with Misty Ridge Ski Club for the term March 16, 2023 until March 15, 2033 as presented.

Carried Unanimously.

**RECORDS MANAGEMENT BYLAW (BYLAW NO. 2-2023)**

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2023-078 Moved by Councillor Properzi that first reading be given to Bylaw 2-2023 Records Management Bylaw.

Carried Unanimously.

2023-079 Moved by Councillor Lane that Bylaw 2-2023 be given second reading.

Carried Unanimously.

2023-080 Moved by Councillor Preugschas that Bylaw 2-2023 be considered for third and final reading.

Carried Unanimously.

2023-081 Moved by Councillor Kleinfeldt that Bylaw 2-2023 – Records Management Bylaw be given third reading.

Carried Unanimously.

**RECESS**

Deputy Reeve Schatz recessed the meeting at 10:16 a.m.

Deputy Reeve Schatz reconvened the meeting at 10:28 a.m.

Travis Wierenga joined the meeting at 10:37 a.m.

Ken Hove joined the meeting at 10:40 a.m.

**REGULAR MEETING OF COUNCIL - HELD MARCH 7, 2023**

**REPORT – COUNTY MANAGER**

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Debbie Oyarzun, County Manager, reviewed the 2023 Council Resolution Tracking List and provided further updates to Council on the following:

- Monthly Status Report for AAIP Rural Renewal Stream
- Reminder RMA Convention – March 20-23, 2023 - Edmonton
- Reminder March 28 & 29, 2023, Budget Workshops
- Provincial grant funding updates

2023-082 Moved by Councillor Properzi that Council accept the County Manager report for information.

Carried Unanimously.

**PUBLIC WORKS REPORT**

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Ken Hove, Director of Infrastructure, and Travis Wierenga, Public Works Manager, reviewed the written report for Public Works and Utilities and answered questions from Council.

2023-083 Moved by Councillor Kleinfeldt that the report from the Public Works Manager be received for information.

Carried Unanimously.

**THUNDER LAKE LAGOON CAPACITY MANAGEMENT & ASSESSMENT**

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2023-084 Moved by Councillor Properzi that Council directs Administration to set the maximum yearly incoming volume of the Thunder Lake Lagoon to 4,366 m<sup>3</sup> to all customers other than Lightning Bay and utilize a 1<sup>st</sup>-come 1<sup>st</sup>-serve program to control this volume.

Carried 5-1.

2023-085 Moved by Councillor Lane that Council directs Administration to replace Lightning Bay's gate opener with an access card, at no cost to Lightning Bay residents, and further that the Lightning Bay residents are informed that access to the lagoon would be cut off if volumes reach 5,821 m<sup>3</sup> per year or if the lagoon level freeboard reaches 0.6 m in order to ensure environmental compliance.

Carried Unanimously.

2023-086 Moved by Councillor Lane that Council directs Administration to add \$16,000 to the 2023 budget for the installation of four groundwater monitoring wells at the Thunder Lake lagoon with funds to come from lagoon reserves.

Carried Unanimously.

2023-087 Moved by Councillor Preugschas that Council directs Administration to bring the results of 2023 Thunder Lake Lagoon groundwater monitoring back to Council for review when the information is available in order to develop an informed management and/or upgrade plan for the facility.

Carried Unanimously.

Councillor Stoik departed the meeting at 11:13 a.m.

Ken Hove and Travis Wierenga departed the meeting at 11:14 a.m.

**REGULAR MEETING OF COUNCIL - HELD MARCH 7, 2023**

**AGENDA INFORMATION ITEMS**

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2023-088 Moved by Councillor Kleinfeldt that the following agenda items be received as information:

- Letter from County of Barrhead to AGLC Re: Camrose Casino Relocation Appeal to AGLC – dated March 2, 2023
- Email from AGLC response to COB letter Re: Camrose Casino Relocation Appeal to AGLC – dated March 3, 2023
- Letter from Minister of Municipal Affairs Rebecca Schulz Re: Budget 2023 – dated March 1, 2023
- Letter from Minister Schulz Re: LGFF and MSI Grant Funding – dated March 2, 2023
- Pembina River District Minutes – January 23, 2023
- CFYE Minutes – December 15, 2022
- FCSS Minutes – December 15, 2022
- BDSHA Minutes – January 24, 2023

Carried 5-0.

**COUNCILLOR REPORTS**

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Councillor Properzi reported on his attendance at the C.O.W. meeting and is busy with calving now.

Councillor Preugschas reported on the GROWTH/WILD website and networking, the Attraction & Retention meeting, C.O.W. meeting, attendance at 4-H public speaking, and Wellness committee meeting.

Councillor Stoik rejoined the meeting at 11:24 a.m.

Councillor Kleinfeldt reported on his attendance at the Library meeting, C.O.W. meeting, and ICF meeting with the Town of Barrhead.

Councillor Lane reported on his attendance at the C.O.W. meeting and BDSHA meeting.

Councillor Stoik reported on his attendance at the C.O.W. meeting.

Deputy Reeve Schatz reported on his attendance at CFYE training (completed), working at Casino for Belvedere Hall, and time spent on County office duties.

**IN-CAMERA**

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2023-089 Moved by Councillor Lane that the meeting move in-camera at this time being 11:36 a.m. for discussion on:

Growth Membership – *FOIPP Sec. 24 Advice from Officials*

Carried Unanimously.

Pam Dodds and Barry Kerton departed the meeting at 11:36 a.m.

2023-090 Moved by Councillor Properzi that the meeting move out of in-camera at this time being 11:54 a.m.

Carried Unanimously.

**GROWTH MEMBERSHIP**

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2023-091 Moved by Councillor Kleinfeldt that Council direct the CAO to request business documents from GROWTH/WILD for the past 2 years and bring back a report for Council to assess County membership in GROWTH/WILD.

Carried Unanimously.

**ADJOURNMENT**

2023-092 Moved by Councillor Stoik that the meeting adjourn at 11:56 a.m.

Carried Unanimously.



**TO: COUNCIL**

**RE: SUBDIVISION APPLICATION – NE 22-57-1-W5 (LOT 1 PLAN 9622932)  
IONITA, MUNICIPAL PLANNING FILE NO 23-R-645**

**ISSUE:**

An application has been received to create a 1.62 ha (4.00 acre) parcel out of Lot 1 Plan 9622932 within NE 22-57-1-W5.

**BACKGROUND:**

- Land is in the Agriculture District under Land Use Bylaw 5-2010.
- Land is previously subdivided.
- Proposed parcel would contain a house, and remainder parcel would contain a garage.

**ANALYSIS:**

- Size of the proposed parcel meets the requirements of both the LUB and MDP.
- Municipal Reserves are required as this will be the 2<sup>nd</sup> parcel out of the quarter, in the amount of \$2,000 per acre.
- Access to proposed parcel is from Highway 651.
  - Alberta Transportation is requiring a 30-meter-wide service road caveat, existing approach is allowed to remain on a temporary basis.
- Approach to remainder will be from Range Road 12.
  - Westlock County would be the authority for road construction standards for Range Road 12, and requests that the landowner enter into a ditch disturbance agreement with Westlock County.
- Road widening is not required, taken with previous subdivision.
- Private septic inspection will be required.
- Wetlands do not appear to impact the proposed or remainder, suitable building sites appear to exist.
- Adjacent landowner comments were received, and the Planners opinion is that the comments have been adequately addressed.

**RECOMMENDATION FROM SUBDIVISION AUTHORITY OFFICER (Planner):**

That the subdivision application be approved at this time, subject to the following conditions:

1. That prior to endorsement of an instrument affecting this plan, approaches, including culverts and crossings to the proposed parcel and to the residual of the land, be provided at the owner's and/or developer's expense and to the specifications and satisfaction of the Westlock County/Alberta Transportation & Economic Corridors.

2. Further to **Condition #1**, should a new approach be constructed to the remainder from Range Road 12, approaches, including culverts and crossings to the proposed parcel (s) and to the residual of the land, be provided at the owner's and/or developer's expense. A Ditch Disturbance Agreement must be entered into with Westlock County and is required prior to the installation of any proposed new approaches. In the event the approaches are existing, an inspection by Westlock County must be requested by the landowner and/or the developer to Westlock County and, further, should upgrades to the existing approaches be required, a Ditch Disturbance Agreement must be obtained from Westlock County prior to any work being done in the County's road allowance. All approaches from Range Road 12 must meet the specifications and satisfaction of Westlock County.
  3. That prior to endorsement of an instrument effecting this plan, the registered owner and/or developer enter into an agreement with Alberta Transportation and Economic Corridors for the provision of a 30.0 metre wide service road right of way adjacent to the right of way of Highway 651 throughout Lot 1, Plan 962-2932 to be shown on the approved **Schedule A** from Alberta Transportation. To this respect, a Caveat shall be registered against the Certificate of Title by Alberta Transportation concurrently with the registration of the instrument effecting this plan of subdivision.
- Alternatively,
- That the Plan of Survey implementing the proposed plan of subdivision provide a 30.0 metre wide service road right of way adjacent to the right of way of Highway 651 throughout Lot 1, Plan 962-2932 to be shown on the approved **Schedule A** from Alberta Transportation.
4. That prior to endorsement of an instrument effecting this plan, the County of Barrhead No. 11 and Subdivision Authority receive a Certificate of Compliance stating that the existing sewage disposal system(s) on the subject site meet current provincial requirements or have been relocated or redesigned to comply with the current Alberta *Private Sewage Systems Standard of Practice*, and are suitable for the intended subdivision.
  5. That prior to endorsement of an instrument effecting this plan, the Subdivision Authority Officer, and the County of Barrhead No. 11 receive a Real Property Report or a building site certificate prepared by an Alberta Land Surveyor which indicates the distances between the buildings and shelter belts and above-ground appurtenances, including the location of the private sewage disposal system and discharge point on the subject lands and the existing and proposed property boundaries. Should there be structures on the site to be demolished or relocated, we recommend that they be demolished or relocated prior to the preparation of the Real Property Report.
  6. That in accordance with Sections 661, 666, and 667 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, prior to endorsement of an instrument effecting this plan, money-in-place of Municipal Reserve be provided equal to 10% of the area of the proposed parcel area. The amount has been calculated as follows:

|   |          |            |
|---|----------|------------|
| Total area of the proposed parcel area =              | 1.62 ha  | (4.00 ac.) |
| 10% of the area of the proposed parcel area =         | 0.162 ha | (0.40 ac.) |
| Estimated market value per acre =                     |          | \$2,000.00 |
| Money-in-place of reserve = 10% area x market value = | \$800.00 |            |

This sum of money shall be forwarded to the County of Barrhead No. 11 and accounted for by them in accordance with Section 671(4) of the *Municipal Government Act*.

*NOTE: The above amount is calculated based on the tentative plan of subdivision submitted to, and conditionally approved by, the Subdivision Authority. All areas are to be verified based on the instrument prepared by an Alberta Land Surveyor prior to paying the amount to the County of Barrhead No. 11. If the amount calculated above is incorrect due to a miscalculation in the area of the parcel, and if the wrong amount is paid, final approval of the plan of subdivision may be delayed pending resolution of the outstanding amount.*

7. That prior to endorsement the registered owner and/or developer pay the County of Barrhead the outstanding appraisal fee of \$100.00.
8. That taxes are fully paid when final approval (endorsement) of the instrument effecting the subdivision is requested.

**ADMINISTRATION RECOMMENDS THAT:**

Council approve subdivision application 23-R-645 proposing to create a 1.62 ha (4.00 acre) parcel out of Lot 1 Plan 9622932 within NE 22-57-1-W5 with the conditions as presented.

FORM 1 | APPLICATION FOR SUBDIVISION

MPS FILE NO. 23-R-645

DATE RECEIVED: TO BE C. JAN 27 2023 DATE

DEEMED COMPLETE: Feb 7 2023

This form is to be completed in full wherever applicable by the registered owner of the land that is the subject of the application, or by a person authorized to act on the registered owner's behalf.

1. Name of registered owner of land to be subdivided Dumitru & Ioana Ionita Address, Phone Number, and Fax Number [REDACTED]

2. Name of person authorized to act on behalf of owner (if any) Don Wilson Surveys Ltd. 780-874-2287 Address, Phone Number, and Fax Number Box 4120, Barrhead, AB T7N 1A1

3. LEGAL DESCRIPTION AND AREA OF LAND TO BE SUBDIVIDED

ALL  PART  of the        1/4 SEC.        TWP.        RANGE        WEST OF        MERIDIAN.

Being ALL  PART  of LOT 1 BLOCK        REG. PLAN NO. 962-2932 C.O.T. NO.       

Area of the above parcel of land to be subdivided 6.97 hectares (17.22 acres)

Municipal address (if applicable) 1201 HWY 651

4. LOCATION OF LAND TO BE SUBDIVIDED

a. The land is situated in the municipality of: County of Barrhead

b. Is the land situated immediately adjacent to the municipal boundary? YES  NO

If 'YES', the adjoining municipality is Westlock County

b. Is the land situated within 1.6 KM of a right-of-way of a highway? YES  NO

If 'YES', the Highway # is: 651

d. Is a river, stream, lake, other water body, drainage ditch, or canal within (or adjacent to) the proposed parcel? YES  NO

If 'YES', the name of the water body/course is: George Lake, 0.8km +/- to the west

e. Is the proposed parcel within 1.5 KM of a sour gas facility? YES  NO

5. EXISTING AND PROPOSED USE OF LAND TO BE SUBDIVIDED (Please describe)

| Existing Use of the Land | Proposed Use of the Land | Land Use District Designation (as identified in the Land Use Bylaw) |
|--------------------------|--------------------------|---|
| AG                       | CR                       | AG  |

6. PHYSICAL CHARACTERISTICS OF LAND TO BE SUBDIVIDED (Please describe, where appropriate)

| Nature of the Topography (e.g. flat, rolling, steep, mixed) | Nature of the Vegetation and Water (e.g. brush, shrubs, treed, woodlots) | Soil Conditions (e.g. sandy, loam, clay) |
|---|--|--|
| Mixed   | Open, some bush/tree stands  | mixed grey wooded                        |

7. STRUCTURES AND SERVICING

Describe any buildings/structures on the land and whether they are to be demolished or moved.

Describe the manner of providing water and sewage disposal.

Proposed Lot 2: Garage  
Proposed Lot 3: House

Under well + Borehole septic tank

8. REGISTERED OWNER OR PERSON ACTING ON THE REGISTERED OWNER'S BEHALF

Nate Wilson of Don Wilson Surveys Ltd. hereby certify that  I am the registered owner OR

I am the agent authorized to act on behalf of the registered owner and that the information given on this form is full and complete and is (to the best of my knowledge) a true statement of the facts relating to this application for subdivision.

IF THERE IS MORE THAN ONE REGISTERED LANDOWNER, PLEASE COMPLETE FORM 4  
Signature

January 25, 2023  
Date

# PLAN SHOWING PROPOSED SUBDIVISION OF

## LOT 1 - PLAN 962-2932

all within

N.E. 1/4 SEC.22 - TWP.57 - RGE.1 - W5M

COUNTY OF BARRHEAD No 11

SCALE:1:2000 2023 D. WILSON, A.L.S

S.E. 1/4 SEC.27 - TWP.57 - RGE.1 - W5M

ROAD PLAN 852-1805



### SECONDARY HIGHWAY 651



RGE. RD. 12

LOT 1  
BLOCK 1  
PLAN 002-3757

N.E. 1/4 SEC.22 - TWP.57 - RGE.1 - W5M

NOTES: DISTANCES ARE IN METRES AND DECIMALS THEREOF  
 STATUTORY IRON SURVEY POSTS FOUND SHOWN THUS: .....  
 PROPOSED LOT BOUNDARY SHOWN THUS: \_\_\_\_\_  
 EDGE OF TREELINE SHOWN THUS: ~~~~~~  
 EDGE OF WATER FEATURES SHOWN THUS: - - - - -

DON WILSON SURVEYS LTD.  
 BOX 4120, BARRHEAD, ALBERTA  
 T7N 1A1 PHONE: (780) 674-2287  
 FILE: 21380final DATE: JANUARY 19, 2023





## Subdivision Report FILE INFORMATION

**File Number:** 23-R-645  
**Municipality:** County of Barrhead No. 11  
**Legal:** Lot 1, Plan 962-2932  
**Applicants:** Nate Wilson  
**Owners:** Dimitru & Iona Ionita

**Date Acknowledged:** February 7, 2023  
**Referral Date:** February 7, 2023  
**Decision Due Date:** April 8, 2023  
**Revised Decision Date:** n/a  
**Date of Report:** March 24, 2023

**Existing Use:** Agriculture  
**Proposed Use:** Country Residential  
**District:** Agriculture (A)  
**Soil Rating:** 8% & 46%

**Gross Area of Parcel:** 6.97 ha (17.22 ac.)  
**Area of Lot 2:** 1.62 ha (4.00 ac.)  
**Area of Remainder:** 5.35 ha (13.22 ac.)  
**Reserve Status:** Required – Lot 2  
\$2,000/acre

### 1. SITE DESCRIPTION AND ANALYSIS

This proposal is to subdivide a developed 1.62 ha (4.00 ac.) country residential parcel from a previously subdivided 6.97 ha (17.22 ac.) country residential parcel ( Lot 1, Plan 962-2932) within NE 22-57-1-W5, in the County of Barrhead No. 11.

The site is in the southwestern portion of the County of Barrhead, adjacent to Westlock County (eastern boundary), approximately 1.6 km (1.0 mile) east of George Lake and 1.6 km (1.0 mile) north of Sturgeon County.

The site is adjacent to Range Road 12 (eastern boundary) and Highway 651 (northern boundary). Westlock County notes that Range Road 12 is under the direction, control, and management of Westlock County and requests that the landowner enter into a ditch disturbance agreement with Westlock County should there be an approach to the subject site from Range Road 12. Access to the proposed lot is from Highway 651 only. Alberta Transportation has indicated that the existing approach onto the highway may remain on a temporary basis. The department has requested a service road caveat be registered against the proposed lot and remainder. Access to the remainder may be from Highway 651 or Range Road 12. Access requirements can be met from the local road, with the provision of a service road caveat.

From a review of the provincial data, the subject site is not affected by:

- abandoned wells;
- active oil/gas facilities;
- pipeline or utility rights of way;
- an identified historic resource;
- flood hazards lands;
- wetlands identified on the Merged Wetland Inventory;

The site may be affected by:

- an approval, license or registration issued under an Act for which the Minister of Environment & Protected Areas is responsible (Document 00380764-00-00 Traditional Agricultural Use);

From the application, the proposed use is “CR- Country Residential.”

Proposed Lot 1 is rectangular in shape and contains a single detached dwelling. The proposed parcel is 1.62 ha (4.0 ac.) in area, and is located approximately 84 m (275 ft.) west of the quarter section boundary. The planner recommends that a Real Property Report be provided in order to ensure that the structure near the southeast corner of the proposed parcel satisfies the required setbacks in the County’s Land Use Bylaw and to identify the location of the private sewage disposal system. The lot is serviced by a drilled water well and private sewage disposal system (septic tank). There appears to be a suitable building site a on the proposed parcel.

The remainder is partially developed (existing garage) and contains treed areas near Highway 651 and Range Road 12. The remainder appears suitable for Country Residential use.

The County assessment sheets show the subject quarter section as containing 5 acres at 8% and 9.22 acres at 46%. The proposed parcel is developed and does not appear to include cultivated lands.

In the opinion of the planner, the proposed subdivision of the existing dwelling from a previously subdivided country residential parcel should not significantly impact the agricultural capability of the balance of the quarter section. While the proposed subdivision will result in an irregularly shaped remainder, it appears reasonable. There appears to be reasonable building sites on the proposed parcel and on the remainder of the titled area.

## 2. AGENCY & ADJACENT LANDOWNER COMMENTS

| Agency   | Comments   |
|--|--|
| 1. County of Barrhead No. 11                   | <ul style="list-style-type: none"> <li>• Development Agreement is <b>not</b> required for road widening. <i>Road widening has already been provided adjacent to Range Road 12 with the subdivision of Plan 962-2932 (Document 962 191 554).</i></li> <li>• Reserves <b>are</b> required for Lot 2. The County has requested money in lieu of land, and identified that Reserves due will be calculated based on a value of \$2,000/acre.</li> <li>• Property taxes are not outstanding.</li> <li>• The proposal conforms to the County’s LUB and MDP.</li> <li>• Site is <b>not</b> within 1.5 km of sour gas facility.</li> <li>• Site is <b>not</b> within 2 miles of a CFO.</li> <li>• Private sewage inspection required.</li> </ul>   |
| 2. Alberta Energy Regulator                    | <ul style="list-style-type: none"> <li>• No response.</li> <li>• The applicant has indicated that the site is not affected by sour gas facilities or abandoned wells.</li> <li>• No facilities with AER licences are located within the site.</li> </ul>   |
| 3. Forestry, Parks, & Tourism (Craig/Bruce)    | <ul style="list-style-type: none"> <li>• No objections.</li> </ul>   |
| 4. <i>Water Act</i> Approvals – Capital Region | <ul style="list-style-type: none"> <li>• No response.</li> </ul>   |
| 5. Alberta Transportation                      | <ul style="list-style-type: none"> <li>• No objections.</li> <li>• The subdivision application is subject to the requirements of sections 18 and 19 of the <i>Matters Related to Subdivision and Development Regulation</i>, AR 84/2022, due to the proximity of Highway 651.</li> <li>• The requirements of s. 18 of the <i>Regulation</i> are not met. The department anticipates minimal impact on the highway from this proposal. Pursuant to s. 20(1) of the <i>Regulation</i>, Alberta Transportation grants approval for the subdivision authority to vary the requirements of s. 18 of the <i>Regulation</i>.</li> <li>• This proposal does not meet the requirements of ss. 18 and 19(3) of the <i>Regulation</i>. Considering the nature of the proposal, subject to Section 20 of the <i>Regulation</i>, Transportation and Economic</li> </ul> |

|                          |   |
|--------------------------|---|
|                          | <p>Corridors is willing to approve the variance by the subdivision authority of the requirements of s. 18.</p> <ul style="list-style-type: none"> <li>• The requirements of s. 19 of the <i>Regulation</i> are not met. To ensure future access management requirements are met a service road is required. Pursuant to s. 20(1) of the Regulation, Alberta Transportation grants approval for the subdivision authority to vary the requirements of s. 19 of the <i>Regulation</i>, subject to the following: <ul style="list-style-type: none"> <li>○ Dedication of a 30 meter wide service road right-of-way Metes and Bounds at no cost to Transportation and Economic Corridors, as shown on <b>Schedule A</b>. In this instance Alberta Transportation is willing to accept the service road registration by caveat.</li> </ul> </li> <li>• The department expects that the municipality will mitigate the impacts of traffic generated by developments approved on the local road connections to the highway system, pursuant to Policy 7 of the Provincial Land Use Policies and s. 618.4 of the <i>Municipal Government Act</i>, R.S.A. 2000, c. M-26, as amended.</li> <li>• Regarding the caveat for service roads, please advise the applicant that they are required to complete three (3) copies of a service road agreement for the service road. To ensure these documents will meet the requirements of the Land Titles Office it is recommended they be prepared by an Alberta Land Surveyor. Templates for these can be downloaded from <a href="https://www.alberta.ca/service-road-agreement-and-caveat.aspx">https://www.alberta.ca/service-road-agreement-and-caveat.aspx</a>". The Surveyor is to have their client execute all 3 copies of the service road agreements and forward two of these to: Grace Saina, Alberta Transportation, 2nd floor Twin Atria Building, 4999 – 98<sup>th</sup> Avenue, Edmonton, AB, T6B 2X3, email TransDS-YEGCaveats@gov.ab.ca, for execution on behalf of the Crown.</li> </ul> |
| 6. Canada Post           | <ul style="list-style-type: none"> <li>• No response.</li> </ul>  |
| 7. Westlock County       | <ul style="list-style-type: none"> <li>• No objections.</li> <li>• Range Road 12 is the boundary between Westlock County and the County of Barrhead No. 11 in this location and is under the direction, control, and management of Westlock County.</li> <li>• If there is an approach to the remainder from Range Road 12, Westlock County requests that the landowner enter into a ditch disturbance agreement with Westlock County.</li> </ul>   |
| 8. Sturgeon County       | <ul style="list-style-type: none"> <li>• No response.</li> </ul>  |
| 9. EQUUS REA             | <ul style="list-style-type: none"> <li>• EQUUS does not have a utility right of way registered against the subject site for their existing facilities.</li> <li>• EQUUS has requested that the landowner enter into a Utility Right of Way Agreement for their existing facilities prior to registration of the subdivision.</li> <li>• <i>The planner notes that a copy of the signed URW was returned to our office on 23 March 2023.</i></li> </ul>  |
| 10. FortisAlberta        | <ul style="list-style-type: none"> <li>• No objections.</li> <li>• No easement is required.</li> <li>• FortisAlberta is the Distribution Wire Service Provider for this area. The developer can arrange installation of electrical services for this subdivision through FortisAlberta. Please contact 310-WIRE to make application for electrical services.</li> </ul>   |
| 11. Telus Communications | <ul style="list-style-type: none"> <li>• No objections.</li> </ul>  |
| 12. Apex Utilities       | <ul style="list-style-type: none"> <li>• No objections.</li> </ul>  |

|                                   |  |
|-----------------------------------|--|
|                                   | <ul style="list-style-type: none"> <li>• Please notify Alberta One Call at 1 (800) 242-3447 to arrange for “field locating” should excavations be required within the described area.</li> <li>• Any relocation of existing facilities will be at the expense of the developer and payment of contributions required for new gas facilities will be the responsibility of the developer.</li> </ul>  |
| 13. Pembina Hills School Division | <ul style="list-style-type: none"> <li>• No objections.</li> <li>• No Reserves requested.</li> </ul>   |
| 14. Alberta Health Services       | <ul style="list-style-type: none"> <li>• No objections.</li> <li>• Development on the subject site must be carried out in a manner that does not create a nuisance, as defined in the <i>Public Health Act</i>, R.S.A. 2000, c. P-37, as amended and the <i>Nuisance and General Sanitation Regulation</i>, AR 243/2003. Further, setback distances outlined in ss. 15(1) and 15(2) of the <i>Nuisance and General Sanitation Regulation</i> must be met.</li> </ul> |

Adjacent landowners were notified on 7 February 2023. ***Comments and objections from adjacent landowners were received.*** The concerns relate primarily to the following matters:

- current and future access from Highway 651 and Range Road 12;
- maintenance of the existing road network; and
- age/habitability of the dwelling on the site and future sale.

In order to ensure continued access to proposed parcel and the remainder from the local road network, Alberta Transportation & Economic Corridors has required a service road caveat be registered throughout Lot 1, Plan 962-2932. In the opinion of the planner, the concerns relating to access to the subject site have been adequately addressed. Further, Westlock County has indicated that Range Road 12 is in a reasonable state of repair and that upgrades to it are not required at this time. Finally, the age, habitability, or future sale of the existing dwelling is not a planning matter directly related to subdivision.

Gwendolyn Stewart-Palmer, in *Planning Law and Practice, 4<sup>th</sup> Edition* notes at §2.3(3)(a) that “[i]n making a decision, the subdivision authority must take the referral agencies' and adjacent land owners' comments, if any, into account but is not bound by them. As a general rule, however, [the subdivision authority] is bound by all mandatory provisions found in any applicable provincial land use policies and regulations, any statutory plans and the land use bylaw affecting the land in question.” She goes on to state, at §12.3(3)(c), that notice of a proposed subdivision “replaces the rights of appeal such owners had under pre-1995 planning legislation...[t]he theory behind this exception is that adjacent owners will have had an opportunity for input at the public hearing” required for the adoption of the statutory plan and land use bylaw affecting the site.

The proposed subdivision is consistent with the applicable statutory plans and land use bylaw affecting the land, as discussed below. Further, comments related to relevant planning considerations, access and maintenance of the road network, have been addressed by requiring a service road caveat to maintain connectivity to the local road network and by requiring the construction of accesses and approaches to County standards prior to endorsement. **Based on the analysis of the landowner’s comments outlined above, it is the planner’s opinion that the landowner’s comments have been adequately addressed.**

**3. STATUTORY ANALYSIS**

**MDP AND LUB REQUIREMENTS**

The subject site is designated “Agriculture” in the County of Barrhead *Municipal Development Plan Bylaw 4-2010* (MDP). Farming is the intended use of the land. Table 1 in **Section 3.2.3(15)** of the Plan indicates that country residential uses are allowed, with a normal, combined maximum area of 6.0 ha (15.0 ac.) allowed for residential parcels, and a maximum of 3 country residential parcels

and/or fragmented parcels within the quarter section. The subdivision creates the second country parcel within the quarter section. It will subdivide an additional 1.62 ha (4.0 ac.) from the previously subdivided country residential parcel and not remove additional land from the quarter section. The total area of country residential parcels within the quarter section will remain at 6.97 ha (17.22 ac.). The area of country residential parcels exceeds 6.06 ha (15.0 ac.), however the Subdivision Authority may vary the maximum parcel size, of a parcel for Country residential use, to allow for a maximum 17 acres within the quarter section **if** the building site certificate or real property report submitted by the applicant with the subdivision application demonstrates, to the satisfaction of the Subdivision Authority, that that the additional area is required to ensure the integrity of the farm site. The area subdivided from the quarter section is not increasing, this is a subdivision of an existing CR parcel and will not impact the agricultural capability of the quarter section. The proposed subdivision is consistent with this policy. **Therefore the proposed parcel may conform to the County MDP.**

The subject site is in the Agricultural (A) District in the County of Barrhead *Land Use Bylaw 5-2010* (LUB). Single detached dwellings are allowed. The minimum parcel area for a country residential parcel is 0.4 ha (1.0 ac.). The maximum parcel area for a developed CR use parcel is 6.07 ha (15.0 ac.). Proposed Lot 2 is 1.62 ha (4.0 ac.) and less than the maximum area. **Therefore, this subdivision conforms to the County's Land Use Bylaw.**

### **MGA AND MRSDR REQUIREMENTS**

Section 10 of the *Matters Related to Subdivision and Development Regulation*, AR 84/2022, requires that the written decision of a Subdivision Authority include reasons for the decision, including an indication of how the Subdivision Authority has considered any submissions made to it by the adjacent landowners and the matters listed in Section 9 of the *Regulation*. Section 9 indicates that, in making a decision, a Subdivision Authority must consider its topography; its soil characteristics; storm water collection and disposal; any potential for flooding, subsidence or erosion; accessibility to a road; the availability and adequacy of water supply, sewage disposal system, and solid waste disposal; whether the proposal complies with the requirements of the *Private Sewage Disposal Systems Regulation*; the use of land in the vicinity; and any other matters that it considers necessary to determine whether the land is suitable for the purposes for which the subdivision is intended.

In the opinion of the planner, with respect to these matters:

- topography
- soil characteristics
- storm water
- water supply
- sewage disposal
- solid waste
- flooding
- subsidence/erosion
- accessibility
- *Private Sewage Disposal Systems Regulation*
- use of land in vicinity
- other matters

the proposed subdivision appears satisfactory.

A note following the decision can indicate the Subdivision Authority's indication and satisfy the Regulation in this regard.

Sections 11 through 20 of the *Matters Related to Subdivision and Development Regulation* are satisfied.

The proposed subdivision will create the second country residential use parcel within the quarter section. In the opinion of the planner, no part of section 663 of the *Municipal Government Act* applies to proposed Lot 2 and Reserves are due. The County has requested that Reserves be provided as money in lieu of land, with the value of the Reserves required based on a value of \$2,000.00/acre. Section 663(a) of the *Act* may apply to the remainder of Lot 1, plan 962-2932, and Reserves are not due for that parcels of land.

The subject site is affected by is adjacent to Highway 651 and is subject to a an authorization issued under the *Water Act* (Traditional Agricultural Use), appeal of the decision is to the Land and Property Rights Tribunal.

#### Reserves

The ability to take Reserves is noted above.

#### **4. SUMMARY**

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The proposed subdivision is for country residential use, and may conform to provisions in the County's Land Use Bylaw and Municipal Development Plan as well as the requirements set forth in the MGA and applicable Regulations therefore the subdivision can be approved subject to the following conditions:

1. Accesses and approaches
2. Ditch Disturbance Agreement (if required)
3. Private Sewage Inspection
4. Service Road
5. Real Property Report, including PSDS location
6. Municipal Reserves
7. Appraisal fee
8. Taxes up to date

#### **5. RECOMMENDATION**

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That the subdivision application be approved at this time, subject to the following conditions:

1. That prior to endorsement of an instrument affecting this plan, approaches, including culverts and crossings to the proposed parcel and to the residual of the land, be provided at the owner's and/or developer's expense and to the specifications and satisfaction of the Westlock County/Alberta Transportation & Economic Corridors.
2. Further to **Condition #1**, should a new approach be constructed to the remainder from Range Road 12, approaches, including culverts and crossings to the proposed parcel (s) and to the residual of the land, be provided at the owner's and/or developer's expense. A Ditch Disturbance Agreement must be entered into with Westlock County and is required prior to the installation of any proposed new approaches. In the event the approaches are existing, an inspection by Westlock County must be requested by the landowner and/or the developer to Westlock County and, further, should upgrades to the existing approaches be required, a Ditch Disturbance Agreement must be obtained from Westlock County prior to any work being done in the County's road allowance. All approaches from Range Road 12 must meet the specifications and satisfaction of Westlock County.
3. That prior to endorsement of an instrument effecting this plan, the registered owner and/or developer enter into an agreement with Alberta Transportation and Economic Corridors for the provision of a 30.0 metre wide service road right of way adjacent to the right of way of Highway 651 throughout Lot 1, Plan 962-2932 as shown on **Schedule A**. To this respect, a Caveat shall be registered against the Certificate of Title by Alberta Transportation concurrently with the registration of the instrument effecting this plan of subdivision.

Alternatively,

That the Plan of Survey implementing the proposed plan of subdivision provide a 30.0 metre wide service road right of way adjacent to the right of way of Highway 651 throughout Lot 1, Plan 962-2932 as shown on **Schedule A**.

4. That prior to endorsement of an instrument effecting this plan, the County of Barrhead No. 11 and Subdivision Authority receive a Certificate of Compliance stating that the existing sewage disposal system(s) on the subject site meet current provincial requirements or have been relocated or redesigned to comply with the current Alberta *Private Sewage Systems Standard of Practice*, and are suitable for the intended subdivision.
5. That prior to endorsement of an instrument effecting this plan, the Subdivision Authority Officer, and the County of Barrhead No. 11 receive a Real Property Report or a building site certificate prepared by an Alberta Land Surveyor which indicates the distances between the buildings and shelter belts and above-ground appurtenances, including the location of the private sewage disposal system and discharge point on the subject lands and the existing and proposed property boundaries. Should there be structures on the site to be demolished or relocated, we recommend that they be demolished or relocated prior to the preparation of the Real Property Report.
6. That in accordance with Sections 661, 666, and 667 of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, prior to endorsement of an instrument effecting this plan, money-in-place of Municipal Reserve be provided equal to 10% of the area of the proposed parcel area. The amount has been calculated as follows:

|   |          |            |
|---|----------|------------|
| Total area of the proposed parcel area =              | 1.62 ha  | (4.00 ac.) |
| 10% of the area of the proposed parcel area =         | 0.162 ha | (0.40 ac.) |
| Estimated market value per acre =                     |          | \$2,000.00 |
| Money-in-place of reserve = 10% area x market value = |          | \$800.00   |

This sum of money shall be forwarded to the County of Barrhead No. 11 and accounted for by them in accordance with Section 671(4) of the *Municipal Government Act*.

*NOTE: The above amount is calculated based on the tentative plan of subdivision submitted to, and conditionally approved by, the Subdivision Authority. All areas are to be verified based on the instrument prepared by an Alberta Land Surveyor prior to paying the amount to the County of Barrhead No. 11. If the amount calculated above is incorrect due to a miscalculation in the area of the parcel, and if the wrong amount is paid, final approval of the plan of subdivision may be delayed pending resolution of the outstanding amount.*

7. That prior to endorsement the registered owner and/or developer pay the County of Barrhead No. 11 the outstanding appraisal fee of \$100.00.
8. That taxes are fully paid when final approval (endorsement) of the instrument effecting the subdivision is requested.

Attachments:

1. Application
2. Location map
3. Site plan
4. Proposed Tentative Plan of Subdivision

**TO: COUNCIL**

**RE: REQUEST TO UPGRADE UNDEVELOPED ROAD ALLOWANCE – SE 26-59-6-W5**

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**ISSUE:**

Landowner is requesting improvements be made to an undeveloped road allowance to provide vehicle access to SE 26-59-6-W5 for recreational use (see attached).

**BACKGROUND:**

- Land parcel was developed many years ago, prior to land use bylaw. Tax records state effective date of cabin placement as 1934. Cabin was removed from assessment in 1992 with records stating “very old and uninhabitable”.
- Land was placed under a conservation agreement in 2003 with the Alberta Conservation Association with conditions that the parcel is to remain in its natural state, except for maintenance of the yard, garden and cabin that currently exist.
- Landowners propose to use the land for recreational purposes, and would like to bring in some RV’s for personal use.
- Road allowance is undeveloped, currently parcel is accessed from the west by a walk-in trail only or crossing the lake in the winter months. The lake encroaches into the road allowance as well, with the trail deviating onto private land.

**ANALYSIS:**

- Following policies and bylaws apply to this request to ensure the sustainability of the County of Barrhead:
  - MDP 4-2010 4.5.2 Goals (2) to maintain a safe, efficient and effective transportation network in the County of Barrhead.
    - 3.2.2 (2) To minimize municipal servicing costs associated with residential development in the agricultural use area.
    - 3.2.3 (2) Residential subdivisions should be located in proximity to gas, electrical and telephone lines, and shall have direct access to existing maintained roads.
    - 3.2.3 (32) Subdivision for residential purposes in the Agricultural Use area shall not be allowed where access to graded and graveled or paved roads in good condition does not exist, or where construction of a roadway and access developed by current county standards has not been undertaken by the developer.
  - MDP 4-2010 4.5.5 Road Standards (2): All roadways and accesses shall be constructed by the Developer to the standards of the local road authority.
  - LUB 5-2010 2.7(a)(iii): Require as a condition of issuing a development permit, that the applicant enter into an agreement with the County of Barrhead to do any or all of the following: a. to construct or pay for the construction of a road required to give access to the development.



- Policy 32.04 – Road Construction Standards:
  - Construction of roads to service new developments shall be the responsibility of the developer. Where it is shown to be in the public interest, Council may consider sharing a portion of the construction costs, outlined in Policy 32.24 (up to 50% of the cost, and a maximum of \$5,000)
  - Farm Access/Machinery Road means a road that only provides access to properties that are used for farming or temporary industrial purposes.
  - Local Road means an improved road that provides access to residential and/or farming purposes.
- Policy 32.24 – Roads to Isolated Parcels:
  - Council, after receiving a written request, may approve on a cost-share basis with the affected landowner(s), the construction of a roadway to property that does not have physical access. If that roadway is not required in the interest of the general public, Council may conditionally approve construction, with the County to accept fifty (50%) percent of the cost to a maximum contribution of five thousand (\$5,000.00) dollars and the landowner(s) to pay the remainder.

### ***Consideration of the County Policies & Bylaws***

- This parcel of land is:
  - significantly removed from the local road system and would require creating improvements along roughly 1.62km (1 mile) of undeveloped road allowance.
  - currently undeveloped with no services
  - restricted by a conservation agreement which prevents new development
  - currently (2022) assessed at \$58,580 with associated taxes of \$523.80
- MDP provides guidance to support sustainable development of the County. Sustainable development attempts to encourage development in areas in close proximity to already developed areas in order to leverage existing infrastructure.
  - Request is for access for recreational use of the property with no further development of the property.
  - Costs to construct or upgrade infrastructure to support new development is the responsibility of the developer, however the cost of ongoing maintenance and repair falls to the County (cost estimates for maintenance are provided below)

### ***Consideration of Access & Associated Costs***

- Access from the West:
 

Existing foot access coming in from the west has low spots that infringe on the lake/riparian area and would require Alberta Environment approvals or an encroachment agreement to deviate onto the neighboring land.

  - RR 62 that connects to the right of way to the west is a machinery road that is not an all-weather road and in wet conditions is not likely accessible by passenger vehicles

- Access from the South:

No access currently exists coming in from the south, however there is an undeveloped road allowance that could be opened.

- Undeveloped road allowance does have a number of low soft areas including one directly north of the developed road, all would require clay fill and at least one culvert to be able to gain access through this location.
- Public Works would need to walk the road allowance to confirm the volume of clay and the number of culverts that would be required
- Either access would require brushing of the right of way
- Appropriate location (coming in from west or south) should be determined by Director of Infrastructure if Council considers approval.
- Approximate costs to create and maintain access is below:

| Type of Road                    | Estimated Construction Costs | Estimated Annual Maintenance Costs                       |
|---------------------------------|------------------------------|--|
| Machine road standard           | \$80,000 to \$100,000        | 1 mile \$1,200 - \$1,400 / year                          |
| Local road standard             | \$180,000 to \$210,000       | 1 mile \$3,500 / year<br>(low traffic volumes; dead end) |
| Brushing Only<br>(& burn piles) | \$20,000 to \$30,000         | -  |

*Note: This does not include any environmental permitting cost that may be required for either road standard or any surveying and road plan registration costs if Council chooses to develop to local road standard.*

#### OPTIONS TO CONSIDER:

|                                  |   |
|----------------------------------|---|
| <b>Option 1: Approve Request</b> | <b>Pros:</b> <ul style="list-style-type: none"> <li>• Landowner would be satisfied that they could have more open access to their recreational property</li> </ul>  |
|                                  | <b>Cons:</b> <ul style="list-style-type: none"> <li>• Does not align with MDP principles for sustainable growth</li> <li>• Landowners may be unsatisfied that they would be required to pay the associated costs for right of way improvements or complete the road construction to County standard at their own cost</li> <li>• County would be required to maintain road allowance (gravel and snow removal) at a cost of \$1,200 - \$3,500 per mile per year depending on road standard approved by Council</li> </ul> |

|                               |   |
|-------------------------------|---|
| <b>Option 2: Deny Request</b> | <b>Pros:</b> <ul style="list-style-type: none"> <li>• Aligns with MDP principles for sustainable growth as the land is significantly removed from the local road system and any other infrastructure / development</li> <li>• No additional costs to maintain remote road access</li> </ul> |
|                               | <b>Cons:</b> <ul style="list-style-type: none"> <li>• Landowners may be unsatisfied that they could not improve upon their existing access to this property</li> </ul>  |

**STRATEGIC ALIGNMENT:**

PILLAR 2: MUNICIPAL INFRASTRUCTURE & SERVICES

GOAL 1 - Infrastructure & services balance County capacity with ratepayers needs

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 2 - County demonstrates open & accountable government

Strategy 1 - Council has the tools and information necessary to make informed decisions which are shared publicly.

**ADMINISTRATION RECOMMENDS THAT:**

Council consider Option 2 and deny the request to upgrade a currently undeveloped road allowance to SE 26-59-6-W5 for recreational use only.

## Improvement of Road Allowance

From,  
Daniel Lefebvre, Natasha Lefebvre, Bryce Driessen and Vicki-Dawn Driessen

To,  
Reeve, and County Council

We are submitting this letter in request for passable vehicle access to our recently purchased property in the County of Barrhead through one of two separate road allowances. Our land location is SE 26-59-6-W5 on the South side of Thunder Lake. We are seeking the approval of Council to provide necessary improvements or utilize the right of way to develop a trail ourselves. This would not need to be maintained by the county. We are only asking for an accessible trail which is passable by vehicle.

Thank you in advance.

Please respond to this request at your earliest convenience.

Daniel Lefebvre

[REDACTED]  
[REDACTED]



**TO: COUNCIL**

**RE: 2023 CAPITAL PURCHASE - QUOTATION FOR WASHBAY STEAMER PRESSURE WASHER**

**ISSUE:**

Administration requires Council to approve the purchase of a new steamer pressure washer as identified in the 2023 Capital Budget.

**BACKGROUND:**

- December 20, 2022 – Council approved the 2023 Interim Operational and Capital Budget.
- 2023 Capital budget has \$18,000 allocated to the purchase of a new steamer pressure washer to replace Unit 32-720, which is a 2008 Magikist Hot Water Washer.
- Threshold for tendering is \$75,000 for goods and services and therefore only local industrial suppliers were asked to submit pricing for the replacement unit.
- Two companies were contacted in February 2023 for pricing: Water Blast Manufacturing LP and Pumps and Pressure Inc.

**ANALYSIS:**

- Only one quotation was received.
- Quotation exceeds the 2023 budgeted amount of \$18,000.
- 2023 capital purchases are funded from Capital Reserves.
- Summary of the quotations received are as follows:

| Vender & Brand               | Cost                  | Availability |
|------------------------------|-----------------------|--------------|
| Water Blast Manufacturing LP | \$18,245.81           | 4 weeks      |
| Pumps and Pressure Inc.      | No quotation received |              |

**STRATEGIC ALIGNMENT:**

PILLAR 2: MUNICIPAL INFRASTRUCTURE & SERVICES

GOAL 1 - Infrastructure & services balance County capacity with ratepayers needs.

**ADMINISTRATION RECOMMENDS THAT:**

- Council approve the purchase of a steamer pressure washer (as per specifications) from Water Blast Manufacturing LP at a purchase price of \$18,245.81 plus GST and to reflect the changes in the 2023 Capital budget.



REQUEST FOR DECISION
APRIL 4, 2023



TO: COUNCIL
RE: 2023 LANDFILL TRACK LOADER REPLACEMENT

ISSUE:

Unit #43-736, a 2005 Caterpillar 963C Landfill Track Loader, is up for replacement in 2023 as per the County's Waste Management Capital Plan.

BACKGROUND:

- Unit #43-736 is an 18-year old machine with 12,356 hours and has reached the point that large component failure and maintenance cost increases can be expected.
Regional Landfill is owned, operated and funded jointly by the County and Town of Barrhead at a 50% cost share rate.
Proposed in the 2023 Capital Plan:

Table with 4 columns: Track Loader to Trade In, Replacement Cost, Estimated Trade-in Value, Net Cost to Purchase. Row 1: 2005 Cat 963C Landfill Track Loader, \$660,000, \$25,000, \$635,000. Row 2: \$330,000 (50% cost share with Town of Barrhead), \$12,500 (50% cost share with Town of Barrhead), \$317,500 (50% cost share with Town of Barrhead).

- Pricing for a replacement unit was obtained from 2 vendors through Sourcewell Purchasing Program. Sourcewell Program, facilitated in the Province by RMA, allows for the public sector to obtain governmental pricing without having to go through the full public tender process as the tender process is completed by RMA. This process is being widely used throughout the province and is compliant with all current trade regulations.
Summary of the results of the Invitation for Quotation through the Sourcewell Program are attached.

ANALYSIS:

- Submitted quotations were reviewed for completeness and to ensure that the required specifications were met. Quotations were evaluated based on the following criteria:
Price
Machine & Warranty Specifications
Past Service Provided
Based on the evaluation, quotations for a 2023 Track Loader were ranked as follows:
1. Brandt Tractor Ltd. (John Deere)
2. Finning Canada Ltd. (Caterpillar)

- Brandt Tractor Ltd provided a quotation that was below the budget presented in the 2023 Capital Plan.
- Both vendors also gave options for receiving a 2023 Track Loader in the fall of 2022. Brandt Tractor Ltd. estimated delivery time to be 6-8 months and Finning's estimated delivery time was 9-12 months.
- **Pricing Considerations:**
  - Lowest purchase price (no trade) was \$608,000 offered by Brandt Tractor Ltd. which is \$56,200 less than Finning Canada Ltd purchase price of \$664,200.
  - No Guaranteed trade value was requested for the new machine as this machine is planned to serve the Regional Landfill for a minimum of ten years.
- **Options for disposing of Unit #43-736:**
  - Place at auction or put up for public tender after the arrival of new machine.
- Administration recommends that the County and Town of Barrhead cost share 50% each for the purchase of a 2023 John Deere 755K Landfill Track Loader from Brandt Tractor Ltd. in 2023 at a cost of \$304,000 each for a total of \$608,000 and consider the options for disposal of Unit #43-736 after delivery of new machine.
  - Approval of this purchase aligns with the County's 2023 Waste Management Capital Plan.
  - Total purchase is \$52,000 less than what is budgeted
  - Purchase of the County's 50% share in the amount of \$304,000 would be funded from the County's Landfill Equipment Reserve.
  - Recommended option has the lowest purchase price.

#### **ALIGNMENT WITH STRATEGIC PLAN:**

- PILLAR 2: Municipal Infrastructure & Services
  - GOAL 1 – Infrastructure & services balance County capacity with ratepayer needs.
- PILLAR 4: Governance & Leadership
  - GOAL 2 – County demonstrates open & accountable government.
    - Strategy 1 – Council has the tools and information necessary to make informed decisions which are shared publicly.
  - GOAL 3 – County demonstrates leadership
    - Strategy 1 – Engage ICF neighbors to explore opportunities for efficient service delivery & cost sharing.

#### **ADMINISTRATION RECOMMENDS THAT:**

Council directs Administration to cost share (50:50) with the Town of Barrhead the purchase of a 2023 John Deere 755K Landfill Track Loader, with Landfill package and 5-year / 5,000-hour warranty coverage at a total cost of \$608,000 plus GST from Brandt Tractor Ltd. as per the quotation provided, and as per the 2023 Waste Management Capital budget, and to take delivery in 2023.



County of Barrhead No. 11  
5306 – 49 Street, Barrhead, Alberta T7N 1N5  
Phone: 780-674-2619; Fax: 780-674-9653  
Email: info@countybarrhead.ab.ca  
www.countybarrhead.ab.ca  
Public Works

**Summary of Quotations for the Purchase of One (1) New Waste Handler**

|   | <b>2023 John Deere<br/>755K Landfill Crawler Loader<br/>Brandt Tractor Ltd.</b> | <b>2023 Caterpillar<br/>963 Track Loader<br/>Finning (Canada)</b> |
|---|---|---|
| <b>Base Unit Price</b>                    | \$608,000.00  | \$664,200.00  |
| landfill/waste package                    | included  | included  |
| warranty coverage 60 month / 5000 hour ** | included  | included  |
| <b>Total purchase price no trade</b>      | <b>\$608,000.00</b>   | <b>\$664,200.00</b>   |

*\*\* Warranty coverage 5 year / 5000 hour includes bumper to bumper warranty, hose warranty and travel FOB machine*

**Quotation Review Date:** 9:00 a.m. March 7, 2023





REQUEST FOR DECISION  
APRIL 4, 2023

F

**TO: COUNCIL**

**RE: UNIT 306 CATERPILLAR D6T DOZER DISPERSAL**

**ISSUE:**

Public Works has issued a public notice of dispersal for Unit 306 - 2018 Caterpillar D6T dozer which closed on March 31, 2023.

**BACKGROUND:**

- Policy 12.36 Disposal of Surplus Items allows for items to be sold by tendered sale, sale through an auction mart or company or sale by consignment
  - Items sold by tendered sale must be approved by Council if a reserve bid has not been established.
- 5-year warranty for Unit 306 expires in May 2023 and its replacement unit, a 2022 Komatsu D71PX-24, has been delivered and is ready for work.
- Unit 306 has a guaranteed buyback of \$225,276 from Finning, which was part of the original purchase agreement.
- Due to favourable market conditions, it was determined that a public tendered sale should be conducted to try and obtain a better selling price than offered with the guaranteed buyback.
- County received 6 offers for Unit 306. The table below summarizes the submissions:

| Company                                | Offer Received | Conditions   |
|--|----------------|--|
| Jake Collins                           | \$250,000      |  |
| Bidadoo                                | \$256,700      |  |
| Semler Farms                           | \$277,000      |  |
| Michener Allen Auctioneering Ltd.      | \$315,000      | Michener Allen will take the next \$35,000; any further monies over \$350,000 will be split 90/10 in favor of the County |
| Finning Canada                         | \$370,000      |  |
| Ritchie Bros Auctioneers (Canada) Ltd. | \$375,000      |  |

**ANALYSIS:**

- Ritchie Bros Auctioneers (Canada) Ltd.'s submission of \$375,000 for Unit 306 is the highest bid that was received, which is significantly higher than the guaranteed buyback price of \$225,276.

**STRATEGIC ALIGNMENT:**

PILLAR 2: MUNICIPAL INFRASTRUCTURE & SERVICES

GOAL 1 - Infrastructure & services balance County capacity with ratepayers needs

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 2 - County demonstrates open & accountable government

**ADMINISTRATION RECOMMENDS THAT:**

Council directs Administration to disperse Unit 306 to Ritchie Bros Auctioneers (Canada) Ltd. for the price of \$375,000 plus GST and make the unit available for immediate possession upon receipt of payment.



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**TO: COUNCIL**

**RE: FIRE FIGHTING SERVICES – REQUEST TO CANCEL INVOICE**

---

**ISSUE:**

Administration has received a request to cancel invoice #IVC00002618 in the amount of \$1,567.84 which includes \$1,500 for fire-fighting services and \$67.84 in accrued interest.

**BACKGROUND:**

- Invoice was for fire response to a vehicle fire on July 31, 2022 (invoice and incident report attached).
- Administration has reviewed the request and available information which included discussion with owner, review of invoice, and Fire Services incident report.
- Administration also considered the following in review of this request:
  - Policy 23.02 Fire Protection Service Charges as amended July 2, 2014
  - Bylaw 8-2013 Prevention and Control of Fires, Section 8 Extinguishing Fires & Cost

**ANALYSIS:**

- Owner's 1996 Dodge Ram ¾ Ton was stolen from Edmonton and set on fire in the County of Barrhead on July 31, 2022 resulting in a fire invoice to the owner.
- January 19, 2023 – unpaid account was sent to collections
  - Owner stated he had moved and had not received the invoice and statements (moved from Edmonton to Smoky Lake)
- Owner has requested by phone and email (attached) that Council consider cancelling invoice #00002618 in the amount of \$1,500 plus accrued interest of \$67.84.
- Bylaw 8-2013, Section 8 – Extinguishing Fires & Cost, and Policy 23.02 Fire Protection Service Charges indicated that the costs incurred by the County for fire-fighting services may be charged to and recovered from either:
  1. **Owner or occupant of the property to which the services were provided**
  2. Person that is in control of the property
  3. Person who ignited, maintained, or allowed the fire, or otherwise caused or created the need for the service
  4. Person to whom any fire permit was issued in the case of a fire
- Therefore, pursuant to Bylaw 8-2013 and Policy 23.02 outlined above, the fire-fighting services were charged to the owner of the property.
- Individuals suspected of causing the fire have not been identified and no charges have been laid or fines issued.

- Administration was unable to identify any errors, or considerations under County policies to recommend a reduction or cancellation of invoice #00002618.

| Invoice # | Original Amount   | Admin Comments & Recommendation  | Balance Owning after Admin Recommendation |
|-----------|-------------------|--|---|
| 00002618  | \$1,500 + \$67.84 | <ul style="list-style-type: none"> <li>• Total invoice is \$1,567.84</li> <li>• As per Policy 23.02, the first \$3,000 is charged to landowner or owner of property.</li> <li>• Fire services was dispatched by 911 and responded to a call as per normal procedure.</li> <li>• Although it appears that the fire was likely caused by the person who stole the vehicle, owners of the vehicle are responsible for any fire which occurs to their vehicle.</li> <li>• MGA, Bylaw 8-2013, Section 8 – Extinguishing Fires &amp; Cost, and Policy 23.02 Fire Protection Service Charges allow the County to charge for fire-fighting services.</li> <li>• Council could consider cancelling the accrued interest in the amount of \$67.84</li> <li>• Note – it is not necessary for Council to go incamera unless further information is provided that would qualify as an exclusion under <i>FOIPP Act</i>. This can be determined during the Council meeting.</li> </ul> | \$1,567.84                                |

**ADMINISTRATION RECOMMENDS THAT:**

Council deny the request to cancel or reduce invoice #IVC00002618.

**From:** [Gilbert Villeneuve](#)  
**To:** [Pam Dodds](#)  
**Subject:** [EXTERNAL] - Re: Delegation to Council  
**Date:** March 11, 2023 9:26:17 AM  
**Attachments:** [image001.png](#)

---

I do not wish to attend council.

I have no way to get there .I was to ask by mail . I want to get this delt wit as it has impacted my life very negatively. I have no insurance coverage for fire or theft. I am out my tools truck and personal items. This puts me in very bad way. I did not cause the fire . I lost my truck mobility. I am on disability and can not pay my own bills as it is . I beg of county to Remove this collection. Help me out here. I did not even get any thing back. RCMP noticed me. I had to call and ask for a police report. I am asking for help here . I'm sure the bill for me will not break the county of Barhead.

Thanks  
Gilbert Villeneuve

[Sent from Yahoo Mail for iPhone](#)

On Friday, March 10, 2023, 4:12 PM, Pam Dodds <[PDodds@countybarhead.ab.ca](mailto:PDodds@countybarhead.ab.ca)> wrote:

Good Afternoon,

Thank you for bringing us your concerns regarding your fire invoice.

As Tamara stated only Council can reduce or cancel a fire invoice that has been billed in accordance with our policies.

You said you might wish to attend Council so I am providing you with our delegation form if you do plan on attending Council. I will then be able to provide a time slot for you on the agenda. You may attend in person or via video conference.

Otherwise, Administration can present to Council a letter on your behalf if you wish to write one.

Our next Council meeting is April 4<sup>th</sup> so please have the documentation to me by March 27<sup>th</sup>.

*Regards,*

**Pam Dodds**  
*Executive Assistant to the CAO*



# Barrhead Regional Fire Services

Fire Chief :Chief Gary Hove

Box 4172, 4635-61 Ave Barrhead AB

Barrhead AB T7N 1A2

PH : 780-674-2087 FAX : 780-674-2889

Aug 31 22

## Incident 22-187-CFR

Aug 31 22

County of Barrhead  
5306 49 Street  
Barrhead, AB T7N 1N5

On July 31st, 2022 Barrhead Regional Fire Services responded to a call for a vehicle fire located in the area of Twp Rd 570 & Rge Rd 13, in the County of Barrhead. On scene to a vehicle fully involved in fire. Barrhead Fire Crews proceed to attack the fire and work to cool the engine and rest of the vehicle. The fire and heat are fully extinguished and the scene is left in care of RCMP now on scene. Barrhead Fire Units return to station and are place back in service.

Gilbert Villeneuve.



Date: Jul 31 22

Incident #: 22-187

Response Location: TWP RD 570 / RNG RD 13, BARRHEAD COUNTY

Dispatch: Number: 13799050

Investigating Police Force: R.C.M.P. Police Report #: 2022-1071330

Police Officer: Cst. Holick

Cause of Emergency: Fire - Vehicle Stolen

Location of Emergency: Off Road - Wilderness Area Twp Rd 570 & Rge Rd 13

### SERVICE PERFORMED

- Cooled down for tow rtruck to transport.

### Additional Services Performed:

Extinguish Fire

### APPARATUS

| Unit      | Leave Station | Return to Station | Total Time | First 30 min cost | 30 min cost | 30 min cost after 255 minutes | Total Cost |
|-----------|---------------|-------------------|------------|-------------------|-------------|-------------------------------|------------|
| COMMAND-1 | 15:24:25      | 17:23:21          | 119 min    | \$0.00            | \$0.00      | \$0.00                        | \$0.00     |
| ENGINE-33 | 15:28:31      | 17:23:21          | 115 min    | \$250.00          | \$250.00    | \$250.00                      | \$1,000.00 |
| TENDER-34 | 15:28:33      | 17:23:22          | 115 min    | \$125.00          | \$125.00    | \$125.00                      | \$500.00   |

Grand Total: \$1,500.00

Paid: \$0.00

Owing: \$1,500.00

Fire Chief Gary Hove



County of Barrhead No.11  
 5306-49 Street  
 Barrhead Alberta T7N 1N5

\*\*\*HISTORICAL\*\*\*

|                |             |
|----------------|-------------|
| <b>INVOICE</b> | IVC00002618 |
| Type           |             |
| Date           | 2022-09-01  |
| Page           | 1           |

**Bill to:**

Villeneuve, Gilbert  
 [REDACTED]  
 [REDACTED]

**Ship to:**

Villeneuve, Gilbert  
 [REDACTED]  
 [REDACTED]

| Purchase Order ID    | Customer ID   | Salesperson ID | Shipping Method | Payment Terms ID |            |
|----------------------|---|----------------|-----------------|------------------|------------|
| INCIDENT #22-187-CFR | VILLE0001   |                | PICKUP          | Net 30           |            |
| Quantity             | Description   | U Of M         | Discount        | Unit Price       | Ext. Price |
| 1                    | Fire Services on July 31/22 at Twp Rd 570 & Rge Rd 13, Incident #22-187 | EACH           | \$0.00          | \$1,500.00       | \$1,500.00 |

|                       |            |
|-----------------------|------------|
| <b>Subtotal</b>       | \$1,500.00 |
| <b>Misc</b>           | \$0.00     |
| <b>Tax</b>            | \$0.00     |
| <b>Freight</b>        | \$0.00     |
| <b>Trade Discount</b> | \$0.00     |
| <b>Total</b>          | \$1,500.00 |





County of Barrhead No.11  
 5306-49 Street  
 Barrhead Alberta T7N 1N5  
 (780) 674-3331 Ext. 0000

STATEMENT

|          |            |
|----------|------------|
| Date:    | 2023-03-17 |
| Account: | [REDACTED] |

|              |  |
|--------------|--|
| Amount Paid: |  |
|--------------|--|

VILLENEUVE, GILBERT  
 VILLENEUVE, GILBERT  
 [REDACTED]  
 [REDACTED]

Payment Terms: Net 30  
 Finance Charge Currency Amount \$0.00  
 Deposits Received: \$0.00

*\*Please return this portion with your payment\**

| Document No.   | Date       | Code | Description              | Amount             | Balance           |
|----------------|------------|------|--------------------------|--------------------|-------------------|
| FCHRG000000845 | 2022-11-02 | FIN  | Nov. 2022 Finance Charge | \$22.50            | \$22.50           |
| FCHRG000000871 | 2022-12-02 | FIN  | Dec. 2022 Finance Charge | \$22.50            | \$45.00           |
| FCHRG000000901 | 2023-01-02 | FIN  | Jan. 2023 Finance Charge | \$22.84            | \$67.84           |
| IVC00002618    | 2022-09-01 | SLS  | IVC00002618              | \$1,500.00         | \$1,567.84        |
|                |            |      |                          | <b>Amount Due:</b> | <b>\$1,567.84</b> |

|                |                     |                     |                    |        |        |        |
|----------------|---------------------|---------------------|--------------------|--------|--------|--------|
| <u>Current</u> | <u>31 - 60 Days</u> | <u>61 - 90 Days</u> | <u>91 and Over</u> | -      | -      | -      |
| \$0.00         | \$22.84             | \$22.50             | \$1,522.50         | \$0.00 | \$0.00 | \$0.00 |

Codes: SLS = Sales / Invoices      FIN = Finance Charges      CR = Credit Notes  
 SCH = Scheduled Payments      SVC = Service / Repairs      RTN = Returns  
 DR = Debit Notes      WRN = Warranties      PMT = Payments





**TO: COUNCIL**

**RE: POLICY AD-004 COMPASSIONATE GIFTS**

---

**ISSUE:**

Council approval is required for Policy AD-004 Compassionate Gifts (attached).

**BACKGROUND:**

- December 21, 2022 – Policy committee reviewed current policy 12.24 – Flowers or Donations – Re: Deceased Employees or Their Immediate Family (attached) and recommended changes to be incorporated into a new policy
- Current policy has been in place since 1986

**ANALYSIS:**

- Policy AD-004 Compassionate Gifts is intended to provide a standard process for recognizing family bereavement
- Current Policy requires clarity and revision to address the following areas:
  - Definition of a family member
  - How many years staff were required to be employed
  - Who was responsible for keeping track of previous employees
  - What qualifies as a serious illness or injury
  - Amount indicated did not sufficiently cover a purchased gift.
- Draft policy aligns with policy committee recommendations and provides needed clarification

**STRATEGIC ALIGNMENT:**

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 1: County demonstrated an open & accountable government

**ADMINISTRATION RECOMMENDS THAT:**

Council approve Policy AD-004 Compassionate Gifts to replace Policy 12.24



**Policy Title:** Compassionate Gifts

**Policy Number:** AD-004

**Functional Area:** Administration

---

## PURPOSE

To define principles which provides consistency in acknowledging when an employee has experienced a serious illness or the death of an immediate family member.

## POLICY STATEMENTS

County of Barrhead recognizes the importance of compassion and supporting a County of Barrhead employee during a time of grief or mourning.

## SCOPE

This policy applies to all current permanent employees and current Elected Officials of the County of Barrhead.

## DEFINITIONS

- a) *“Elected Officials”* means all members of Council including the Reeve and Councillors duly elected and holding officer in the County of Barrhead No. 11.
- b) *“Full-time”* means any employee who works 30 hours or more per work week
- c) *“Immediate Family”* means children, parents, spouse/partner, siblings, of an employee and also includes son/daughter in-law, father/mother in-law, and brother/sister in-law, or a relative who is a member of the employee’s household.
- d) *“Part-time”* means any employee who works less than 30 hours per work week
- e) *“Permanent Employee”* means employees who occupy a permanently established position on the County’s organizational chart.
- f) *“Seasonal Employee”* means any employee who is filling a seasonal position for a specific period of time (less than nine months) with a definite lay off period.
- g) *“Temporary Employee”* means any non-permanent employee employed in either a full-time or part-time position.

## GUIDELINES

1. There may be occasions or circumstances when it is deemed appropriate for the County of Barrhead to provide compassionate gifts.
  - a) Compassionate gifts may include but not limited to floral arrangements, plants, fruit baskets/food trays, or donations to non-profit organizations on behalf of an individual in lieu of a gift
2. Arrangements may be made for the employee to be recognized under the following guidelines:
  - a) When an employee or elected official has experienced the death of an immediate family member.
  - b) When an employee or elected official has experienced a serious medical situation, such as an extended hospital stay of more than 2 days.

**3. Eligibility:**

- a) This policy applies to:
  - i) current permanent part-time and full-time employees
  - ii) current elected officials.
- b) This policy does not apply to:
  - i) seasonal and temporary employees
  - ii) former employees
  - iii) former elected officials.

**3. Coordination:**

- a) Employee or co-worker to report situation to immediate supervisor/manager and information to be forwarded to Office of CAO
- b) Elected official to report situation to Office of CAO.
- c) Office of CAO will coordinate with supervisor for appropriate gift for employees

**4. Cost:**

- a) Cost for the gift/donation is up to a maximum of \$100 including delivery unless authorized by the CAO.
- b) Funds for the purchase will be allocated from the appropriate department Public Relations Expense.
- c) Staff may wish to organize and pay at their own cost for additional items for employees or elected officials beyond the scope and guidelines of this policy

## **REVIEW CYCLE**

This policy shall be reviewed every 4 years or when Administration becomes aware of changes that would affect this policy.

## **CROSS-REFERENCE**

CRA Non-Taxable Benefits

---

**Effective:** April XX, 2023

**Approved by:** Council

**Resolution No:** 2023-XX

**Replaces:** Policy 12.24 Flowers or Donation – Re: Deceased Employees or their Immediate Family (1986)

**Last Review:** N/A

**Next Review:** 2027

**COUNTY OF BARRHEAD NO. 11**

|                 |  |                   |              |
|-----------------|--|-------------------|--------------|
| <b>Section:</b> | <b>ADMINISTRATION/PERSONNEL</b>  |                   |              |
| <b>Title:</b>   | <b>Flowers or Donations – Re: Deceased Employees or Their Immediate Family</b> | <b>Policy No:</b> | <b>12.24</b> |
| <b>Pages:</b>   | <b>Page 1 of 1</b>   |                   |              |

**Purpose**

**Policy Statement and Guidelines**

The Council recognizes family bereavement, serious illnesses or serious injury for families of employees or Council, past and present, when such occurrences are brought to the attention of a Council member or central office administration.

When serious illness or injury is involved, an arrangement of flowers will be sent to the hospital or home of the family concerned.

In the case of a death for a present or past employee or a member of their immediate family, a memorial to a maximum of \$40.00 may be given in lieu of flowers to the charity of the family's choice.

|                 | <b>Date</b> |
|-----------------|-------------|
| <b>Approved</b> | <b>1986</b> |
| <b>Amended</b>  |             |
| <b>Amended</b>  |             |



**TO: COUNCIL**

**RE: 2022 FINANCIAL STATEMENTS AND FINANCIAL INFORMATION RETURN (FIR)**

---

**ISSUE:**

Council approval of the financial statements is required for the Reeve and Deputy Reeve to sign the financial statements.

Council approval of the financial information return (FIR) is required for the CAO to sign the FIR.

**BACKGROUND:**

- MGA requires a municipality to make its financial statements, or a summary of them, and the auditor’s report on the financial statements available to the public in the manner Council considers appropriate by May 1, 2023.
- MGA requires a municipality to submit the audited financial statements, audited financial information return (FIR), and the auditor’s report to the Minister (Municipal Affairs) by May 1, 2023.
- Council appointed Joseph S. Greilach Professional Corporation to audit the 2022 financial statements and FIR.
- February 21, 2023 – during the regular meeting of Council the preliminary 2022 financial results were reviewed and approved.

**ANALYSIS:**

- There were no adjustments identified during the course of the audit requiring the financial statements or FIR to be adjusted (see attached Audit Summary Letter).
- A clean audit opinion was issued in the Auditor’s Report:
  - *“In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the County as at December 31, 2022 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)”.*

**STRATEGIC ALIGNMENT:**

Council’s review and approval of the audited 2022 financial statements aligns with the 2022 – 2026 Strategic Plan as follows:

|          |   |
|----------|---|
| Pillar   | 4 Governance & Leadership   |
| Goal     | 4.2 County demonstrates open & accountable government.  |
| Strategy | 4.2.1 Council has the tools and information necessary to make informed decisions which are shared publicly. |

**ADMINISTRATION RECOMMENDS THAT:**

1. Council approve the 2022 audited Financial Statements as presented.
2. Council approve the 2022 audited Financial Information Return (FIR) as presented.

3. Council direct Administration to publish the 2022 audited financial statements to the County website.

**Attachments:**

- 2022 Audited Financial Statements
- 2022 Audited Financial Information Return
- Correspondence April 4, 2023 – Audit Summary Letter

DO/tm

**County of Barrhead No. 11**

**Financial Statements**

For the Year Ended December 31, 2022

**County of Barrhead No. 11**  
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**For the Year Ended December 31, 2022**

**MANAGEMENT REPORT**

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5306 – 49 Street, BARRHEAD, ALBERTA T7N 1N5

Phone: 780-674-3331; Fax: 780-674-2777

Email: [info@countybarrhead.ab.ca](mailto:info@countybarrhead.ab.ca)

[www.countybarrhead.ab.ca](http://www.countybarrhead.ab.ca)

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## Management's Responsibility

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To the Reeve and Councilors of County of Barrhead No. 11:

The accompanying financial statements of County of Barrhead No. 11 are the responsibility of management and have been approved by Council.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of the financial statements.

Council is composed entirely of individuals who are neither management nor employees of the County. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for recommending the appointment of the County's external auditors.

Greilach Lussier LLP is appointed by Council to audit the financial statements and report directly to them; their report follows. The external auditors have full access to, and meet periodically and separately with, both Council and management to discuss their audit findings.

April 4, 2023

---

Chief Administrative Officer



# Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA \*Partner  
Jeffery T. Toivonen, CPA, CA

Bradley G. Lussier, CPA \*Partner  
Blake D. Rogerson, CPA, CA

\*Denotes Professional Corporation

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## INDEPENDENT AUDITOR'S REPORT

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To the Reeve and Council of County of Barrhead No. 11

### *Opinion*

We have audited the financial statements of County of Barrhead No. 11 (the County), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the County in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other Matter - Supplementary Information*

We draw attention to the fact that the supplementary budget information included in Note 24 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

### *Other Information*

Our opinion on the financial statements does not cover Management's Annual Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

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

In preparing the financial statements, management is responsible for assessing the County's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the County or to cease operations, or has no realistic alternative but to do so.

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

(continues)

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the County to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Greilach Lussier LLP  
Chartered Professional Accountants

Barrhead, Alberta  
April 4, 2023

**County of Barrhead No. 11**  
**Statement of Financial Position**  
**As at December 31, 2022**

|   | <u>2022</u>                 | <u>2021</u>                 |
|---|-----------------------------|-----------------------------|
| <b>FINANCIAL ASSETS</b>                                       |                             |                             |
| Cash and temporary investments <i>(Note 2)</i>                | \$ 20,265,455               | \$ 19,497,416               |
| Taxes and grants in place of taxes receivable <i>(Note 3)</i> | 743,751                     | 1,068,721                   |
| Trade and other receivables <i>(Note 4)</i>                   | 1,077,050                   | 1,406,313                   |
| Agreements receivable <i>(Note 5)</i>                         | 358,788                     | 425,407                     |
| Land for resale <i>(Note 6)</i>                               | 610,322                     | 776,846                     |
| Investments <i>(Note 7)</i>                                   | 3,578,354                   | 2,039,575                   |
| Other financial assets  | 1,830                       | 1,988                       |
|   | <u>\$ 26,635,550</u>        | <u>\$ 25,216,266</u>        |
| <b>LIABILITIES</b>  |                             |                             |
| Accounts payable and accrued liabilities <i>(Note 8)</i>      | \$ 1,963,403                | \$ 1,288,905                |
| Deposit liabilities   | 1,590,663                   | 85,637                      |
| Employee benefit obligations <i>(Note 9)</i>                  | 164,958                     | 132,535                     |
| Deferred revenues <i>(Note 10)</i>                            | 6,746,753                   | 6,003,436                   |
| Long term debt <i>(Note 11)</i>                               | 4,021,764                   | 4,184,350                   |
| Landfill closure and post-closure liability <i>(Note 12)</i>  | 365,100                     | 334,675                     |
|   | <u>\$ 14,852,641</u>        | <u>\$ 12,029,538</u>        |
| <b>NET FINANCIAL ASSETS</b>                                   | <b>\$ 11,782,909</b>        | <b>\$ 13,186,728</b>        |
| <b>NON-FINANCIAL ASSETS</b>                                   |                             |                             |
| Tangible capital assets <i>(Schedule II)</i>                  | \$ 51,489,263               | \$ 50,240,168               |
| Inventory for consumption <i>(Note 13)</i>                    | 3,186,640                   | 1,627,325                   |
| Prepaid expenses  | 153,029                     | 163,306                     |
|   | <u>\$ 54,828,932</u>        | <u>\$ 52,030,799</u>        |
| <b>ACCUMULATED SURPLUS <i>(Schedule I, Note 14)</i></b>       | <b><u>\$ 66,611,841</u></b> | <b><u>\$ 65,217,527</u></b> |

Commitments *(Note 21)*

Contingencies *(Note 22)*

Approved on behalf of Council:

\_\_\_\_\_ Reeve

\_\_\_\_\_ Deputy Reeve

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

**County of Barrhead No. 11**  
**Statement of Operations**  
**For the Year Ended December 31, 2022**

|   | Budget<br>(Unaudited)<br>(Note 24) | 2022                 | 2021                 |
|---|------------------------------------|----------------------|----------------------|
| <b>REVENUE</b>  |                                    |                      |                      |
| Net municipal taxes <i>(Schedule III)</i>                         | \$ 9,070,366                       | \$ 9,123,852         | \$ 8,909,495         |
| User fees and sales of goods                                      | 1,172,344                          | 1,305,341            | 903,396              |
| Penalties and costs on taxes                                      | 300,000                            | 167,712              | 325,645              |
| Licenses and permits  | 17,329                             | 17,371               | 23,731               |
| Investment income   | 208,590                            | 455,914              | 151,593              |
| Government transfers for operating <i>(Schedule IV)</i>           | 1,250,608                          | 1,113,484            | 1,543,404            |
| Development levies  | -                                  | 2,985                | -                    |
| Other revenues  | 44,624                             | 129,179              | 60,174               |
| <b>Total Revenue</b>  | <b>\$ 12,063,861</b>               | <b>\$ 12,315,838</b> | <b>\$ 11,917,438</b> |
| <b>EXPENSES</b>   |                                    |                      |                      |
| Legislative   | \$ 377,247                         | \$ 356,603           | \$ 294,056           |
| Administration  | 1,436,465                          | 1,029,053            | 928,248              |
| Protective Services   | 1,048,380                          | 999,255              | 935,476              |
| Transportation  | 7,652,724                          | 7,640,671            | 7,209,107            |
| Water and wastewater  | 1,992,902                          | 442,091              | 405,951              |
| Waste management  | 259,438                            | 239,582              | 289,904              |
| Family and community support (FCSS)                               | 68,500                             | 68,500               | 61,000               |
| Planning and development  | 588,925                            | 1,099,526            | 364,006              |
| Agriculture   | 699,223                            | 673,259              | 492,876              |
| Recreation & culture  | 709,633                            | 720,411              | 679,841              |
| <b>Total Expenses</b>   | <b>\$ 14,833,437</b>               | <b>\$ 13,268,951</b> | <b>\$ 11,660,465</b> |
| <b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b> | <b>\$ (2,769,576)</b>              | <b>\$ (953,113)</b>  | <b>\$ 256,973</b>    |
| <b>OTHER</b>  |                                    |                      |                      |
| Contributed assets  | -                                  | 4,814                | 22,000               |
| Insurance proceeds  | -                                  | 66,721               | 23,337               |
| Government transfers for capital <i>(Schedule IV)</i>             | 2,609,494                          | 2,293,466            | 1,939,119            |
| Loss on disposal of tangible capital assets                       | (177,538)                          | (17,574)             | (112,911)            |
| <b>EXCESS OF REVENUE OVER EXPENSES</b>                            | <b>\$ (337,620)</b>                | <b>\$ 1,394,314</b>  | <b>\$ 2,128,518</b>  |
| <b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>                     | <b>63,089,009</b>                  | <b>65,217,527</b>    | <b>63,089,009</b>    |
| <b>ACCUMULATED SURPLUS, END OF YEAR</b>                           | <b>\$ 62,751,389</b>               | <b>\$ 66,611,841</b> | <b>\$ 65,217,527</b> |

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

**County of Barrhead No. 11**  
**Statement of Change in Net Financial Assets**  
**For the Year Ended December 31, 2022**

|   | Budget<br>(Unaudited) | <b>2022</b>                  | 2021                 |
|---|-----------------------|------------------------------|----------------------|
| <b>EXCESS OF REVENUE OVER EXPENSES</b>          | \$ (337,620)          | <b>\$ 1,394,314</b>          | \$ 2,128,518         |
| Acquisition of tangible capital assets          | (7,639,165)           | <b>(4,726,454)</b>           | (5,230,739)          |
| Contributed tangible capital assets             | -                     | <b>(4,814)</b>               | (22,000)             |
| Amortization of tangible capital assets         | 3,104,576             | <b>3,225,775</b>             | 3,104,576            |
| Proceeds on disposal of tangible capital assets | 796,225               | <b>238,824</b>               | 1,073,350            |
| Gain on sale of tangible capital assets         | 177,538               | <b>17,574</b>                | 112,911              |
|   | <u>\$ (3,560,826)</u> | <u><b>\$ (1,249,095)</b></u> | <u>\$ (961,902)</u>  |
| Acquisition of supplies inventories             | \$ (2,405,000)        | <b>\$ (2,528,290)</b>        | \$ (850,549)         |
| Acquisition of prepaid assets                   | (175,000)             | <b>(153,029)</b>             | (163,306)            |
| Use of supplies inventories                     | 1,200,000             | <b>968,975</b>               | 1,144,041            |
| Use of prepaid assets                           | 175,000               | <b>163,306</b>               | 159,362              |
|   | <u>\$ (1,205,000)</u> | <u><b>\$ (1,549,038)</b></u> | <u>\$ 289,548</u>    |
| <b>INCREASE (DECREASE) IN NET ASSETS</b>        | \$ (5,103,446)        | <b>\$ (1,403,819)</b>        | \$ 1,456,164         |
| <b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>  | \$ 13,186,728         | <b>\$ 13,186,728</b>         | \$ 11,730,564        |
| <b>NET FINANCIAL ASSETS, END OF YEAR</b>        | <u>\$ 8,083,282</u>   | <u><b>\$ 11,782,909</b></u>  | <u>\$ 13,186,728</u> |

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

**County of Barrhead No. 11**  
**Statement of Cash Flows**  
**For the Year Ended December 31, 2022**

|   | <u>2022</u>                 | <u>2021</u>                 |
|---|-----------------------------|-----------------------------|
| <b>OPERATING</b>  |                             |                             |
| Excess of revenue over expenses                                     | \$ 1,394,314                | \$ 2,128,518                |
| Non-cash items included in excess of revenues over expenses:        |                             |                             |
| Amortization of tangible capital assets                             | 3,225,775                   | 3,104,576                   |
| Gain on disposal of tangible capital assets                         | 17,574                      | 112,911                     |
| Tangible capital assets received as contributions                   | (4,814)                     | (22,000)                    |
| Non-cash charges to operations (net change):                        |                             |                             |
| Decrease (increase) in taxes and grants in place of taxes           | 324,970                     | (267,729)                   |
| Decrease (increase) in trade and other receivables                  | 329,263                     | (683,140)                   |
| Decrease (increase) in agreement receivable                         | 66,619                      | (56,311)                    |
| Decrease in land held for resale                                    | 166,524                     | -                           |
| Decrease in other current assets                                    | 158                         | 2,128                       |
| (Increase) decrease in inventory for consumption                    | (1,559,315)                 | 293,491                     |
| Decrease (increase) in prepaid expenses                             | 10,277                      | (3,944)                     |
| Increase in accounts payable and accrued liabilities                | 674,498                     | 198,283                     |
| Increase in deposit liabilities                                     | 1,505,026                   | 2,058                       |
| Increase in deferred revenue  | 743,317                     | 485,908                     |
| Increase in employee benefit obligation                             | 32,423                      | 34,537                      |
| Increase in provision for landfill closure/post-closure             | 30,425                      | 30,425                      |
| Cash provided by operating transactions                             | <u>\$ 6,957,034</u>         | <u>\$ 5,359,711</u>         |
| <b>CAPITAL</b>  |                             |                             |
| Acquisition of tangible capital assets                              | \$ (4,726,454)              | \$ (5,230,739)              |
| Sale of tangible capital assets                                     | 238,824                     | 1,073,350                   |
| Cash applied to capital transactions                                | <u>\$ (4,487,630)</u>       | <u>\$ (4,157,389)</u>       |
| <b>INVESTING</b>  |                             |                             |
| Increase in restricted cash and temporary investments               | \$ (2,414,174)              | \$ (655,936)                |
| Increase in investments   | (1,538,779)                 | (1,997,723)                 |
| Cash applied to investing transactions                              | <u>\$ (3,952,953)</u>       | <u>\$ (2,653,659)</u>       |
| <b>FINANCING</b>  |                             |                             |
| Long term debt repaid   | (162,586)                   | (158,001)                   |
| Cash applied to financing transactions                              | <u>\$ (162,586)</u>         | <u>\$ (158,001)</u>         |
| <b>DECREASE IN CASH AND CASH EQUIVALENTS DURING YEAR</b>            | <u>\$ (1,646,135)</u>       | <u>\$ (1,609,338)</u>       |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                 | <u>\$ 11,988,862</u>        | <u>\$ 13,598,200</u>        |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                       | <u><u>\$ 10,342,727</u></u> | <u><u>\$ 11,988,862</u></u> |
| <b>Cash and cash equivalents is made up of:</b>                     |                             |                             |
| Cash and temporary investments (Note 2)                             | \$ 20,265,455               | \$ 19,497,416               |
| Less: restricted portion of cash and temporary investments (Note 2) | (9,922,728)                 | (7,508,554)                 |
|   | <u><u>\$ 10,342,727</u></u> | <u><u>\$ 11,988,862</u></u> |

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

**County of Barrhead No. 11**  
**Schedule of Changes in Accumulated Surplus**  
**For the Year Ended December 31, 2022**  
**Schedule I**

|   | Unrestricted<br>Surplus | Restricted<br>Surplus | Equity in Tangible<br>Capital Assets | <b>2022</b>          | 2021                 |
|---|-------------------------|-----------------------|--------------------------------------|----------------------|----------------------|
| <b>BALANCE, BEGINNING OF YEAR</b>                   | <b>\$ 2,187,757</b>     | <b>\$ 12,789,602</b>  | <b>\$ 50,240,168</b>                 | <b>\$ 65,217,527</b> | \$ 63,089,009        |
| Excess of revenues over expenses                    | \$ 1,394,314            | \$ -                  | \$ -                                 | <b>\$ 1,394,314</b>  | \$ 2,128,518         |
| Unrestricted funds designated for future use        | (2,541,708)             | 2,541,708             | -                                    | -                    | -                    |
| Restricted funds used for operations                | 733,335                 | (733,335)             | -                                    | -                    | -                    |
| Restricted funds used for tangible assets           | -                       | (2,009,884)           | 2,009,884                            | -                    | -                    |
| Current year funds used for tangible capital assets | (2,716,570)             | -                     | 2,716,570                            | -                    | -                    |
| Contributed tangible capital assets                 | (4,814)                 | -                     | 4,814                                | -                    | -                    |
| Disposal of tangible capital assets                 | 256,398                 | -                     | (256,398)                            | -                    | -                    |
| Annual amortization expense                         | 3,225,775               | -                     | (3,225,775)                          | -                    | -                    |
| Change in accumulated surplus                       | <b>\$ 346,730</b>       | <b>\$ (201,511)</b>   | <b>\$ 1,249,095</b>                  | <b>\$ 1,394,314</b>  | <b>\$ 2,128,518</b>  |
| <b>BALANCE, END OF YEAR</b>                         | <b>\$ 2,534,487</b>     | <b>\$ 12,588,091</b>  | <b>\$ 51,489,263</b>                 | <b>\$ 66,611,841</b> | <b>\$ 65,217,527</b> |

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



**County of Barrhead No. 11**  
**Schedule of Tangible Capital Assets**  
**For the Year Ended December 31, 2022**  
**Schedule II**

|  | Land                       | Land<br>Improvements     | Buildings                  | Engineered<br>Structures    | Machinery &<br>Equipment   | Vehicles                   | <b>2022</b>                 | 2021                        |
|--|----------------------------|--------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|
| <b>COST:</b>                             |                            |                          |                            |                             |                            |                            |                             |                             |
| BALANCE, BEGINNING OF YEAR               | \$ 2,314,368               | \$ 1,224,616             | \$ 2,089,648               | \$ 72,136,699               | \$ 9,882,069               | \$ 3,812,623               | <b>\$ 91,460,023</b>        | \$ 88,753,812               |
| Acquisition of tangible capital assets   | 64,112                     | 69,908                   | 16,065                     | 2,223,270                   | 2,057,689                  | 135,360                    | <b>4,566,404</b>            | 5,106,341                   |
| Construction-in-progress                 | -                          | -                        | -                          | 122,370                     | 42,494                     |                            | <b>164,864</b>              | 146,398                     |
| Disposal of tangible capital assets      | (2,586)                    | -                        | -                          | (59,721)                    | (452,593)                  | (79,703)                   | <b>(594,603)</b>            | (2,546,528)                 |
| Write down of tangible capital assets    | -                          | -                        | -                          | -                           | -                          | -                          | -                           | -                           |
| BALANCE, END OF YEAR                     | <u>\$ 2,375,894</u>        | <u>\$ 1,294,524</u>      | <u>\$ 2,105,713</u>        | <u>\$ 74,422,618</u>        | <u>\$ 11,529,659</u>       | <u>\$ 3,868,280</u>        | <b><u>\$ 95,596,688</u></b> | <u>\$ 91,460,023</u>        |
| <b>ACCUMULATED AMORTIZATION:</b>         |                            |                          |                            |                             |                            |                            |                             |                             |
| BALANCE, BEGINNING OF YEAR               | \$ -                       | \$ 932,995               | \$ 949,068                 | \$ 33,342,658               | \$ 3,947,925               | \$ 2,047,209               | <b>\$ 41,219,855</b>        | \$ 39,475,545               |
| Annual amortization                      | -                          | 37,519                   | 43,984                     | 2,167,229                   | 791,147                    | 185,896                    | <b>3,225,775</b>            | 3,104,576                   |
| Accumulated amortization on disposals    | -                          | -                        | -                          | (59,721)                    | (237,324)                  | (41,160)                   | <b>(338,205)</b>            | (1,360,266)                 |
| BALANCE, END OF YEAR                     | <u>\$ -</u>                | <u>\$ 970,514</u>        | <u>\$ 993,052</u>          | <u>\$ 35,450,166</u>        | <u>\$ 4,501,748</u>        | <u>\$ 2,191,945</u>        | <b><u>\$ 44,107,425</u></b> | <u>\$ 41,219,855</u>        |
| <b>NET BOOK VALUE OF, END OF YEAR</b>    | <b><u>\$ 2,375,894</u></b> | <b><u>\$ 324,010</u></b> | <b><u>\$ 1,112,661</u></b> | <b><u>\$ 38,972,452</u></b> | <b><u>\$ 7,027,911</u></b> | <b><u>\$ 1,676,335</u></b> | <b><u>\$ 51,489,263</u></b> | <b><u>\$ 50,240,168</u></b> |
| <b>NET BOOK VALUE, BEGINNING OF YEAR</b> | <b><u>\$ 2,314,368</u></b> | <b><u>\$ 291,621</u></b> | <b><u>\$ 1,140,580</u></b> | <b><u>\$ 38,794,041</u></b> | <b><u>\$ 5,934,144</u></b> | <b><u>\$ 1,765,414</u></b> | <b><u>\$ 50,240,168</u></b> | <b><u>\$ 49,278,267</u></b> |

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

**County of Barrhead No. 11**  
**Schedule of Property and Other Taxes Levied**  
**For the Year Ended December 31, 2022**  
**Schedule III**

|  | Budget<br>(Unaudited) | <b>2022</b>                 | 2021                 |
|--|-----------------------|-----------------------------|----------------------|
| <b>TAXATION</b>                                  |                       |                             |                      |
| Real property taxes                              | \$ 9,186,033          | <b>\$ 9,234,798</b>         | \$ 8,786,413         |
| Linear property taxes                            | 2,583,493             | <b>2,575,720</b>            | 2,643,166            |
| Government grants in lieu of property taxes      | 15,208                | <b>15,247</b>               | 14,972               |
| Special assessments and local improvement taxes  | 121,885               | <b>134,213</b>              | 117,962              |
|  | <u>\$ 11,906,619</u>  | <u><b>\$ 11,959,978</b></u> | <u>\$ 11,562,513</u> |
| <b>REQUISITIONS</b>                              |                       |                             |                      |
| Alberta School Foundation Fund                   | \$ 2,677,388          | <b>\$ 2,677,388</b>         | \$ 2,577,379         |
| Evergreen Catholic Separate Regional Division #2 | 25,280                | <b>25,280</b>               | 23,546               |
| Barrhead & District Social Housing               | 121,115               | <b>121,115</b>              | 39,624               |
| Municipal Affairs                                | 12,470                | <b>12,343</b>               | 12,469               |
|  | <u>\$ 2,836,253</u>   | <u><b>\$ 2,836,126</b></u>  | <u>\$ 2,653,018</u>  |
| <b>NET MUNICIPAL TAXES</b>                       | <u>\$ 9,070,366</u>   | <u><b>\$ 9,123,852</b></u>  | <u>\$ 8,909,495</u>  |

**County of Barrhead No. 11**  
**Schedule of Government Transfers**  
**For the Year Ended December 31, 2022**  
**Schedule IV**

|                                   | Budget<br>(Unaudited) | 2022                | 2021                |
|-----------------------------------|-----------------------|---------------------|---------------------|
| <b>TRANSFERS FOR OPERATING:</b>   |                       |                     |                     |
| Federal government                | \$ 3,000              | \$ 1,472            | \$ 22,050           |
| Provincial government             | 1,201,455             | 1,070,534           | 1,484,053           |
| Other local governments           | 46,153                | 41,478              | 37,301              |
|                                   | <u>\$ 1,250,608</u>   | <u>\$ 1,113,484</u> | <u>\$ 1,543,404</u> |
| <b>TRANSFERS FOR CAPITAL:</b>     |                       |                     |                     |
| Federal government                | \$ 1,202,245          | \$ 1,195,584        | \$ 198,057          |
| Provincial government             | 1,407,249             | 1,097,882           | 1,741,062           |
|                                   | <u>\$ 2,609,494</u>   | <u>\$ 2,293,466</u> | <u>\$ 1,939,119</u> |
| <b>TOTAL GOVERNMENT TRANSFERS</b> | <u>\$ 3,860,102</u>   | <u>\$ 3,406,950</u> | <u>\$ 3,482,523</u> |

**County of Barrhead No. 11**  
**Schedule of Expenses by Object**  
**For the Year Ended December 31, 2022**  
**Schedule V**

|  | Budget<br>(Unaudited) | <b>2022</b>                 | 2021                 |
|--|-----------------------|-----------------------------|----------------------|
| <b>EXPENSES BY OBJECT</b>                  |                       |                             |                      |
| Salaries, wages, and benefits              | \$ 3,904,800          | <b>\$ 3,875,618</b>         | \$ 3,645,065         |
| Materials, goods, supplies and utilities   | 2,318,098             | <b>2,309,074</b>            | 1,693,357            |
| Contracted and general services            | 2,048,342             | <b>1,846,404</b>            | 1,806,644            |
| Transfers to other governments             | 2,689,339             | <b>1,152,559</b>            | 1,049,105            |
| Purchases from other governments           | 296,845               | <b>297,897</b>              | 359,359              |
| Transfers to local boards and agencies     | 156,916               | <b>157,621</b>              | 149,744              |
| Interest on long-term debt                 | 119,388               | <b>119,183</b>              | 123,773              |
| Provision (recovery) for allowances        | 83,425                | <b>(334,106)</b>            | (309,575)            |
| Transfers to individuals and organizations | 107,738               | <b>605,555</b>              | 33,513               |
| Bank charges and short term interest       | 1,970                 | <b>1,255</b>                | 788                  |
| Other expenses                             | 1,999                 | <b>12,116</b>               | 4,116                |
| Amortization of tangible capital assets    | 3,104,576             | <b>3,225,775</b>            | 3,104,576            |
|  | <u>\$ 14,833,436</u>  | <u><b>\$ 13,268,951</b></u> | <u>\$ 11,660,465</u> |

**County of Barrhead No. 11**  
**Schedule of Segmented Disclosure**  
**For the Year Ended December 31, 2022**  
**Schedule VI**

|  | General<br>Government | Administration &<br>Legislative | Protective<br>Services | Transportation<br>Services | Utilities & Waste<br>Management | Planning &<br>Development | Agriculture<br>Services | Recreation<br>& Culture | Community<br>Support Services | Total               |
|--|-----------------------|---------------------------------|------------------------|----------------------------|---------------------------------|---------------------------|-------------------------|-------------------------|-------------------------------|---------------------|
| <b>REVENUE</b>                                       |                       |                                 |                        |                            |                                 |                           |                         |                         |                               |                     |
| Net municipal taxes                                  | \$ 8,989,639          | \$ -                            | \$ -                   | \$ 112,328                 | \$ 21,885                       | \$ -                      | \$ -                    | \$ -                    | \$ -                          | \$ 9,123,852        |
| Government transfers for operating                   | 4,830                 | 34,333                          | 38,071                 | 644,541                    |                                 | -                         | 244,379                 | 147,330                 | -                             | 1,113,484           |
| User fees and sales of goods                         | -                     | 12,044                          | 93,623                 | 298,350                    | 395,695                         | 311,632                   | 204,053                 | 10,300                  | -                             | 1,325,697           |
| Penalties and costs on taxes                         | 167,712               | -                               | -                      | -                          | -                               | -                         | -                       | -                       | -                             | 167,712             |
| Investment income                                    | 413,546               | -                               | -                      | 5,448                      | 22,872                          | 10,590                    | -                       | 3,458                   | -                             | 455,914             |
| Other revenues                                       | 2,068                 | 46,309                          | 9,127                  | 29,100                     | -                               | 33,838                    | 5,437                   | 3,300                   | -                             | 129,179             |
|  | <b>9,577,795</b>      | <b>92,686</b>                   | <b>140,821</b>         | <b>1,089,767</b>           | <b>440,452</b>                  | <b>356,060</b>            | <b>453,869</b>          | <b>164,388</b>          | <b>-</b>                      | <b>12,315,838</b>   |
| <b>EXPENSES</b>                                      |                       |                                 |                        |                            |                                 |                           |                         |                         |                               |                     |
| Salaries & wages                                     | -                     | 1,180,836                       | 48,162                 | 1,990,503                  | 124,165                         | 198,087                   | 310,009                 | 23,856                  | -                             | 3,875,618           |
| Goods & supplies                                     | -                     | 65,918                          | 3,908                  | 1,770,062                  | 58,258                          | 281,806                   | 113,431                 | 15,691                  | -                             | 2,309,074           |
| Contract & general services                          | -                     | 447,227                         | 13,015                 | 954,679                    | 145,337                         | 119,199                   | 147,568                 | 19,379                  | -                             | 1,846,404           |
| Transfers to other governments                       | -                     | -                               | 822,904                | -                          | 202,760                         | -                         | 3,598                   | 352,694                 | 68,500                        | 1,450,456           |
| (Recovery) provision for allowances                  | (364,531)             | -                               | -                      | -                          | 30,425                          | -                         | -                       | -                       | -                             | (334,106)           |
| Transfers to local boards, agencies, and individuals | -                     | -                               | 7,287                  | -                          | -                               | 498,508                   | 70,834                  | 186,547                 | -                             | 763,176             |
| Long-term debt interest                              | -                     | -                               | -                      | -                          | -                               | -                         | -                       | 119,183                 | -                             | 119,183             |
| Bank charges & shortterm interest                    | -                     | 1,255                           | -                      | -                          | -                               | -                         | -                       | -                       | -                             | 1,255               |
| Other expenses                                       | 12,116                | -                               | -                      | -                          | -                               | -                         | -                       | -                       | -                             | 12,116              |
| <b>Segment Expenses before</b>                       |                       |                                 |                        |                            |                                 |                           |                         |                         |                               |                     |
| <b>Amortization and Other</b>                        | <b>(352,415)</b>      | <b>1,695,236</b>                | <b>895,276</b>         | <b>4,715,244</b>           | <b>560,945</b>                  | <b>1,097,600</b>          | <b>645,440</b>          | <b>717,350</b>          | <b>68,500</b>                 | <b>10,043,176</b>   |
| Amortization expense                                 | -                     | 42,835                          | 103,979                | 2,925,427                  | 120,728                         | 1,926                     | 27,819                  | 3,061                   | -                             | 3,225,775           |
| <b>(Shortfall) Excess of Revenue</b>                 |                       |                                 |                        |                            |                                 |                           |                         |                         |                               |                     |
| <b>Over Expenses - Before Other</b>                  | <b>9,930,210</b>      | <b>(1,645,385)</b>              | <b>(858,434)</b>       | <b>(6,550,904)</b>         | <b>(241,221)</b>                | <b>(743,466)</b>          | <b>(219,390)</b>        | <b>(556,023)</b>        | <b>(68,500)</b>               | <b>(953,113)</b>    |
| Contributed assets                                   | 2,137                 | -                               | -                      | 2,677                      | -                               | -                         | -                       | -                       | -                             | 4,814               |
| Insurance proceeds                                   | -                     | -                               | -                      | 62,077                     | -                               | -                         | 4,644                   | -                       | -                             | 66,721              |
| Government transfers for capital                     | -                     | -                               | -                      | 1,252,326                  | 1,041,140                       | -                         | -                       | -                       | -                             | 2,293,466           |
| (Loss) gain on disposal of capital assets            | -                     | -                               | -                      | (18,894)                   | -                               | 57                        | 1,263                   | -                       | -                             | (17,574)            |
| <b>Excess (Shortfall) of Revenue over Expenses</b>   | <b>\$ 9,932,347</b>   | <b>\$ (1,645,385)</b>           | <b>\$ (858,434)</b>    | <b>\$ (5,252,718)</b>      | <b>\$ 799,919</b>               | <b>\$ (743,409)</b>       | <b>\$ (213,483)</b>     | <b>\$ (556,023)</b>     | <b>\$ (68,500)</b>            | <b>\$ 1,394,314</b> |

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

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County of Barrhead No. 11 (the County) are the representations of management prepared in accordance with Canadian public sector accounting standards.

**Reporting entity**

The financial statements reflect the assets, liabilities, revenues, and expenditures, changes in fund balances and change in financial position of the County.

The schedule of taxes levied also includes operating requisitions for educational and other external organizations that are not controlled by the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

**Basis of accounting**

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

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible assets are acquired.

**Use of estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The County has used estimates to determine an allowance for doubtful accounts, landfill closure and post-closure accrued liability, and useful lives of tangible capital assets.

**Cash and temporary investments**

Cash includes cash and temporary investments maturing within 90 days. Temporary investments are valued at cost plus accrued interest. The carrying amount approximates fair market value.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**Investments**

Investments are recorded at cost. Where there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**Requisition over-levies and under-levies**

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

**Local improvement charges**

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality.

**Tax revenue**

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

**Landfill closure and post-closure liability**

Pursuant to the Alberta Environmental Protection and Enhancement Act, the County is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage. The County is responsible for 50% of the total costs.

**Contaminated sites liability**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**Non-financial assets**

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

**a) Tangible capital assets**

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

| <b>Tangible Capital Asset</b> | <b>Years</b> |
|-------------------------------|--------------|
| Land Improvements             | 15-45        |
| Buildings                     | 25-50        |
| Engineered Structures         |              |
| Roadway system                | 5-65         |
| Water system                  | 45-75        |
| Wastewater system             | 45-75        |
| Machinery and Equipment       | 5-24         |
| Vehicles                      | 10-40        |

Annual amortization is charged in the year of acquisition. No depreciation is charged in year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**b) Contribution of tangible capital assets**

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

**c) Leases**

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

**d) Inventories**

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



**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**Government transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

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

**Recent accounting pronouncements published but not yet adopted**

The following summarizes upcoming changes to Canadian public sector accounting standards. The County will continue to assess the impact and prepare for the adoption of these standards.

**PS 3450 Financial Instruments**, establishes guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. In conjunction with this new section, section PS 1201, section PS 2601, and section PS 3041 have been amended as a consequence of the introduction of new financial instruments standards. These amendments were required to present the associated gains and losses with financial instruments recognized under the new section. The new section and the related amendments are effective for fiscal periods beginning on or after April 1, 2022. Early adoption is permitted.

**PS 3280 Asset Retirement Obligations**, establishes guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn. This new section applies to fiscal years beginning on or after April 1, 2022. Early adoption is permitted.

**PS 3400 Revenue**, establishes standards on how to account for and report revenue differentiating between revenue arising from transactions that include performance obligations and transactions that do not. The new section applies to fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

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**2. CASH AND TEMPORARY INVESTMENTS**

|                       | 2022          | 2021          |
|-----------------------|---------------|---------------|
| Cash                  | \$ 2,447,862  | \$ 1,799,274  |
| Temporary investments | 17,817,593    | 17,698,142    |
|                       | \$ 20,265,455 | \$ 19,497,416 |

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**2. CASH AND TEMPORARY INVESTMENTS, continued**

Temporary investments are short-term deposits with original maturities of three months or less bearing interest at rates of prime less 1.55% to prime less 1.90% maturing during 2023. Included in the above balances are \$9,922,728 (2021 - \$7,508,554) of funds which are restricted.

These funds that are restricted in use are as follows:

|   | <u>2022</u>         | <u>2021</u>         |
|---|---------------------|---------------------|
| Unexpended conditional grant monies (Note 10) | \$ 6,746,753        | \$ 6,003,436        |
| Levies collected under legislation            | 1,572,576           | 1,416,612           |
| Deposits and trust accounts                   | 1,603,399           | 88,506              |
|   | <u>\$ 9,922,728</u> | <u>\$ 7,508,554</u> |

**3. TAXES AND GRANT IN LIEU OF RECEIVABLES**

|  | <u>2022</u>       | <u>2021</u>         |
|--|-------------------|---------------------|
| Current taxes and grants in place of taxes | \$ 591,546        | \$ 1,074,302        |
| Arrears taxes                              | 252,205           | 594,419             |
| Less: allowance for doubtful accounts      | (100,000)         | (600,000)           |
|  | <u>\$ 743,751</u> | <u>\$ 1,068,721</u> |

**4. TRADE AND OTHER RECEIVABLES**

|                                       | <u>2022</u>         | <u>2021</u>         |
|---------------------------------------|---------------------|---------------------|
| Due from other governments            | \$ 799,755          | \$ 911,588          |
| Goods and services tax recoverable    | 135,419             | 78,598              |
| Trade and other receivables           | 129,026             | 275,798             |
| Due from related party (Note 19)      | 29,843              | 146,063             |
| Less: allowance for doubtful accounts | (16,992)            | (5,734)             |
|                                       | <u>\$ 1,077,050</u> | <u>\$ 1,406,313</u> |

**5. AGREEMENTS RECEIVABLE**

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Range road 53 upgrades                    | \$ 168,765        | \$ 222,351        |
| Golf course loan receivable               | 109,053           | 115,250           |
| Net investment in capital lease (Note 19) | 80,969            | 87,806            |
|   | <u>\$ 358,788</u> | <u>\$ 425,407</u> |

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**5. AGREEMENTS RECEIVABLE, continued**

Range road 53 upgrades loan receivable is unsecured, bearing interest at 2.45%, repayable in blended annual principal and interest payments of \$59,034, and matures in 2025.

The golf course loan receivable is unsecured, bearing interest at 3.0%, repayable in blended annual principal and interest payments of \$9,654, and matures in 2036.

The net investment in capital lease bears interest at 2.881%, repayable in blended annual principal and interest payments of \$9,521 and matures in 2032.

**6. LAND HELD FOR RESALE**

|                               | 2022              | 2021              |
|-------------------------------|-------------------|-------------------|
| Kiel Industrial Park, Phase I | <b>\$ 610,322</b> | <b>\$ 776,846</b> |

Land held for resale includes acquisition costs of the land and the improvements to prepare the land for sale or servicing. Related development costs incurred to provide infrastructure are reported as tangible capital assets under their respective function.

**7. INVESTMENTS**

|                                       | 2022                | 2021                |
|---------------------------------------|---------------------|---------------------|
| Term deposits – Canadian Western Bank | <b>\$ 2,064,769</b> | \$ 2,010,184        |
| Term deposit – Scotiabank             | <b>1,503,551</b>    | -                   |
| Neerlandia Co-op member equity        | <b>9,959</b>        | 4,326               |
| Other                                 | <b>75</b>           | 25,000              |
|                                       | <b>\$ 3,578,354</b> | <b>\$ 2,039,510</b> |

The Canadian Western Bank term deposit that requires 93 days notice to withdraw. It bears interest at a rate of prime less 0.95% (2021 – 1.05%).

The Scotiabank term deposit is a guaranteed investment certificate, bearing interest at 5.40%, maturing on June 16, 2024.

At December 31, 2022 the prime rate was 6.45%.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|  | <b>2022</b>                | 2021                |
|--|----------------------------|---------------------|
| Accounts payable and accrued liabilities | <b>\$ 1,293,250</b>        | \$ 408,550          |
| Due to related party (Note 19)           | <b>7,886</b>               | 7,004               |
| Payables to other governments            | <b>662,267</b>             | 873,351             |
|  | <b><u>\$ 1,963,403</u></b> | <u>\$ 1,288,905</u> |

**9. EMPLOYEE BENEFIT OBLIGATIONS**

|                      | <b>2022</b>              | 2021              |
|----------------------|--------------------------|-------------------|
| Retirement allowance | <b>\$ 29,994</b>         | \$ 28,451         |
| Vacation             | <b>134,964</b>           | 104,084           |
|                      | <b><u>\$ 164,958</u></b> | <u>\$ 132,535</u> |

Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The retirement allowance is comprised of a benefit to retiring employees who are over 55 years old with a minimum balance of 10 years of service. The vacation liability is comprised of vacation entitlement that employees are deferring to future years. The County does not provide post-employment benefits to employees.

**10. DEFERRED REVENUE**

Deferred revenues are unexpended federal and provincial transfers which are restricted to eligible projects, as approved under the funding agreements. These projects are scheduled for completion in 2023 – 2024.

|   | 2021                       | Contributions              | Interest Earned          | Contributions Recognized     | <b>2022</b>                |
|---|----------------------------|----------------------------|--------------------------|------------------------------|----------------------------|
| Canada Community-Building Fund (formerly Federal Gas Tax) | \$ 2,553,649               | \$ 736,254                 | \$ 59,191                | \$ (1,195,584)               | <b>\$ 2,153,510</b>        |
| Municipal Sustainability Initiative                       | 3,284,184                  | 2,385,384                  | 105,801                  | (1,182,326)                  | <b>4,593,043</b>           |
| Alberta Municipal Water and Wastewater Program            | 145,829                    | 439,200                    | 1,327                    | (583,356)                    | -                          |
| STIP  | 5,441                      | 133,163                    | -                        | (138,604)                    | -                          |
| Agricultural Services Board Program                       | -                          | 215,907                    | -                        | (215,907)                    | -                          |
| Other   | 14,333                     | 79,481                     | -                        | (93,614)                     | -                          |
|   | <b><u>\$ 6,003,436</u></b> | <b><u>\$ 3,989,389</u></b> | <b><u>\$ 166,319</u></b> | <b><u>\$ (3,412,391)</u></b> | <b><u>\$ 6,746,753</u></b> |

Unexpended funds related to the deferred revenues are supported by temporary investments of \$6,746,753 (2021 - \$6,003,436) which are disclosed in the financial statements as subject to restricted uses as per Note 2.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**11. LONG-TERM DEBT**

|                                   |                     |              |
|-----------------------------------|---------------------|--------------|
|                                   | <b>2022</b>         | 2021         |
| Debenture – Town of Barrhead Pool | <b>\$ 4,021,764</b> | \$ 4,184,350 |

Principal and interest repayments are due as follows:

|            | Principal           | Interest            | Total               |
|------------|---------------------|---------------------|---------------------|
| 2023       | \$ 167,303          | \$ 114,671          | \$ 281,974          |
| 2024       | 172,158             | 109,816             | 281,974             |
| 2025       | 177,154             | 104,820             | 281,974             |
| 2026       | 182,294             | 99,680              | 281,974             |
| 2027       | 187,584             | 94,390              | 281,974             |
| Thereafter | 3,135,271           | 671,380             | 3,806,651           |
|            | <b>\$ 4,021,764</b> | <b>\$ 1,194,757</b> | <b>\$ 5,216,521</b> |

Debenture debt is repayable to the Province of Alberta and bears interest at a rate of 2.881% per annum and matures in 2041. Debenture debt is issued on the credit and security of the County of Barrhead at large.

The County's total cash payments for the debenture principal in 2022 were \$162,586 (2021 - \$158,001). The County's total cash payments for the debenture interest in 2022 were \$119,183 (2021 - \$123,973).

**12. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 25 years after closure using a discount rate of 4% and assuming annual inflation of 2%.

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity determined by the 2011 Closure and Post-Closure Assessment by Omni-McCann Consultants Ltd. The estimated total remaining capacity of the landfill site in 2011 is 235,300 cubic metres. The existing landfill is expected to reach capacity in approximately the year 2030.

The County has not designated assets for settling closure and post-closure liabilities.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**12. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY, continued**

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Estimated closure costs                               | \$ 315,260        | \$ 315,260        |
| Estimated post-closure costs                          | 431,750           | 431,750           |
|   | <u>\$ 747,010</u> | <u>\$ 747,010</u> |
| Estimated capacity remaining                          | 51%               | 55%               |
| Portion of total liability remaining to be recognized | <u>\$ 381,910</u> | <u>\$ 412,335</u> |
| Estimated capacity used                               | 49%               | 45%               |
| Accrued liability portion                             | <u>\$ 365,100</u> | <u>\$ 334,675</u> |

**13. INVENTORY FOR CONSUMPTION**

|                        | <u>2022</u>         | <u>2021</u>         |
|------------------------|---------------------|---------------------|
| Gravel                 | \$ 2,507,940        | \$ 1,065,440        |
| Materials and supplies | 678,700             | 561,885             |
|                        | <u>\$ 3,186,640</u> | <u>\$ 1,627,325</u> |

**14. ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets.

|                                    | <u>2022</u>          | <u>2021</u>          |
|------------------------------------|----------------------|----------------------|
| Unrestricted surplus               | \$ 2,534,487         | \$ 2,187,757         |
| Restricted surplus                 |                      |                      |
| Tax rate stabilization             | 1,661,684            | 1,709,019            |
| Roads                              | 2,848,072            | 2,852,080            |
| Water & wastewater                 | 1,978,590            | 1,991,070            |
| Building replacement & renovations | 1,698,813            | 1,638,010            |
| Land & land improvements           | 1,214,220            | 1,204,675            |
| General equipment replacement      | 3,186,712            | 3,394,748            |
|                                    | <u>12,588,091</u>    | <u>12,789,602</u>    |
| Equity in tangible capital assets  | 51,489,263           | 50,240,168           |
|                                    | <u>\$ 66,611,841</u> | <u>\$ 65,217,527</u> |

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**15. EQUITY IN TANGIBLE CAPITAL ASSETS**

|  | <u>2022</u>                 | <u>2021</u>                 |
|--|-----------------------------|-----------------------------|
| Tangible capital assets (Schedule II)  | <b>\$ 95,596,688</b>        | \$ 91,460,023               |
| Accumulated amortization (Schedule II) | <b>(44,107,425)</b>         | (41,219,855)                |
|  | <b><u>\$ 51,489,263</u></b> | <b><u>\$ 50,240,168</u></b> |

**16. DEBT LIMITS**

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the County be disclosed as follows:

|                                     | <u>2022</u>                 | <u>2021</u>                 |
|-------------------------------------|-----------------------------|-----------------------------|
| Total debt limit                    | <b>\$ 18,473,757</b>        | \$ 17,876,157               |
| Total debt                          | <b>4,021,764</b>            | 4,184,350                   |
| Amount of debt limit unused         | <b><u>\$ 14,451,993</u></b> | <b><u>\$ 13,691,807</u></b> |
| Service on debt limit               | <b>3,078,960</b>            | 2,979,360                   |
| Service on debt                     | <b>167,303</b>              | 162,586                     |
| Amount of debt serving limit unused | <b><u>\$ 2,911,657</u></b>  | <b><u>\$ 2,816,774</u></b>  |

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

**17. LOCAL AUTHORITIES PENSION PLAN**

Employees of the County participate in the Local Authorities Pension Plan, which is covered by the Alberta Public Sector Pensions Plan Act. The Plan serves about 281,764 people and about 435 employers. It is financed by employer and employee contributions and by investment earnings of the LAPP fund.

Contributions for current service are recorded as expenditures in the years which they become due. The County is required to make current service contributions to the plan of 8.45% of pensionable earnings up the Canada Pension Plan's Yearly Maximum Pensionable Earnings and 12.80% for the excess.

Total contributions by the County to the LAPP in 2022 were \$245,133 (2021 - \$250,523). Total contributions by the employees of the County to the LAPP in 2022 were \$219,570 (2021 - \$226,947).

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**17. LOCAL AUTHORITIES PENSION PLAN, continued**

At December 31, 2021, LAPP disclosed an actuarial surplus of \$11.9 billion (2020 - \$4.96 billion).

**18. SALARY AND BENEFIT DISCLOSURE**

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 regulation is as follows:

|                                     | 2022       |                          |                  | 2021      |
|-------------------------------------|------------|--------------------------|------------------|-----------|
|                                     | Salary (1) | Benefits & Allowance (2) | Total            | Total     |
| Councillors                         |            |                          |                  |           |
| Division 1 – Douglas Drozd (Reeve)  | \$ 41,343  | \$ 8,169                 | <b>\$ 49,512</b> | \$ 44,140 |
| Division 2 – Marvin Schatz (Deputy) | 38,009     | 7,922                    | <b>45,931</b>    | 42,336    |
| Division 3 – Ron Kleinfeldt         | 30,969     | 7,352                    | <b>38,321</b>    | 34,308    |
| Division 4 – William Lane           | 36,248     | 5,982                    | <b>42,230</b>    | 36,043    |
| Division 5 – Paul Properzi          | 28,064     | 7,185                    | <b>35,249</b>    | 7,343     |
| Division 6 – Walter Preugschas      | 33,909     | 5,942                    | <b>39,851</b>    | 32,130    |
| Division 7 – Jared Stoik            | 26,107     | 7,040                    | <b>33,147</b>    | 5,212     |
| County Manager – Debbie Oyarzun     | 181,750    | 27,187                   | <b>208,937</b>   | 199,691   |

- 1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- 2) Benefits and allowances figures include employer’s share of all employee benefits and contributions, or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long term disability plans, Canada Pension Plan, employment insurance, and WCB.

**19. RELATED PARTY TRANSACTIONS**

The County is a member of the Barrhead Regional Water Commission.

Transactions and balances by the Barrhead Regional Water Commission to the County are based on actual service utilization during the year. Amounts receivable from the Barrhead Regional Water Commission have arisen from the operational costs of the County to provide operational service to the Barrhead Regional Water Commission. In the current year, amounts receivable also include the Barrhead Regional Water Commission’s share of capital costs for the SCADA monitoring system.

|   | 2022              | 2021       |
|---|-------------------|------------|
| Barrhead Regional Water Commission – service fees charged | <b>\$ 125,559</b> | \$ 126,337 |



**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**19. RELATED PARTY TRANSACTIONS, continued**

At December 31, 2022, the County had a balance payable of \$7,886 (2021 - \$7,004) and a balance receivable of \$29,843 (2021 - \$146,063) to/from the Barrhead Regional Water Commission.

Included in Agreements Receivable is \$80,969 (2021 - \$87,806) for water pipeline payments receivable from Barrhead Regional Water Commission.

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**20. SEGMENTED INFORMATION**

The County provides a range of services to its ratepayers and conducts its business through a number of reportable segments which facilitate management in the achievement of the County's long-term objectives and aid in resource allocation decisions and to assess operational performance. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. Certain segments, along with the services they provide are as follows:

**a) Administration**

Administration is responsible for the administration of the County as a whole. Administration includes assessment services, financial services, records management, and general administration.

**b) Protective services**

Protective services comprises policing, enforcement services, fire, disaster, and emergency management. The mandate of Protective Services is to maintain safe communities and to manage risk.

**c) Transportation**

Transportation provides and maintains a safe and reliable road network for the travelling public. Transportation is responsible for summer and winter road maintenance as well as bridge maintenance. The County's road construction program operates through the summer months.

**d) Utilities and waste management**

The County is responsible for environmental programs which includes water supply and distribution within the County of Barrhead as well as wastewater treatment and disposal activities. Waste management activities, including transfer stations and a regional landfill are also included in this segment.

**e) Planning and development**

Planning and development manages current and long-term planning, and subdivision development permits. This segment also supports economic development.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**20. SEGMENTED INFORMATION, continued**

**f) Agriculture services**

Agriculture services is responsible for implementing and enforcing legislative requirements, promoting the agriculture industry, addressing agricultural concerns and the development and delivery of environment extension programming.

**g) Recreation and culture**

Recreation and culture provides recreational and cultural services that promote the health and well-being of its citizens, and activities related to parks maintenance and operation.

**21. COMMITMENTS**

The County has contractual liabilities that will result in liabilities in the future when the terms of the contracts are met. The estimated aggregate amount payable for the unexpired terms of these contractual obligations for the next three years are as follows:

|                       | Capital<br>Projects | Service<br>Contracts | Recreation<br>Agreement* | Total               |
|-----------------------|---------------------|----------------------|--------------------------|---------------------|
| 2023                  | \$ 2,785,615        | \$ 176,278           | \$ 330,700               | \$ 3,292,593        |
| 2024                  | -                   | 177,513              | *                        | 177,513             |
| 2025                  | -                   | 17,160               | *                        | 17,160              |
|                       | <b>\$ 2,785,615</b> | <b>\$ 370,951</b>    | <b>\$ 330,700</b>        | <b>\$ 3,487,266</b> |
| Total at Dec 31, 2021 | \$ 2,085,200        | \$ 485,462           | \$ 326,625               | \$ 2,897,287        |

\* The County is committed to provide an Annual Contribution to the Town of Barrhead towards the core operating costs of the aquatic centre, arena and curling rink until December 31, 2027. The Annual Contribution is based on a funding formula that is the greater of either \$312,679 or the sum calculated according to the formula:

- a) in 2018, a sum equal to 0.03403% of the County's 2017 total taxable assessment;
- b) in 2019, a sum equal to 0.03403% of the County's total taxable assessments for 2017 and 2018;
- c) in each year from 2020 to 2027, a sum equal to 0.03403% of the average of the County's total taxable assessments for the three prior years.

The minimum Annual Contribution the County must make will never be less than \$312,679. If in any year, the sum calculated using the formula falls below \$312,679, the County will instead pay the minimum. The Annual Contribution is in addition to the County's debenture payments for the capital costs for construction of the aquatic centre as disclosed in Note 11.

**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**21. COMMITMENTS, continued**

The County's total taxable assessment is as follows:

|      |               |
|------|---------------|
| 2020 | \$964,471,680 |
| 2021 | \$966,337,730 |
| 2022 | \$984,558,430 |

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**22. CONTINGENCIES**

The County is a member of the Genesis Reciprocal Insurance Exchange ("GENESIS"). Under the terms of the membership, the County could become liable for its proportionate share of any claim losses in excess of the funds held by GENESIS. Any liability incurred would be accounted for as a current transaction in the years the losses are determined.

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**23. FINANCIAL INSTRUMENTS**

The County's financial instruments consist of cash and temporary investments, receivables, investments, accounts payable and accrued liabilities, deposit liabilities, requisition over-levy and long-term debt. It is management's opinion that the County is not exposed to significant interest or currency risks arising from these financial instruments.

The County is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the County provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

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**County of Barrhead No. 11**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2022**

**24. BUDGET DATA**

The budget data presented in these financial statements is based upon the 2022 operating and capital budgets approved by Council. The chart below reconciles the approved budgets to the budget figures reported in these financial statements.

**Revenue**

|   |                   |
|---|-------------------|
| Operating budget                                | \$ 17,481,440     |
| Capital budget                                  | 9,361,508         |
| Less:   |                   |
| Requisitions                                    | (2,836,253)       |
| Allocation for in-house equipment rental        | (544,204)         |
| Debenture proceeds                              | (1,900,000)       |
| Transfer from other funds:                      |                   |
| Operating budget                                | (537,122)         |
| Capital budget                                  | (5,555,788)       |
| Proceeds on the sale of tangible capital assets | (973,763)         |
| <b>Total Revenue</b>                            | <b>14,495,818</b> |

**Expenditures**

|  |                     |
|--|---------------------|
| Operating budget                           | 17,481,440          |
| Capital budget                             | 9,361,508           |
| Add: Amortization expense                  | 3,104,576           |
| Less:                                      |                     |
| Requisitions                               | (2,836,253)         |
| Allocation for in-house equipment rental   | (544,204)           |
| Transfer from other funds:                 |                     |
| Operating budget                           | (2,209,536)         |
| Capital budget                             | (9,361,507)         |
| Debt principal payments                    | (162,586)           |
| <b>Total expenses</b>                      | <b>14,833,438</b>   |
| <b>Shortfall of revenues over expenses</b> | <b>\$ (337,620)</b> |

The budget information was approved by Council on April 19, 2022 and has not been audited.

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**25. APPROVAL OF FINANCIAL STATEMENTS**

Council and Management have approved these financial statements.

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# **FINANCIAL INFORMATION RETURN**

## **County of Barrhead No. 11 (0015)**

For the Year Ending December 31, 2022

The information contained in this  
Financial Information Return is presented  
fairly to the best of my knowledge.

**Debbie Oyarzun**

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Name

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Date



**Audited Schedule Error(s)**: Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

**Audited Schedule Warning(s)**: The items below may require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

**Audited Schedule (-) Values**: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

| <i>FIR Line</i> | <i>Col 1</i> | <i>Col 2</i> | <i>Col 3</i> | <i>Col 4</i> |
|-----------------|--------------|--------------|--------------|--------------|
|-----------------|--------------|--------------|--------------|--------------|

**Unaudited Schedule Error(s):**

FINANCIAL POSITION

|  | Total           |
|--|-----------------|
|  | 1               |
| <b>Assets</b>                                      | 0010            |
| Cash and Temporary Investments .....               | 0020 20,265,455 |
| Taxes and Grants in Place of Taxes Receivable..... | 0030            |
| . Current .....                                    | 0040 591,546    |
| . Arrears .....                                    | 0050 252,205    |
| . Allowance .....                                  | 0060 -100,000   |
| Receivable From Other Governments .....            | 0070 935,174    |
| Loans Receivable .....                             | 0080 358,788    |
| Trade and Other Receivables .....                  | 0090 141,876    |
| Debt Charges Recoverable.....                      | 0095            |
| Inventories Held for Resale                        | 0130            |
| . Land .....                                       | 0140 610,322    |
| . Other .....                                      | 0150            |
| Long Term Investments                              | 0170            |
| . Federal Government .....                         | 0180            |
| . Provincial Government .....                      | 0190            |
| . Local Governments .....                          | 0200            |
| . Other .....                                      | 0210 3,578,354  |
| Other Current Assets .....                         | 0230 1,830      |
| Other Long Term Assets .....                       | 0240            |
|  | 0250            |
| <b>Total Financial Assets</b>                      | 0260 26,635,550 |
| <b>Liabilities</b>                                 | 0270            |
| Temporary Loans Payable .....                      | 0280            |
| Payable To Other Governments .....                 | 0290 662,267    |
| Accounts Payable & Accrued Liabilities .....       | 0300 1,466,094  |
| Deposit Liabilities .....                          | 0310 1,590,663  |
| Deferred Revenue .....                             | 0340 6,746,753  |
| Long Term Debt .....                               | 0350 4,021,764  |
| Other Current Liabilities .....                    | 0360            |
| Asset Retirement Obligations.....                  | 0365 365,100    |
| Other Long Term Liabilities .....                  | 0370            |
|  | 0380            |
| <b>Total Liabilities</b>                           | 0390 14,852,641 |
|  | 0395            |
| <b>Net Financial Assets (Net Debt)</b>             | 0395 11,782,909 |
| <b>Non Financial Assets</b>                        |                 |
| Tangible Capital Assets.....                       | 0400 51,489,263 |
| Inventory for Consumption.....                     | 0410 3,186,640  |
| Prepaid Expenses .....                             | 0420 153,029    |
| Other.....   | 0430            |
|  | 0440            |
| <b>Total Non-Financial Assets</b>                  | 0440 54,828,932 |
|  | 0450            |
| <b>Accumulated Surplus</b>                         | 0450 66,611,841 |



**CHANGE IN OPERATING ACCUMULATED SURPLUS**

**Schedule 9B**

|   |      | Unrestricted | Restricted | Equity in TCA | Total      |
|---|------|--------------|------------|---------------|------------|
|   |      | 1            | 2          | 3             | 4          |
| Accumulated Operating Surplus - Beginning of Year | 0500 | 2,187,757    | 12,789,602 | 50,240,168    | 65,217,527 |
| Net Revenue (Expense)                             | 0505 | 1,394,314    |            |               | 1,394,314  |
| Funds Designated For Future Use                   | 0511 | -2,541,708   | 2,541,708  |               |            |
| Restricted Funds - Used for Operations            | 0512 | 733,335      | -733,335   |               |            |
| Restricted Funds - Used for TCA                   | 0513 |              | -2,009,884 | 2,009,884     |            |
| Current Year Funds Used for TCA                   | 0514 | -2,716,570   |            | 2,716,570     |            |
| Donated and Contributed TCA                       | 0516 | -4,814       |            | 4,814         |            |
| Disposals of TCA                                  | 0517 | 256,398      |            | -256,398      |            |
| Annual Amortization Expense                       | 0518 | 3,225,775    |            | -3,225,775    |            |
| Long Term Debt - Issued                           | 0519 |              |            |               |            |
| Long Term Debt - Repaid                           | 0521 |              |            |               |            |
| Capital Debt - Used for TCA                       | 0522 |              |            |               |            |
|   | 0523 |              |            |               |            |
| Other Adjustments                                 | 0524 |              |            |               |            |
| Accumulated Operating Surplus - End of Year       | 0525 | 2,534,487    | 12,588,091 | 51,489,263    | 66,611,841 |

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

|   |      | Revenue    |  | Expense   |
|---|------|------------|--|-----------|
|   |      | 1          |  | 2         |
| <b>Total General</b>                            | 0700 | 8,989,638  |  |           |
| <b>Function</b>                                 | 0710 |            |  | 1150      |
| <b>General Government</b>                       | 0720 |            |  | 1160      |
| Council and Other Legislative .....             | 0730 | 4,313      |  | 1170      |
| General Administration .....                    | 0740 | 678,665    |  | 1180      |
| Other General Government.....                   | 0750 |            |  | 1190      |
| <b>Protective Services</b>                      | 0760 |            |  | 1200      |
| Police .....                                    | 0770 |            |  | 1210      |
| Fire .....                                      | 0780 | 127,360    |  | 1220      |
| Disaster and Emergency Measures .....           | 0790 |            |  | 1230      |
| Ambulance and First Aid .....                   | 0800 |            |  | 1240      |
| Bylaws Enforcement .....                        | 0810 | 1,671      |  | 1250      |
| Other Protective Services.....                  | 0820 | 11,790     |  | 1260      |
| <b>Transportation</b>                           | 0830 |            |  | 1270      |
| Common and Equipment Pool .....                 | 0840 |            |  | 1280      |
| Roads, Streets, Walks, Lighting .....           | 0850 | 2,363,724  |  | 1290      |
| Airport .....                                   | 0860 | 24,230     |  | 1300      |
| Public Transit .....                            | 0870 |            |  | 1310      |
| Storm Sewers and Drainage .....                 | 0880 |            |  | 1320      |
| Other Transportation .....                      | 0890 |            |  | 1330      |
| <b>Environmental Use and Protection</b>         | 0900 |            |  | 1340      |
| Water Supply and Distribution .....             | 0910 | 378,591    |  | 1350      |
| Wastewater Treatment and Disposal .....         | 0920 | 1,105,986  |  | 1360      |
| Waste Management .....                          | 0930 |            |  | 1370      |
| Other Environmental Use and Protection .....    | 0940 |            |  | 1380      |
| <b>Public Health and Welfare</b>                | 0950 |            |  | 1390      |
| Family and Community Support .....              | 0960 |            |  | 1400      |
| Day Care .....                                  | 0970 |            |  | 1410      |
| Cemeteries and Crematoriums .....               | 0980 |            |  | 1420      |
| Other Public Health and Welfare .....           | 0990 |            |  | 1430      |
| <b>Planning and Development</b>                 | 1000 |            |  | 1440      |
| Land Use Planning, Zoning and Development ..... | 1010 | 60,186     |  | 1450      |
| Economic/Agricultural Development .....         | 1020 | 459,776    |  | 1460      |
| Subdivision Land and Development .....          | 1030 | 278,160    |  | 1470      |
| Public Housing Operations .....                 | 1040 |            |  | 1480      |
| Land, Housing and Building Rentals .....        | 1050 | 14,787     |  | 1490      |
| Other Planning and Development.....             | 1060 |            |  | 1500      |
| <b>Recreation and Culture</b>                   | 1070 |            |  | 1510      |
| Recreation Boards .....                         | 1080 |            |  | 1520      |
| Parks and Recreation .....                      | 1090 | 17,058     |  | 1530      |
| Culture: Libraries, Museums, Halls .....        | 1100 | 147,330    |  | 1540      |
| Convention Centres .....                        | 1110 |            |  | 1550      |
| Other Recreation and Culture.....               | 1120 |            |  | 1560      |
| <b>Other Utilities</b>                          | 1125 |            |  | 1565      |
| Gas .....                                       | 1126 |            |  | 1566      |
| Electric .....                                  | 1127 |            |  | 1567      |
| <b>Other</b> .....                              | 1130 |            |  | 1570      |
| <b>Total Revenue/Expense</b>                    | 1140 | 14,663,265 |  | 1580      |
| <b>Net Revenue/Expense</b>                      |      |            |  | 1590      |
|   |      |            |  | 1,394,314 |

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

|  |             | Total             |
|--|-------------|-------------------|
|  |             | 1                 |
| Revenues   | 1700        |                   |
| Taxation and Grants in Place                               | 1710        |                   |
| . Property (net municipal, excluding requisitions).....    | 1720        | 8,989,639         |
| . Business .....   | 1730        | 112,328           |
| . Business Revitalization Zone .....                       | 1740        |                   |
| . Special .....  | 1750        |                   |
| . Well Drilling .....                                      | 1760        |                   |
| . Local Improvement .....                                  | 1770        | 21,885            |
| Sales To Other Governments .....                           | 1790        | 91,375            |
| Sales and User Charges .....                               | 1800        | 1,147,240         |
| Penalties and Costs on Taxes .....                         | 1810        | 167,712           |
| Licenses and Permits .....                                 | 1820        | 15,700            |
| Fines .....  | 1830        | 1,671             |
| Franchise and Concession Contracts .....                   | 1840        |                   |
| Returns on Investments (incl. Portfolio Investments) ..... | 1850        | 455,914           |
| Rentals .....  | 1860        | 66,726            |
| Insurance Proceeds .....                                   | 1870        | 66,721            |
| Net Gain on Sale of Tangible Capital Assets .....          | 1880        | -17,574           |
| Contributed and Donated Assets.....                        | 1885        | 4,814             |
| Federal Government Unconditional Transfers .....           | 1890        |                   |
| Federal Government Conditional Transfers .....             | 1900        | 1,197,056         |
| Provincial Government Unconditional Transfers .....        | 1910        |                   |
| Provincial Government Conditional Transfers .....          | 1920        | 2,168,415         |
| Local Government Transfers .....                           | 1930        | 41,479            |
| Transfers From Local Boards and Agencies .....             | 1940        |                   |
| Developer Agreements .....                                 | 1960        |                   |
| Offsite Levies .....                                       | 1962        | 2,985             |
| Other Revenues .....                                       | 1970        | 129,179           |
| <b>Total Revenue</b>                                       | <b>1980</b> | <b>14,663,265</b> |
| Expenses   | 1990        |                   |
| Salaries, Wages, and Benefits .....                        | 2000        | 3,875,618         |
| Contracted and General Services .....                      | 2010        | 1,846,404         |
| Purchases from Other Governments .....                     | 2020        | 297,897           |
| Materials, Goods, Supplies, and Utilities .....            | 2030        | 2,309,074         |
| Provision For Allowances .....                             | 2040        | -334,106          |
| Transfers to Other Governments .....                       | 2050        | 1,152,559         |
| Transfers to Local Boards and Agencies .....               | 2060        | 157,621           |
| Transfers to Individuals and Organizations .....           | 2070        | 605,555           |
| Bank Charges and Short Term Interest .....                 | 2080        | 1,255             |
| Interest on Operating Long Term Debt .....                 | 2090        | 119,183           |
| Interest on Capital Long Term Debt .....                   | 2100        |                   |
| Accretion of Asset Retirement Obligations.....             | 2105        |                   |
| Amortization of Tangible Capital Assets .....              | 2110        | 3,225,775         |
| Net Loss on Sale of Tangible Capital Assets.....           | 2125        |                   |
| Write Down of Tangible Capital Assets.....                 | 2127        |                   |
| Other Expenditures .....                                   | 2130        | 12,116            |
| <b>Total Expenses</b>                                      | <b>2140</b> | <b>13,268,951</b> |
| <b>Net Revenue (Expense)</b>                               | <b>2150</b> | <b>1,394,314</b>  |

**REMEASUREMENT GAINS AND LOSSES**

**Schedule 9Q**

|   |      |                      |
|---|------|----------------------|
| Accumulated remeasurement gains (losses) at beginning of year ..... | 2171 | <input type="text"/> |
|   |      | <input type="text"/> |
| Gains .....   | 2172 | <input type="text"/> |
| Losses .....  | 2174 | <input type="text"/> |
| Amounts reclassified to Statement of Operations .....               | 2176 | <input type="text"/> |
| Net Remeasurement gains (losses) for the year .....                 | 2178 | <input type="text"/> |
|   |      | <input type="text"/> |
| Accumulated remeasurement gains (losses) at end of year .....       | 2180 | <input type="text"/> |

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

|   |      | Revenue                |                              | Expenses                    |   |
|---|------|------------------------|------------------------------|-----------------------------|---|
|   |      | Sales and User Charges | Provincial Capital Transfers | Annual Amortization Expense | Capital Long Term Debt Interest Expense |
|   |      | 1                      | 2                            | 3                           | 4                                       |
| General Government                              | 2200 |                        |                              |                             |   |
| Council and Other Legislative .....             | 2210 |                        |                              |                             |   |
| General Administration .....                    | 2220 | 12,044                 |                              | 42,834                      |   |
| Other General Government.....                   | 2230 |                        |                              |                             |   |
| Protective Services                             | 2240 |                        |                              |                             |   |
| Police .....                                    | 2250 |                        |                              |                             |   |
| Fire .....                                      | 2260 | 91,952                 |                              | 102,359                     |   |
| Disaster and Emergency Measures .....           | 2270 |                        |                              | 1,620                       |   |
| Ambulance and First Aid .....                   | 2280 |                        |                              |                             |   |
| Bylaws Enforcement .....                        | 2290 |                        |                              |                             |   |
| Other Protective Services.....                  | 2300 |                        |                              |                             |   |
| Transportation                                  | 2310 |                        |                              |                             |   |
| Common and Equipment Pool .....                 | 2320 |                        |                              |                             |   |
| Roads, Streets, Walks, Lighting .....           | 2330 | 196,060                | 511,525                      | 2,911,229                   |   |
| Airport .....                                   | 2340 |                        |                              | 14,198                      |   |
| Public Transit .....                            | 2350 |                        |                              |                             |   |
| Storm Sewers and Drainage .....                 | 2360 |                        |                              |                             |   |
| Other Transportation .....                      | 2370 |                        |                              |                             |   |
| Environmental Use and Protection                | 2380 |                        |                              |                             |   |
| Water Supply and Distribution .....             | 2390 | 261,097                |                              | 49,880                      |   |
| Wastewater Treatment and Disposal .....         | 2400 | 98,974                 | 586,357                      | 49,749                      |   |
| Waste Management .....                          | 2410 |                        |                              | 21,099                      |   |
| Other Environmental Use and Protection .....    | 2420 |                        |                              |                             |   |
| Public Health and Welfare                       | 2430 |                        |                              |                             |   |
| Family and Community Support .....              | 2440 |                        |                              |                             |   |
| Day Care .....                                  | 2450 |                        |                              |                             |   |
| Cemeteries and Crematoriums .....               | 2460 |                        |                              |                             |   |
| Other Public Health and Welfare .....           | 2470 |                        |                              |                             |   |
| Planning and Development                        | 2480 |                        |                              |                             |   |
| Land Use Planning, Zoning and Development ..... | 2490 |                        |                              | 1,927                       |   |
| Economic/Agricultural Development .....         | 2500 | 198,653                |                              | 27,819                      |   |
| Subdivision Land and Development .....          | 2510 | 278,160                |                              |                             |   |
| Public Housing Operations .....                 | 2520 |                        |                              |                             |   |
| Land, Housing and Building Rentals .....        | 2530 |                        |                              |                             |   |
| Other Planning and Development.....             | 2540 |                        |                              |                             |   |
| Recreation and Culture                          | 2550 |                        |                              |                             |   |
| Recreation Boards .....                         | 2560 |                        |                              |                             |   |
| Parks and Recreation .....                      | 2570 | 10,300                 |                              | 3,061                       |   |
| Culture: Libraries, Museums, Halls .....        | 2580 |                        |                              |                             |   |
| Convention Centres .....                        | 2590 |                        |                              |                             |   |
| Other Recreation and Culture.....               | 2600 |                        |                              |                             |   |
| Other Utilities                                 | 2605 |                        |                              |                             |   |
| Gas .....                                       | 2606 |                        |                              |                             |   |
| Electric .....                                  | 2607 |                        |                              |                             |   |
| Other .....                                     | 2610 |                        |                              |                             |   |
| <b>Total</b>                                    | 2620 | 1,147,240.00           | 1,097,882.00                 | 3,225,775.00                |   |

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

|   |             | Tangible Capital Assets |                        | Capital Long Term Debt |                      |
|---|-------------|-------------------------|------------------------|------------------------|----------------------|
|   |             | Purchased               | Donated or Contributed | Principal Additions    | Principal Reductions |
|   |             | 1                       | 2                      | 3                      | 4                    |
| General Government                              | 2700        |                         |                        |                        |                      |
| Council and Other Legislative .....             | 2710        |                         |                        |                        |                      |
| General Administration .....                    | 2720        | 102,204                 | 2,137                  |                        |                      |
| Other General Government.....                   | 2730        |                         |                        |                        |                      |
| Protective Services                             | 2740        |                         |                        |                        |                      |
| Police .....                                    | 2750        |                         |                        |                        |                      |
| Fire .....                                      | 2760        | 16,065                  |                        |                        |                      |
| Disaster and Emergency Measures .....           | 2770        |                         |                        |                        |                      |
| Ambulance and First Aid .....                   | 2780        |                         |                        |                        |                      |
| Bylaws Enforcement .....                        | 2790        |                         |                        |                        |                      |
| Other Protective Services.....                  | 2800        |                         |                        |                        |                      |
| Transportation                                  | 2810        |                         |                        |                        |                      |
| Common and Equipment Pool .....                 | 2820        |                         |                        |                        |                      |
| Roads, Streets, Walks, Lighting .....           | 2830        | 3,323,165               | 2,677                  |                        |                      |
| Airport .....                                   | 2840        | 11,776                  |                        |                        |                      |
| Public Transit .....                            | 2850        |                         |                        |                        |                      |
| Storm Sewers and Drainage .....                 | 2860        |                         |                        |                        |                      |
| Other Transportation .....                      | 2870        |                         |                        |                        |                      |
| Environmental Use and Protection                | 2880        |                         |                        |                        |                      |
| Water Supply and Distribution .....             | 2890        | 141,010                 |                        |                        |                      |
| Wastewater Treatment and Disposal .....         | 2900        | 1,380,382               |                        |                        |                      |
| Waste Management .....                          | 2910        | 12,684                  |                        |                        |                      |
| Other Environmental Use and Protection .....    | 2920        |                         |                        |                        |                      |
| Public Health and Welfare                       | 2930        |                         |                        |                        |                      |
| Family and Community Support .....              | 2940        |                         |                        |                        |                      |
| Day Care .....                                  | 2950        |                         |                        |                        |                      |
| Cemeteries and Crematoriums .....               | 2960        |                         |                        |                        |                      |
| Other Public Health and Welfare .....           | 2970        |                         |                        |                        |                      |
| Planning and Development                        | 2980        |                         |                        |                        |                      |
| Land Use Planning, Zoning and Development ..... | 2990        |                         |                        |                        |                      |
| Economic/Agricultural Development .....         | 3000        | 38,831                  |                        |                        |                      |
| Subdivision Land and Development .....          | 3010        |                         |                        |                        |                      |
| Public Housing Operations .....                 | 3020        |                         |                        |                        |                      |
| Land, Housing and Building Rentals .....        | 3030        |                         |                        |                        |                      |
| Other Planning and Development.....             | 3040        |                         |                        |                        |                      |
| Recreation and Culture                          | 3050        |                         |                        |                        |                      |
| Recreation Boards .....                         | 3060        |                         |                        |                        |                      |
| Parks and Recreation .....                      | 3070        | 14,760                  |                        |                        |                      |
| Culture: Libraries, Museums, Halls .....        | 3080        |                         |                        |                        |                      |
| Convention Centres .....                        | 3090        |                         |                        |                        |                      |
| Other Recreation and Culture.....               | 3100        |                         |                        |                        |                      |
| Other Utilities                                 | 3105        |                         |                        |                        |                      |
| Gas .....                                       | 3106        |                         |                        |                        |                      |
| Electric .....                                  | 3107        |                         |                        |                        |                      |
| Other .....                                     | 3110        |                         |                        |                        |                      |
| <b>Total</b>                                    | <b>3120</b> | <b>5,040,877.00</b>     | <b>4,814.00</b>        |                        |                      |

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

|   |      | Balance at<br>Beginning of<br>Year<br>1 | Additions<br>2 | Reductions<br>3 | Balance at<br>End of Year<br>4 |
|---|------|---|----------------|-----------------|--------------------------------|
| <b>Tangible Capital Assets - Cost</b>     |      |   |                |                 |                                |
| Engineered Structures                     | 3200 |   |                |                 |                                |
| Roadway Systems.....                      | 3201 | 68,394,330                              | 1,157,311      | 59,721          | 69,491,920                     |
| Light Rail Transit Systems.....           | 3202 |   |                |                 |                                |
| Water Systems.....                        | 3203 | 2,284,326                               |                |                 | 2,284,326                      |
| Wastewater Systems.....                   | 3204 | 1,175,396                               | 1,380,382      |                 | 2,555,778                      |
| Storm Systems.....                        | 3205 |   |                |                 |                                |
| Fibre Optics.....                         | 3206 |   |                |                 |                                |
| Electricity Systems.....                  | 3207 |   |                |                 |                                |
| Gas Distribution Systems.....             | 3208 |   |                |                 |                                |
| Total Engineered Structures .....         | 3210 | 71,854,052                              | 2,537,693      | 59,721          | 74,332,024                     |
| Construction In Progress.....             | 3219 | 314,423                                 | 164,864        | 314,423         | 164,864                        |
| Buildings .....                           | 3220 | 2,089,648                               | 16,065         |                 | 2,105,713                      |
| Machinery and Equipment .....             | 3230 | 9,882,068                               | 2,057,689      | 452,593         | 11,487,164                     |
| Land .....                                | 3240 | 2,314,368                               | 64,112         | 2,586           | 2,375,894                      |
| Land Improvements.....                    | 3245 | 1,224,615                               | 69,908         |                 | 1,294,523                      |
| Vehicles .....                            | 3250 | 3,780,849                               | 135,360        | 79,703          | 3,836,506                      |
|   |      |   |                |                 |                                |
| <b>Total Capital Property Cost</b>        | 3260 | 91,460,023.00                           | 5,045,691.00   | 909,026.00      | 95,596,688.00                  |
| <b>Accumulated Amortization</b>           |      |   |                |                 |                                |
| Engineered Structures                     | 3270 |   |                |                 |                                |
| Roadway Systems                           | 3271 | 32,239,606                              | 2,079,702      | 59,721          | 34,259,587                     |
| Light Rail Transit Systems                | 3272 |   |                |                 |                                |
| Water Systems                             | 3273 | 695,141                                 | 39,479         |                 | 734,620                        |
| Wastewater Systems                        | 3274 | 407,917                                 | 48,048         |                 | 455,965                        |
| Storm Systems                             | 3275 |   |                |                 |                                |
| Fibre Optics                              | 3276 |   |                |                 |                                |
| Electricity Systems                       | 3277 |   |                |                 |                                |
| Gas Distribution Systems                  | 3278 |   |                |                 |                                |
| Total Engineered Structures .....         | 3280 | 33,342,664                              | 2,167,229      | 59,721          | 35,450,172                     |
| Buildings .....                           | 3290 | 949,068                                 | 43,984         |                 | 993,052                        |
| Machinery and Equipment .....             | 3300 | 3,947,923                               | 791,147        | 237,324         | 4,501,746                      |
| Land .....                                | 3310 |   |                |                 |                                |
| Land Improvements.....                    | 3315 | 932,994                                 | 37,519         |                 | 970,513                        |
| Vehicles .....                            | 3320 | 2,047,206                               | 185,896        | 41,160          | 2,191,942                      |
|   |      |   |                |                 |                                |
| <b>Total Accumulated Amortization</b>     | 3330 | 41,219,855.00                           | 3,225,775.00   | 338,205.00      | 44,107,425.00                  |
|   |      |   |                |                 |                                |
| <b>Net Book Value of Capital Property</b> | 3340 | 50,240,168                              |                |                 | 51,489,263                     |
|   |      |   |                |                 |                                |
| <b>Capital Long Term Debt (Net)</b>       | 3350 |   |                |                 |                                |
|   |      |   |                |                 |                                |
| <b>Equity in Tangible Capital Assets</b>  | 3400 | 50,240,168.00                           |                |                 | 51,489,263.00                  |

**LONG TERM DEBT SUPPORT**

**Schedule 9H**

|   |      | Operating Purposes | Capital | Purposes | Total        |
|---|------|--------------------|---------|----------|--------------|
|   |      | 1                  |         | 2        | 3            |
| <b>Long Term Debt Support</b>                 | 3405 |                    |         |          |              |
| Supported by General Tax Levies .....         | 3410 | 4,021,764          |         |          | 4,021,764    |
| Supported by Special Levies .....             | 3420 |                    |         |          |              |
| Supported by Utility Rates .....              | 3430 |                    |         |          |              |
| Other .....                                   | 3440 |                    |         |          |              |
| <b>Total Long Term Debt Principal Balance</b> | 3450 | 4,021,764.00       |         |          | 4,021,764.00 |

**LONG TERM DEBT SOURCES**

**Schedule 9I**

|   |      | Operating Purposes | Capital | Purposes | Total        |
|---|------|--------------------|---------|----------|--------------|
|   |      | 1                  |         | 2        | 3            |
| Loans to Local Authorities .....              | 3500 | 4,021,764          |         |          | 4,021,764    |
| Canada Mortgage and Housing Corporation ..... | 3520 |                    |         |          |              |
| Mortgage Borrowing .....                      | 3600 |                    |         |          |              |
| Other .....                                   | 3610 |                    |         |          |              |
| <b>Total Long Term Debt Principal Balance</b> | 3620 | 4,021,764.00       |         |          | 4,021,764.00 |

**FUTURE LONG TERM DEBT REPAYMENTS**

**Schedule 9J**

|                                     |      | Operating Purposes | Capital | Purposes | Total        |
|-------------------------------------|------|--------------------|---------|----------|--------------|
|                                     |      | 1                  |         | 2        | 3            |
| <b>Principal Repayments by Year</b> | 3700 |                    |         |          |              |
| Current + 1 .....                   | 3710 | 167,303            |         |          | 167,303      |
| Current + 2 .....                   | 3720 | 172,158            |         |          | 172,158      |
| Current + 3 .....                   | 3730 | 177,154            |         |          | 177,154      |
| Current + 4 .....                   | 3740 | 182,294            |         |          | 182,294      |
| Current + 5 .....                   | 3750 | 187,584            |         |          | 187,584      |
| Thereafter .....                    | 3760 | 3,135,271          |         |          | 3,135,271    |
| <b>Total Principal</b>              | 3770 | 4,021,764.00       |         |          | 4,021,764.00 |
| <b>Interest by Year</b>             | 3780 |                    |         |          |              |
| Current + 1 .....                   | 3790 | 114,671            |         |          | 114,671      |
| Current + 2 .....                   | 3800 | 109,816            |         |          | 109,816      |
| Current + 3 .....                   | 3810 | 104,820            |         |          | 104,820      |
| Current + 4 .....                   | 3820 | 99,680             |         |          | 99,680       |
| Current + 5 .....                   | 3830 | 94,390             |         |          | 94,390       |
| Thereafter .....                    | 3840 | 671,380            |         |          | 671,380      |
| <b>Total Interest</b>               | 3850 | 1,194,757.00       |         |          | 1,194,757.00 |



**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

|  |          | Property<br>Taxes<br>1 | Grants -<br>in Place<br>2 | Total<br>3    |
|--|----------|------------------------|---------------------------|---------------|
| <b>Net Municipal Property Taxes</b>          |          |                        |                           |               |
| Residential Land and Improvements .....      | 3910     | 4,434,236              | 1,341                     | 4,435,577     |
| <b>Non-Residential</b>                       |          |                        |                           |               |
| Land and Improvements (Excluding M & E)..... | 3935     | 743,893                | 1,886                     | 745,779       |
| Machinery and Equipment .....                | 3950     | 700,342                |                           | 700,342       |
| Linear Property .....                        | 3960     | 2,076,746              |                           | 2,076,746     |
| Small Business Tax .....                     | 3965     |                        |                           |               |
| Farm Land .....                              | 3980     | 1,019,269              | 11,768                    | 1,031,037     |
| Adjustments to Property Taxes .....          | 3990     | 158                    |                           | 158           |
| <br>Net Total Municipal Property Taxes       | <br>4000 | <br>8,974,644          | <br>14,995                | <br>8,989,639 |

**Provincial and Seniors Foundation Requisitions**

|  |  |  |          |               |
|--|--|--|----------|---------------|
| <b>Education</b>                           |  |  |          |               |
| Residential/Farm Land .....                |  |  | 4031     | 2,056,948     |
| Non-Residential .....                      |  |  | 4035     | 645,720       |
| Seniors Lodges .....                       |  |  | 4090     | 121,115       |
| Designated Industrial Property .....       |  |  | 4099     | 12,343        |
| Other .....                                |  |  | 4100     |               |
| Adjustments to Requisition Transfers ..... |  |  | 4110     |               |
| <br>Total Requisition Transfers            |  |  | <br>4120 | <br>2,836,126 |

**GRANTS IN PLACE OF TAXES**

**Schedule 9L**

|                             |          | Property<br>Taxes<br>1 | Business<br>Taxes<br>2 | Other<br>Taxes<br>3 | Total<br>4 |
|-----------------------------|----------|------------------------|------------------------|---------------------|------------|
| Federal Government .....    | 4200     | 1,068                  |                        |                     | 1,068      |
| Provincial Government ..... | 4210     | 13,927                 |                        |                     | 13,927     |
| Local Government .....      | 4220     |                        |                        |                     |            |
| Other .....                 | 4230     |                        |                        |                     |            |
| <br>Total                   | <br>4240 | <br>14,995             |                        |                     | <br>14,995 |

**DEBT LIMIT**

**Schedule 9AA**

|                                |      |            |
|--------------------------------|------|------------|
| Debt Limit .....               | 5700 | 18,547,476 |
| Total Debt .....               | 5710 | 4,021,764  |
| Debt Service Limit .....       | 5720 | 3,091,246  |
| Total Debt Service Costs ..... | 5730 | 167,303    |

Enter prior year Line 3450 Column 2 balance here:

**GRANT AND DEFERRED GRANT REVENUE SCHEDULE**

**Schedule 9P**

|  |      |            |
|--|------|------------|
| <b>Cash and Temporary Investments</b>                              | 8820 | 20,265,455 |
| <b>Restricted Cash by Grant</b>                                    |      |            |
| Municipal Sustainability Initiative Capital                        | 8825 | 4,593,043  |
| Municipal Sustainability Initiative Operating                      | 8826 |            |
| Federal Gas Tax Fund   | 8827 | 2,153,510  |
| Alberta Community Partnership- Intermunicipal Collaboration        | 8828 |            |
| Alberta Community Partnership- Municipal Restructuring             | 8829 |            |
| Alberta Community Partnership- Mediation and Cooperative Processes | 8830 |            |
| Alberta Community Partnership- Municipal Internship                | 8831 |            |
| Alberta Community Partnership- Local Land Use Planning             | 8832 |            |
| Alberta Community Partnership- Strategic Initiative                | 8833 |            |
| Alberta Community Partnership- Regional Collaboration Program      | 8834 |            |
| Other Grants   | 8835 | 200        |
| <b>Total Restricted Cash</b>                                       | 8865 | 6,746,753  |
| <b>Unrestricted Cash</b>   | 8870 | 13,518,702 |
| <b>Accounts Receivable - Grants</b>                                | 8872 |            |
| <b>Deferred Revenue</b>  | 8875 | 6,746,753  |
| <b>Deferred Revenue by Grant</b>                                   |      |            |
| Municipal Sustainability Initiative Capital                        | 8880 | 4,593,043  |
| Municipal Sustainability Initiative Operating                      | 8881 |            |
| Federal Gas Tax Fund   | 8882 | 2,153,510  |
| Alberta Community Partnership- Intermunicipal Collaboration        | 8883 |            |
| Alberta Community Partnership- Municipal Restructuring             | 8884 |            |
| Alberta Community Partnership- Mediation and Cooperative Processes | 8885 |            |
| Alberta Community Partnership- Municipal Internship                | 8886 |            |
| Alberta Community Partnership- Local Land Use Planning             | 8887 |            |
| Alberta Community Partnership- Strategic Initiative                | 8888 |            |
| Alberta Community Partnership- Regional Collaboration Program      | 8889 |            |
| Other Grants   | 8890 | 200        |
| <b>Total Deferred Revenue by Grant</b>                             | 8898 | 6,746,753  |
| <b>Other Deferred Revenue</b>                                      | 8899 |            |

**Unaudited Schedule (Municipal Statistics)**

**Schedule ST**

|   |      |         |
|---|------|---------|
| Total Full-time Positions.....  | 5500 | 30.0    |
| Number of Hamlets (for Specialized Municipalities and Municipal Districts only) .....                 | 5515 | 4       |
| Length of all Open Roads Maintained (km) .....  | 5520 | 1,499.2 |
| Length of Water Mains (km)  |      |         |
| Municipality Owned Systems .....  | 5555 | 25.2    |
| Service Providers .....   | 5556 |         |
| Co-ops .....  | 5557 |         |
| Regional Systems .....  | 5558 | 22.0    |
| Other .....   | 5559 |         |
| Total   | 5560 | 47.2    |
| Length of Wastewater Mains (km)   |      |         |
| Municipality Owned Systems .....  | 5565 | 14.0    |
| Service Providers .....   | 5566 |         |
| Co-ops .....  | 5567 |         |
| Regional Systems .....  | 5568 |         |
| Other .....   | 5569 |         |
| Total   | 5570 | 14.0    |
| Length of Storm Drainage Mains (km) .....   | 5580 |         |
| Number of Residences (for Summer Villages only) .....   | 5590 |         |
| Number of Dwelling Units .....  | 5595 | 2,578   |
| <br><b>2022 ASSESSMENT STATISTICS</b>   |      |         |
| Total Assessment Services Costs (\$) .....  | 5596 | 142,552 |
| Assessment Complaints to the Local Assessment Review Board (LARB)                                     |      |         |
| Number of LARB residential (three or fewer dwelling units) or farm land complaints filed .....        | 5602 | 2       |
| Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn .....    | 5604 | 1       |
| Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB ..... | 5606 | 1       |
| Number of assessment adjustments made by the LARB .....   | 5608 |         |
| Assessment Complaints to the Composite Assessment Review Board (CARB)                                 |      |         |
| Number of CARB residential and non-residential complaints filed .....                                 | 5623 |         |
| Number of CARB residential and non-residential complaints withdrawn .....                             | 5625 |         |
| Number of residential and non-residential complaints heard by the CARB .....                          | 5627 |         |
| Number of residential and non-residential assessment adjustments made by the CARB .....               | 5629 |         |
| <br><b>2022 WELL DRILLING EQUIPMENT TAX STATISTICS</b>  |      |         |
| Does your municipality have a Well Drilling Equipment Tax (WDET) bylaw? .....                         | 5531 | Yes     |

**2022 PLANNING STATISTICS**

|  |      |                 |
|--|------|-----------------|
| When was your Municipal Development Plan last approved (date)?   | 5658 | August 17, 2010 |
| Number of development permit applications received.....  | 5660 | 82              |
| Average number of days from a development permit application to approval? .....                          | 5669 | 14.0            |
| Number of development permits issued.....  | 5661 | 81              |
| Number of building permits issued.....   | 5668 |                 |
| Estimated value of construction from development/building permit (\$)                                    |      |                 |
| Residential.....   | 5663 | 13,905,825      |
| Commercial.....  | 5664 | 1,315,000       |
| Industrial.....  | 5665 | 300,000         |
| Institutional.....   | 5666 |                 |
| Total  | 5667 | 15,520,825.00   |
| Does your municipality issue business licences? .....  | 5671 | No              |
| Number of business licences (new and renewals) issued in 2022? .....                                     | 5672 |                 |
| Average number of days from a business licence application to approval? .....                            | 5673 |                 |
| Number of subdivision applications received in 2022? .....   | 5670 | 25              |
| Number of subdivision applications approved in 2022? .....   | 5674 | 23              |
| Average number of days from subdivision application to approval? .....                                   | 5675 | 60.0            |
| Number of land use bylaw amendment applications.....   | 5680 |                 |
| Number of Subdivision and Development Appeal Board appeals heard.....                                    | 5690 | 2               |
| Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?..... | 5581 | Yes             |
| How many SDAB members are appointed?.....  | 5582 | 6               |
| How many SDAB members are trained?.....  | 5583 | 6               |
| Is the SDAB clerk a designated officer of your municipality?.....  | 5584 | No              |
| Has the SDAB clerk completed the SDAB Training? .....  | 5585 | Yes             |
| Is your municipality a member of an intermunicipal SDAB?.....  | 5586 | Yes             |
| How many municipalities are members of the intermunicipal SDAB?.....                                     | 5587 | 2               |
| Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw? .....                       | 5541 | Yes             |
| What is the CAPL rate established by bylaw ? (\$ per tonne) .....  | 5542 | 0.40            |
| How much CAPL revenue (\$) was collected in 2022? .....  | 5543 | 112,328         |
| CAPL revenue in 2022 was allocated to: (select all that apply) .....                                     | 5544 |                 |
| General Government   |      | No              |
| Protective Services  |      | No              |
| Transportation   |      | Yes             |
| Environmental  |      | No              |
| Recreation   |      | No              |
| Other  |      | No              |



# Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA \*Partner  
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\*Denotes Professional Corporation

April 4, 2023

Mrs. Debbie Oyarzun, County Manager  
County of Barrhead No. 11  
5306-49 Street  
Barrhead, AB T7N 1N5

Attention: Mrs. Debbie Oyarzun, County Manager

Dear Debbie:

The audit of the 2022 financial records for the County of Barrhead No. 11 has now been completed and we have prepared a summary of our risk assessment, procedures performed to address each risk, discussion of materiality, summary of unadjusted differences, debt limits, and management discussion points.

**Risk assessment:**

The following financial statement areas and transaction streams have been identified as significant areas of the financial statements:

**Property tax:**

Audit risk: Property taxes are calculated and levied incorrectly resulting in property tax revenue being over or understated.

Procedures completed: Mill rates as stated in the bylaw are utilized to recalculate expected property tax revenue for the year utilizing the assessment summary provided by the County's assessor. This is compared to the property tax revenue recorded in the year and any significant differences are investigated.

Audit risk: Property taxes receivable at year-end are not collectible.

Procedures completed: An aging of property taxes receivable at year-end is reviewed and compared on a year over year basis. Any variances in aging composition are investigated. Assessment values for properties with multiple years of outstanding property taxes are reviewed to ensure that the recovery amount from the property exceeds the property taxes owing. This procedure is also utilized to determine whether an allowance for uncollectible property taxes receivable is required. Additionally, allowances are discussed with management.

Conclusion: Property taxes are fairly stated; no material misstatements identified.

**Payroll:**

Audit risk: Payroll transactions recorded in the year do not relate to actual employees. This would result in overstated payroll expense and misappropriation of County funds.

Procedures completed: Payroll testing is done on a random sample of employees. The testing includes agreeing the wage rate to a contract or grid level to ensure the pay rate is accurate. The net wage is recalculated based on time sheets. Any discrepancies are investigated. Additionally, wages are reconciled to T4 filings for the year.

Audit risk: Payroll expense does not include all payroll transactions in the year. This would result in understated payroll expense.

Procedures completed: A detailed analytic for payroll is prepared. Payroll for one randomly selected period in the year is utilized to establish an average payroll per employee for that period. This is utilized to establish an expected payroll expense for each of the remaining periods, which is then compared to actual payroll expense for each period. Variances between expected payroll and actual payroll are investigated.

Conclusion: Payroll is fairly stated; no material misstatements identified.

### **Tangible capital assets (TCA):**

Audit risk: Understatement of TCA due to transactions being expensed rather than capitalized.

Procedures completed: A review of all transactions recorded in the general ledger for the year was performed. All transactions over a specific materiality were investigated. Any irregular transactions and unusual journal entries were also investigated.

Audit risk: Overstatement of TCA due to assets being recorded that do not physically exist.

Procedures completed: Asset additions and disposals are tracked in a continuity schedule. This schedule was audited and all significant additions and disposals were vouched to supporting invoices.

Audit risk: Asset being recorded at the incorrect cost and amortization not being recorded correctly in the year.

Procedures completed: The TCA continuity schedule was vouched to supporting invoices and audited for mathematical accuracy. Depreciation expense is re-calculated for each asset class to ensure depreciation is being calculated in accordance with County policy.

Conclusion: Tangible capital assets are fairly stated; no material misstatements identified.

### **Taxes and other accounts receivable:**

Audit risk: Accounts receivable at year-end are not collectible.

Procedures completed: Accounts receivable aging analysis is performed to compare aging of accounts receivable year over year. Any material variances in aging composition are investigated. Additionally, allowances for doubtful accounts are reviewed in comparison to accounts receivable balances and aging. Allowances are also discussed with management.

Audit risk: Accounts receivable recorded do not exist.

Procedures completed: Material accounts receivable are vouched to invoices. Grants receivable are confirmed with grant provider.

Audit risk: Accounts receivable that exist at year-end are not recorded

Procedures completed: Year over year variance analysis is performed. Any material variances identified are discussed with management. Testing of cash receipts received after year-end is completed. Material cash receipts received after year-end are agreed to supporting invoices to ensure the revenue has been recorded in the correct period.

Conclusion: Accounts receivable are fairly stated; no material misstatements identified.

**Inventory:**

Audit risk: Inventory recorded at year-end does not exist or is not accurate.

Procedures completed: Gravel stockpiles were physically inspected and quantities were estimated. These estimated quantities were compared to year-end inventory records and any material variances were investigated. Inventory count testing was also completed on public works supplies and any variances identified were investigated. In addition, gravel haul tickets are tested to ensure the gravel sales and usage are properly recorded.

Conclusion: Inventory is fairly stated; no material misstatements identified.

**Accounts payable:**

Audit risk: Liabilities for accounts payable at year-end do not exist.

Procedures completed: Material accounts payable are vouched to invoices. An aged accounts payable analysis is completed to identify any significant variances from prior years and variances are investigated.

Audit risk: Accounts payable that exist at year-end are not recorded.

Procedures completed: Year over year variance analysis is performed. Any material variances identified are discussed with management. Invoices paid after year-end are tested to ensure the transaction was recorded in the correct period. Unpaid invoices at the time of audit field work are also tested to ensure they are recorded in the correct period.

Conclusion: Accounts payable are fairly stated; no material misstatements identified.

**Deferred revenue and grant revenue:**

Audit risk: Grant funding has been utilized for purposes other than those outlined in the grant funding agreement.

Procedures completed: Grant funding recognized as revenue in the year is compared to eligible expenses incurred in the year. Grant funding agreements are reviewed to ensure compliance.

Audit risk: Deferred revenue is understated resulting in grant revenue being recognized in excess of eligible grant expenditures.

Procedures completed: Deferred revenue continuities are reviewed and application of funding to specific expenditures or projects are agreed to invoices.

Audit risk: Grant revenue is understated due to grant funding not being recorded in the year.

Procedures completed: All material grant funding received in the year is agreed to third party confirmations received from the grant provider. Grant funding receivable at year-end is confirmed with the third-party grant provider to ensure grants receivable for the year are recorded in the correct fiscal period.

Conclusion: Grant revenues are fairly stated; no material misstatements identified.

**Use of estimates:**

Audit risk: Account balances that require judgment or estimates are unreasonable or inaccurate. These accounts include amortization, allowance for doubtful accounts, and the landfill closure and post-closure liability.

Procedures completed: Year over year variance analysis is performed and any material variances are discussed with management. Calculations are reviewed for accuracy and reasonability. Doubtful accounts are discussed with management. Cash receipts subsequent to year-end are reviewed to ensure allowed for accounts receivable are not subsequently received. A third party report is utilized for the landfill capacity and useful life and the accrued costs are reviewed for reasonability.

Conclusion: Estimates are reasonable.

**Determination of materiality:**

Materiality calculation guidelines are provided in Canadian Auditing Standards CAS 320. CAS 320 states “determining materiality involves the exercise of professional judgement. A percentage is often applied to a chosen benchmark as a starting point in determining materiality.”

Total revenue, net of property tax requisitions, capital revenue and reserve transfers, provides the municipality the ability to continue operations and fund projects. As such, this is likely the most relevant metric to the users of the financial statements and has been determined to be the most appropriate benchmark for applying the materiality calculation.

For the period ending December 31, 2022, this metric was calculated at \$12,315,838. Based on the application of a 3% materiality threshold to the benchmark, **materiality of \$359,000** was used throughout the audit engagement.

In order to prevent the aggregate of potential unidentified misstatements from exceeding materiality, a lower level of materiality, known as performance materiality, is established. Performance materiality is established based on professional judgement and takes various quantitative and qualitative factors into account. Examples of qualitative factors that influence the determination of performance materiality are qualifications and financial expertise of management, staffing changes and systems changes in the reporting period.

Performance materiality is established as a guideline for testing completed throughout the audit and is reduced in various areas as risk and other qualitative factors dictate.

**Summary of unadjusted differences:**

For the year ended December 31, 2022, one non-trivial misstatement was identified and not corrected. The misstatement relates to an understatement of accounts payable and overstatement of accounts receivable due to the debit balances in accounts payable not being reclassified to accounts receivable. The total debit balances in accounts payable were approximately \$7,700. This misstatement does not cause the financial statements as a whole to be materially misstated. No other misstatements were identified.



**Debt limits:**

The Municipal Government Act limits the total debt that a municipality can have to a maximum of 1.5 times revenue of the County. Additionally, the debt service limit is limited to a maximum of 25% of such revenue. Incurring debt beyond such limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. These calculations taken alone do not represent the financial stability of the municipality.

For the year ended December 31, 2022, the County's debt and debt servicing limits are:

|                                 |                     |
|---------------------------------|---------------------|
| Total debt limit                | \$18,473,757        |
| Total debt                      | <u>(4,021,764)</u>  |
| Amount of debt limit unused     | <u>\$14,451,993</u> |
| <br>                            |                     |
| Debt servicing limit            | \$3,078,960         |
| Debt servicing                  | <u>(167,303)</u>    |
| Amount of debt servicing unused | <u>\$2,911,657</u>  |

**Management discussion points:**

During the course of our audit, we did not identify any significant control weaknesses. We have tested various controls in place and determined the controls are operating effectively, as intended.

We would like to thank you and your staff for the assistance we received in completing the 2022 audit. Please thank Tamara and all of your office staff on our behalf. If you have any questions regarding the foregoing, please contact our office.

Yours truly,

Joseph S. Greilach, CPA, CA  
Partner

Greilach Lussier LLP  
Chartered Professional Accountants

cc: Doug Drozd, Reeve  
County of Barrhead No. 11  
5306-49 Street  
Barrhead, AB T7N 1N5



**2023 COUNCIL RESOLUTION TRACKING LIST**  
 (Items beyond the normal course of business)

| Resol. # | Resolution Topic   | Responsible | Comments  | Status                |
|----------|--|-------------|---|-----------------------|
| 2023-091 | Request business documents from GROWTH/WILD for past 2 years; bring back a report for Council to assess County membership in GROWTH/WILD.  | CAO         | Request has been made to Chair, copied to other 3 members                                 | Underway              |
| 2023-087 | Bring results of 2023 TL Lagoon groundwater monitoring back to Council for review to develop management and/or upgrade plan for the facility.  | PW/CAO      |   | Not Started           |
| 2023-086 | Add \$16,000 to 2023 budget for installation of 4 groundwater monitoring wells at TL Lagoon  | FIN/CAO     | Budget updated; final budget to be brought to Council for approval                        | Complete<br>Mar 8/23  |
| 2023-085 | Replace Lightning Bay's gate opener with access card; Lightning Bay residents informed that access to TL Lagoon cut off if volumes reach 5,821 m <sup>3</sup> in order to ensure compliance.                                   | PW          | Lightning Bay residents have been notified and switched to card access                    | Complete<br>Mar 13/23 |
| 2023-084 | Set max yearly incoming volume of TL Lagoon to 4,366 m <sup>3</sup> to all customers other than Lightning Bay  | PW/CAO      | Maximum is in place and will be monitored   | Complete<br>Mar 13/23 |
| 2023-081 | Adopted Records Management Bylaw No. 2-2023  | CAO/EA      | Signed & filed  | Complete<br>Mar 15/23 |
| 2023-077 | Renew 10 year lease with Misty Ridge for ski hill operations on 10 acre parcel in SW 16-62-4-W5  | CAO/EA      | Lease finalized   | Complete<br>Mar 15/23 |
| 2023-076 | Appointed Fire Guardians for 2023-24   | CAO/EA      | Guardians and Fire Chief notified; New list available April 1 and to be posted to website | Complete<br>Mar 13/23 |
| 2023-073 | Approved application from Community Gardens for \$2,500 in-kind support under Community Grant policy   | CAO/EA      | Approval Letter sent to applicant   | Complete<br>Mar 8/23  |
| 2023-064 | Approved Admin to enter into an agreement with Western Star North to purchase 3 Western Star 47X SB trucks for delivery in 2024 & 2025 as per 10-yr Capital Plan; bring back final pricing to Council for final order approval | PW/CAO      | Western notified of intent to purchase  | Underway              |
| 2023-061 | Approved 2022 reserve transactions as presented in 2022 Reserve Report.  | FIN/CAO     | Reserve Report updated  | Complete<br>Feb 21/23 |

|             |   |         |  |                       |
|-------------|---|---------|--|-----------------------|
| 2023-060    | Accept 2022 year-end financial reports; subject to audit adjustments & year end finalizations.  | FIN/CAO | 2022 Year-end closed                                   | Complete<br>Feb 21/23 |
| 2023-059    | Approve ALUS PAC TOR as presented   | AG/EA   | TOR finalized  | Complete<br>Feb 28/23 |
| 2023-058    | Rescind outdated policies   | CAO/EA  | Policies updated                                       | Complete<br>Mar 1/23  |
| 2023-055-57 | Appointed ARB officials for CRASC   | CAO/EA  | ARB clerk notified of appointments                     | Complete<br>Feb 22/23 |
| 2023-053    | Approved application from Volunteer Appreciation committee for \$1,250 under Community Grants Policy  | CAO/EA  | Approval Letter sent to applicant.                     | Complete<br>Feb 27/23 |
| 2023-039    | Directed Admin to draft letter for Reeve's signature in support of Camrose Casinos' request to AGLC to relocate to Edmonton.                            | CAO     | Attended webinar on topic; deadline to submit Mar 1/23 | Complete<br>Mar 2/23  |
| 2023-038    | Provide updated letter of support to MCSnet for ISED 2021 funding allocation  | CAO     | Letter sent  | Complete<br>Feb 10/23 |
| 2023-037    | Authorized CAO to sign temporary CPO Service Agreement with Town of Morinville.   | CAO/EA  | Agreement finalized.                                   | Complete<br>Feb 9/23  |
| 2023-036    | Approved additional funding sources for 2022 capital projects (2021-140 & 2022-340)   | FIN     | Complete   | Complete<br>Feb 7/23  |
| 2023-033    | Directed Reeve & CAO to sign Water Well Agreement with Kevin & Sherry Vangrootheest for well at Baird Lake reservoir.                                   | PW/CAO  | Agreement given to landowner for signature             | Complete<br>Feb 13/23 |
| 2023-032    | Approved purchase of 1/2-ton crew cab 4x4 Truck - Stephani Motors Ltd. \$57,755 plus GST & applicable fees; reflect changes in 2023 Capital budget.     | PW/FIN  | Ordered  | Complete<br>Feb 10/23 |
| 2023-031    | Approved purchase of tri axle equipment trailer - Hayworth Equipment Sales \$55,990 plus GST & applicable fees; reflect changes in 2023 Capital budget. | PW/FIN  | Ordered  | Complete<br>Feb 10/23 |
| 2023-030    | Approved purchase of post pounder - Neerlandia Co-op \$21,300 plus GST: reflect the changes in 2023 Capital budget.                                     | PW/FIN  | Ordered  | Complete<br>Feb 10/23 |
| 2023-029    | WSP Engineering reduced scope for engineering services - 2023 paving project of RR 22, RR 40, & TL based on updated cost of \$260,538.                  | PW/CAO  | Revised contract received and signed                   | Complete<br>Feb 13/23 |

|              |   |           |   |                       |
|--------------|---|-----------|---|-----------------------|
| 2023-023     | Accepted for info Div 4 adjusted training costs for 2023 and legal fees of \$36,959.67 to be recorded to General Government (11-Council & Leg) for 2022 | FIN/CAO   | Costs recorded as presented.  | Complete<br>Jan 16/23 |
| 2023-018     | Authorized write-off of 2 outstanding AR as uncollectable in the amount of \$2,569.15   | FIN       | Written off as authorized.  | Complete<br>Jan 18/23 |
| 2023-017     | Adopted bylaw 1-2023 Rate & Fees  | CAO/EA    | Bylaw updated, posted on website, staff advised   | Complete<br>Feb 1/23  |
| 2023-013     | Approved policy FN-004 Collection of Accounts Receivable  | CAO/FIN   | Policy in place, staff advised  | Complete<br>Jan 16/23 |
| 2023-012     | Postponed review of elected officials remuneration policy to align with next staff compensation review  | CAO       | Updated Compensation Review file with Council's direction.  | Complete<br>Jan 16/23 |
| 2023-009     | Update 2023 budget with new mileage rate \$0.68   | FIN/CAO   | Interim 2023 budget updated, final budget to be approved in April 2023  | Complete<br>Jan 16/23 |
| 2023-008     | Approve changes to HR-001 Elected Officials remuneration policy   | CAO/EA    | Policy updated  | Complete<br>Jan 16/23 |
| 2023-007     | Approve public engagement plan for 2nd engagement session of Community Halls Strategy   | CAO/COMM  | Date set for Mar 16/23 from 1-4:30 pm Glenreagh Hall; Waiting for call back from 3 halls; Halls contacted to establish date | Complete<br>Feb 28/23 |
| 2022-552     | Apply for PERC/DIRC for outstanding uncollectible education and DIP for 2022 tax year   | FIN/CAO   | Grant application submitted   | Complete<br>Jan 9/23  |
| 2022-549     | Extend term of membership for current ALUS PAC members to December 31, 2023.  | AG        | PAC members notified  | Complete<br>Jan 13/23 |
| 2022-544     | Waive registration fees; reserve Klondyke Ferry campground for July 10, 2023 for Voyageur Canoe Brigade; provide up to 4 porta-potties                  | CAO/EA/PW | Applicants notified and they will contact us closer to event for final arrangements   | Complete<br>Jan 4/23  |
| 2022-538     | Submit a CCBF application for RR 22 for \$614,980   | FIN/CAO   | Submitted application February 9, 2023  | Complete<br>Feb 9/23  |
| 2022-537     | Amend MSI application for RR 22 to increase funding by \$709,404  | FIN/CAO   | Submitted application February 9, 2023  | Complete<br>Feb 9/23  |
| 2022-536     | Cancel Landfill Access Road Project under MSI   | CAO       | Submitted request February 13, 2023   | Complete<br>Feb 13/23 |
| 2022-535     | Award 2023 paving contract to Central City Paving   | PW        | Contract fully executed; Sent to contractor for signature.  | Complete<br>Feb 1/23  |
| 2022-474,475 | Lifted restrictions on C. Lane and cost of training to be paid from Div 4 2023 training budget  | FIN/CAO   | Cost reconciliation to Council Jan 16/23; 2023 Div 4 training budget to be set Dec 20/22 and reconciled with 2022 costs     | Complete<br>Jan 16/23 |

|                       |  |           |  |                       |
|-----------------------|--|-----------|--|-----------------------|
| 2022-448              | Draft congratulatory letter for Reeve's signature to new Min of MA and provide info on County of Barrhead strategic initiatives. | CAO/EA    |  | Underway              |
| 2022-428              | Invite MP Viersen and MLA van Dijken to future Council meeting   | CAO       | MLA scheduled to attend April 4/23; Admin has been in contact with both offices to check availability  | Underway              |
| 2022-411              | Tabled appointments to Regional Admin Bldg committee pending update  | CAO       | Discussion with Superintendant   | Underway              |
| 2023-021;<br>2022-368 | Draft resolution on cellular coverage in the County with timeline to support advocacy efforts at RMA 2023 Spring Convention      | CAO       | Council approved Jan 16/23, submitted to Pembina Zone, approved at Zone mtg, to be forwarded to RMA Prov Conference; Research being conducted                                    | Complete<br>Jan 16/23 |
| 2022-364              | Admin to provide further info on Alberta Carbon Grid - Agreement with GOA  | CAO       |  | Not Started           |
| 2022-321              | Authorized signing Emerg Mgmt Mutual Aid Agreement with LSAC   | CAO       | Awaiting Signatures from LSAC  | Underway              |
| 2022-254              | Bring back recommendations for disposing of Unit #306 2018 Caterpillar D6T XL  | PW/CAO    | Put out to tender - closes Mar 31; Not suitable for Landfill, report to Council as per policy  | Underway              |
| 2022-235, 484         | Community Hall Strategy identified in the 2022-2026 Strategic Plan be <b>escalated to begin in 2022.</b>                         | CAO/PD    | "What we heard" report to Council Dec 6/22; Oct 5/22 selected; PEP to Council Sept 20/22; Stakeholder input on selecting date almost complete; Project management sheets drafted | Complete<br>Jan 16/23 |
| 2022-166              | Preliminary consolidated report on status of wastewater infrastructure   | CAO/PW/DF | Consolidating all lagoon reports (T.L. received Dec/22); incorporating asset management principles and discussions with LSAC   | Underway              |
| 2021-174              | VSU - letter to MLA re support and current service delivery model  | CAO/EA    | Met with VSU representative to better understand situation/impact; Rough draft prepared  | Underway              |
| 2020-165              | Letter - AB Transportation re prov. Hwy concerns for consideration for GOA 2020 Capital Maintenance Projects                     | EA/CAO    | Hwy 33; Obtained input from Council, PW.   | Underway              |
| 2019-352              | Follow-up letter to Minister Municipal Affairs   | EA/CAO    | Notes distributed  | Underway              |

|          |   |         |  |                      |
|----------|---|---------|--|----------------------|
| 2019-009 | RMA Charitable Gaming Committee - support and inform  | EA/CAO  | Included in Mar 2/23 response to AGLC; Research on current status & received update from RMA; GOA postponed this initiative indefinitely, tone of letter will change; Letter drafted to MLA etc.; Shared with Town & orgs; Report posted to website, compiling email distribution list | Complete<br>Mar 2/23 |
| 2018-029 | Service Contract Review   | EA/CAO  | Initial list has been compiled.  | Underway             |
| 2017-325 | Develop a bylaw to provide necessary tools to deal with enforcement issues as an interim step | CAO/Dev | Work with LSA Bylaw enforcement to draft bylaw to use in the interim while developing a more substantive bylaw through public consultation   | Underway             |
| 2017-245 | Policy for Special Events   | CAO/Dev | Reviewing policies from neighbouring municipalities  | Underway             |



# AAIP Rural Renewal Stream Monthly Status Report



# J2

March 2023 TO DATE  
(Nov 7, 2022 - Mar 29, 2023)

| EMPLOYERS                              |   |   |
|--|---|---|
| Employers that have expressed interest | 1 | 17  |
| Employers enrolled                     | 2 | 12<br>(10 active employers with open vacancies) |

| CANDIDATES                               |     |     |
|--|-----|-----|
| Candidates that have expressed interest* | 4   | 39  |
| Candidates endorsed                      | 4   | 15  |
| (Current temp. foreign worker)           | (0) | (7) |
| (International applicants)               | (4) | (8) |

| POSITIONS                               |     |                                       |
|---|-----|---------------------------------------|
| Positions supported by RRS              | 8   | 51<br>(33 positions currently vacant) |
| Positions filled through RRS            | 4   | 15                                    |
| (Started working & living in community) | (0) | (7)                                   |
| (Pending nomination/arrival to Canada)  | (4) | (8)                                   |

\*Number may not be fully representative of candidate interest, as the County may not hear from every interested candidate who applies to the employer directly.



J3

ALBERTA  
PUBLIC SAFETY AND EMERGENCY SERVICES

*Office of the Minister  
MLA, Calgary-West*

March 21, 2023

AR 53662

Mrs. Debbie Oyarzun  
Chief Administrative Officer  
County of Barrhead  
5306 - 49 Street  
Barrhead AB T7N 1N5

[doyarzun@countybarrhead.ab.ca](mailto:doyarzun@countybarrhead.ab.ca)

Dear Mrs. Oyarzun:

As Minister of Public Safety and Emergency Services, I am pleased to inform you that your Alberta Crime Prevention Grant application for the County of Barrhead has been approved for \$26,685 over a 12-month term.

A package containing the funding agreement and approved budget will be sent to you shortly by the Community Initiatives Support Unit and your payment will be forwarded to you as soon as practically possible.

I wish the County of Barrhead every success in meeting its objectives and thank you for your dedication and commitment to improving the safety and well-being of Alberta communities.

If you have any questions about this grant, please contact Acting Supervisor Jessi Evanoff, Community Initiatives Support, by telephone at 780-641-9622, or by email at [jessi.evanoff@gov.ab.ca](mailto:jessi.evanoff@gov.ab.ca).

Sincerely,

Honourable Mike Ellis, ECA  
Minister

cc: Mr. Glenn van Dijken, MLA Athabasca-Barrhead-Westlock,  
[Athabasca.Barrhead.Westlock@assembly.ab.ca](mailto:Athabasca.Barrhead.Westlock@assembly.ab.ca)  
Mr. Adam Vanderwekken, County of Barrhead, [avanderwekken@countybarrhead.ab.ca](mailto:avanderwekken@countybarrhead.ab.ca)





ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister*

*MLA, Calgary-Shaw*

J4

AR110742

March 21, 2023

Reeve Douglas Drozd  
County of Barrhead No. 11  
5306 - 49 Street  
Barrhead AB T7N 1N5

Dear Reeve Drozd:

Through the Alberta Community Partnership (ACP) program, the Government of Alberta encourages strengthened relationships between municipalities and cooperative approaches to service delivery. By working in partnership with our neighbours, we create opportunities that support economic development and job creation. Together, we help build vibrant, resilient communities for the benefit of all Albertans.

I am pleased to inform you that the County of Barrhead No. 11 has been approved for a grant of \$146,570 under the Intermunicipal Collaboration component of the 2022/23 ACP in support of your Feasibility study to repurpose Alberta Distance Learning Center in Barrhead as a joint civic center project. This approval does not signify broader provincial support for any recommendation or outcome that might result from your project.

The conditional grant agreement will be sent shortly to your Chief Administrative Officer to obtain the appropriate signatures.

The Government of Alberta looks forward to celebrating your ACP-funded project with you and your municipal partnership. I encourage you to send invitations for these milestone events to my office. We ask that you advise Municipal Affairs a minimum of 15 working days prior to the proposed event. If you would like to discuss possible activities or events to recognize your ACP achievements, please contact a grant advisor, toll-free by first dialing 310-0000, then 780-422-7125, or at [acp.grants@gov.ab.ca](mailto:acp.grants@gov.ab.ca).

.../2

I congratulate the partnership on initiating this project, and I wish you every success in your efforts.

Sincerely,

A handwritten signature in black ink, appearing to read "Rebecca Schulz". The signature is fluid and cursive, with the first name being more prominent.

Rebecca Schulz  
Minister

cc: Shane Getson, MLA, Lac Ste. Anne-Parkland  
Glenn van Dijken, MLA, Athabasca-Barrhead-Westlock  
Mayor David McKenzie, Town of Barrhead  
Debbie Oyarzun, County Manager, County of Barrhead  
Edward LeBlanc, Chief Administrative Officer, Town of Barrhead



COUNTY OF BARRHEAD NO. 11  
 CASH, INVESTMENTS, & TAXES RECEIVABLE  
 February 28, 2023

K1

|  | February<br>YTD<br>2023 | February<br>YTD<br>2022 |
|--|-------------------------|-------------------------|
| <b>CASH:</b>                                       |                         |                         |
| On Hand  | \$300                   | \$300                   |
| Deposits   | 239,755                 | 378,782                 |
| Payroll and Disbursements                          | 63,306                  | 119,042                 |
| Savings  | 3,989,078               | 3,796,024               |
| Tax Trust  | 22,308                  | 21,661                  |
| Municipal Reserve                                  | 490,728                 | 446,134                 |
| <b>SHORT TERM DEPOSITS:</b>                        |                         |                         |
| 31 day Notice                                      | 1,631,587               | 66,186                  |
| 60 day Notice                                      | 2,769,793               | 1,009,153               |
| 90 day Notice                                      | 11,051,082              | 12,645,234              |
| <b>Total Cash and Temporary Investments</b>        | <u>20,257,938</u>       | <u>18,482,516</u>       |
| <br><b>INVESTMENTS</b>                             |                         |                         |
| Term Deposits                                      | 2,074,484               | 2,000,000               |
| Other Investments                                  | 10,034                  | 31,459                  |
| <b>Total Investments</b>                           | <u>2,084,519</u>        | <u>2,031,459</u>        |
| <br><b>TAXES AND GRANTS IN LIEU RECEIVABLE:</b>    |                         |                         |
| Current  | (324,794)               | (174,980)               |
| Arrears  | 663,429                 | 1,213,414               |
| Forfeited Land                                     | 4,719                   | 6,856                   |
|  | <u>343,355</u>          | <u>1,045,291</u>        |
| Allowance for Uncollectible Taxes                  | (100,000)               | (464,531)               |
| <b>Total Taxes &amp; Grants in Lieu Receivable</b> | <u>243,355</u>          | <u>580,760</u>          |
| <br># of Tax Rolls on TIPP                         | 252                     | 179                     |

**Payments Issued**  
**For Month Ending January 31, 2023**

| <b>Vendor ID</b> | <b>Vendor Name</b>                                 | <b>Document Date</b> | <b>Document Number</b> | <b>Document Amount</b> | <b>Voided</b> |
|------------------|--|----------------------|------------------------|------------------------|---------------|
| RECE001          | Receiver General For Canada                        | 2023-01-03           | 910782                 | 47,417.64              | No            |
| ALBE007          | Alberta Development Officers' Association          | 2023-01-09           | 910783                 | 125.00                 | No            |
| AURI001          | Auriga 2 Ltd.                                      | 2023-01-09           | 910784                 | 1,208.18               | No            |
| BARR009          | Barrhead Auto Parts & Salvage Ltd.                 | 2023-01-09           | 910785                 | 1,865.50               | No            |
| BARR013          | Barrhead Cleaners                                  | 2023-01-09           | 910786                 | 300.51                 | No            |
| BERG001          | Berg, Daniel W. and Deborah J.                     | 2023-01-09           | 910787                 | 3,780.50               | No            |
| BOUR001          | Bourgeois, Joanne                                  | 2023-01-09           | 910788                 | 2,471.01               | No            |
| BOWI001          | Bowick, Robert S. and Stephanie L.                 | 2023-01-09           | 910789                 | 1,482.50               | No            |
| CAPI002          | Capital Region Assessment Services Commission      | 2023-01-09           | 910790                 | 2,600.00               | No            |
| CARD001          | Card, Lisa   | 2023-01-09           | 910791                 | 70.56                  | No            |
| CONN001          | Connell, Sylvia                                    | 2023-01-09           | 910792                 | 2,471.01               | No            |
| FOTT001          | Fott, Harvey A. and Joyce C.                       | 2023-01-09           | 910793                 | 3,360.50               | No            |
| FRAE001          | Fraedrich, Andy                                    | 2023-01-09           | 910794                 | 150.00                 | No            |
| HENS001          | Henschel, Harry                                    | 2023-01-09           | 910795                 | 3,200.00               | No            |
| JABS001          | Jabs, Michelle                                     | 2023-01-09           | 910796                 | 2,471.01               | No            |
| JOHN003          | Johnson, Stephen                                   | 2023-01-09           | 910797                 | 3,669.50               | No            |
| KLEI002          | Kleinfeldt, Ronald                                 | 2023-01-09           | 910798                 | 115.64                 | No            |
| KOBE002          | Kobes, James H. and Renee A.                       | 2023-01-09           | 910799                 | 1,285.00               | No            |
| LACS001          | Lac Ste. Anne County                               | 2023-01-09           | 910800                 | 336.33                 | No            |
| LANE001          | Lane, William                                      | 2023-01-09           | 910801                 | 49.56                  | No            |
| MOLZ002          | Molzan, Kenneth E. & Joanne G.                     | 2023-01-09           | 910802                 | 1,482.50               | No            |
| MUNI001          | Municipal Planning Services Ltd.                   | 2023-01-09           | 910803                 | 4,147.50               | No            |
| NORT007          | North-west Region Association of Alberta Agricultu | 2023-01-09           | 910804                 | 200.00                 | No            |
| OLSO001          | Olson, Kelly                                       | 2023-01-09           | 910805                 | 12,342.12              | No            |
| PETT001          | Petty Cash   | 2023-01-09           | 910806                 | 21.45                  | No            |
| PREU001          | Preugschas, Walter                                 | 2023-01-09           | 910807                 | 88.50                  | No            |
| THOM004          | Thoma, Alvin                                       | 2023-01-09           | 910808                 | 7,635.51               | No            |
| TOIV001          | Toivonen, Jeffrey T. & Daren F.                    | 2023-01-09           | 910809                 | 5,065.50               | No            |
| VASS001          | Vass IT Professional Services Inc.                 | 2023-01-09           | 910810                 | 9,546.76               | No            |
| WILD003          | Wild Rose Rural Electrification Association Ltd.   | 2023-01-09           | 910811                 | 57,548.63              | No            |
| BURI001          | Buried Glass Inc.                                  | 2023-01-09           | 910812                 | 583,250.00             | No            |

|         |   |            |                 |           |     |
|---------|---|------------|-----------------|-----------|-----|
| ALBE014 | Alberta Municipal Services Corporation              | 2023-01-16 | 910813          | 8,191.48  | No  |
| ALBE016 | Alberta Municipal Supervisors Association           | 2023-01-16 | 910814          | 800.00    | No  |
| ALBE030 | Alberta Water & Wastewater Operators Assoc.         | 2023-01-16 | 910815          | 304.50    | No  |
| AMSC002 | AMSC (BMO PCARD)                                    | 2023-01-16 | 910816          | 7,794.95  | No  |
| ATHA001 | Athabasca County                                    | 2023-01-16 | 910817          | 157.21    | Yes |
| BIOC001 | BioComposites Group Inc.                            | 2023-01-16 | 910818          | 2,197.13  | No  |
| DKSE001 | D & K Services                                      | 2023-01-16 | 910819          | 601.65    | No  |
| EHRE001 | Ehrenholz, Valerie                                  | 2023-01-16 | 910820          | 1,913.10  | No  |
| GOVE002 | Government of Alberta Land Titles                   | 2023-01-16 | 910821          | 3.00      | No  |
| JOHN001 | John Deere Financial                                | 2023-01-16 | 910822          | 74.98     | No  |
| LACS001 | Lac Ste. Anne County                                | 2023-01-16 | 910823          | 150.00    | No  |
| PURO001 | Purolator Courier Ltd.                              | 2023-01-16 | 910824          | 46.84     | No  |
| THEA003 | The Alberta Rural Municipal Administrator's Associa | 2023-01-16 | 910825          | 200.00    | No  |
| TREE001 | Treetime Services Inc.                              | 2023-01-16 | 910826          | 3,680.04  | No  |
| UTIL001 | Utility Safety Partners                             | 2023-01-16 | 910827          | 114.21    | No  |
| WILD005 | Wild About Flowers - Native Plant Nursery           | 2023-01-16 | 910828          | 222.75    | No  |
| ATHA001 | Athabasca County                                    | 2023-01-16 | 910829          | 156.21    | No  |
| LOCA001 | Local Authorities Pension Plan                      | 2023-01-03 | EFT000000000704 | 36,793.71 | No  |
| MYHS100 | MYHSA   | 2023-01-04 | EFT000000000705 | 446.73    | No  |
| PITN002 | Pitney Works  | 2023-01-04 | EFT000000000706 | 2,502.15  | No  |
| 5969001 | 596947 Alberta Ltd.                                 | 2023-01-12 | EFT000000000707 | 37,419.90 | No  |
| ASSO002 | Associated Engineering Alberta Ltd.                 | 2023-01-12 | EFT000000000708 | 5,717.45  | No  |
| BARR032 | Barrhead Regional Water Commission                  | 2023-01-12 | EFT000000000709 | 7,886.41  | No  |
| BARR040 | Barrhead Transit Mix Ltd.                           | 2023-01-12 | EFT000000000710 | 123.48    | No  |
| BUMP001 | Bumper to Bumper Anderson Auto and Supplies Lt      | 2023-01-12 | EFT000000000711 | 189.00    | No  |
| CANO001 | Canoe Procurement Group of Canada                   | 2023-01-12 | EFT000000000712 | 28,612.37 | No  |
| CARO001 | CARO Analytical Services                            | 2023-01-12 | EFT000000000713 | 293.58    | No  |
| CERT002 | Certified Tracking Solutions                        | 2023-01-12 | EFT000000000714 | 452.34    | No  |
| GREA001 | Great West Newspapers LP                            | 2023-01-12 | EFT000000000715 | 422.74    | No  |
| GREG001 | Gregg Distributors Ltd.                             | 2023-01-12 | EFT000000000716 | 1,464.61  | No  |
| LOND001 | London Life   | 2023-01-12 | EFT000000000717 | 250.00    | No  |
| NSCM001 | NSC Minerals Ltd.                                   | 2023-01-12 | EFT000000000718 | 14,587.60 | No  |
| PEMB002 | Pembina Hills School Division                       | 2023-01-12 | EFT000000000719 | 1,099.41  | No  |
| REDL002 | Red Lion Express Inc.                               | 2023-01-12 | EFT000000000720 | 464.56    | No  |

|                 |  |            |                 |                     |        |
|-----------------|--|------------|-----------------|---------------------|--------|
| REID001         | Reid's Kitchen                                   | 2023-01-12 | EFT000000000721 | 57.49               | No     |
| ROAD001         | Roadata Services Ltd.                            | 2023-01-12 | EFT000000000722 | 453.60              | No     |
| SCHA001         | Schatz, Marvin                                   | 2023-01-12 | EFT000000000723 | 118.00              | No     |
| THOM003         | Thomas Trenching Services Ltd.                   | 2023-01-12 | EFT000000000724 | 4,374.09            | No     |
| TOWN001         | Town of Barrhead                                 | 2023-01-12 | EFT000000000725 | 9,250.00            | No     |
| WOOD001         | Wood Environment & Infrastructure Solutions Cana | 2023-01-12 | EFT000000000726 | 11,871.83           | No     |
| WSPC001         | WSP Canada Inc.                                  | 2023-01-12 | EFT000000000727 | 246.75              | No     |
| NEER003         | Neerlandia Co-op Association                     | 2023-01-13 | EFT000000000728 | 3,801.16            | No     |
| PEMB004         | Pembina West Co-op                               | 2023-01-13 | EFT000000000729 | 44,381.42           | No     |
| 1737001         | 1737069 Alberta Ltd.                             | 2023-01-18 | EFT000000000730 | 2,044.35            | No     |
| ALTO001         | Altogether Shredding Services                    | 2023-01-18 | EFT000000000731 | 84.00               | No     |
| BARR019         | Barrhead Electric Ltd.                           | 2023-01-18 | EFT000000000732 | 65.63               | No     |
| COUN004         | Country Comfort Consulting Ltd.                  | 2023-01-18 | EFT000000000733 | 3,888.68            | No     |
| LUKE001         | Luke's Contract Hauling                          | 2023-01-18 | EFT000000000734 | 4,102.12            | No     |
| NSCM001         | NSC Minerals Ltd.                                | 2023-01-18 | EFT000000000735 | 6,634.28            | No     |
| PEMB004         | Pembina West Co-op                               | 2023-01-18 | EFT000000000736 | 1,166.96            | No     |
| SMAL001         | Small Power Ltd.                                 | 2023-01-18 | EFT000000000737 | 32.12               | No     |
| TOWN001         | Town of Barrhead                                 | 2023-01-18 | EFT000000000738 | 56,923.18           | No     |
| XERO100         | Xerox Canada Ltd.                                | 2023-01-18 | EFT000000000739 | 548.46              | No     |
| MYHS100         | MYHSA  | 2023-01-18 | EFT000000000740 | 479.54              | No     |
| MYHS100         | MYHSA  | 2023-01-06 | EFT000000000741 | 107.00              | No     |
| LOCA001         | Local Authorities Pension Plan                   | 2023-01-23 | EFT000000000742 | 689.95              | No     |
| MYHS100         | MYHSA  | 2023-01-27 | EFT000000000743 | 965.55              | No     |
| VICT001         | Victor Insurance Managers Inc.                   | 2023-01-03 | EFT000000000744 | 17,172.77           | No     |
| XERO100         | Xerox Canada Ltd.                                | 2023-01-27 | EFT000000000745 | 361.27              | No     |
| Voided Payments |  |            |                 | -                   | 157.21 |
| Payments Issued |  |            |                 | <b>1,094,755.50</b> |        |

**Payments Issued  
For Month Ending February 28, 2023**

| <b>Vendor ID</b> | <b>Vendor Name</b>                              | <b>Document Date</b> | <b>Document Number</b> | <b>Document Amount</b> | <b>Voided</b> |
|------------------|---|----------------------|------------------------|------------------------|---------------|
| ALBE011          | Alberta Invasive Species Council                | 2023-02-06           | 910830                 | 500.00                 | No            |
| ALUS001          | ALUS Canada                                     | 2023-02-06           | 910831                 | 5,000.00               | No            |
| ANDE001          | Anderson, Ken                                   | 2023-02-06           | 910832                 | 1,347.27               | No            |
| BORE001          | Boreal Horticultural Services Ltd.              | 2023-02-06           | 910833                 | 10,206.47              | No            |
| CBVC001          | CBV Collection Services Ltd.                    | 2023-02-06           | 910834                 | 298.97                 | No            |
| EHRE001          | Ehrenholz, Valerie                              | 2023-02-06           | 910835                 | 1,509.95               | No            |
| FIRS001          | First Truck Centre Edmonton Inc.                | 2023-02-06           | 910836                 | 115.25                 | No            |
| GRAS001          | Grassland Agricultural Society                  | 2023-02-06           | 910837                 | 75.00                  | No            |
| HACH001          | Hach Sales & Services                           | 2023-02-06           | 910838                 | 1,245.10               | No            |
| HOVE001          | Hove, Kenneth                                   | 2023-02-06           | 910839                 | 19.94                  | No            |
| JSPL001          | J's Place Ltd.                                  | 2023-02-06           | 910840                 | 243.60                 | No            |
| KLEI002          | Kleinfeldt, Ronald                              | 2023-02-06           | 910841                 | 136.00                 | No            |
| LANE001          | Lane, William                                   | 2023-02-06           | 910842                 | 57.12                  | No            |
| LEON001          | Leon's Carpet & Paints                          | 2023-02-06           | 910843                 | 540.63                 | No            |
| MARC001          | Marcep Manufacturing Ltd.                       | 2023-02-06           | 910844                 | 263.13                 | No            |
| MCLE001          | McLean's Auto Parts LTD.                        | 2023-02-06           | 910845                 | 367.50                 | No            |
| ODVO001          | Odvod Publishing Inc.                           | 2023-02-06           | 910846                 | 2,513.50               | No            |
| PRAI001          | Prairie Battery                                 | 2023-02-06           | 910847                 | 259.83                 | No            |
| PREU001          | Preugschas, Walter                              | 2023-02-06           | 910848                 | 528.03                 | No            |
| SCOT002          | Scot-Tel Communications                         | 2023-02-06           | 910849                 | 624.75                 | No            |
| SOCI001          | Society of Local Government Managers of Alberta | 2023-02-06           | 910850                 | 400.00                 | No            |
| TEMP00000        | Wesenberg, Julius Parker & Pamela               | 2023-02-06           | 910851                 | 5,423.52               | No            |
| TRAN004          | TransAlta Energy Marketing                      | 2023-02-06           | 910852                 | 8,250.81               | Yes           |
| VENT001          | Ventures Manufacturing Inc.                     | 2023-02-06           | 910853                 | 84.00                  | No            |
| WEAR001          | WearPro Equipment & Supply Ltd.                 | 2023-02-06           | 910854                 | 4,796.63               | No            |
| WELD001          | Weldco-Beales Mfg. Ltd.                         | 2023-02-06           | 910855                 | 407.30                 | No            |
| WEST002          | West End Radiator                               | 2023-02-06           | 910856                 | 4,572.75               | No            |
| WIER001          | Wierenga, Travis                                | 2023-02-06           | 910857                 | 175.00                 | No            |
| WURT001          | Wurth Canada Limited                            | 2023-02-06           | 910858                 | 1,237.97               | No            |
| ACKL001          | Acklands Grainger                               | 2023-02-06           | 910859                 | 504.67                 | No            |
| BIOC001          | BioComposites Group Inc.                        | 2023-02-06           | 910860                 | 374.85                 | No            |

|         |   |            |                 |           |    |
|---------|---|------------|-----------------|-----------|----|
| LOND001 | London Life                             | 2023-02-06 | 910861          | 250.00    | No |
| RECE001 | Receiver General For Canada             | 2023-02-06 | 910862          | 82,415.37 | No |
| MOLZ001 | Molzahn, Tamara                         | 2023-02-06 | 910863          | 246.16    | No |
| ACKL001 | Acklands Grainger                       | 2023-02-17 | 910864          | 123.86    | No |
| ALBE014 | Alberta Municipal Services Corporation  | 2023-02-17 | 910865          | 335.26    | No |
| AMSC002 | AMSC (BMO PCARD)                        | 2023-02-17 | 910866          | 11,448.89 | No |
| ANDE001 | Anderson, Ken                           | 2023-02-17 | 910867          | 156.70    | No |
| ARLE001 | Arlen & Marian Stocking                 | 2023-02-17 | 910868          | 1,389.73  | No |
| ATHA002 | Athabasca Watershed Council             | 2023-02-17 | 910869          | 1,000.00  | No |
| BARR002 | Barrhead & District Chamber of Commerce | 2023-02-17 | 910870          | 250.00    | No |
| CARD001 | Card, Lisa                              | 2023-02-17 | 910871          | 351.44    | No |
| ELLW001 | Ellwein, Lindsay                        | 2023-02-17 | 910872          | 302.82    | No |
| EVER002 | Everyday Values Ltd.                    | 2023-02-17 | 910873          | 14.02     | No |
| GOVE002 | Government of Alberta Land Titles       | 2023-02-17 | 910874          | 85.00     | No |
| JESP001 | Jespersen, Lorrie                       | 2023-02-17 | 910875          | 2,102.47  | No |
| LACS001 | Lac Ste. Anne County                    | 2023-02-17 | 910876          | 7,080.00  | No |
| MACK001 | MacKenzie, Robin                        | 2023-02-17 | 910877          | 91.96     | No |
| MCLE001 | McLean's Auto Parts LTD.                | 2023-02-17 | 910878          | 83.92     | No |
| MECH001 | MechJager Mechanical Ltd.               | 2023-02-17 | 910879          | 708.46    | No |
| MORR001 | Morrow Bros Trucking                    | 2023-02-17 | 910880          | 882.00    | No |
| RECE003 | Receiver General For Canada             | 2023-02-17 | 910881          | 2,660.86  | No |
| SUNN001 | Sunny Acre Farms Ltd.                   | 2023-02-17 | 910882          | 1,014.56  | No |
| TOWN003 | Town Of Westlock                        | 2023-02-17 | 910883          | 147.15    | No |
| VASS001 | Vass IT Professional Services Inc.      | 2023-02-17 | 910884          | 12,436.51 | No |
| QUED001 | Quedenbaum, Uwe                         | 2023-02-17 | 910885          | 1,219.16  | No |
| RECE001 | Receiver General For Canada             | 2023-02-24 | 910886          | 210.26    | No |
| LOCA001 | Local Authorities Pension Plan          | 2023-02-07 | EFT000000000746 | 41,940.55 | No |
| VICT001 | Victor Insurance Managers Inc.          | 2023-02-01 | EFT000000000747 | 16,081.49 | No |
| 1737001 | 1737069 Alberta Ltd.                    | 2023-02-08 | EFT000000000748 | 3,311.70  | No |
| ASSO002 | Associated Engineering Alberta Ltd.     | 2023-02-08 | EFT000000000749 | 6,058.98  | No |
| BARR026 | Barrhead Machine & Welding Ltd.         | 2023-02-08 | EFT000000000750 | 438.44    | No |
| CERT002 | Certified Tracking Solutions            | 2023-02-08 | EFT000000000751 | 452.34    | No |
| COUN004 | Country Comfort Consulting Ltd.         | 2023-02-08 | EFT000000000752 | 6,556.20  | No |
| DIAM001 | Diamond International Trucks            | 2023-02-08 | EFT000000000753 | 4,122.06  | No |



|           |   |            |                 |           |    |
|-----------|---|------------|-----------------|-----------|----|
| EAGL001   | Eagle Alloys Ltd.                             | 2023-02-08 | EFT000000000754 | 451.58    | No |
| GREG001   | Gregg Distributors Ltd.                       | 2023-02-08 | EFT000000000755 | 958.08    | No |
| GRIZ001   | Grizzly Trail Motors Ltd.                     | 2023-02-08 | EFT000000000756 | 79.10     | No |
| HUTC001   | Hutchison Law                                 | 2023-02-08 | EFT000000000757 | 2,462.78  | No |
| INDI001   | Indixio                                       | 2023-02-08 | EFT000000000758 | 6,772.50  | No |
| KNMSA0001 | KNM Sales & Service Ltd.                      | 2023-02-08 | EFT000000000759 | 930.25    | No |
| MAST002   | Mast, Shelby                                  | 2023-02-08 | EFT000000000760 | 450.00    | No |
| NSCM001   | NSC Minerals Ltd.                             | 2023-02-08 | EFT000000000761 | 14,580.45 | No |
| PEMB002   | Pembina Hills School Division                 | 2023-02-08 | EFT000000000762 | 3,721.97  | No |
| REDL002   | Red Lion Express Inc.                         | 2023-02-08 | EFT000000000763 | 594.52    | No |
| ROAD001   | Roadata Services Ltd.                         | 2023-02-08 | EFT000000000764 | 1,977.15  | No |
| SCHA001   | Schatz, Marvin                                | 2023-02-08 | EFT000000000765 | 1,234.83  | No |
| SMAL001   | Small Power Ltd.                              | 2023-02-08 | EFT000000000766 | 133.48    | No |
| STEP001   | Stephani Motors Ltd.                          | 2023-02-08 | EFT000000000767 | 290.83    | No |
| TOOL002   | Tool Solutions Ltd.                           | 2023-02-08 | EFT000000000768 | 633.13    | No |
| TOWN001   | Town of Barrhead                              | 2023-02-08 | EFT000000000769 | 68,785.30 | No |
| UNIO001   | Union Tractor Ltd.                            | 2023-02-08 | EFT000000000770 | 203.21    | No |
| WEST007   | Western Star Trucks                           | 2023-02-08 | EFT000000000771 | 8,143.55  | No |
| WOOD001   | Wood Environment & Infrastructure Solutions C | 2023-02-08 | EFT000000000772 | 1,883.18  | No |
| WSPC001   | WSP Canada Inc.                               | 2023-02-08 | EFT000000000773 | 861.00    | No |
| XERO100   | Xerox Canada Ltd.                             | 2023-02-08 | EFT000000000774 | 420.05    | No |
| MYHS100   | MYHSA   | 2023-02-08 | EFT000000000775 | 27.95     | No |
| NEER003   | Neerlandia Co-op Association                  | 2023-02-15 | EFT000000000776 | 15,009.98 | No |
| PEMB004   | Pembina West Co-op                            | 2023-02-15 | EFT000000000777 | 899.24    | No |
| TRAN004   | TransAlta Energy Marketing                    | 2023-02-10 | EFT000000000778 | 8,250.81  | No |
| 5969001   | 596947 Alberta Ltd.                           | 2023-02-22 | EFT000000000779 | 84.00     | No |
| ALTO001   | Altogether Shredding Services                 | 2023-02-22 | EFT000000000780 | 84.00     | No |
| BARR024   | Barrhead Home Building Centre                 | 2023-02-22 | EFT000000000781 | 1,404.85  | No |
| BARR030   | Barrhead Public Library                       | 2023-02-22 | EFT000000000782 | 34,030.29 | No |
| BUMP001   | Bumper to Bumper Anderson Auto and Supplie    | 2023-02-22 | EFT000000000783 | 24.61     | No |
| CANO001   | Canoe Procurement Group of Canada             | 2023-02-22 | EFT000000000784 | 12,575.59 | No |
| COUN004   | Country Comfort Consulting Ltd.               | 2023-02-22 | EFT000000000785 | 2,245.95  | No |
| GREA001   | Great West Newspapers LP                      | 2023-02-22 | EFT000000000786 | 1,271.81  | No |
| GREG001   | Gregg Distributors Ltd.                       | 2023-02-22 | EFT000000000787 | 236.82    | No |

|                 |                                   |            |                 |           |                   |
|-----------------|-----------------------------------|------------|-----------------|-----------|-------------------|
| GRIZ001         | Grizzly Trail Motors Ltd.         | 2023-02-22 | EFT000000000788 | 487.95    | No                |
| HAYW001         | Hayworth Equipment Sales          | 2023-02-22 | EFT000000000789 | 300.23    | No                |
| INDI001         | Indixio                           | 2023-02-22 | EFT000000000790 | 9,009.00  | No                |
| LUKE001         | Luke's Contract Hauling           | 2023-02-22 | EFT000000000791 | 4,102.12  | No                |
| MAST002         | Mast, Shelby                      | 2023-02-22 | EFT000000000792 | 250.00    | No                |
| NSCM001         | NSC Minerals Ltd.                 | 2023-02-22 | EFT000000000793 | 14,375.31 | No                |
| PEMB004         | Pembina West Co-op                | 2023-02-22 | EFT000000000794 | 25,371.88 | No                |
| PURE001         | Pure Glass                        | 2023-02-22 | EFT000000000795 | 315.00    | No                |
| REDL002         | Red Lion Express Inc.             | 2023-02-22 | EFT000000000796 | 110.25    | No                |
| SMAL001         | Small Power Ltd.                  | 2023-02-22 | EFT000000000797 | 56.07     | No                |
| STEP001         | Stephani Motors Ltd.              | 2023-02-22 | EFT000000000798 | 787.41    | No                |
| TOWN001         | Town of Barrhead                  | 2023-02-22 | EFT000000000799 | 20,525.00 | No                |
| YELL001         | Yellowhead Regional Library       | 2023-02-22 | EFT000000000800 | 14,357.75 | No                |
| CANO001         | Canoe Procurement Group of Canada | 2023-02-22 | EFT000000000801 | 280.61    | No                |
| Voided Payments |                                   |            |                 | -         | 8,250.81          |
| Payments Issued |                                   |            |                 |           | <b>531,838.47</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Summary of All Units  
 For the Two Months Ending February 28, 2023

# K3

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)          |
|---|-------------------------|----------------|--------------------|--------------|-------------------------|--------------------|
| <b>REVENUE</b>                            |                         |                |                    |              |                         |                    |
| Municipal taxes                           | -                       | -              | -                  | 0.00%        | -                       | \$11,825,764       |
| Local improvement levy                    | -                       | -              | -                  | 0.00%        | -                       | 21,885             |
| Aggregate levy                            | -                       | -              | -                  | 0.00%        | -                       | 112,328            |
| User fees and sale of goods               | 99,337                  | -              | (99,337)           | 0.00%        | 67,394                  | 1,238,615          |
| Rental income                             | 8,864                   | -              | (8,864)            | 0.00%        | 8,587                   | 66,726             |
| Allocation for in-house equip Rental      | 280                     | -              | (280)              | 0.00%        | 4,347                   | 715,620            |
| Penalties and costs on taxes              | -                       | -              | -                  | 0.00%        | -                       | 167,712            |
| Licenses, permits and fees                | 900                     | -              | (900)              | 0.00%        | 2,198                   | 17,371             |
| Returns on investment                     | 120,429                 | -              | (120,429)          | 0.00%        | 14,214                  | 455,914            |
| Other governments transfer for operating  | 19,403                  | -              | (19,403)           | 0.00%        | -                       | 1,113,484          |
| Other revenue                             | 12,244                  | -              | (12,244)           | 0.00%        | 6,466                   | 129,179            |
| Drawn from unrestricted reserves          | -                       | -              | -                  | 0.00%        | -                       | 162,586            |
| Drawn from operating reserves             | 1,250                   | -              | (1,250)            | 0.00%        | 2,500                   | 634,445            |
| Contribution from capital program         | -                       | -              | -                  | 0.00%        | -                       | 98,890             |
| <b>TOTAL REVENUE</b>                      | <b>262,708</b>          | <b>-</b>       | <b>(262,708)</b>   | <b>0.00%</b> | <b>105,706</b>          | <b>16,760,518</b>  |
| <b>EXPENDITURES</b>                       |                         |                |                    |              |                         |                    |
| Salaries and benefits                     | 603,190                 | -              | (603,190)          | 0.00%        | 601,497                 | 3,875,618          |
| Materials, goods, supplies                | 162,100                 | -              | (162,100)          | 0.00%        | 148,345                 | 2,899,317          |
| Utilities                                 | 1,508                   | -              | (1,508)            | 0.00%        | 12,287                  | 125,376            |
| Contracted and general services           | 200,912                 | -              | (200,912)          | 0.00%        | 197,441                 | 1,846,404          |
| Purchases from other governments          | 12,388                  | -              | (12,388)           | 0.00%        | 20,995                  | 297,897            |
| Transfer to other governments             | 25,955                  | -              | (25,955)           | 0.00%        | 7,080                   | 1,152,559          |
| Transfer to individuals and organizations | 1,250                   | -              | (1,250)            | 0.00%        | 2,500                   | 605,555            |
| Transfer to local boards and agencies     | 47,122                  | -              | (47,122)           | 0.00%        | 29,868                  | 157,621            |
| Interest on long term debt                | -                       | -              | -                  | 0.00%        | -                       | 119,183            |
| Principal payment for debenture           | -                       | -              | -                  | 0.00%        | -                       | 162,586            |
| Provision for allowances                  | -                       | -              | -                  | 0.00%        | -                       | (334,106)          |
| Bank charges and short term interest      | 228                     | -              | (228)              | 0.00%        | 236                     | 1,255              |
| Tax cancellations                         | -                       | -              | -                  | 0.00%        | -                       | 9,890              |
| Other expenditures                        | 0                       | -              | 0                  | 0.00%        | 0                       | 2,226              |
| Requisitions                              | -                       | -              | -                  | 0.00%        | -                       | 2,836,126          |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 627,110            |
| Transfer to capital reserves              | 2,258                   | -              | (2,258)            | 0.00%        | 6,071                   | 1,951,613          |
| Transfer to capital program               | -                       | -              | -                  | 0.00%        | -                       | 117,558            |
| <b>TOTAL EXPENDITURES</b>                 | <b>1,056,910</b>        | <b>-</b>       | <b>(1,056,910)</b> | <b>0.00%</b> | <b>1,026,321</b>        | <b>16,453,788</b>  |
| <b>NET COST / (REVENUE):</b>              | <b>794,202</b>          | <b>-</b>       | <b>(794,202)</b>   | <b>0.00%</b> | <b>920,615</b>          | <b>(306,730)</b>   |
| <b>NET COST - OPERATING FUND</b>          | <b>793,195</b>          | <b>-</b>       | <b>(793,195)</b>   | <b>0.00%</b> | <b>917,044</b>          | <b>(2,107,091)</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>1,008</b>            | <b>-</b>       | <b>(1,008)</b>     | <b>0.00%</b> | <b>3,571</b>            | <b>1,781,693</b>   |
| <b>NET COST - CAPITAL FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>18,669</b>      |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 GENERAL GOVERNMENT  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)          |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|--------------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |                    |
| Municipal taxes                          | -                       | -              | -                  | 0.00%         | -                       | \$11,825,764       |
| Penalties and costs on taxes             | -                       | -              | -                  | 0.00%         | -                       | 167,712            |
| Returns on investment                    | 120,429                 | -              | (120,429)          | 0.00%         | 13,818                  | 413,547            |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%         | -                       | 4,829              |
| Other revenue                            | -                       | -              | -                  | 0.00%         | -                       | 2,068              |
| Drawn from unrestricted reserves         | -                       | -              | -                  | 0.00%         | -                       | 162,586            |
| <b>TOTAL REVENUE</b>                     | <b>120,429</b>          | <b>-</b>       | <b>(120,429)</b>   | <b>0.00%</b>  | <b>13,818</b>           | <b>12,576,506</b>  |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |                    |
| Provision for allowances                 | -                       | -              | -                  | 0.00%         | -                       | (364,531)          |
| Tax cancellations                        | -                       | -              | -                  | 0.00%         | -                       | 9,890              |
| Other expenditures                       | -                       | -              | -                  | 0.00%         | -                       | 2,226              |
| Requisitions                             | -                       | -              | -                  | 0.00%         | -                       | 2,836,126          |
| Transfer to operating reserves           | -                       | -              | -                  | 0.00%         | -                       | 531,946            |
| <b>TOTAL EXPENDITURES</b>                | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>3,015,657</b>   |
| <b>NET COST / (REVENUE):</b>             | <b>(120,429)</b>        | <b>-</b>       | <b>120,429</b>     | <b>0.00%</b>  | <b>(13,818)</b>         | <b>(9,560,849)</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>(120,429)</b>        | <b>-</b>       | <b>120,429</b>     | <b>0.00%</b>  | <b>(13,818)</b>         | <b>(9,930,209)</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>369,360</b>     |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 General Municipal  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)        |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|------------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |                  |
| Penalties and costs on taxes             | -                       | -              | -                  | 0.00%         | -                       | \$167,712        |
| Returns on investment                    | 120,429                 | -              | (120,429)          | 0.00%         | 13,818                  | 413,547          |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%         | -                       | 4,829            |
| Drawn from unrestricted reserves         | -                       | -              | -                  | 0.00%         | -                       | 162,586          |
| <b>TOTAL REVENUE</b>                     | <b>120,429</b>          | <b>-</b>       | <b>(120,429)</b>   | <b>0.00%</b>  | <b>13,818</b>           | <b>748,674</b>   |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |                  |
| Transfer to operating reserves           | -                       | -              | -                  | 0.00%         | -                       | 167,415          |
| <b>TOTAL EXPENDITURES</b>                | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>167,415</b>   |
| <b>NET COST / (REVENUE):</b>             | <b>(120,429)</b>        | <b>-</b>       | <b>120,429</b>     | <b>0.00%</b>  | <b>(13,818)</b>         | <b>(581,259)</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>(120,429)</b>        | <b>-</b>       | <b>120,429</b>     | <b>0.00%</b>  | <b>(13,818)</b>         | <b>(586,088)</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>4,829</b>     |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Tax & Requisitions  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)    |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|--------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |              |
| Municipal taxes                  | -                       | -              | -                  | 0.00%         | -                       | \$11,825,764 |
| Other revenue                    | -                       | -              | -                  | 0.00%         | -                       | 2,068        |
| <b>TOTAL REVENUE</b>             | -                       | -              | -                  | 0.00%         | -                       | 11,827,832   |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |              |
| Provision for allowances         | -                       | -              | -                  | 0.00%         | -                       | (364,531)    |
| Tax cancellations                | -                       | -              | -                  | 0.00%         | -                       | 9,890        |
| Other expenditures               | -                       | -              | -                  | 0.00%         | -                       | 2,226        |
| Requisitions                     | -                       | -              | -                  | 0.00%         | -                       | 2,836,126    |
| Transfer to operating reserves   | -                       | -              | -                  | 0.00%         | -                       | 364,531      |
| <b>TOTAL EXPENDITURES</b>        | -                       | -              | -                  | 0.00%         | -                       | 2,848,242    |
| <b>NET COST / (REVENUE):</b>     | -                       | -              | -                  | 0.00%         | -                       | (8,979,590)  |
| <b>NET COST - OPERATING FUND</b> | -                       | -              | -                  | 0.00%         | -                       | (9,344,121)  |
| <b>NET COST - RESERVE FUND</b>   | -                       | -              | -                  | 0.00%         | -                       | 364,531      |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 ADMINISTRATION & LEGISLATIVE  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)        |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|------------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |                  |
| User fees and sale of goods              | \$1,443                 | -              | (\$1,443)          | 0.00%         | \$1,971                 | \$12,044         |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%         | -                       | 34,333           |
| Other revenue                            | 3,689                   | -              | (3,689)            | 0.00%         | 441                     | 46,309           |
| Drawn from operating reserves            | -                       | -              | -                  | 0.00%         | -                       | 6,604            |
| <b>TOTAL REVENUE</b>                     | <b>5,132</b>            | <b>-</b>       | <b>(5,132)</b>     | <b>0.00%</b>  | <b>2,412</b>            | <b>99,290</b>    |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |                  |
| Salaries and benefits                    | 193,229                 | -              | (193,229)          | 0.00%         | 198,819                 | 1,180,836        |
| Materials, goods, supplies               | 36,998                  | -              | (36,998)           | 0.00%         | 29,151                  | 49,910           |
| Utilities                                | 304                     | -              | (304)              | 0.00%         | 1,900                   | 16,007           |
| Contracted and general services          | 49,266                  | -              | (49,266)           | 0.00%         | 50,101                  | 447,227          |
| Bank charges and short term interest     | 228                     | -              | (228)              | 0.00%         | 236                     | 1,255            |
| Transfer to operating reserves           | -                       | -              | -                  | 0.00%         | -                       | 3,319            |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%         | -                       | 70,000           |
| <b>TOTAL EXPENDITURES</b>                | <b>280,025</b>          | <b>-</b>       | <b>(280,025)</b>   | <b>0.00%</b>  | <b>280,207</b>          | <b>1,768,554</b> |
| <b>NET COST / (REVENUE):</b>             | <b>274,893</b>          | <b>-</b>       | <b>(274,893)</b>   | <b>0.00%</b>  | <b>277,795</b>          | <b>1,669,265</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>274,893</b>          | <b>-</b>       | <b>(274,893)</b>   | <b>0.00%</b>  | <b>277,795</b>          | <b>1,602,550</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>66,714</b>    |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Legislative  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                |
| Other revenue                    | \$728                   | -              | (\$728)            | 0.00%         | \$238                   | \$4,313        |
| Drawn from operating reserves    | -                       | -              | -                  | 0.00%         | -                       | 5,082          |
| <b>TOTAL REVENUE</b>             | <b>728</b>              | <b>-</b>       | <b>(728)</b>       | <b>0.00%</b>  | <b>238</b>              | <b>9,396</b>   |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                |
| Salaries and benefits            | 44,379                  | -              | (44,379)           | 0.00%         | 47,504                  | 284,240        |
| Materials, goods, supplies       | 761                     | -              | (761)              | 0.00%         | -                       | 5,760          |
| Contracted and general services  | 5,943                   | -              | (5,943)            | 0.00%         | 3,620                   | 66,513         |
| Transfer to operating reserves   | -                       | -              | -                  | 0.00%         | -                       | 875            |
| <b>TOTAL EXPENDITURES</b>        | <b>51,082</b>           | <b>-</b>       | <b>(51,082)</b>    | <b>0.00%</b>  | <b>51,124</b>           | <b>357,388</b> |
| <b>NET COST / (REVENUE):</b>     | <b>50,354</b>           | <b>-</b>       | <b>(50,354)</b>    | <b>0.00%</b>  | <b>50,885</b>           | <b>347,992</b> |
| <b>NET COST - OPERATING FUND</b> | <b>50,354</b>           | <b>-</b>       | <b>(50,354)</b>    | <b>0.00%</b>  | <b>50,885</b>           | <b>352,199</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>(4,207)</b> |





COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Administration  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)        |
|--|-------------------------|----------------|--------------------|--------------|-------------------------|------------------|
| <b>REVENUE</b>                           |                         |                |                    |              |                         |                  |
| User fees and sale of goods              | \$1,443                 | -              | (\$1,443)          | 0.00%        | \$1,971                 | \$12,044         |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%        | -                       | 34,333           |
| Other revenue                            | 2,962                   | -              | (2,962)            | 0.00%        | 202                     | 41,996           |
| Drawn from operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 1,522            |
| <b>TOTAL REVENUE</b>                     | <b>4,405</b>            | <b>-</b>       | <b>(4,405)</b>     | <b>0.00%</b> | <b>2,174</b>            | <b>89,894</b>    |
| <b>EXPENDITURES</b>                      |                         |                |                    |              |                         |                  |
| Salaries and benefits                    | 148,851                 | -              | (148,851)          | 0.00%        | 151,316                 | 896,596          |
| Materials, goods, supplies               | 36,237                  | -              | (36,237)           | 0.00%        | 29,151                  | 44,151           |
| Utilities                                | 304                     | -              | (304)              | 0.00%        | 1,900                   | 16,007           |
| Contracted and general services          | 43,323                  | -              | (43,323)           | 0.00%        | 46,391                  | 380,623          |
| Bank charges and short term interest     | 228                     | -              | (228)              | 0.00%        | 236                     | 1,255            |
| Transfer to operating reserves           | -                       | -              | -                  | 0.00%        | -                       | 2,444            |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%        | -                       | 70,000           |
| <b>TOTAL EXPENDITURES</b>                | <b>228,943</b>          | <b>-</b>       | <b>(228,943)</b>   | <b>0.00%</b> | <b>228,993</b>          | <b>1,411,076</b> |
| <b>NET COST / (REVENUE):</b>             | <b>224,538</b>          | <b>-</b>       | <b>(224,538)</b>   | <b>0.00%</b> | <b>226,819</b>          | <b>1,321,182</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>224,538</b>          | <b>-</b>       | <b>(224,538)</b>   | <b>0.00%</b> | <b>226,819</b>          | <b>1,250,260</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>70,922</b>    |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Elections & Plebiscites  
 For the Two Months Ending February 28, 2023

|                                 | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022) |
|---------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|-----------|
| REVENUE                         |                         |                |                    |               |                         |           |
| EXPENDITURES                    |                         |                |                    |               |                         |           |
| Contracted and general services | -                       | -              | -                  | 0.00%         | \$91                    | \$91      |
| TOTAL EXPENDITURES              | -                       | -              | -                  | 0.00%         | 91                      | 91        |
| NET COST / (REVENUE):           | -                       | -              | -                  | 0.00%         | 91                      | 91        |
| NET COST - OPERATING FUND       | -                       | -              | -                  | 0.00%         | 91                      | 91        |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 PROTECTIVE SERVICES  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)        |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|------------------|
| <b>REVENUE</b>                            |                         |                |                    |               |                         |                  |
| User fees and sale of goods               | -                       | -              | -                  | 0.00%         | \$3,000                 | \$91,952         |
| Licenses, permits and fees                | 100                     | -              | (100)              | 0.00%         | 498                     | 1,671            |
| Other governments transfer for operating  | -                       | -              | -                  | 0.00%         | -                       | 38,071           |
| Other revenue                             | -                       | -              | -                  | 0.00%         | -                       | 9,127            |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%         | -                       | 85,776           |
| <b>TOTAL REVENUE</b>                      | <b>100</b>              | <b>-</b>       | <b>(100)</b>       | <b>0.00%</b>  | <b>3,498</b>            | <b>226,598</b>   |
| <b>EXPENDITURES</b>                       |                         |                |                    |               |                         |                  |
| Salaries and benefits                     | 1,450                   | -              | (1,450)            | 0.00%         | 9,734                   | 48,162           |
| Materials, goods, supplies                | 773                     | -              | (773)              | 0.00%         | 516                     | 3,908            |
| Contracted and general services           | 2,129                   | -              | (2,129)            | 0.00%         | 4,779                   | 13,016           |
| Purchases from other governments          | 2,800                   | -              | (2,800)            | 0.00%         | 6,275                   | 165,193          |
| Transfer to other governments             | 7,080                   | -              | (7,080)            | 0.00%         | 7,080                   | 657,710          |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | -                       | 7,288            |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%         | -                       | 36,127           |
| Transfer to capital reserves              | -                       | -              | -                  | 0.00%         | -                       | 182,000          |
| <b>TOTAL EXPENDITURES</b>                 | <b>14,232</b>           | <b>-</b>       | <b>(14,232)</b>    | <b>0.00%</b>  | <b>28,384</b>           | <b>1,113,403</b> |
| <b>NET COST / (REVENUE):</b>              | <b>14,132</b>           | <b>-</b>       | <b>(14,132)</b>    | <b>0.00%</b>  | <b>24,886</b>           | <b>886,805</b>   |
| <b>NET COST - OPERATING FUND</b>          | <b>14,132</b>           | <b>-</b>       | <b>(14,132)</b>    | <b>0.00%</b>  | <b>24,886</b>           | <b>754,455</b>   |
| <b>NET COST - RESERVE FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>132,350</b>   |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Enhanced Policing Services / Prior Year SRO  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| REVENUE                                   |                         |                |                    |               |                         |                |
| EXPENDITURES                              |                         |                |                    |               |                         |                |
| Transfer to other governments             | -                       | -              | -                  | 0.00%         | -                       | \$251,157      |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | -                       | 1,000          |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>252,157</b> |
| NET COST / (REVENUE):                     | -                       | -              | -                  | 0.00%         | -                       | 252,157        |
| NET COST - OPERATING FUND                 | -                       | -              | -                  | 0.00%         | -                       | 252,157        |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Fire Services  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |                |
| User fees and sale of goods              | -                       | -              | -                  | 0.00%         | \$3,000                 | \$91,952       |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%         | -                       | 35,408         |
| <b>TOTAL REVENUE</b>                     | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>3,000</b>            | <b>127,360</b> |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |                |
| Salaries and benefits                    | -                       | -              | -                  | 0.00%         | -                       | 544            |
| Contracted and general services          | -                       | -              | -                  | 0.00%         | -                       | 49             |
| Purchases from other governments         | 2,800                   | -              | (2,800)            | 0.00%         | 6,275                   | 165,193        |
| Transfer to other governments            | -                       | -              | -                  | 0.00%         | -                       | 321,594        |
| Transfer to operating reserves           | -                       | -              | -                  | 0.00%         | -                       | 25,000         |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%         | -                       | 97,000         |
| <b>TOTAL EXPENDITURES</b>                | <b>2,800</b>            | <b>-</b>       | <b>(2,800)</b>     | <b>0.00%</b>  | <b>6,275</b>            | <b>609,380</b> |
| <b>NET COST / (REVENUE):</b>             | <b>2,800</b>            | <b>-</b>       | <b>(2,800)</b>     | <b>0.00%</b>  | <b>3,275</b>            | <b>482,020</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>2,800</b>            | <b>-</b>       | <b>(2,800)</b>     | <b>0.00%</b>  | <b>3,275</b>            | <b>360,020</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>122,000</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Disaster Services  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| REVENUE                          |                         |                |                    |               |                         |               |
| EXPENDITURES                     |                         |                |                    |               |                         |               |
| Salaries and benefits            | \$1,450                 | -              | (\$1,450)          | 0.00%         | \$2,110                 | \$11,347      |
| Materials, goods, supplies       | -                       | -              | -                  | 0.00%         | -                       | 110           |
| Contracted and general services  | 295                     | -              | (295)              | 0.00%         | 283                     | 860           |
| Transfer to operating reserves   | -                       | -              | -                  | 0.00%         | -                       | 2,000         |
| <b>TOTAL EXPENDITURES</b>        | <b>1,745</b>            | <b>-</b>       | <b>(1,745)</b>     | <b>0.00%</b>  | <b>2,392</b>            | <b>14,317</b> |
| <b>NET COST / (REVENUE):</b>     | <b>1,745</b>            | <b>-</b>       | <b>(1,745)</b>     | <b>0.00%</b>  | <b>2,392</b>            | <b>14,317</b> |
| <b>NET COST - OPERATING FUND</b> | <b>1,745</b>            | <b>-</b>       | <b>(1,745)</b>     | <b>0.00%</b>  | <b>2,392</b>            | <b>12,317</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>2,000</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 By-Law Enforcement  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                |
| Licenses, permits and fees       | \$100                   | -              | (\$100)            | 0.00%         | \$498                   | \$1,671        |
| Drawn from operating reserves    | -                       | -              | -                  | 0.00%         | -                       | 85,000         |
| <b>TOTAL REVENUE</b>             | <u>100</u>              | <u>-</u>       | <u>(100)</u>       | <u>0.00%</u>  | <u>498</u>              | <u>86,671</u>  |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                |
| Contracted and general services  | 660                     | -              | (660)              | 0.00%         | 433                     | 565            |
| Transfer to other governments    | 7,080                   | -              | (7,080)            | 0.00%         | 7,080                   | 84,960         |
| Transfer to capital reserves     | -                       | -              | -                  | 0.00%         | -                       | 85,000         |
| <b>TOTAL EXPENDITURES</b>        | <u>7,740</u>            | <u>-</u>       | <u>(7,740)</u>     | <u>0.00%</u>  | <u>7,513</u>            | <u>170,525</u> |
| <b>NET COST / (REVENUE):</b>     | <b>7,640</b>            | <b>-</b>       | <b>(7,640)</b>     | <b>0.00%</b>  | <b>7,015</b>            | <b>83,854</b>  |
| <b>NET COST - OPERATING FUND</b> | <b>7,640</b>            | <b>-</b>       | <b>(7,640)</b>     | <b>0.00%</b>  | <b>7,015</b>            | <b>83,854</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Ambulance Services  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022) |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|-----------|
| REVENUE                                   |                         |                |                    |               |                         |           |
| EXPENDITURES                              |                         |                |                    |               |                         |           |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | -                       | \$6,288   |
| TOTAL EXPENDITURES                        | -                       | -              | -                  | 0.00%         | -                       | 6,288     |
| NET COST / (REVENUE):                     | -                       | -              | -                  | 0.00%         | -                       | 6,288     |
| NET COST - OPERATING FUND                 | -                       | -              | -                  | 0.00%         | -                       | 6,288     |





COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Safety Program  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |               |
| Other revenue                    | -                       | -              | -                  | 0.00%         | -                       | \$9,127       |
| Drawn from operating reserves    | -                       | -              | -                  | 0.00%         | -                       | 776           |
| <b>TOTAL REVENUE</b>             | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>9,903</b>  |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |               |
| Salaries and benefits            | -                       | -              | -                  | 0.00%         | 7,624                   | 36,270        |
| Materials, goods, supplies       | 773                     | -              | (773)              | 0.00%         | 516                     | 3,798         |
| Contracted and general services  | 714                     | -              | (714)              | 0.00%         | 4,004                   | 7,427         |
| Transfer to operating reserves   | -                       | -              | -                  | 0.00%         | -                       | 9,127         |
| <b>TOTAL EXPENDITURES</b>        | <b>1,487</b>            | <b>-</b>       | <b>(1,487)</b>     | <b>0.00%</b>  | <b>12,144</b>           | <b>56,622</b> |
| <b>NET COST / (REVENUE):</b>     | <b>1,487</b>            | <b>-</b>       | <b>(1,487)</b>     | <b>0.00%</b>  | <b>12,144</b>           | <b>46,719</b> |
| <b>NET COST - OPERATING FUND</b> | <b>1,487</b>            | <b>-</b>       | <b>(1,487)</b>     | <b>0.00%</b>  | <b>12,144</b>           | <b>38,368</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>8,350</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Barrhead and Regional Crime Coalition (BARCC)  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022) |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|-----------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |           |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%         | -                       | \$2,663   |
| <b>TOTAL REVENUE</b>                     | -                       | -              | -                  | 0.00%         | -                       | 2,663     |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |           |
| Contracted and general services          | 460                     | -              | (460)              | 0.00%         | 60                      | 4,115     |
| <b>TOTAL EXPENDITURES</b>                | 460                     | -              | (460)              | 0.00%         | 60                      | 4,115     |
| <b>NET COST / (REVENUE):</b>             | 460                     | -              | (460)              | 0.00%         | 60                      | 1,452     |
| <b>NET COST - OPERATING FUND</b>         | 460                     | -              | (460)              | 0.00%         | 60                      | 1,452     |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 TRANSPORTATION SERVICES  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)        |
|--|-------------------------|----------------|--------------------|--------------|-------------------------|------------------|
| <b>REVENUE</b>                           |                         |                |                    |              |                         |                  |
| Aggregate levy                           | -                       | -              | -                  | 0.00%        | -                       | \$112,328        |
| User fees and sale of goods              | 18,887                  | -              | (18,887)           | 0.00%        | 13,365                  | 287,435          |
| Rental income                            | 8,000                   | -              | (8,000)            | 0.00%        | 7,840                   | 10,915           |
| Allocation for in-house equip Rental     | 280                     | -              | (280)              | 0.00%        | 4,347                   | 715,620          |
| Returns on investment                    | -                       | -              | -                  | 0.00%        | -                       | 5,448            |
| Other governments transfer for operating | 4,253                   | -              | (4,253)            | 0.00%        | -                       | 644,541          |
| Other revenue                            | -                       | -              | -                  | 0.00%        | -                       | 29,100           |
| Drawn from operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 5,067            |
| <b>TOTAL REVENUE</b>                     | <b>31,419</b>           | <b>-</b>       | <b>(31,419)</b>    | <b>0.00%</b> | <b>25,552</b>           | <b>1,810,453</b> |
| <b>EXPENDITURES</b>                      |                         |                |                    |              |                         |                  |
| Salaries and benefits                    | 311,411                 | -              | (311,411)          | 0.00%        | 305,157                 | 1,990,504        |
| Materials, goods, supplies               | 103,889                 | -              | (103,889)          | 0.00%        | 101,092                 | 2,404,473        |
| Utilities                                | 993                     | -              | (993)              | 0.00%        | 7,848                   | 81,211           |
| Contracted and general services          | 101,295                 | -              | (101,295)          | 0.00%        | 97,318                  | 954,677          |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%        | -                       | 1,370,310        |
| Transfer to capital program              | -                       | -              | -                  | 0.00%        | -                       | 117,558          |
| <b>TOTAL EXPENDITURES</b>                | <b>517,587</b>          | <b>-</b>       | <b>(517,587)</b>   | <b>0.00%</b> | <b>511,414</b>          | <b>6,918,732</b> |
| <b>NET COST / (REVENUE):</b>             | <b>486,168</b>          | <b>-</b>       | <b>(486,168)</b>   | <b>0.00%</b> | <b>485,862</b>          | <b>5,108,279</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>486,168</b>          | <b>-</b>       | <b>(486,168)</b>   | <b>0.00%</b> | <b>485,862</b>          | <b>3,625,477</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>1,365,244</b> |
| <b>NET COST - CAPITAL FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>117,558</b>   |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Public Works  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)        |
|--|-------------------------|----------------|--------------------|--------------|-------------------------|------------------|
| <b>REVENUE</b>                           |                         |                |                    |              |                         |                  |
| Aggregate levy                           | -                       | -              | -                  | 0.00%        | -                       | \$112,328        |
| User fees and sale of goods              | 18,887                  | -              | (18,887)           | 0.00%        | 13,365                  | 287,435          |
| Allocation for in-house equip Rental     | 280                     | -              | (280)              | 0.00%        | 4,347                   | 715,620          |
| Returns on investment                    | -                       | -              | -                  | 0.00%        | -                       | 5,448            |
| Other governments transfer for operating | -                       | -              | -                  | 0.00%        | -                       | 631,226          |
| Other revenue                            | -                       | -              | -                  | 0.00%        | -                       | 29,100           |
| Drawn from operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 5,067            |
| <b>TOTAL REVENUE</b>                     | <u>19,167</u>           | <u>-</u>       | <u>(19,167)</u>    | <u>0.00%</u> | <u>17,712</u>           | <u>1,786,223</u> |
| <b>EXPENDITURES</b>                      |                         |                |                    |              |                         |                  |
| Salaries and benefits                    | 311,411                 | -              | (311,411)          | 0.00%        | 305,157                 | 1,988,704        |
| Materials, goods, supplies               | 103,889                 | -              | (103,889)          | 0.00%        | 96,729                  | 2,398,935        |
| Utilities                                | 1,048                   | -              | (1,048)            | 0.00%        | 7,412                   | 76,865           |
| Contracted and general services          | 98,175                  | -              | (98,175)           | 0.00%        | 93,699                  | 928,815          |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%        | -                       | 1,352,310        |
| Transfer to capital program              | -                       | -              | -                  | 0.00%        | -                       | 117,558          |
| <b>TOTAL EXPENDITURES</b>                | <u>514,524</u>          | <u>-</u>       | <u>(514,524)</u>   | <u>0.00%</u> | <u>502,997</u>          | <u>6,863,187</u> |
| <b>NET COST / (REVENUE):</b>             | <b>495,357</b>          | <b>-</b>       | <b>(495,357)</b>   | <b>0.00%</b> | <b>485,285</b>          | <b>5,076,964</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>495,357</b>          | <b>-</b>       | <b>(495,357)</b>   | <b>0.00%</b> | <b>485,285</b>          | <b>3,612,162</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>1,347,244</b> |
| <b>NET COST - CAPITAL FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>117,558</b>   |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Airport Services  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |               |
| Rental income                            | \$8,000                 | -              | (\$8,000)          | 0.00%         | \$7,840                 | \$10,915      |
| Other governments transfer for operating | 4,253                   | -              | (4,253)            | 0.00%         | -                       | 13,315        |
| <b>TOTAL REVENUE</b>                     | <b>12,253</b>           | <b>-</b>       | <b>(12,253)</b>    | <b>0.00%</b>  | <b>7,840</b>            | <b>24,230</b> |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |               |
| Salaries and benefits                    | -                       | -              | -                  | 0.00%         | -                       | 1,800         |
| Materials, goods, supplies               | -                       | -              | -                  | 0.00%         | 4,362                   | 5,537         |
| Utilities                                | (55)                    | -              | 55                 | 0.00%         | 436                     | 4,346         |
| Contracted and general services          | 3,119                   | -              | (3,119)            | 0.00%         | 3,619                   | 25,862        |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%         | -                       | 18,000        |
| <b>TOTAL EXPENDITURES</b>                | <b>3,064</b>            | <b>-</b>       | <b>(3,064)</b>     | <b>0.00%</b>  | <b>8,417</b>            | <b>55,545</b> |
| <b>NET COST / (REVENUE):</b>             | <b>(9,189)</b>          | <b>-</b>       | <b>9,189</b>       | <b>0.00%</b>  | <b>577</b>              | <b>31,315</b> |
| <b>NET COST - OPERATING FUND</b>         | <b>(9,189)</b>          | <b>-</b>       | <b>9,189</b>       | <b>0.00%</b>  | <b>577</b>              | <b>13,315</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>18,000</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 UTILITIES AND WASTE MANAGEMENT  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)       |
|--|-------------------------|----------------|--------------------|--------------|-------------------------|-----------------|
| <b>REVENUE</b>                           |                         |                |                    |              |                         |                 |
| Local improvement levy                   | -                       | -              | -                  | 0.00%        | -                       | \$21,885        |
| User fees and sale of goods              | 47,539                  | -              | (47,539)           | 0.00%        | 41,609                  | 360,071         |
| Rental income                            | 514                     | -              | (514)              | 0.00%        | -                       | 35,624          |
| Returns on investment                    | -                       | -              | -                  | 0.00%        | -                       | 22,872          |
| Other governments transfer for operating | 1,650                   | -              | (1,650)            | 0.00%        | -                       | -               |
| Contribution from capital program        | -                       | -              | -                  | 0.00%        | -                       | 14,850          |
| <b>TOTAL REVENUE</b>                     | <b>49,704</b>           | <b>-</b>       | <b>(49,704)</b>    | <b>0.00%</b> | <b>41,609</b>           | <b>455,302</b>  |
| <b>EXPENDITURES</b>                      |                         |                |                    |              |                         |                 |
| Salaries and benefits                    | 21,105                  | -              | (21,105)           | 0.00%        | 18,217                  | 124,165         |
| Materials, goods, supplies               | 1,981                   | -              | (1,981)            | 0.00%        | 5,365                   | 35,286          |
| Utilities                                | 211                     | -              | (211)              | 0.00%        | 2,454                   | 22,972          |
| Contracted and general services          | 23,832                  | -              | (23,832)           | 0.00%        | 19,682                  | 145,337         |
| Purchases from other governments         | 9,588                   | -              | (9,588)            | 0.00%        | 14,720                  | 132,703         |
| Transfer to other governments            | -                       | -              | -                  | 0.00%        | -                       | 70,057          |
| Provision for allowances                 | -                       | -              | -                  | 0.00%        | -                       | 30,425          |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%        | -                       | 228,742         |
| <b>TOTAL EXPENDITURES</b>                | <b>56,716</b>           | <b>-</b>       | <b>(56,716)</b>    | <b>0.00%</b> | <b>60,438</b>           | <b>789,687</b>  |
| <b>NET COST / (REVENUE):</b>             | <b>7,013</b>            | <b>-</b>       | <b>(7,013)</b>     | <b>0.00%</b> | <b>18,829</b>           | <b>334,385</b>  |
| <b>NET COST - OPERATING FUND</b>         | <b>7,013</b>            | <b>-</b>       | <b>(7,013)</b>     | <b>0.00%</b> | <b>18,829</b>           | <b>120,493</b>  |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>228,742</b>  |
| <b>NET COST - CAPITAL FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>(14,850)</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Water & Sewer Utility Holders  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                 |
| Local improvement levy           | -                       | -              | -                  | 0.00%         | -                       | \$21,885        |
| User fees and sale of goods      | 46,125                  | -              | (46,125)           | 0.00%         | 41,193                  | 296,148         |
| Rental income                    | 514                     | -              | (514)              | 0.00%         | -                       | 35,624          |
| Returns on investment            | -                       | -              | -                  | 0.00%         | -                       | 22,872          |
| <b>TOTAL REVENUE</b>             | <b>46,639</b>           | <b>-</b>       | <b>(46,639)</b>    | <b>0.00%</b>  | <b>41,193</b>           | <b>376,530</b>  |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                 |
| Salaries and benefits            | 12,748                  | -              | (12,748)           | 0.00%         | 9,379                   | 76,003          |
| Materials, goods, supplies       | 1,186                   | -              | (1,186)            | 0.00%         | 1,735                   | 17,910          |
| Utilities                        | 210                     | -              | (210)              | 0.00%         | 2,084                   | 20,242          |
| Contracted and general services  | 5,216                   | -              | (5,216)            | 0.00%         | 4,126                   | 41,989          |
| Purchases from other governments | 8,761                   | -              | (8,761)            | 0.00%         | 14,397                  | 122,319         |
| Transfer to capital reserves     | -                       | -              | -                  | 0.00%         | -                       | 109,072         |
| <b>TOTAL EXPENDITURES</b>        | <b>28,121</b>           | <b>-</b>       | <b>(28,121)</b>    | <b>0.00%</b>  | <b>31,721</b>           | <b>387,534</b>  |
| <b>NET COST / (REVENUE):</b>     | <b>(18,518)</b>         | <b>-</b>       | <b>18,518</b>      | <b>0.00%</b>  | <b>(9,473)</b>          | <b>11,004</b>   |
| <b>NET COST - OPERATING FUND</b> | <b>(18,518)</b>         | <b>-</b>       | <b>18,518</b>      | <b>0.00%</b>  | <b>(9,473)</b>          | <b>(98,068)</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>109,072</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Truck Fill  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                 |
| User fees and sale of goods      | \$1,415                 | -              | (\$1,415)          | 0.00%         | \$416                   | \$24,175        |
| <b>TOTAL REVENUE</b>             | <b>1,415</b>            | <b>-</b>       | <b>(1,415)</b>     | <b>0.00%</b>  | <b>416</b>              | <b>24,175</b>   |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                 |
| Salaries and benefits            | 202                     | -              | (202)              | 0.00%         | 196                     | 1,128           |
| Materials, goods, supplies       | -                       | -              | -                  | 0.00%         | 2,292                   | 2,536           |
| Utilities                        | 0                       | -              | 0                  | 0.00%         | 183                     | 1,333           |
| Contracted and general services  | 237                     | -              | (237)              | 0.00%         | 369                     | 745             |
| Purchases from other governments | 827                     | -              | (827)              | 0.00%         | 323                     | 7,385           |
| <b>TOTAL EXPENDITURES</b>        | <b>1,266</b>            | <b>-</b>       | <b>(1,266)</b>     | <b>0.00%</b>  | <b>3,364</b>            | <b>13,127</b>   |
| <b>NET COST / (REVENUE):</b>     | <b>(149)</b>            | <b>-</b>       | <b>149</b>         | <b>0.00%</b>  | <b>2,948</b>            | <b>(11,048)</b> |
| <b>NET COST - OPERATING FUND</b> | <b>(149)</b>            | <b>-</b>       | <b>149</b>         | <b>0.00%</b>  | <b>2,948</b>            | <b>(11,048)</b> |





COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Lagoons  
 For the Two Months Ending February 28, 2023

|  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|--|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                           |                         |                |                    |               |                         |                 |
| User fees and sale of goods              | -                       | -              | -                  | 0.00%         | -                       | \$39,747        |
| Other governments transfer for operating | 1,650                   | -              | (1,650)            | 0.00%         | -                       | -               |
| Contribution from capital program        | -                       | -              | -                  | 0.00%         | -                       | 14,850          |
| <b>TOTAL REVENUE</b>                     | <b>1,650</b>            | <b>-</b>       | <b>(1,650)</b>     | <b>0.00%</b>  | <b>-</b>                | <b>54,597</b>   |
| <b>EXPENDITURES</b>                      |                         |                |                    |               |                         |                 |
| Salaries and benefits                    | 1,170                   | -              | (1,170)            | 0.00%         | 633                     | 4,631           |
| Materials, goods, supplies               | -                       | -              | -                  | 0.00%         | -                       | 183             |
| Utilities                                | 1                       | -              | (1)                | 0.00%         | 188                     | 1,397           |
| Contracted and general services          | 1,868                   | -              | (1,868)            | 0.00%         | 184                     | 15,716          |
| Purchases from other governments         | -                       | -              | -                  | 0.00%         | -                       | 3,000           |
| Transfer to capital reserves             | -                       | -              | -                  | 0.00%         | -                       | 29,669          |
| <b>TOTAL EXPENDITURES</b>                | <b>3,039</b>            | <b>-</b>       | <b>(3,039)</b>     | <b>0.00%</b>  | <b>1,005</b>            | <b>54,597</b>   |
| <b>NET COST / (REVENUE):</b>             | <b>1,389</b>            | <b>-</b>       | <b>(1,389)</b>     | <b>0.00%</b>  | <b>1,005</b>            | <b>0</b>        |
| <b>NET COST - OPERATING FUND</b>         | <b>1,389</b>            | <b>-</b>       | <b>(1,389)</b>     | <b>0.00%</b>  | <b>1,005</b>            | <b>(14,819)</b> |
| <b>NET COST - RESERVE FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>29,669</b>   |
| <b>NET COST - CAPITAL FUND</b>           | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>(14,850)</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 General Utility Services  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| REVENUE                          |                         |                |                    |               |                         |               |
| EXPENDITURES                     |                         |                |                    |               |                         |               |
| Salaries and benefits            | \$5,459                 | -              | (\$5,459)          | 0.00%         | \$8,008                 | \$21,744      |
| Materials, goods, supplies       | 462                     | -              | (462)              | 0.00%         | 571                     | 1,911         |
| Contracted and general services  | 4,718                   | -              | (4,718)            | 0.00%         | 810                     | 2,291         |
| Transfer to capital reserves     | -                       | -              | -                  | 0.00%         | -                       | 50,000        |
| <b>TOTAL EXPENDITURES</b>        | <b>10,639</b>           | <b>-</b>       | <b>(10,639)</b>    | <b>0.00%</b>  | <b>9,389</b>            | <b>75,946</b> |
| <b>NET COST / (REVENUE):</b>     | <b>10,639</b>           | <b>-</b>       | <b>(10,639)</b>    | <b>0.00%</b>  | <b>9,389</b>            | <b>75,946</b> |
| <b>NET COST - OPERATING FUND</b> | <b>10,639</b>           | <b>-</b>       | <b>(10,639)</b>    | <b>0.00%</b>  | <b>9,389</b>            | <b>25,946</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>50,000</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Waste Management  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                |
| Salaries and benefits            | \$1,525                 | -              | (\$1,525)          | 0.00%         | -                       | \$20,658       |
| Materials, goods, supplies       | 333                     | -              | (333)              | 0.00%         | 766                     | 12,747         |
| Contracted and general services  | 11,794                  | -              | (11,794)           | 0.00%         | 14,193                  | 84,596         |
| Transfer to other governments    | -                       | -              | -                  | 0.00%         | -                       | 70,057         |
| Provision for allowances         | -                       | -              | -                  | 0.00%         | -                       | 30,425         |
| Transfer to capital reserves     | -                       | -              | -                  | 0.00%         | -                       | 40,000         |
| <b>TOTAL EXPENDITURES</b>        | <b>13,652</b>           | <b>-</b>       | <b>(13,652)</b>    | <b>0.00%</b>  | <b>14,959</b>           | <b>258,483</b> |
| <b>NET COST / (REVENUE):</b>     | <b>13,652</b>           | <b>-</b>       | <b>(13,652)</b>    | <b>0.00%</b>  | <b>14,959</b>           | <b>258,483</b> |
| <b>NET COST - OPERATING FUND</b> | <b>13,652</b>           | <b>-</b>       | <b>(13,652)</b>    | <b>0.00%</b>  | <b>14,959</b>           | <b>218,483</b> |
| <b>NET COST - RESERVE FUND</b>   | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>40,000</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 COMMUNITY SUPPORT SERVICES  
 For the Two Months Ending February 28, 2023

|                               | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|-------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| REVENUE                       |                         |                |                    |               |                         |               |
| EXPENDITURES                  |                         |                |                    |               |                         |               |
| Transfer to other governments | \$18,875                | -              | (\$18,875)         | 0.00%         | -                       | \$68,500      |
| TOTAL EXPENDITURES            | <u>18,875</u>           | <u>-</u>       | <u>(18,875)</u>    | <u>0.00%</u>  | <u>-</u>                | <u>68,500</u> |
| NET COST / (REVENUE):         | 18,875                  | -              | (18,875)           | 0.00%         | -                       | 68,500        |
| NET COST - OPERATING FUND     | 18,875                  | -              | (18,875)           | 0.00%         | -                       | 68,500        |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Family and Community Support Services (FCSS)  
 For the Two Months Ending February 28, 2023

|                               | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)     |
|-------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|---------------|
| REVENUE                       |                         |                |                    |               |                         |               |
| EXPENDITURES                  |                         |                |                    |               |                         |               |
| Transfer to other governments | \$18,875                | -              | (\$18,875)         | 0.00%         | -                       | \$68,500      |
| TOTAL EXPENDITURES            | <u>18,875</u>           | <u>-</u>       | <u>(18,875)</u>    | <u>0.00%</u>  | <u>-</u>                | <u>68,500</u> |
| NET COST / (REVENUE):         | 18,875                  | -              | (18,875)           | 0.00%         | -                       | 68,500        |
| NET COST - OPERATING FUND     | 18,875                  | -              | (18,875)           | 0.00%         | -                       | 68,500        |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 PLANNING & DEVELOPMENT  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)        |
|---|-------------------------|----------------|--------------------|--------------|-------------------------|------------------|
| <b>REVENUE</b>                            |                         |                |                    |              |                         |                  |
| User fees and sale of goods               | -                       | -              | -                  | 0.00%        | -                       | \$278,160        |
| Rental income                             | 350                     | -              | (350)              | 0.00%        | 747                     | 14,787           |
| Licenses, permits and fees                | 800                     | -              | (800)              | 0.00%        | 1,700                   | 15,700           |
| Returns on investment                     | -                       | -              | -                  | 0.00%        | 396                     | 10,590           |
| Other revenue                             | 8,555                   | -              | (8,555)            | 0.00%        | 6,026                   | 33,838           |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%        | -                       | 515,443          |
| Contribution from capital program         | -                       | -              | -                  | 0.00%        | -                       | 80,075           |
| <b>TOTAL REVENUE</b>                      | <b>9,705</b>            | <b>-</b>       | <b>(9,705)</b>     | <b>0.00%</b> | <b>8,868</b>            | <b>948,593</b>   |
| <b>EXPENDITURES</b>                       |                         |                |                    |              |                         |                  |
| Salaries and benefits                     | 27,020                  | -              | (27,020)           | 0.00%        | 33,443                  | 198,087          |
| Materials, goods, supplies                | 879                     | -              | (879)              | 0.00%        | 147                     | 281,806          |
| Contracted and general services           | 8,264                   | -              | (8,264)            | 0.00%        | 8,389                   | 119,199          |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%        | -                       | 498,508          |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 10,000           |
| Transfer to capital reserves              | 2,258                   | -              | (2,258)            | 0.00%        | 6,071                   | 70,561           |
| <b>TOTAL EXPENDITURES</b>                 | <b>38,421</b>           | <b>-</b>       | <b>(38,421)</b>    | <b>0.00%</b> | <b>48,050</b>           | <b>1,178,160</b> |
| <b>NET COST / (REVENUE):</b>              | <b>28,716</b>           | <b>-</b>       | <b>(28,716)</b>    | <b>0.00%</b> | <b>39,181</b>           | <b>229,567</b>   |
| <b>NET COST - OPERATING FUND</b>          | <b>26,459</b>           | <b>-</b>       | <b>(26,459)</b>    | <b>0.00%</b> | <b>33,110</b>           | <b>744,524</b>   |
| <b>NET COST - RESERVE FUND</b>            | <b>2,258</b>            | <b>-</b>       | <b>(2,258)</b>     | <b>0.00%</b> | <b>6,071</b>            | <b>(434,882)</b> |
| <b>NET COST - CAPITAL FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>(80,075)</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Land Use Planning & Dev  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)      |
|----------------------------------|-------------------------|----------------|--------------------|--------------|-------------------------|----------------|
| <b>REVENUE</b>                   |                         |                |                    |              |                         |                |
| Licenses, permits and fees       | \$800                   | -              | (\$800)            | 0.00%        | \$1,700                 | \$15,700       |
| Returns on investment            | -                       | -              | -                  | 0.00%        | 396                     | 10,590         |
| Other revenue                    | 8,555                   | -              | (8,555)            | 0.00%        | 6,026                   | 33,838         |
| Drawn from operating reserves    | -                       | -              | -                  | 0.00%        | -                       | 8,435          |
| <b>TOTAL REVENUE</b>             | <u>9,355</u>            | <u>-</u>       | <u>(9,355)</u>     | <u>0.00%</u> | <u>8,121</u>            | <u>68,563</u>  |
| <b>EXPENDITURES</b>              |                         |                |                    |              |                         |                |
| Salaries and benefits            | 15,536                  | -              | (15,536)           | 0.00%        | 20,057                  | 120,162        |
| Materials, goods, supplies       | 806                     | -              | (806)              | 0.00%        | 51                      | 34,866         |
| Contracted and general services  | 3,455                   | -              | (3,455)            | 0.00%        | 3,125                   | 37,582         |
| Transfer to operating reserves   | -                       | -              | -                  | 0.00%        | -                       | 10,000         |
| Transfer to capital reserves     | 2,258                   | -              | (2,258)            | 0.00%        | 6,071                   | 40,651         |
| <b>TOTAL EXPENDITURES</b>        | <u>22,054</u>           | <u>-</u>       | <u>(22,054)</u>    | <u>0.00%</u> | <u>29,304</u>           | <u>243,260</u> |
| <b>NET COST / (REVENUE):</b>     | 12,699                  | -              | (12,699)           | 0.00%        | 21,182                  | 174,697        |
| <b>NET COST - OPERATING FUND</b> | 10,442                  | -              | (10,442)           | 0.00%        | 15,111                  | 132,481        |
| <b>NET COST - RESERVE FUND</b>   | 2,258                   | -              | (2,258)            | 0.00%        | 6,071                   | 42,216         |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Economic Development  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |               |                         |                |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%         | -                       | \$507,008      |
| <b>TOTAL REVENUE</b>                      | <u>-</u>                | <u>-</u>       | <u>-</u>           | <u>0.00%</u>  | <u>-</u>                | <u>507,008</u> |
| <b>EXPENDITURES</b>                       |                         |                |                    |               |                         |                |
| Salaries and benefits                     | 11,484                  | -              | (11,484)           | 0.00%         | 13,386                  | 77,926         |
| Materials, goods, supplies                | 73                      | -              | (73)               | 0.00%         | 96                      | 341            |
| Contracted and general services           | 4,810                   | -              | (4,810)            | 0.00%         | 1,536                   | 38,487         |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | -                       | 498,508        |
| <b>TOTAL EXPENDITURES</b>                 | <u>16,367</u>           | <u>-</u>       | <u>(16,367)</u>    | <u>0.00%</u>  | <u>15,018</u>           | <u>615,261</u> |
| <b>NET COST / (REVENUE):</b>              | 16,367                  | -              | (16,367)           | 0.00%         | 15,018                  | 108,254        |
| <b>NET COST - OPERATING FUND</b>          | 16,367                  | -              | (16,367)           | 0.00%         | 15,018                  | 615,261        |
| <b>NET COST - RESERVE FUND</b>            | -                       | -              | -                  | 0.00%         | -                       | (507,008)      |





COUNTY OF BARRHEAD NO. 11  
 YTD BUDGET REPORT  
 Subdivision & Land Development  
 For the Two Months Ending February 28, 2023

|                                   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|-----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                    |                         |                |                    |               |                         |                 |
| User fees and sale of goods       | -                       | -              | -                  | 0.00%         | -                       | \$278,160       |
| Contribution from capital program | -                       | -              | -                  | 0.00%         | -                       | 80,075          |
| <b>TOTAL REVENUE</b>              | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>358,235</b>  |
| <b>EXPENDITURES</b>               |                         |                |                    |               |                         |                 |
| Materials, goods, supplies        | -                       | -              | -                  | 0.00%         | -                       | 246,599         |
| Contracted and general services   | -                       | -              | -                  | 0.00%         | 3,453                   | 42,924          |
| Transfer to capital reserves      | -                       | -              | -                  | 0.00%         | -                       | 29,910          |
| <b>TOTAL EXPENDITURES</b>         | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>3,453</b>            | <b>319,433</b>  |
| <b>NET COST / (REVENUE):</b>      | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>3,453</b>            | <b>(38,802)</b> |
| <b>NET COST - OPERATING FUND</b>  | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>3,453</b>            | <b>11,363</b>   |
| <b>NET COST - RESERVE FUND</b>    | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>29,910</b>   |
| <b>NET COST - CAPITAL FUND</b>    | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>(80,075)</b> |



COUNTY OF BARRHEAD NO. 11  
 YTD BUDGET REPORT  
 Land, Housing & Building Rentals  
 For the Two Months Ending February 28, 2023

|                                  | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|----------------------------------|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                   |                         |                |                    |               |                         |                 |
| Rental income                    | \$350                   | -              | (\$350)            | 0.00%         | \$747                   | \$14,787        |
| <b>TOTAL REVENUE</b>             | <b>350</b>              | <b>-</b>       | <b>(350)</b>       | <b>0.00%</b>  | <b>747</b>              | <b>14,787</b>   |
| <b>EXPENDITURES</b>              |                         |                |                    |               |                         |                 |
| Contracted and general services  | -                       | -              | -                  | 0.00%         | 275                     | 206             |
| <b>TOTAL EXPENDITURES</b>        | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>275</b>              | <b>206</b>      |
| <b>NET COST / (REVENUE):</b>     | <b>(350)</b>            | <b>-</b>       | <b>350</b>         | <b>0.00%</b>  | <b>(472)</b>            | <b>(14,581)</b> |
| <b>NET COST - OPERATING FUND</b> | <b>(350)</b>            | <b>-</b>       | <b>350</b>         | <b>0.00%</b>  | <b>(472)</b>            | <b>(14,581)</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 AGRICULTURAL SERVICES  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|--------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |              |                         |                |
| User fees and sale of goods               | \$31,468                | -              | (\$31,468)         | 0.00%        | \$7,448                 | \$198,653      |
| Rental income                             | -                       | -              | -                  | 0.00%        | -                       | 5,400          |
| Other governments transfer for operating  | 13,500                  | -              | (13,500)           | 0.00%        | -                       | 244,379        |
| Other revenue                             | -                       | -              | -                  | 0.00%        | -                       | 5,437          |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%        | -                       | 10,505         |
| <b>TOTAL REVENUE</b>                      | <b>44,968</b>           | <b>-</b>       | <b>(44,968)</b>    | <b>0.00%</b> | <b>7,448</b>            | <b>464,374</b> |
| <b>EXPENDITURES</b>                       |                         |                |                    |              |                         |                |
| Salaries and benefits                     | 48,975                  | -              | (48,975)           | 0.00%        | 36,128                  | 310,009        |
| Materials, goods, supplies                | 17,580                  | -              | (17,580)           | 0.00%        | 12,075                  | 108,245        |
| Utilities                                 | -                       | -              | -                  | 0.00%        | 85                      | 5,187          |
| Contracted and general services           | 15,705                  | -              | (15,705)           | 0.00%        | 16,815                  | 147,569        |
| Transfer to other governments             | -                       | -              | -                  | 0.00%        | -                       | 3,598          |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%        | -                       | 70,834         |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 32,100         |
| Transfer to capital reserves              | -                       | -              | -                  | 0.00%        | -                       | 30,000         |
| <b>TOTAL EXPENDITURES</b>                 | <b>82,260</b>           | <b>-</b>       | <b>(82,260)</b>    | <b>0.00%</b> | <b>65,103</b>           | <b>707,541</b> |
| <b>NET COST / (REVENUE):</b>              | <b>37,292</b>           | <b>-</b>       | <b>(37,292)</b>    | <b>0.00%</b> | <b>57,654</b>           | <b>243,167</b> |
| <b>NET COST - OPERATING FUND</b>          | <b>37,292</b>           | <b>-</b>       | <b>(37,292)</b>    | <b>0.00%</b> | <b>57,654</b>           | <b>191,571</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>51,595</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Ag Services  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|--------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |              |                         |                |
| User fees and sale of goods               | \$12,740                | -              | (\$12,740)         | 0.00%        | \$7,448                 | \$26,648       |
| Rental income                             | -                       | -              | -                  | 0.00%        | -                       | 5,400          |
| Other governments transfer for operating  | -                       | -              | -                  | 0.00%        | -                       | 126,879        |
| Other revenue                             | -                       | -              | -                  | 0.00%        | -                       | 5,437          |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%        | -                       | 2,135          |
| <b>TOTAL REVENUE</b>                      | <b>12,740</b>           | <b>-</b>       | <b>(12,740)</b>    | <b>0.00%</b> | <b>7,448</b>            | <b>166,499</b> |
| <b>EXPENDITURES</b>                       |                         |                |                    |              |                         |                |
| Salaries and benefits                     | 26,800                  | -              | (26,800)           | 0.00%        | 24,012                  | 231,913        |
| Materials, goods, supplies                | 4,681                   | -              | (4,681)            | 0.00%        | 641                     | 75,075         |
| Utilities                                 | -                       | -              | -                  | 0.00%        | 85                      | 5,187          |
| Contracted and general services           | 13,392                  | -              | (13,392)           | 0.00%        | 15,176                  | 62,893         |
| Transfer to other governments             | -                       | -              | -                  | 0.00%        | -                       | 3,598          |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%        | -                       | 1,000          |
| Transfer to capital reserves              | -                       | -              | -                  | 0.00%        | -                       | 30,000         |
| <b>TOTAL EXPENDITURES</b>                 | <b>44,873</b>           | <b>-</b>       | <b>(44,873)</b>    | <b>0.00%</b> | <b>39,913</b>           | <b>409,666</b> |
| <b>NET COST / (REVENUE):</b>              | <b>32,132</b>           | <b>-</b>       | <b>(32,132)</b>    | <b>0.00%</b> | <b>32,465</b>           | <b>243,167</b> |
| <b>NET COST - OPERATING FUND</b>          | <b>32,132</b>           | <b>-</b>       | <b>(32,132)</b>    | <b>0.00%</b> | <b>32,465</b>           | <b>215,302</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>27,865</b>  |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Highway 2 Conservation (H2C)  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)       |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|-----------------|
| <b>REVENUE</b>                            |                         |                |                    |               |                         |                 |
| User fees and sale of goods               | \$18,728                | -              | (\$18,728)         | 0.00%         | -                       | \$172,005       |
| Other governments transfer for operating  | 13,500                  | -              | (13,500)           | 0.00%         | -                       | 117,500         |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%         | -                       | 8,370           |
| <b>TOTAL REVENUE</b>                      | <u>32,228</u>           | <u>-</u>       | <u>(32,228)</u>    | <u>0.00%</u>  | <u>-</u>                | <u>297,875</u>  |
| <b>EXPENDITURES</b>                       |                         |                |                    |               |                         |                 |
| Salaries and benefits                     | 22,176                  | -              | (22,176)           | 0.00%         | 12,116                  | 78,096          |
| Materials, goods, supplies                | 12,899                  | -              | (12,899)           | 0.00%         | 11,434                  | 33,169          |
| Contracted and general services           | 2,313                   | -              | (2,313)            | 0.00%         | 1,638                   | 84,675          |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | -                       | 69,834          |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%         | -                       | 32,100          |
| <b>TOTAL EXPENDITURES</b>                 | <u>37,387</u>           | <u>-</u>       | <u>(37,387)</u>    | <u>0.00%</u>  | <u>25,189</u>           | <u>297,875</u>  |
| <b>NET COST / (REVENUE):</b>              | <b>5,159</b>            | <b>-</b>       | <b>(5,159)</b>     | <b>0.00%</b>  | <b>25,189</b>           | <b>-</b>        |
| <b>NET COST - OPERATING FUND</b>          | <b>5,159</b>            | <b>-</b>       | <b>(5,159)</b>     | <b>0.00%</b>  | <b>25,189</b>           | <b>(23,731)</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>23,731</b>   |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 RECREATION & CULTURE  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %            | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|--------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |              |                         |                |
| User fees and sale of goods               | -                       | -              | -                  | 0.00%        | -                       | \$10,300       |
| Returns on investment                     | -                       | -              | -                  | 0.00%        | -                       | 3,458          |
| Other governments transfer for operating  | -                       | -              | -                  | 0.00%        | -                       | 147,330        |
| Other revenue                             | -                       | -              | -                  | 0.00%        | -                       | 3,300          |
| Drawn from operating reserves             | 1,250                   | -              | (1,250)            | 0.00%        | 2,500                   | 11,050         |
| Contribution from capital program         | -                       | -              | -                  | 0.00%        | -                       | 3,965          |
| <b>TOTAL REVENUE</b>                      | <b>1,250</b>            | <b>-</b>       | <b>(1,250)</b>     | <b>0.00%</b> | <b>2,500</b>            | <b>179,402</b> |
| <b>EXPENDITURES</b>                       |                         |                |                    |              |                         |                |
| Salaries and benefits                     | -                       | -              | -                  | 0.00%        | -                       | 23,856         |
| Materials, goods, supplies                | -                       | -              | -                  | 0.00%        | -                       | 15,691         |
| Contracted and general services           | 421                     | -              | (421)              | 0.00%        | 357                     | 19,380         |
| Transfer to other governments             | -                       | -              | -                  | 0.00%        | -                       | 352,694        |
| Transfer to individuals and organizations | 1,250                   | -              | (1,250)            | 0.00%        | 2,500                   | 28,925         |
| Transfer to local boards and agencies     | 47,122                  | -              | (47,122)           | 0.00%        | 29,868                  | 157,621        |
| Interest on long term debt                | -                       | -              | -                  | 0.00%        | -                       | 119,183        |
| Principal payment for debenture           | -                       | -              | -                  | 0.00%        | -                       | 162,586        |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%        | -                       | 13,619         |
| <b>TOTAL EXPENDITURES</b>                 | <b>48,793</b>           | <b>-</b>       | <b>(48,793)</b>    | <b>0.00%</b> | <b>32,725</b>           | <b>893,554</b> |
| <b>NET COST / (REVENUE):</b>              | <b>47,543</b>           | <b>-</b>       | <b>(47,543)</b>    | <b>0.00%</b> | <b>30,225</b>           | <b>714,152</b> |
| <b>NET COST - OPERATING FUND</b>          | <b>48,793</b>           | <b>-</b>       | <b>(48,793)</b>    | <b>0.00%</b> | <b>32,725</b>           | <b>715,548</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>(1,250)</b>          | <b>-</b>       | <b>1,250</b>       | <b>0.00%</b> | <b>(2,500)</b>          | <b>2,569</b>   |
| <b>NET COST - CAPITAL FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b> | <b>-</b>                | <b>(3,965)</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Recreation  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |               |                         |                |
| User fees and sale of goods               | -                       | -              | -                  | 0.00%         | -                       | \$10,300       |
| Returns on investment                     | -                       | -              | -                  | 0.00%         | -                       | 3,458          |
| Other revenue                             | -                       | -              | -                  | 0.00%         | -                       | 3,300          |
| Drawn from operating reserves             | -                       | -              | -                  | 0.00%         | 2,500                   | 9,550          |
| Contribution from capital program         | -                       | -              | -                  | 0.00%         | -                       | 3,965          |
| <b>TOTAL REVENUE</b>                      | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>2,500</b>            | <b>30,572</b>  |
| <b>EXPENDITURES</b>                       |                         |                |                    |               |                         |                |
| Salaries and benefits                     | -                       | -              | -                  | 0.00%         | -                       | 23,856         |
| Materials, goods, supplies                | -                       | -              | -                  | 0.00%         | -                       | 8,050          |
| Contracted and general services           | 421                     | -              | (421)              | 0.00%         | 357                     | 15,399         |
| Transfer to other governments             | -                       | -              | -                  | 0.00%         | -                       | 351,625        |
| Transfer to individuals and organizations | -                       | -              | -                  | 0.00%         | 2,500                   | 22,475         |
| Interest on long term debt                | -                       | -              | -                  | 0.00%         | -                       | 119,183        |
| Principal payment for debenture           | -                       | -              | -                  | 0.00%         | -                       | 162,586        |
| Transfer to operating reserves            | -                       | -              | -                  | 0.00%         | -                       | 13,619         |
| <b>TOTAL EXPENDITURES</b>                 | <b>421</b>              | <b>-</b>       | <b>(421)</b>       | <b>0.00%</b>  | <b>2,857</b>            | <b>716,793</b> |
| <b>NET COST / (REVENUE):</b>              | <b>421</b>              | <b>-</b>       | <b>(421)</b>       | <b>0.00%</b>  | <b>357</b>              | <b>686,221</b> |
| <b>NET COST - OPERATING FUND</b>          | <b>421</b>              | <b>-</b>       | <b>(421)</b>       | <b>0.00%</b>  | <b>2,857</b>            | <b>686,116</b> |
| <b>NET COST - RESERVE FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>(2,500)</b>          | <b>4,069</b>   |
| <b>NET COST - CAPITAL FUND</b>            | <b>-</b>                | <b>-</b>       | <b>-</b>           | <b>0.00%</b>  | <b>-</b>                | <b>(3,965)</b> |



COUNTY OF BARRHEAD NO.11  
 YTD BUDGET REPORT  
 Culture  
 For the Two Months Ending February 28, 2023

|   | February<br>2023<br>YTD | 2023<br>Budget | Budget<br>Variance | %<br>Variance | February<br>2022<br>YTD | PY (2022)      |
|---|-------------------------|----------------|--------------------|---------------|-------------------------|----------------|
| <b>REVENUE</b>                            |                         |                |                    |               |                         |                |
| Other governments transfer for operating  | -                       | -              | -                  | 0.00%         | -                       | \$147,330      |
| Drawn from operating reserves             | 1,250                   | -              | (1,250)            | 0.00%         | -                       | 1,500          |
| <b>TOTAL REVENUE</b>                      | <b>1,250</b>            | <b>-</b>       | <b>(1,250)</b>     | <b>0.00%</b>  | <b>-</b>                | <b>148,830</b> |
| <b>EXPENDITURES</b>                       |                         |                |                    |               |                         |                |
| Materials, goods, supplies                | -                       | -              | -                  | 0.00%         | -                       | 7,640          |
| Contracted and general services           | -                       | -              | -                  | 0.00%         | -                       | 3,981          |
| Transfer to other governments             | -                       | -              | -                  | 0.00%         | -                       | 1,069          |
| Transfer to individuals and organizations | 1,250                   | -              | (1,250)            | 0.00%         | -                       | 6,450          |
| Transfer to local boards and agencies     | 47,122                  | -              | (47,122)           | 0.00%         | 29,868                  | 157,621        |
| <b>TOTAL EXPENDITURES</b>                 | <b>48,372</b>           | <b>-</b>       | <b>(48,372)</b>    | <b>0.00%</b>  | <b>29,868</b>           | <b>176,761</b> |
| <b>NET COST / (REVENUE):</b>              | <b>47,122</b>           | <b>-</b>       | <b>(47,122)</b>    | <b>0.00%</b>  | <b>29,868</b>           | <b>27,931</b>  |
| <b>NET COST - OPERATING FUND</b>          | <b>48,372</b>           | <b>-</b>       | <b>(48,372)</b>    | <b>0.00%</b>  | <b>29,868</b>           | <b>29,431</b>  |
| <b>NET COST - RESERVE FUND</b>            | <b>(1,250)</b>          | <b>-</b>       | <b>1,250</b>       | <b>0.00%</b>  | <b>-</b>                | <b>(1,500)</b> |



COUNTY OF BARRHEAD NO.11  
Elected Official Remuneration Report  
For the Two Months Ending February 28, 2023  
February



|  | 2023<br>YTD | 2023<br>Interim Budget | Budget<br>Variance | %<br>Variance |
|--|-------------|------------------------|--------------------|---------------|
| <b>Division 1 - Doug Drozd (Reeve)</b>           |             |                        |                    |               |
| <i># of per diems</i>                            | 3.00        | 56.50                  | 53.50              |               |
| Base salary                                      | 4,856.36    | 29,138.18              | 24,281.82          | 83.33%        |
| Per diems  | 842.28      | 15,862.70              | 15,020.42          | 94.69%        |
| Taxable mileage                                  | 189.04      | 1,700.00               | 1,510.96           | 88.88%        |
| Benefits   | 1,154.05    | 8,389.30               | 7,235.25           | 86.24%        |
| Salary and benefits                              | 7,041.73    | 55,090.18              | 48,048.45          | 0.00%         |
| Training and conventions                         |             | 4,000.00               | 4,000.00           |               |
|  | 7,041.73    | 59,090.18              | 52,048.45          | 0.00%         |
| <b>Division 2 - Marvin Schatz (Deputy Reeve)</b> |             |                        |                    |               |
| <i># of per diems</i>                            | 11.50       | 67.50                  | 56.00              |               |
| Base salary                                      | 3,733.34    | 22,400.06              | 18,666.72          | 83.33%        |
| Per diems  | 3,228.74    | 18,951.01              | 15,722.27          | 82.96%        |
| Taxable mileage                                  | 132.60      | 1,088.00               | 955.40             | 87.81%        |
| Benefits   | 1,240.47    | 8,084.16               | 6,843.69           | 84.66%        |
| Salary and benefits                              | 8,335.15    | 50,523.23              | 42,188.08          | 83.50%        |
| Training and conventions                         | 1,314.06    | 4,000.00               | 2,685.94           | 67.15%        |
|  | 9,649.21    | 54,523.23              | 44,874.02          | 82.30%        |
| <b>Division 3 - Ron Kleinfeldt</b>               |             |                        |                    |               |
| <i># of per diems</i>                            | 6.50        | 62.00                  | 55.50              |               |
| Base salary                                      | 2,610.30    | 15,661.82              | 13,051.52          | 83.33%        |
| Per diems  | 1,824.94    | 17,406.85              | 15,581.91          | 89.52%        |
| Taxable mileage                                  | 136.68      | 952.00                 | 815.32             | 85.64%        |
| Benefits   | 1,136.75    | 7,435.17               | 6,298.42           | 84.71%        |
| Salary and benefits                              | 5,708.67    | 41,455.84              | 35,747.17          | 86.23%        |
| Training and conventions                         | 129.52      | 4,000.00               | 3,870.48           | 96.76%        |
|  | 5,838.19    | 45,455.84              | 39,617.65          | 87.16%        |
| <b>Division 4 - Bill Lane</b>                    |             |                        |                    |               |
| <i># of per diems</i>                            | 9.50        | 65.50                  | 56.00              |               |
| Base salary                                      | 2,610.30    | 15,661.82              | 13,051.52          | 83.33%        |
| Per diems  | 2,667.22    | 18,389.50              | 15,722.28          | 85.50%        |
| Taxable mileage                                  | 346.80      | 2,720.00               | 2,373.20           | 87.25%        |
| Benefits   | 824.19      | 5,479.67               | 4,655.48           | 84.96%        |
| Salary and benefits                              | 6,448.51    | 42,250.99              | 35,802.48          | 84.74%        |
| Training and conventions                         | 239.40      | 2,557.23               | 2,317.83           | 90.64%        |
|  | 6,687.91    | 44,808.22              | 38,120.31          | 85.07%        |
| <b>Division 5 - Paul Properzi</b>                |             |                        |                    |               |
| <i># of per diems</i>                            | 3.50        | 49.50                  | 46.00              |               |
| Base salary                                      | 2,610.30    | 15,661.82              | 13,051.52          | 83.33%        |
| Per diems  | 982.66      | 13,897.41              | 12,914.75          | 92.93%        |
| Taxable mileage                                  | 171.36      | 1,632.00               | 1,460.64           | 89.50%        |
| Benefits   | 1,002.01    | 7,278.81               | 6,276.80           | 86.23%        |
| Salary and benefits                              | 4,766.33    | 38,470.04              | 33,703.71          | 87.61%        |
| Training and conventions                         |             | 4,000.00               | 4,000.00           | 100.00%       |
|  | 4,766.33    | 42,470.04              | 37,703.71          | 88.78%        |
| <b>Division 6 - Walter Preugschas</b>            |             |                        |                    |               |
| <i># of per diems</i>                            | 11.50       | 72.00                  | 60.50              |               |
| Base salary                                      | 2,610.30    | 15,661.82              | 13,051.52          | 83.33%        |
| Per diems  | 3,228.74    | 20,214.40              | 16,985.66          | 84.03%        |
| Taxable mileage                                  | 244.80      | 1,632.00               | 1,387.20           | 85.00%        |
| Benefits   | 829.75      | 5,488.59               | 4,658.84           | 84.88%        |
| Salary and benefits                              | 6,913.59    | 42,996.81              | 36,083.22          | 83.92%        |
| Training and conventions                         | 503.63      | 4,000.00               | 3,496.37           | 87.41%        |
|  | 7,417.22    | 46,996.81              | 39,579.59          | 84.22%        |
| <b>Division 7 - Jared Stolk</b>                  |             |                        |                    |               |
| <i># of per diems</i>                            | 4.00        | 55.50                  | 51.50              |               |
| Base salary                                      | 2,610.30    | 15,661.82              | 13,051.52          | 83.33%        |
| Per diems  | 1,123.04    | 15,581.94              | 14,458.90          | 92.79%        |
| Taxable mileage                                  | 402.56      | 2,652.00               | 2,249.44           | 84.82%        |
| Benefits   | 1,028.62    | 7,472.45               | 6,443.83           | 86.23%        |
| Salary and benefits                              | 5,164.52    | 41,368.21              | 36,203.69          | 87.52%        |
| Training and conventions                         |             | 4,000.00               | 4,000.00           | 100.00%       |
|  | 5,164.52    | 45,368.21              | 40,203.69          | 88.62%        |



## Public Works Director of Infrastructure Report April 4, 2023

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### **Graders**

- Area graders are blading rutted areas on gravel roads.

### **Sand Trucks**

- One truck has been converted back to a tank truck with work on hydraulic flow and engine power taking place.

### **Mulching**

- Work has been completed on Range Road 53 between Township Road 583 and Highway 654.
- Mulcher has moved to Township Road 570 between Range Road 12 and Range Road 20.

### **Gravel Haul**

- Currently working out of the Fort Assiniboine gravel pit utilizing County equipment.

### **Equipment Update**

- Two new 627K motor scrapers arrived at Finning's yard March 20 and 24, 2023. Equipment is scheduled to be delivered to the County before the end of April.
- Two used 627G motor scrapers have been advertised for sale through public tender.
- New post pounder arrived with the old post pounder to be sold at auction at a later date.
- Tenders for the D6T closed March 31, 2023 and will be reviewed with Council.

### **Road Bans**

- Effective March 20, 2023 road bans have been put in place.

### **Labour**

- Hand brushing, asphalt pot hole patching, transfer station maintenance and sign repairs.
- Bridge maintenance and repairs that are recommended action items from the 2022 bridge inspections.

### **Shop**

- Landfill truck loader repairs, truck and pup CVIP and repairs.

### **Utilities**

- A cell booster was installed at the Manola water distribution building to fix the intermittent SCADA connection issue that was occurring.
- A new heater was installed in the Manola water distribution building as the old unit (20+ years old) failed and repairs were deemed to be uneconomical compared to replacement.
- R. Mackenzie and T. Wierenga attended the annual operators conference put on by Alberta Water and Wastewater Operators Association in Banff. Travis presented a project profile on the Neerlandia lagoon expansion that took place in 2022. Attendance at this conference, along with presenting, provides County operators networking opportunities as well as Continuing Education Units (CEU's) which are required in order to keep operator certifications valid.
- A contractor has been engaged to carry out some required maintenance work on the Neerlandia fire pump, work should commence during the spring of 2023
- All other testing and monitoring is being carried out as per normal operations.



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**From:** AGRIC Minister <AGRIC.Minister@gov.ab.ca>

**Sent:** Wednesday, March 29, 2023 3:57 PM

**Subject:** [EXTERNAL] - Sustainable Canadian Agricultural Partnership in Alberta

You don't often get email from [agric.minister@gov.ab.ca](mailto:agric.minister@gov.ab.ca). [Learn why this is important](#)

Good afternoon,

I am proud to [announce the Sustainable Canadian Agricultural Partnership](#) (Sustainable CAP) in Alberta and share information on what this new framework means for our industry.

The Sustainable CAP builds on the success of the Canadian Agricultural Partnership (CAP). This new agricultural policy framework provides flexibility to deliver programs that will help Alberta's producers and value-added processors grow their businesses and improve productivity, while addressing the unique challenges of farming in Alberta.

Sustainable CAP is a five-year (2023-2028), \$3.5 billion investment by federal, provincial and territorial governments to strengthen competitiveness, innovation and resiliency in the agricultural, agri-food and agri-based products sectors. This includes a \$2.5 billion in cost-shared programs and activities by federal, provincial and territorial governments, as well as \$1 billion in federal programs and activities.

In Alberta, Sustainable CAP represents a cost-shared federal-provincial investment of \$508 million over five years towards strategic programs and services for the agricultural and agri-food industries. Under the framework, the Government of Alberta has the flexibility that is required to develop and deliver programs that align with the needs of Alberta's agricultural and agri-food sector and our government's priorities. Programs align with the five

Sustainable CAP priority areas:

- Building sector capacity, growth, and competitiveness;
- Climate change and environmental protection;
- Science, research, and innovation;
- Market development and trade; and
- Resiliency and public trust.

I am pleased to share that the [Sustainable CAP](#) programs are similar to programs that were offered under CAP – most have been rebranded and transitioned with minimal change. The suite of programs will continue to build a stronger and more resilient agricultural sector for generations to come.

A new program – the Resilient Agricultural Landscape Program – has been added. This program's objective is to accelerate the adoption of beneficial management practices that

maximize the provision of ecological goods and services through carbon sequestration and enhancing climate resilience.

Grant program details and information about the application intake periods are available on the [Agriculture and Irrigation website](#). Application forms will be available on the website on April 3, 2023.

Alberta's suite of programs will continue to stimulate the creation of new jobs and spur growth in the agricultural sector by supporting:

- Value-added processing competitiveness, attraction of new investment and expansion of irrigation capacity that will enhance crop production; and
- The protection of plant and animal health and animal welfare, managing risks to our natural resources and investing in producer-led agriculture research.

If you have any questions about the Sustainable CAP programs, I encourage you to contact the Sustainable CAP Secretariat at [s-cap.alberta@gov.ab.ca](mailto:s-cap.alberta@gov.ab.ca). A member of the team will be happy to follow up with you.

Sincerely,

Honourable Nate Horner  
Minister, Agriculture and Irrigation

AR-79905

Classification: Protected A

March 21, 2023

Office of the Minister  
Environment & Protected Areas  
224 Legislature Building  
10800 – 97 Avenue  
Edmonton, AB T5K 2B6

**RE: Community Spaces Grant application by Barrhead Wellness Connection**

Dear Minister Savage,

On March 14, Council heard from Evan Jamieson, President, Alberta Weekly Newspapers Association. Mr. Jamieson highlighted what impact changes to the EPR program would have on newspaper media.

The newspaper industry is already under extreme financial pressure due to increased costs of materials and inflation coupled with the decline in advertising spend and subscriptions. It might seem simple to discontinue physical publications in a digital world; however, digital excludes entire demographics of individuals who cannot access the internet. Newspapers serve as a source of information for those who still operate in an analogue world. A newspaper shuttering its doors due to additional expenses, will cut an entire demographic off from access to local, national, and international news.

We urge the UPC to follow in the footsteps of jurisdictions such as Great Britain and Ontario where newspapers have become exempt from similar EPR programs. Newspapers have multiple uses, offering a secondary purpose aside from providing information about the world. Among other uses, they are conducive as insulation for temperature sensitive products during transport and protect precious family heirlooms during a move. We urge you to recognize the importance of local papers and the impact the potential closure newspaper businesses would have on the social fabric of the communities they serve. Consider the challenges already faced. Follow in the footsteps of the Ontario government, and please exempt newspapers from the revised EPR program.

Regards,



Dave McKenzie  
Mayor

cc: Glen van Dijken, MLA Westlock-Peace River  
Alberta Municipalities  
All Alberta Municipalities

March 21, 2023

Dear Rural Alberta Municipalities:

Alberta has always been a province that prides itself on resilience and strength, but as we all know, the past few years have been particularly challenging. From economic struggles to growing tensions between provinces, it can be easy to lose sight of all that Alberta has to offer. Sturgeon County believes that now is the time to remind ourselves, and the rest of Canada, just how diverse and vibrant our province truly is.

That is why I'm reaching out to you today with an exciting proposal: *let's come together at the upcoming Federation of Canadian Municipalities (FCM) Convention and showcase Alberta to a national audience.* Through this event, we can promote our province, change outdated stereotypes, and positively strengthen inter-provincial relationships. **Let's tell the story of Alberta and show the rest of Canada why our province is truly exceptional.**

We are proposing to set the stage to tell a truly Albertan story. Each municipality in our great province is unique and brings strengths to the collective table. We know our province as a destination for unique tourism, agriculture, and technology. Our Alberta is home to world-class post-secondary institutions and advanced manufacturing. We are a place of aviation, key energy initiatives, a highly skilled workforce, and solutions-based thinking. We are proud to say Alberta is also home to the most ethically sourced traditional energy extraction projects in the world that help fuel our modern times and an agriculture sector that feeds the world. Diverse in arts and culture and is Canada's third largest contributor to our nations GDP **Let's tell our story.**

During this event, brief educational presentations and entertainment would be available, and each participating municipality may also have the opportunity to showcase their community in a one-two minute video loop. **Sturgeon County's Council has taken a bold step in supporting this initiative by passing a motion to fund a portion of the event, up to \$10,000.** We understand these are challenging economic times and monetary contributions to this initiative will vary from municipality-to-municipality. This opportunity can be a resounding success if we all band together.

With the FCM Convention quickly approaching, we are actively looking for partners. Sturgeon County respectfully requests your municipality reply to this call-to-action **by April 14<sup>th</sup>, 2023** by emailing our Chief of Staff, Ms. Trenna Benesocky [tbenesocky@sturgeoncounty.ca](mailto:tbenesocky@sturgeoncounty.ca), with details on how you may be able to participate in the planning and/or funding of the event.

In addition to support from other municipalities, we are also turning to industry and the Government of Alberta to help progress this important initiative. This is a crucial opportunity to change perceptions about Alberta, build stronger inter-provincial connections, and promote our collective prosperity. Together, we can make a significant impact and inspire positive change.

Sincerely,



Alanna Hnativ,  
Mayor, Sturgeon County

C: Dane Lloyd, MP Sturgeon River-Parkland  
Honourable Dale Nally, Associate Minister of Natural Gas  
Shane Getson, MLA, Lac Ste. Anne-Parkland  
Council, Sturgeon County  
Reegan McCullough, CAO Sturgeon County







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APPROVED  
March 16/23

**Regular Board Meeting Minutes**

Thursday, February 16<sup>th</sup>, 2023

*Emailed to  
Town + County  
March 21/23*

**Present** Judy Bradley – Chair  
Dan Garvey – Vice Chair  
Leslie Penny – Secretary/Treasurer  
Karen Gariepy – Executive Director  
Kay Roberts – Finance  
Terese Koch – Recording Secretary  
Anthony Oswald, Sally Littke, Paul Properzi, Dausen Kluin,

**Absent/  
Regrets** Bill Lane, Mark Oberg

**1) Call to Order:**

The regular meeting of the Barrhead & District Family and Community Support Services Society was called to order by Judy Bradley at 9:33

**2) Acceptance of Agenda – Additions/Deletions**

23/01-01 Moved by Dausen Kluin to accept the agenda, seconded by Leslie Penny Carried

**3) Board Presentation – Trisha Enman**

- Christmas programs were a learning curve but went smoothly.
- Welcome Baskets are being updated to include more community information.
- Volunteer Appreciate Event – Wednesday, April 19<sup>th</sup> from 10:30am to 1pm at Bethel Pentecostal Church. Lots of involvement from school youth. Guest speakers are DeHerds.
- In-School Mentor Program has high school students mentoring the junior high kids which is exciting.
- Compass – no interest
- Snow Angels – limited volunteers. Looking at other options.
- Block party program
- Community Development Incentives has the Beavers presenting for black history month.
- Coats for Kids – not working well and Trisha is looking to find a way to work with the thrift stores in town.
- Food Bank – same numbers in 2022 but increasing in 2023.
- Looking into ideas to do a town food drive.



23/01-02

**4) Items for Approval**

- a) Moved by Leslie Penny to accept the minutes of the regular Board meeting for Barrhead and District FCSS Society from December 15, 2022. Seconded by Sally Littke.

Carried

23/01-03

**b) Financial Statements.**

- Moved by Leslie Penny to accept the financial statements for the 80/20 General Account, Community Account and Casino Account for the period ending, December 31<sup>st</sup>, 2022 and January 31<sup>st</sup> 2023 as presented. Seconded by Dausen Kluin.

Carried

**5) New Business**

- a) Framed Print Fundraising – At present the framed prints are displayed at the Co-Op food store, Fountain Tire, and Sobey's Liquor Store. We are looking for other locations to add. The name of the company is Funding Innovation. For more information please go to their website at <https://fundinginnovation.ca/>

**6) Old business**

**a) Storage**

- Moved by Sally Littke that, pending approval from the Town of Barrhead, FCSS will purchase a Sea Can for storage using funds from the Community account. Seconded by Leslie Penny.

Carried

23/01-04

**7) Items for Information**

- a) Director's Report – Please see Karen's report and attachments for more information.

- AAIP
- WeCan
- Poverty Simulation – October 20<sup>th</sup>, 2023
- Housing and Service Needs Estimation Survey
- Milk Program
- Affordability – Pool Passes

**b) Introduction to Farm Culture**

**c) Recovery-Oriented Systems of Care: The Alberta Model**

**d) FCSS Association of Alberta Webinar**

23/01-05

- Motioned by Dausen Kluin to accept the above items for information. Seconded by Leslie Penny

Carried

**8) Board Development**

- a) Building Better Boards

**9) In Camera**

- a) Nothing at this meeting.

10) Next Meeting  
March 16<sup>th</sup>, 2023

11) Adjournment

23/01-06

Moved by Leslie Penny to adjourn the meeting at 11:31 am.  
Seconded by Sally Littke.

Carried

**Barrhead & District Family and Community Support Services Society  
Regular Board Meeting of February 17th, 2022**

Judy Bradley Chairperson  
Louise Koch Recording Secretary



|  |   |                        |
|--|---|------------------------|
|  | <h2 style="text-align: center;">Misty Ridge Ski Hill</h2> | Date<br>Feb 15, 2023   |
|  |   | <b>Meeting Minutes</b> |

**Attendance:** Gary, Greg, Jim, Tanya, Louise, Bill, Matthew, Daniella, Mike, Shelley

**Call to Order:** Matthew called the meeting to order at 7:34 pm

**Approval of Agenda:** Mike approved the agenda. All in favor.

**Approval of Minutes:** Mike approved the minutes. All in favor

**Secretary Report:** Jane from the Neerlandia Co-op said she would still cook up the meat for the night ski and freeze it. Then it is still available if we reschedule. Cost was \$600 for all.

**Treasurer Report:** regular account: \$79, 774.05. casino account: \$3269.24. A few bills need to come out yet. We got the Western Diversify grant \$8644. And we also received 3 cheques from Stahlwart totalling \$6000.

**Operator's report:** We closed last weekend due to the hill being rock hard. Greg has groomed it so if we get any new snow it will stick. Thinks we for sure can be open Family Day, but the rest of the weekend will depend on snowfall. He will let Daniella and Erna know Friday afternoon so they can post on social media and notify staff. We have had to add a spotter to the top of the t-bar due to the incident in Quebec. Greg proposes we build another shelter like the one on the bunny hill for that. We discussed stockpiling snow next year when we have the generator so that we have a reserve when snow is low and weather is warm. Matthew will talk to Debbie at the county about possibly keeping a person on staff that could help with snow making. Tanya also suggested looking in to see if there is an apprenticeship program that we could do to get a high school student to help.

**Old Business:**

**-funds/grants:** Co-op grant needs to be submitted March 1. Louise got quotes for parts for the snow cat, and will apply for the grant for those parts. She is also going to see if a tech could come out to tell us what exactly we need done. Also discussed applying for money for a commercial deep fryer and fire suppression hood instead of the ventless. Could be cheaper? We should be getting \$1000 back from the grant Louise applied for to cover half the cost of the ski instructor course for the 4 kids.

**-sign project:** Shelley received a cheque from Jeff Parsons for \$420. New sign from Tuininga Farms.


**-Casino:** Most spots are filled. Still need one more for Sunday 6:30-2:30. Shelley will send out a list closer to the date to remind people.

**-Family Day:** Daniella is doing the scavenger hunt. Tanya collected \$850 worth of donated items from Sport Chek Spruce Grove, Sundance, Source, Mud Sweat and Gears Spruce Grove. Cardboard box races will be at 1. Daniella has candy bags and Shelley said there are leftover toques from last year for prizes. Ortho place is sponsoring the hot chocolate. Erna will pick up the donuts from the bakery on the morning of. Daniella will post about it ASAP so people are aware we are still open regardless of whether we are open on the weekend or not.

**New Business:**

**-school dates:** We had to cancel 2 school groups due to the snow conditions. Erna will rebook if conditions improve.

**-Meeting with CWSSA:** pushed off again.

|   |                               |   |      |              |
|---|-------------------------------|---|------|--------------|
|  | <h2>Misty Ridge Ski Hill</h2> | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Date</td> </tr> <tr> <td style="padding: 5px;">Feb 15, 2023</td> </tr> </table> | Date | Feb 15, 2023 |
| Date  |                               |   |      |              |
| Feb 15, 2023  |                               |   |      |              |
| <b>Meeting Minutes</b>  |                               |   |      |              |

**-first aid (Greg):** was supposed to be tonight, rescheduled to next week.

**-wild alberta podcast:** Greg worked on this and says its on the Wild Alberta website.

**-Night Ski:**

-fireworks/permit: Matthew got them ordered. They will hold them until we need them

-liquor/pop: Gary will take care of it

-food: Daniella/Louise.

-Light Towers: Gary (2 from C5, 2 from Morrows, 1 from Lonny), Matthew- 1 from Apex

-Staff: Erna

-Matthew will send out an email if Night Ski is a go and we will plan over email instead of having a last minute meeting

-Gary motioned that we do not rent the chalet out for the summer due to the cost of hauling water, responsibility of cleaning, etc. All in favor.

**Next Meeting Date:** March 15, 2023 @ 7:30pm at the ski hill.

**Adjournment:** Matthew adjourned the meeting at 8:38 pm. All in favor.



**Acknowledgement of Consultation**

**Attestation de la consultation**

**District / Detachment Information - Renseignements sur le district ou le détachement**

Fiscal Year - Année financière 2023 - 2024

BARRHEAD

BARRHEAD PROVINCIAL

Barrhead Detachment

**Community Name(s) - Nom(s) de la(des) collectivité(s)**

1. County of Barrhead

This letter acknowledges that the stakeholders of the above-noted detachment / district / unit area or community(ies) and the RCMP have consulted and discussed our progress against last year's priority issues. Further it has been agreed that over the coming year we will collectively focus on the following priority issues.

La présente lettre atteste que les responsables de la région du détachement/district/service ou de la ou des collectivités susmentionnées et de la GRC se sont consultés et ont discuté des progrès accomplis par rapport aux enjeux prioritaires de l'année dernière. Il a aussi été convenu que les enjeux suivants constituent les enjeux prioritaires sur lesquels nous concentrerons conjointement nos efforts au cours de l'année à venir.

**Community Priority Issue(s) - Enjeu(x) prioritaire(s) pour la collectivité**

1. Substance Abuse - Crystal Meth
2. Enhance Public Confidence and Engagement - Visibility of Police

**District / Detachment Commander - Chef de district / détachement**

Robert Dodds

District / Detachment Commander

Signature - Signature

2023-03-08

Date

**Community Representative - Représentant(e) de la collectivité**

Reeve Doug Drozd

Name - Nom

Signature - Signature

Date