

# FINANCIAL INFORMATION RETURN

## Mountain View County (0226)

For the Year Ending December 31, 2024

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

e-Signed by Margaretha Bloem  
2025-04-24 15:35:18:18 MDT

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Name

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Date



To the Reeve and Members of Council of Mountain View County:

### Opinion

We have audited the municipal financial information return of Mountain View County (the "County"), which comprise the schedule 9A statement of financial position as at December 31, 2024, and schedules 9B through 9D, 9Q, 9E through 9M, 9AA and 9P for the year then ended, and notes to the financial information return, including a summary of significant accounting policies.

In our opinion, the accompanying financial information return of the County for the year ended December 31, 2024, are prepared, in all material respects, in accordance with the required presentation and financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs.

### 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 Municipal Financial Information Return section of our report. We are independent of the County in accordance with the ethical requirements that are relevant to our audit of the municipal financial information return 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.

### Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

The municipal financial information return is prepared in accordance with the financial reporting requirements of the Alberta Ministry of Municipal Affairs, as authorized by Alberta Regulation No. 158/2000 pursuant to section 277 of the Municipal Government Act, and is to be used primarily for statistical purposes. As a result, the financial information return may not be suitable for another purpose. Our report is intended solely for the County and the Ministry of Municipal Affairs and should not be distributed to or used by parties other than the County or the Ministry of Municipal Affairs. Our report is not modified in respect of this matter.

### Other Matter

The County has prepared a set of financial statements for the year ended December 31, 2024 in accordance with Canadian Public Sector Accounting Standards on which we issued an auditor's report to the Reeve and Council of the County dated April 23, 2025.

### Responsibilities of Management and Those Charged with Governance for the Municipal Financial Information Return

Management is responsible for the preparation of the financial information return in accordance with the financial reporting provisions of the Municipal Financial Information Return Manual as provided by the Ministry of Municipal Affairs, and for such internal control as management determines is necessary to enable the preparation of a financial information return that is free from material misstatement, whether due to fraud or error.

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

## Auditor's Responsibilities for the Audit of the Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is 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 this financial information return.

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 information return, 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the County as a basis for forming an opinion on the financial information return. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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.

Lacombe, Alberta

April 24, 2025

*MNP LLP*

Chartered Professional Accountants

**Audited Schedules**

**FINANCIAL POSITION**

**Schedule 9A**

	Total 1
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 42,369,429
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 1,339,199
. Arrears .....	0050 577,149
. Allowance .....	0060 -121,727
Receivable From Other Governments .....	0070 538,518
Loans Receivable .....	0080 4,597,604
Trade and Other Receivables .....	0090 455,591
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land .....	0140 468,921
. Other .....	0150
Long Term Investments	0170
. Federal Government .....	0180
. Provincial Government .....	0190
. Local Governments .....	0200
. Other .....	0210
Other Current Assets .....	0230 30,976,622
Other Long Term Assets .....	0240 489,842
	0250
<b>Total Financial Assets</b>	0260 81,691,148
<b>Liabilities</b>	0270
Temporary Loans Payable .....	0280
Payable To Other Governments .....	0290 1,014,957
Accounts Payable & Accrued Liabilities .....	0300 2,038,781
Deposit Liabilities .....	0310
Deferred Revenue .....	0340 809,653
Long Term Debt .....	0350 8,723,004
Other Current Liabilities .....	0360 2,507,954
Asset Retirement Obligations.....	0365 980,618
Other Long Term Liabilities .....	0370 10,159,199
	0380
<b>Total Liabilities</b>	0390 26,234,166
<b>Net Financial Assets (Net Debt)</b>	0395 55,456,982
<b>Non Financial Assets</b>	
Tangible Capital Assets.....	0400 161,584,441
Intangible Equity .....	0402
Inventory for Consumption.....	0410 5,967,933
Prepaid Expenses .....	0420 1,057,561
Other.....	0430
<b>Total Non-Financial Assets</b>	0440 168,609,935
<b>Accumulated Surplus</b>	0450 224,066,917

## CHANGE IN ACCUMULATED OPERATING SURPLUS

## Schedule 9B

	Unrestricted	Restricted	Equity in TCA	Total
	1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	65,441,765	156,058,101	221,499,866
Net Revenue (Expense) .....	0505	2,567,051		2,567,051
Funds Designated For Future Use.....	0511	-26,490,914	26,490,914	
Restricted Funds - Used for Operations.....	0512	21,932,985	-21,932,985	
Restricted Funds - Used for TCA.....	0513			
Current Year Funds Used for TCA .....	0514	-14,717,897	14,717,897	
Donated and Contributed TCA.....	0516			
Disposals of TCA.....	0517	2,750,811	-2,750,811	
Annual Amortization Expense.....	0518	14,209,389	-14,209,389	
Asset retirement obligation accretion expense .....	0515	96,664	-96,664	
Long Term Debt - Issued.....	0519			
Long Term Debt - Repaid.....	0521	-348,089	348,089	
Capital Debt - Used for TCA.....	0522			
	0523			
Other Adjustments.....	0524			
Accumulated Operating Surplus - End of Year.....	0525	69,999,694	154,067,223	224,066,917

## FINANCIAL ACTIVITIES BY FUNCTION

## Schedule 9C

	Revenue	Expense
	1	2
<b>Total General</b>	0700 32,669,182	
<b>Function</b>	0710	1150
General Government	0720	1160
Council and Other Legislative .....	0730	1170 671,582
General Administration .....	0740 47,750	1180
Other General Government.....	0750 4,334,027	1190 5,207,022
Protective Services	0760	1200
Police .....	0770 95,493	1210 1,703,395
Fire .....	0780 456,671	1220 2,182,289
Disaster and Emergency Measures .....	0790	1230
Ambulance and First Aid .....	0800	1240
Bylaws Enforcement .....	0810 21,197	1250 174,582
Other Protective Services.....	0820	1260
Transportation	0830	1270
Common and Equipment Pool .....	0840	1280
Roads, Streets, Walks, Lighting .....	0850 4,792,579	1290 24,075,902
Airport .....	0860 595,062	1300 815,345
Public Transit .....	0870	1310
Storm Sewers and Drainage .....	0880	1320
Other Transportation .....	0890 366,456	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution .....	0910	1350
Wastewater Treatment and Disposal .....	0920	1360
Waste Management .....	0930	1370 148,762
Other Environmental Use and Protection .....	0940 42,427	1380
Public Health and Welfare	0950	1390
Family and Community Support .....	0960 358,418	1400 461,251
Day Care .....	0970	1410
Cemeteries and Crematoriums .....	0980	1420
Other Public Health and Welfare .....	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development .....	1010 485,992	1450 1,838,142
Economic/Agricultural Development .....	1020 356,853	1460 1,753,050
Subdivision Land and Development .....	1030	1470
Public Housing Operations .....	1040	1480
Land, Housing and Building Rentals .....	1050	1490
Other Planning and Development.....	1060	1500
Recreation and Culture	1070	1510
Recreation Boards .....	1080	1520
Parks and Recreation .....	1090 194,613	1530 2,307,272
Culture: Libraries, Museums, Halls .....	1100	1540 371,434
Convention Centres .....	1110	1550
Other Recreation and Culture.....	1120	1560 539,641
Other Utilities	1125	1565
Gas .....	1126	1566
Electric .....	1127	1567
Other Utilities.....	1128	1568
Other .....	1130	1570
<b>Total Revenue/Expense</b>	1140 44,816,720	1580 42,249,669
<b>Net Revenue/Expense</b>		1590 2,567,051

## FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	32,669,182
. Business .....	1730	
. Business Revitalization Zone .....	1740	
. Special .....	1750	
. Well Drilling .....	1760	
. Local Improvement .....	1770	
Sales To Other Governments .....	1790	
Sales and User Charges .....	1800	833,949
Penalties and Costs on Taxes .....	1810	232,537
Licenses and Permits .....	1820	
Fines .....	1830	104,330
Franchise and Concession Contracts .....	1840	
Returns on Investments (incl. Portfolio Investments) .....	1850	3,692,425
Rentals .....	1860	225,722
Insurance Proceeds .....	1870	164,340
Net Gain on Sale of Tangible Capital Assets .....	1880	366,456
Contributed and Donated Assets.....	1885	
Federal Government Operating Transfers .....	1892	69,355
Federal Government Capital Transfers .....	1902	806,235
Provincial Government Operating Transfers .....	1912	1,264,553
Provincial Government Capital Transfers .....	1922	2,956,051
Local Government Operating Transfers .....	1931	
Local Government Capital Transfers .....	1932	
Transfers From Local Boards and Agencies .....	1940	
Developer Agreements .....	1960	
Offsite Levies .....	1962	
Other Revenues .....	1970	1,431,585
<b>Total Revenue</b>	<b>1980</b>	<b>44,816,720</b>
Expenses	1990	
Salaries, Wages, Benefits, and Contracts of Employment .....	2000	12,462,034
Contracted and General Services .....	2010	5,197,923
Purchases from Other Governments .....	2020	
Materials, Goods, Supplies, and Utilities .....	2030	3,558,101
Provision For Allowances .....	2040	402,701
Transfers to Other Governments .....	2050	
Transfers to Local Boards and Agencies .....	2060	
Transfers to Individuals and Organizations .....	2070	6,421,943
Bank Charges and Short Term Interest .....	2080	16,928
Interest on Operating Long Term Debt .....	2090	266,172
Interest on Capital Long Term Debt .....	2100	
Accretion of Asset Retirement Obligations.....	2105	96,664
Amortization of Tangible Capital Assets .....	2110	14,209,389
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures .....	2130	-382,186
<b>Total Expenses</b>	<b>2140</b>	<b>42,249,669</b>
<b>Net Revenue (Expense)</b>	<b>2150</b>	<b>2,567,051</b>

# REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year .....	2171	
Gains .....	2172	
Losses .....	2174	
Amounts reclassified to Statement of Operations .....	2176	
Net Remeasurement gains (losses) for the year .....	2178	
Accumulated remeasurement gains (losses) at end of year .....	2180	



## 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
<b>General Government</b>	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	37,568		203,427	
Other General Government.....	2230				
<b>Protective Services</b>	2240				
Police .....	2250			32,843	
Fire .....	2260			112,882	
Disaster and Emergency Measures .....	2270				
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290	5,100		7,146	
Other Protective Services.....	2300				
<b>Transportation</b>	2310				
Common and Equipment Pool .....	2320				
Roads, Streets, Walks, Lighting .....	2330	267,337	2,913,624	13,551,115	
Airport .....	2340	383,472		154,423	
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360				
Other Transportation .....	2370				
<b>Environmental Use and Protection</b>	2380				
Water Supply and Distribution .....	2390				
Wastewater Treatment and Disposal .....	2400				
Waste Management .....	2410				
Other Environmental Use and Protection .....	2420		42,427		
<b>Public Health and Welfare</b>	2430				
Family and Community Support .....	2440				
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460				
Other Public Health and Welfare .....	2470				
<b>Planning and Development</b>	2480				
Land Use Planning, Zoning and Development .....	2490	97,347		6,253	
Economic/Agricultural Development .....	2500	43,125		126,480	
Subdivision Land and Development .....	2510				
Public Housing Operations .....	2520				
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540				
<b>Recreation and Culture</b>	2550				
Recreation Boards .....	2560				
Parks and Recreation .....	2570			14,820	
Culture: Libraries, Museums, Halls .....	2580				
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
<b>Utilities</b>	2605				
Gas .....	2606				
Electric .....	2607				
Other Utilities.....	2608				
Other .....	2610				
<b>Total</b>	2620	833,949	2,956,051	14,209,389	

## 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
<b>General Government</b>	2700				
Council and Other Legislative .....	2710				
General Administration .....	2720	9,146			
Other General Government.....	2730	550,791			
<b>Protective Services</b>	2740				
Police .....	2750	19,179			
Fire .....	2760	77,175			
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services.....	2800				
<b>Transportation</b>	2810				
Common and Equipment Pool .....	2820				
Roads, Streets, Walks, Lighting .....	2830	8,470,049			348,090
Airport .....	2840	5,000			
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860				
Other Transportation .....	2870	5,059,599			
<b>Environmental Use and Protection</b>	2880				
Water Supply and Distribution .....	2890				
Wastewater Treatment and Disposal .....	2900				
Waste Management .....	2910				
Other Environmental Use and Protection .....	2920	56,570			
<b>Public Health and Welfare</b>	2930				
Family and Community Support .....	2940				
Day Care .....	2950				
Cemeteries and Crematoriums .....	2960				
Other Public Health and Welfare .....	2970				
<b>Planning and Development</b>	2980				
Land Use Planning, Zoning and Development .....	2990				
Economic/Agricultural Development .....	3000	455,518			
Subdivision Land and Development .....	3010	14,870			
Public Housing Operations .....	3020				
Land, Housing and Building Rentals .....	3030				
Other Planning and Development.....	3040				
<b>Recreation and Culture</b>	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070				
Culture: Libraries, Museums, Halls .....	3080				
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
<b>Utilities</b>	3105				
Gas .....	3106				
Electric .....	3107				
Other Utilities.....	3108				
Other .....	3110				
<b>Total</b>	3120	14,717,897			348,090

## CHANGE IN TANGIBLE CAPITAL ASSETS

## Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
<b>Tangible Capital Assets - Cost</b>					
Engineered Structures	3200				
Roadway Systems.....	3201	422,538,100	7,902,302		430,440,402
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	3,308,421			3,308,421
Wastewater Systems.....	3204				
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	425,846,521	7,902,302		433,748,823
Construction In Progress.....	3219	445,111	702,022		1,147,133
Buildings .....	3220	20,435,064	9,146		20,444,210
Machinery and Equipment .....	3230	25,250,176	5,335,984	5,036,240	25,549,920
Land .....	3240	16,352,444	366,185		16,718,629
Land Improvements.....	3245	4,898,281	143,831		5,042,112
Vehicles .....	3250	8,730,261	258,427	811,666	8,177,022
<b>Total Capital Property Cost</b>	3260	<b>501,957,858</b>	<b>14,717,897</b>	<b>5,847,906</b>	<b>510,827,849</b>
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	313,497,509	11,169,118		324,666,627
Light Rail Transit Systems	3272				
Water Systems	3273				
Wastewater Systems	3274				
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures .....	3280	313,497,509	11,169,118		324,666,627
Buildings .....	3290	6,469,602	356,847		6,826,449
Machinery and Equipment .....	3300	10,663,956	1,917,581	2,382,532	10,199,005
Land .....	3310				
Land Improvements.....	3315	2,331,065	222,809		2,553,874
Vehicles .....	3320	5,168,981	543,034	714,562	4,997,453
<b>Total Accumulated Amortization</b>	3330	<b>338,131,113</b>	<b>14,209,389</b>	<b>3,097,094</b>	<b>349,243,408</b>
<b>Net Book Value of Capital Property</b>	3340	<b>163,826,745</b>			<b>161,584,441</b>
<b>Capital Long Term Debt (Net)</b>	3350	<b>6,884,690</b>			<b>6,536,600</b>
<b>Asset Retirement Obligation</b>	3355	<b>883,954</b>			<b>980,618</b>
<b>Equity in Tangible Capital Assets</b>	3400	<b>156,058,101</b>			<b>154,067,223</b>
<b>Intangible Equity</b>	3402				

# LONG TERM DEBT SUPPORT

# Schedule 9H

## Long Term Debt Support

Supported by General Tax Levies .....
Supported by Special Levies .....
Supported by Utility Rates .....
Other .....

	Operating Purposes 1	Capital Purposes 2	Total 3
3405			
3410		6,536,600	6,536,600
3420			
3430			
3440	2,186,404		2,186,404
3450	2,186,404	6,536,600	8,723,004

**Total Long Term Debt Principal Balance**

# LONG TERM DEBT SOURCES

# Schedule 9I

Loans to Local Authorities .....
Canada Mortgage and Housing Corporation .....
Mortgage Borrowing .....
Other .....

	Operating Purposes 1	Capital Purposes 2	Total 3
3500	2,186,404	6,536,600	8,723,004
3520			
3600			
3610			
3620	2,186,404	6,536,600	8,723,004

**Total Long Term Debt Principal Balance**

# FUTURE LONG TERM DEBT REPAYMENTS

# Schedule 9J

## Principal Repayments by Year

Current + 1 .....
Current + 2 .....
Current + 3 .....
Current + 4 .....
Current + 5 .....
Thereafter .....

**Total Principal**

	Operating Purposes 1	Capital Purposes 2	Total 3
3700			
3710	818,675	355,708	1,174,383
3720	402,862	363,499	766,361
3730	420,885	371,465	792,350
3740	439,792	379,611	819,403
3750	104,190	387,943	492,133
3760		4,678,374	4,678,374
3770	2,186,404	6,536,600	8,723,004

## Interest by Year

Current + 1 .....
Current + 2 .....
Current + 3 .....
Current + 4 .....
Current + 5 .....
Thereafter .....

**Total Interest**

	Operating Purposes 1	Capital Purposes 2	Total 3
3780			
3790	86,657	140,246	226,903
3800	58,003	132,456	190,459
3810	39,981	124,488	164,469
3820	21,074	116,342	137,416
3830	2,216	108,011	110,227
3840		582,319	582,319
3850	207,931	1,203,862	1,411,793

**PROPERTY TAXES AND GRANTS IN PLACE**
**Schedule 9K**

		Property Taxes 1	Grants - in Place 2	Total 3
<b>Net Municipal Property Taxes</b>				
Residential Land and Improvements .....	3910	8,142,182		8,142,182
Non-Residential				
Land and Improvements (Excluding M & E).....	3935	3,987,118	1,633	3,988,751
Machinery and Equipment .....	3950	5,685,091		5,685,091
Linear Property .....	3960	13,508,662		13,508,662
Small Business Tax .....	3965			
Farm Land .....	3980	1,344,496		1,344,496
Adjustments to Property Taxes .....	3990			
<b>Net Total Municipal Property Taxes</b>	4000	<b>32,667,549</b>	<b>1,633</b>	<b>32,669,182</b>

**Provincial and Seniors Foundation Requisitions**

Education			
Residential/Farm Land .....	4031		7,735,673
Non-Residential .....	4035		6,284,414
Seniors Lodges .....	4090		2,076,410
Designated Industrial Property .....	4099		152,060
Other .....	4100		
Adjustments to Requisition Transfers .....	4110		
<b>Total Requisition Transfers</b>	4120		<b>16,248,557</b>

**GRANTS IN PLACE OF TAXES**
**Schedule 9L**

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200	1,122			1,122
Provincial Government .....	4210	511			511
Local Government .....	4220				
Other .....	4230				
<b>Total</b>	4240	<b>1,633</b>			<b>1,633</b>

**SALARIES AND BENEFITS**
**Schedule 9M**

		Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials .....	4300	434,613	97,451		532,064
Chief Administrative Officer .....	4310	247,012	38,208		285,220
Designated Officer(s) .....	4320	0			0
<b>Total</b>	4340	<b>681,625</b>	<b>135,659</b>		<b>817,284</b>

**DEBT LIMIT**
**Schedule 9AA**

Debt Limit .....	5700	61,581,651	61,581,651
Total Debt .....	5710	8,723,005	
Debt Service Limit .....	5720	10,263,609	10,263,609
Total Debt Service Costs .....	5730	1,401,286	

Enter prior year Line 3450 Column 2 balance here:

6,884,690.0 6,884,690.0

## GRANT AND DEFERRED GRANT REVENUE SCHEDULE

## Schedule 9P

**Cash and Temporary Investments**

8820 42,369,429

**Restricted Cash by Grant**

Municipal Sustainability Initiative Capital	8825	
Municipal Sustainability Initiative Operating	8826	
Canada Community-Building Fund	8827	
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	11,382
Alberta Community Partnership- Strategic Initiative	8833	
Local Government Fiscal Framework	8836	
Other Grants	8835	222,823

**Total Restricted Cash**

8865 234,205

**Unrestricted Cash**

8870 42,135,224

**Accounts Receivable - Grants**

8872

**Deferred Revenue**

8875 809,653

**Deferred Revenue by Grant**

Municipal Sustainability Initiative Capital	8880	
Municipal Sustainability Initiative Operating	8881	
Canada Community-Building Fund	8882	
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	11,382
Alberta Community Partnership- Strategic Initiative	8888	
Local Government Fiscal Framework	8891	
Other Grants	8890	222,823

**Total Deferred Revenue by Grant**

8898 234,205

**Other Deferred Revenue**

8899 575,448

**2024 Municipal Statistics: Mountain View County (0226)**

**Schedule ST**

Total Full-time Positions.....	5500	90.0
Length of all Open Roads Maintained (km) .....	5520	2,897.0
Length of Water Mains (km)		
Municipality Owned Systems .....	5555	1.8
Service Providers .....	5556	
Co-ops .....	5557	
Regional Systems .....	5558	63.6
Other .....	5559	
Total	5560	65.4
Length of Wastewater Mains (km)		
Municipality Owned Systems .....	5565	1.8
Service Providers .....	5566	14.7
Co-ops .....	5567	
Regional Systems .....	5568	14.7
Other .....	5569	
Total	5570	31.2
Length of Storm Drainage Mains (km) .....	5580	
Number of Residences (for Summer Villages only) .....	5590	
Number of Private Dwelling Units .....	5595	7,311
Number of Bridges .....	5591	87
<b>2024 ASSESSMENT STATISTICS</b>		
Total Assessment Services Costs (\$) .....	5596	477,141
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	
<b>2024 PLANNING STATISTICS</b>		
When was your Municipal Development Plan last approved (date)? .....	5658	December 9, 2020
Number of development permit applications received.....	5660	209
Number of development permits issued.....	5661	205
Average number of days from a development permit application to approval? .....	5669	17
Number of building permit applications received.....	5677	209
Number of building permits issued.....	5668	209
Average number of days from a building permit application to approval? .....	5676	17
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	35,802,605
Commercial.....	5664	2,436,455
Industrial.....	5665	740,000
Institutional.....	5666	2,804,830
Total	5667	41,783,890.00
Does your municipality issue business licences? .....	5671	No
Number of new business licences issued in 2024? .....	5672	
Average number of days from a new business licence application to approval? .....	5673	
Number of business licences renewed in 2024? .....	5678	
Number of subdivision applications received in 2024? .....	5670	40
Number of subdivision applications approved in 2024? .....	5674	35
Average number of days from subdivision application to approval? .....	5675	30.0
Number of land use bylaw amendment applications.....	5680	30
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	9
How many SDAB members are trained?.....	5583	9
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes
Has the SDAB clerk completed the SDAB Training? .....	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	

Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw? .....	5541	<table border="1"><tr><td>Yes</td></tr></table>	Yes
Yes			
What is the CAPL rate established by bylaw ? (\$ per tonne) .....	5542	<table border="1"><tr><td>0.40</td></tr></table>	0.40
0.40			
How much CAPL revenue (\$) was collected in 2024? .....	5543	<table border="1"><tr><td>255,366</td></tr></table>	255,366
255,366			
CAPL revenue in 2024 was allocated to: (select all that apply) .....	5544	<table border="1"><tr><td></td></tr></table>	
	General Government	<table border="1"><tr><td>Yes</td></tr></table>	Yes
Yes			
	Protective Services	<table border="1"><tr><td>No</td></tr></table>	No
No			
	Transportation	<table border="1"><tr><td>Yes</td></tr></table>	Yes
Yes			
	Environmental	<table border="1"><tr><td>No</td></tr></table>	No
No			
	Recreation	<table border="1"><tr><td>No</td></tr></table>	No
No			
	Other	<table border="1"><tr><td>No</td></tr></table>	No
No			
Does your municipality provide transit service? .....	5546	<table border="1"><tr><td>No</td></tr></table>	No
No			
Has there been a new municipal facility constructed, or has the status/location of an existing municipal facility changed in the past year? .....	5547	<table border="1"><tr><td>No</td></tr></table>	No
No			
if so, select all that apply .....	5548	<table border="1"><tr><td></td></tr></table>	
	Municipal Hall	<table border="1"><tr><td></td></tr></table>	
	Wastewater Treatment Plant	<table border="1"><tr><td></td></tr></table>	
	Water Treatment Plant	<table border="1"><tr><td></td></tr></table>	
	Fire Hall	<table border="1"><tr><td></td></tr></table>	
	Public Works Building/Operations Yard	<table border="1"><tr><td></td></tr></table>	
	Transit Yard	<table border="1"><tr><td></td></tr></table>	



**Mountain View County**  
**Notes to the Financial Information Return**  
**For the year ended December 31, 2024**

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**1. Basis of accounting**

This financial information return has been prepared using the required presentation and financial reporting provisions of the Municipal Financial Information Return Manual as provided by Alberta Municipal Affairs, which do not require all of the same disclosure and presentation that would be required under Canadian public sector accounting standards. The amounts presented in this financial information return are based on the consolidated financial statements of Mountain View County for the year ended December 31, 2024 which have been prepared in accordance with Canadian public sector accounting standards, and on which an audit report dated April 23, 2025 was issued. Reference should be made to those audited consolidated financial statements for complete information.