

FINANCIAL INFORMATION RETURN

Mountain View County (0226)

For the Year Ending December 31, 2023

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

e-Signed by Jeff Holmes
2024-04-25 07:57:04:04 MDT

Name

2024-Apr-25

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, 2023, and schedules 9B through 9D, 9Q, 9E through 9L, 9AA and 9P for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. The municipal financial information return is prepared by management based on the required presentation and financial reporting provisions of the Financial Information Return Manual for December 31, 2023 as provided by the Ministry of Municipal Affairs.

In our opinion, the accompanying financial statements of the County for the year ended December 31, 2023, 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

We draw attention to Note 1 to the municipal financial information return, which describes the basis of accounting. The financial information return's are prepared to comply with the financial reporting requirements with Alberta Municipal Affairs, to be used primarily for statistical purposes. As a result, the financial information return may not be suitable for another purpose. Our report is not modified in respect of this matter. 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.

Other Matter

The County has prepared a set of financial information returns for the year ended December 31, 2023 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 24, 2024.

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

Management is responsible for the preparation of the financial statements 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 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.

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, 2024

MNP LLP

Chartered Professional Accountants

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 35,774,698
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 1,228,371
. Arrears	0050 443,081
. Allowance	0060 -86,647
Receivable From Other Governments	0070 588,126
Loans Receivable	0080 5,647,046
Trade and Other Receivables	0090 523,627
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 33,248,874
Other Current Assets	0230 561,996
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 77,929,172
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 1,242,693
Accounts Payable & Accrued Liabilities	0300 1,583,967
Deposit Liabilities	0310
Deferred Revenue	0340 513,449
Long Term Debt	0350 9,985,945
Other Current Liabilities	0360 3,321,321
Asset Retirement Obligations.....	0365 6,346,420
Other Long Term Liabilities	0370 4,600,000
	0380
Total Liabilities	0390 27,593,795
	0395
Net Financial Assets (Net Debt)	50,335,377
Non Financial Assets	
Tangible Capital Assets.....	0400 163,826,745
Inventory for Consumption.....	0410 5,915,024
Prepaid Expenses	0420 953,011
Other.....	0430 469,709
	0440
Total Non-Financial Assets	171,164,489
	0450
Accumulated Surplus	221,499,866

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500		66,713,767	152,459,314	219,173,081
Net Revenue (Expense)	0505	2,326,785			2,326,785
Funds Designated For Future Use	0511	-20,987,613	20,987,613		
Restricted Funds - Used for Operations	0512	22,259,615	-22,259,615		
Restricted Funds - Used for TCA	0513				
Current Year Funds Used for TCA	0514	-18,126,908		18,126,908	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	183,404		-183,404	
Annual Amortization Expense	0518	13,801,402		-13,801,402	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-340,639		340,639	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524	883,954		-883,954	
Accumulated Operating Surplus - End of Year	0525		65,441,765	156,058,101	221,499,866

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue		Expense
		1		2
Total General	0700	31,615,525		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	1,247,172
General Administration	0740		1180	
Other General Government.....	0750	3,737,107	1190	4,964,333
Protective Services	0760		1200	
Police	0770	94,247	1210	1,433,219
Fire	0780	300,776	1220	1,970,572
Disaster and Emergency Measures	0790	25,000	1230	25,000
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	1,100	1250	162,466
Other Protective Services.....	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool	0840		1280	
Roads, Streets, Walks, Lighting	0850	4,394,098	1290	22,214,969
Airport	0860	407,664	1300	805,435
Public Transit	0870		1310	
Storm Sewers and Drainage	0880		1320	
Other Transportation	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910		1350	
Wastewater Treatment and Disposal	0920		1360	
Waste Management	0930		1370	
Other Environmental Use and Protection	0940	344,988	1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960	354,560	1400	491,844
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	475,030	1450	1,777,946
Economic/Agricultural Development	1020	332,817	1460	1,274,930
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	225,693	1530	2,236,356
Culture: Libraries, Museums, Halls	1100		1540	359,036
Convention Centres	1110		1550	
Other Recreation and Culture.....	1120		1560	731,555
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other Utilities.....	1128		1568	286,987
Other	1130		1570	
Total Revenue/Expense	1140	42,308,605	1580	39,981,820
Net Revenue/Expense			1590	2,326,785

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	31,615,525
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	147,258
Sales and User Charges	1800	841,250
Penalties and Costs on Taxes	1810	222,651
Licenses and Permits	1820	
Fines	1830	70,847
Franchise and Concession Contracts	1840	
Returns on Investments (incl. Portfolio Investments)	1850	3,285,395
Rentals	1860	242,223
Insurance Proceeds	1870	64,109
Net Gain on Sale of Tangible Capital Assets	1880	96,447
Contributed and Donated Assets.....	1885	
Federal Government Operating Transfers	1892	58,538
Federal Government Capital Transfers	1902	818,454
Provincial Government Operating Transfers	1912	1,272,126
Provincial Government Capital Transfers	1922	2,651,399
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	922,383
Total Revenue	1980	42,308,605
Expenses	1990	
Salaries, Wages, and Benefits	2000	11,644,485
Contracted and General Services	2010	4,452,836
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	3,479,390
Provision For Allowances	2040	394,157
Transfers to Other Governments	2050	4,776,017
Transfers to Local Boards and Agencies	2060	237,302
Transfers to Individuals and Organizations	2070	1,272,564
Bank Charges and Short Term Interest	2080	13,879
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	310,508
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets	2110	13,801,402
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	-400,720
Total Expenses	2140	39,981,820
Net Revenue (Expense)	2150	2,326,785

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				
Other General Government.....	2230	37,666		211,128	
Protective Services	2240				
Police	2250	2,395		22,978	
Fire	2260			111,886	
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290			8,792	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330	315,875	2,296,051	13,199,936	310,508
Airport	2340	388,480		132,809	
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390				
Wastewater Treatment and Disposal	2400				
Waste Management	2410				
Other Environmental Use and Protection	2420		344,988		
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	71,132		3,881	
Economic/Agricultural Development	2500	25,702		86,490	
Subdivision Land and Development	2510				
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		10,360	23,502	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other Utilities.....	2608				
Other	2610				
Total	2620	841,250.00	2,651,399.00	13,801,402.00	310,508.00

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	95,209			
Other General Government.....	2730				
Protective Services	2740				
Police	2750	157,513			
Fire	2760	134,991			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790	71,458			
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	15,761,836			340,639
Airport	2840	878,071			
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				
Wastewater Treatment and Disposal	2900				
Waste Management	2910				
Other Environmental Use and Protection	2920	1,719,691			
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	830,669			
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	25,157			
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other Utilities.....	3108				
Other	3110				
Total	3120	19,674,595.00			340,639.00

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	413,058,523	11,241,304	1,761,727	422,538,100
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	416,366,944	11,241,304	1,761,727	425,846,521
Construction In Progress.....	3219	1,851,030	141,768	1,547,687	445,111
Buildings	3220	19,590,694	844,370		20,435,064
Machinery and Equipment	3230	21,901,386	3,531,027	182,237	25,250,176
Land	3240	14,518,829	1,833,615		16,352,444
Land Improvements.....	3245	4,263,688	684,415	49,822	4,898,281
Vehicles	3250	7,332,165	1,398,096		8,730,261
Total Capital Property Cost	3260	485,824,736.00	19,674,595.00	3,541,473.00	501,957,858.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	304,393,993	10,811,042	1,707,526	313,497,509
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	304,393,993	10,811,042	1,707,526	313,497,509
Buildings	3290	5,886,911	582,691		6,469,602
Machinery and Equipment	3300	9,057,843	1,676,585	70,472	10,663,956
Land	3310				
Land Improvements.....	3315	2,150,545	212,904	32,384	2,331,065
Vehicles	3320	4,650,801	518,180		5,168,981
Total Accumulated Amortization	3330	326,140,093.00	13,801,402.00	1,810,382.00	338,131,113.00
Net Book Value of Capital Property	3340	159,684,643			163,826,745
Capital Long Term Debt (Net)	3350	7,225,329			6,884,690
Asset Retirement Obligation	3355				883,954
Equity in Tangible Capital Assets	3400	152,459,314.00			156,058,101.00

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes	Capital Purposes	Total
	1	2	3
Long Term Debt Support	3405		
Supported by General Tax Levies	3410	6,884,690	6,884,690
Supported by Special Levies	3420		
Supported by Utility Rates	3430		
Other	3440	3,101,255	3,101,255
Total Long Term Debt Principal Balance	3450	3,101,255.00	6,884,690.00
			9,985,945.00

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes	Capital Purposes	Total
	1	2	3
Loans to Local Authorities	3500	3,101,255	6,884,690
Canada Mortgage and Housing Corporation	3520		
Mortgage Borrowing	3600		
Other	3610		
Total Long Term Debt Principal Balance	3620	3,101,255.00	6,884,690.00
			9,985,945.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes	Capital Purposes	Total
	1	2	3
Principal Repayments by Year	3700		
Current + 1	3710	914,851	348,090
Current + 2	3720	818,675	355,708
Current + 3	3730	402,862	363,498
Current + 4	3740	420,885	371,465
Current + 5	3750	439,792	379,612
Thereafter	3760	104,190	5,066,317
Total Principal	3770	3,101,255.00	6,884,690.00
			9,985,945.00
Interest by Year	3780		
Current + 1	3790	124,864	147,864
Current + 2	3800	86,657	140,246
Current + 3	3810	58,003	132,455
Current + 4	3820	39,981	124,488
Current + 5	3830	21,074	116,342
Thereafter	3840	2,217	690,329
Total Interest	3850	332,796.00	1,351,724.00
			1,684,520.00

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes				
Residential Land and Improvements	3910	6,450,306		6,450,306
Non-Residential				
Land and Improvements (Excluding M & E).....	3935	3,235,224	1,604	3,236,828
Machinery and Equipment	3950	5,487,478		5,487,478
Linear Property	3960	15,263,621		15,263,621
Small Business Tax	3965			
Farm Land	3980	1,177,292		1,177,292
Adjustments to Property Taxes	3990			
Net Total Municipal Property Taxes	4000	31,613,921	1,604	31,615,525

Provincial and Seniors Foundation Requisitions

Education				
Residential/Farm Land			4031	7,117,306
Non-Residential			4035	5,856,654
Seniors Lodges			4090	2,006,113
Designated Industrial Property			4099	146,421
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	15,126,494

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	1,093			1,093
Provincial Government	4210	511			511
Local Government	4220				
Other	4230				
Total	4240	1,604			1,604

SALARIES AND BENEFITS

Schedule 9M

		Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300	418,840	102,561		521,401
Chief Administrative Officer	4310	227,153	36,750		263,903
Designated Officer(s)	4320	0			0
Total	4340	645,993	139,311		785,304

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	58,258,128	58,258,128
Total Debt	5710	9,985,945	
Debt Service Limit	5720	9,709,688	9,709,688
Total Debt Service Costs	5730	1,234,514	

Enter prior year Line 3450 Column 2 balance here:

7,225,329.0

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments	8820	35,774,698
Restricted Cash by Grant		
Municipal Sustainability Initiative Capital	8825	
Municipal Sustainability Initiative Operating	8826	169,877
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	
Alberta Community Partnership- Strategic Initiative	8833	
Local Government Fiscal Framework	8836	
Other Grants	8835	343,572
Total Restricted Cash	8865	513,449
Unrestricted Cash	8870	35,261,249
Accounts Receivable - Grants	8872	
Deferred Revenue	8875	513,449
Deferred Revenue by Grant		
Municipal Sustainability Initiative Capital	8880	
Municipal Sustainability Initiative Operating	8881	169,877
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	
Alberta Community Partnership- Strategic Initiative	8888	
Local Government Fiscal Framework	8891	
Other Grants	8890	343,572
Total Deferred Revenue by Grant	8898	513,449
Other Deferred Revenue	8899	

2023 Municipal Statistics: Mountain View County (0226)

Schedule ST

Total Full-time Positions.....	5500	93.0
Number of Hamlets (for Specialized Municipalities and Municipal Districts only)	5515	
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	
Co-ops	5567	
Regional Systems	5568	14.7
Other	5569	
Total	5570	16.5
Length of Storm Drainage Mains (km)	5580	
Number of Residences (for Summer Villages only)	5590	
Number of Dwelling Units	5595	7,129
Number of Bridges	5591	106

2023 ASSESSMENT STATISTICS

Total Assessment Services Costs (\$)	5596	506,553
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
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	5
Number of CARB residential and non-residential complaints withdrawn	5625	4
Number of residential and non-residential complaints heard by the CARB	5627	1
Number of residential and non-residential assessment adjustments made by the CARB	5629	

2023 PLANNING STATISTICS

When was your Municipal Development Plan last approved (date)?	5658	December 9, 2020
Number of development permit applications received.....	5660	224
Number of development permits issued.....	5661	219
Average number of days from a development permit application to approval?	5669	27
Number of building permit applications received.....	5677	249
Number of building permits issued.....	5668	240
Average number of days from a building permit application to approval?	5676	18
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	37,117,451
Commercial.....	5664	3,836,023
Industrial.....	5665	1,693,500
Institutional.....	5666	525,000
Total	5667	43,171,974.00
Does your municipality issue business licences?	5671	No
Number of new business licences issued in 2023?	5672	
Average number of days from a new business licence application to approval?	5673	
Number of business licences renewed in 2023?	5678	
Number of subdivision applications received in 2023?	5670	27
Number of subdivision applications approved in 2023?	5674	40
Average number of days from subdivision application to approval?	5675	56.0
Number of land use bylaw amendment applications.....	5680	19
Number of Subdivision and Development Appeal Board appeals heard.....	5690	1
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	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	
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 2023?	5543	330,718
CAPL revenue in 2023 was allocated to: (select all that apply)	5544	
	General Government	Yes
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	

Mountain View County
Notes to the Financial Information Return
For the year ended December 31, 2023

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, 2023 which have been prepared in accordance with Canadian public sector accounting standards, and on which an audit report dated April 24, 2024 was issued. Reference should be made to those audited consolidated financial statements for complete information.