

FINANCIAL INFORMATION RETURN

Mountain View County (0226)

For the Year Ending December 31, 2022

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

e-Signed by Jeff Holmes

2023-04-12 13:45:57:57 MDT

Name

2023-Apr-12

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, 2022, 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, 2022 as provided by the Ministry of Municipal Affairs.

In our opinion, the accompanying financial statements of the County for the year ended December 31, 2022, 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, 2022 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 12, 2023.

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.

Red Deer, Alberta

April 12, 2023

MNP LLP

Chartered Professional Accountants

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>
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Unaudited Schedule Error(s):

		Total
		1
Assets	0010	
Cash and Temporary Investments	0020	27,797,363
Taxes and Grants in Place of Taxes Receivable.....	0030	
. Current	0040	1,397,905
. Arrears	0050	431,149
. Allowance	0060	-112,122
Receivable From Other Governments	0070	342,274
Loans Receivable	0080	6,656,236
Trade and Other Receivables	0090	301,767
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	42,919,437
Other Current Assets	0230	530,814
Other Long Term Assets	0240	
Total Financial Assets		0260 80,264,823
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	700,562
Accounts Payable & Accrued Liabilities	0300	2,227,617
Deposit Liabilities	0310	
Deferred Revenue	0340	990,060
Long Term Debt	0350	11,204,827
Other Current Liabilities	0360	
Asset Retirement Obligations.....	0365	10,556,929
Other Long Term Liabilities	0370	2,786,855
Total Liabilities		0390 28,466,850
Net Financial Assets (Net Debt)		0395 51,797,973
Non Financial Assets	0400	
Tangible Capital Assets.....	0400	159,684,643
Inventory for Consumption.....	0410	6,228,792
Prepaid Expenses	0420	749,491
Other.....	0430	712,182
Total Non-Financial Assets		0440 167,375,108
Accumulated Surplus		0450 219,173,081

CHANGE IN OPERATING ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500		61,615,512	155,556,945	217,172,457
Net Revenue (Expense)	0505	2,000,624			2,000,624
Funds Designated For Future Use	0511	-50,555,538	50,555,538		
Restricted Funds - Used for Operations	0512	44,574,909	-44,574,909		
Restricted Funds - Used for TCA	0513				
Current Year Funds Used for TCA	0514	-11,293,481		11,293,481	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	1,350,203		-1,350,203	
Annual Amortization Expense	0518	13,374,262		-13,374,262	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-333,353		333,353	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524	882,374	-882,374		
Accumulated Operating Surplus - End of Year	0525		66,713,767	152,459,314	219,173,081

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue		Expense
		1		2
Total General	0700	31,243,969		
Function	0710			1150
General Government	0720			1160
Council and Other Legislative	0730			1170
General Administration	0740	1		1180
Other General Government.....	0750	2,396,948		1190
Protective Services	0760			1200
Police	0770	83,176		1210
Fire	0780	301,674		1220
Disaster and Emergency Measures	0790			1230
Ambulance and First Aid	0800			1240
Bylaws Enforcement	0810	15,239		1250
Other Protective Services.....	0820			1260
Transportation	0830			1270
Common and Equipment Pool	0840			1280
Roads, Streets, Walks, Lighting	0850	5,151,993		1290
Airport	0860	47,881		1300
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			1380
Public Health and Welfare	0950			1390
Family and Community Support	0960	342,984		1400
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	567,940		1450
Economic/Agricultural Development	1020	312,247		1460
Subdivision Land and Development	1030			1470
Public Housing Operations	1040			1480
Land, Housing and Building Rentals	1050	111,534		1490
Other Planning and Development.....	1060			1500
Recreation and Culture	1070			1510
Recreation Boards	1080			1520
Parks and Recreation	1090	60,390		1530
Culture: Libraries, Museums, Halls	1100			1540
Convention Centres	1110			1550
Other Recreation and Culture.....	1120			1560
Other Utilities	1125			1565
Gas	1126			1566
Electric	1127			1567
Other	1130			1570
Total Revenue/Expense	1140	40,635,976		1580
Net Revenue/Expense				1590
				2,000,624

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	31,243,969
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	444,084
Penalties and Costs on Taxes	1810	205,676
Licenses and Permits	1820	
Fines	1830	84,354
Franchise and Concession Contracts	1840	
Returns on Investments (incl. Portfolio Investments)	1850	1,955,250
Rentals	1860	175,422
Insurance Proceeds	1870	118,628
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets.....	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	1,527,204
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	3,761,039
Local Government Transfers	1930	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	1,120,350
Total Revenue	1980	40,635,976
Expenses	1990	
Salaries, Wages, and Benefits	2000	10,634,483
Contracted and General Services	2010	4,380,120
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	4,417,451
Provision For Allowances	2040	181,801
Transfers to Other Governments	2050	3,795,548
Transfers to Local Boards and Agencies	2060	14,530
Transfers to Individuals and Organizations	2070	1,144,341
Bank Charges and Short Term Interest	2080	17,724
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	353,138
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets	2110	13,374,262
Net Loss on Sale of Tangible Capital Assets.....	2125	708,967
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	-387,013
Total Expenses	2140	38,635,352
Net Revenue (Expense)	2150	2,000,624

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year	2171	<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"/>
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	39,026		230,211	
Protective Services	2240				
Police	2250	1,775		12,285	
Fire	2260			121,110	
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290			5,694	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330	247,294	4,414,452	12,808,174	353,138
Airport	2340	25,921		111,881	
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				
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	104,246		3,406	
Economic/Agricultural Development	2500	25,822		70,933	
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		21,656	10,568	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	444,084.00	4,436,108.00	13,374,262.00	353,138.00

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	9,510			
General Administration	2720	220,732			
Other General Government.....	2730				
Protective Services	2740				
Police	2750				
Fire	2760	68,087			
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	11,778,436			333,353
Airport	2840	9,435			
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				
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	264,160			
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	14,797			
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	12,365,157.00			333,353.00

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	459,837,231	9,790,164	56,568,872	413,058,523
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	463,145,652	9,790,164	56,568,872	416,366,944
Construction In Progress.....	3219	1,665,800	1,256,906	1,071,676	1,851,030
Buildings	3220	19,526,615	64,079		19,590,694
Machinery and Equipment	3230	22,002,547	1,171,678	1,272,839	21,901,386
Land	3240	14,518,829			14,518,829
Land Improvements.....	3245	4,231,761	31,927		4,263,688
Vehicles	3250	7,453,178	50,403	171,416	7,332,165
Total Capital Property Cost	3260	532,544,382.00	12,365,157.00	59,084,803.00	485,824,736.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	349,504,227	10,745,920	55,856,154	304,393,993
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	349,504,227	10,745,920	55,856,154	304,393,993
Buildings	3290	5,527,074	359,837		5,886,911
Machinery and Equipment	3300	8,136,098	1,582,099	660,354	9,057,843
Land	3310				
Land Improvements.....	3315	1,953,530	197,015		2,150,545
Vehicles	3320	4,307,826	489,391	146,416	4,650,801
Total Accumulated Amortization	3330	369,428,755.00	13,374,262.00	56,662,924.00	326,140,093.00
Net Book Value of Capital Property	3340	163,115,627			159,684,643
Capital Long Term Debt (Net)	3350	7,558,682			7,225,329
Equity in Tangible Capital Assets	3400	155,556,945.00			152,459,314.00

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	3,979,498		7,225,329	11,204,827
Supported by Special Levies	3420				
Supported by Utility Rates	3430				
Other	3440				
Total Long Term Debt Principal Balance	3450	3,979,498.00		7,225,329.00	11,204,827.00

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes	Capital	Purposes	Total
		1		2	3
Loans to Local Authorities	3500	3,979,498		7,225,329	11,204,827
Canada Mortgage and Housing Corporation	3520				
Mortgage Borrowing	3600				
Other	3610				
Total Long Term Debt Principal Balance	3620	3,979,498.00		7,225,329.00	11,204,827.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes	Capital	Purposes	Total
		1		2	3
Principal Repayments by Year	3700				
Current + 1	3710	878,243		340,639	1,218,882
Current + 2	3720	914,851		348,090	1,262,941
Current + 3	3730	818,675		355,708	1,174,383
Current + 4	3740	402,862		363,498	766,360
Current + 5	3750	420,885		371,465	792,350
Thereafter	3760	543,982		5,445,929	5,989,911
Total Principal	3770	3,979,498.00		7,225,329.00	11,204,827.00
Interest by Year	3780				
Current + 1	3790	161,472		155,315	316,787
Current + 2	3800	124,864		147,864	272,728
Current + 3	3810	86,657		140,246	226,903
Current + 4	3820	58,003		132,455	190,458
Current + 5	3830	39,980		124,489	164,469
Thereafter	3840	23,291		806,671	829,962
Total Interest	3850	494,267.00		1,507,040.00	2,001,307.00

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	7,526,104		7,526,104
Non-Residential				
Land and Improvements (Excluding M & E).....	3935	3,798,940	1,552	3,800,492
Machinery and Equipment	3950	5,586,620		5,586,620
Linear Property	3960	12,898,337		12,898,337
Small Business Tax	3965			
Farm Land	3980	1,332,674		1,332,674
Adjustments to Property Taxes	3990	99,742		99,742
Net Total Municipal Property Taxes	4000	31,242,417	1,552	31,243,969

Provincial and Seniors Foundation Requisitions

Education				
Residential/Farm Land			4031	6,851,157
Non-Residential			4035	5,996,798
Seniors Lodges			4090	1,701,771
Designated Industrial Property			4099	143,586
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	14,693,312

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	1,041			1,041
Provincial Government	4210	511			511
Local Government	4220				
Other	4230				
Total	4240	1,552			1,552

DEBT LIMIT

Schedule 9AA

Debt Limit		5700	54,299,802
Total Debt		5710	11,204,827
Debt Service Limit		5720	9,049,967
Total Debt Service Costs		5730	1,535,669

Enter prior year Line 3450 Column 2 balance here:

7,558,682

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments

8820

Restricted Cash by Grant

Municipal Sustainability Initiative Capital	8825	<input type="text"/>
Municipal Sustainability Initiative Operating	8826	<input type="text"/>
Federal Gas Tax Fund	8827	<input type="text"/>
Alberta Community Partnership- Intermunicipal Collaboration	8828	<input type="text"/>
Alberta Community Partnership- Municipal Restructuring	8829	<input type="text"/>
Alberta Community Partnership- Mediation and Cooperative Processes	8830	<input type="text"/>
Alberta Community Partnership- Municipal Internship	8831	<input type="text"/>
Alberta Community Partnership- Local Land Use Planning	8832	<input type="text"/>
Alberta Community Partnership- Strategic Initiative	8833	<input type="text"/>
Alberta Community Partnership- Regional Collaboration Program	8834	<input type="text"/>
Other Grants	8835	<input type="text" value="990,060"/>

Total Restricted Cash

8865

Unrestricted Cash

8870

Accounts Receivable - Grants

8872

Deferred Revenue

8875

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital	8880	<input type="text"/>
Municipal Sustainability Initiative Operating	8881	<input type="text"/>
Federal Gas Tax Fund	8882	<input type="text"/>
Alberta Community Partnership- Intermunicipal Collaboration	8883	<input type="text"/>
Alberta Community Partnership- Municipal Restructuring	8884	<input type="text"/>
Alberta Community Partnership- Mediation and Cooperative Processes	8885	<input type="text"/>
Alberta Community Partnership- Municipal Internship	8886	<input type="text"/>
Alberta Community Partnership- Local Land Use Planning	8887	<input type="text"/>
Alberta Community Partnership- Strategic Initiative	8888	<input type="text"/>
Alberta Community Partnership- Regional Collaboration Program	8889	<input type="text"/>
Other Grants	8890	<input type="text" value="990,060"/>

Total Deferred Revenue by Grant

8898

Other Deferred Revenue

8899

Unaudited Schedule (Municipal Statistics)

Schedule ST

Total Full-time Positions.....	5500	87.0
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
 2022 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	463,700
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	1
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	
 2022 WELL DRILLING EQUIPMENT TAX STATISTICS		
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	September 14, 2022
Number of development permit applications received.....	5660	260
Average number of days from a development permit application to approval?	5669	18.0
Number of development permits issued.....	5661	257
Number of building permits issued.....	5668	256
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	35,893,056
Commercial.....	5664	3,051,400
Industrial.....	5665	2,248,000
Institutional.....	5666	4,230,000
Total	5667	45,422,456.00
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	40
Number of subdivision applications approved in 2022?	5674	54
Average number of days from subdivision application to approval?	5675	24.0
Number of land use bylaw amendment applications.....	5680	38
Number of Subdivision and Development Appeal Board appeals heard.....	5690	4
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	6
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	Yes
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	0.40
How much CAPL revenue (\$) was collected in 2022?	5543	270,414
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		Yes

Mountain View County
Note to the Municipal Financial Information Return
December 31, 2022

Note 1:

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 financial statements dated April 12, 2023 which have been prepared in accordance with Canadian public sector accounting standards and reference should be made to those audited financial statements for complete information.