



~2012 Annual Report~

~Financial Statements & Auditor's Report~



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Barrhead Town Council Members:
Back Row L-R – Roy Ulmer, Ty Assaf, Dave McKenzie, Don Smith
Front Row L-R – Shelley Oswald, Mayor Brian Schulz, Madelaine Wessel

Town Council is pleased to present the 2012 Annual Report. Inside this report you will find an Auditor's Report, various financial statements and summaries from each department within the Town, informing you of important happenings throughout 2012.

**TOWN OF BARRHEAD
 FINANCIAL STATEMENTS
DECEMBER 31, 2012**

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To The Members of Council:

Auditor's Report

Ellerington LLP



Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements for the Town of Barrhead, which comprise the statement of financial position as at December 31, 2012, and the statements of operations, change in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

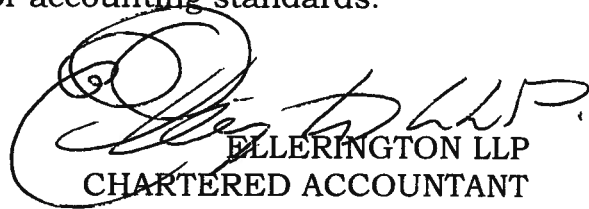
evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2012, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Barrhead, Alberta
February 15, 2013



ELLERINGTON LLP
CHARTERED ACCOUNTANT

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2012

	<u>2012</u>	<u>2011</u>
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	4,244,911	4,060,776
Receivables		
Taxes and Grants In Lieu of Taxes (Note 3)	63,510	94,949
Trade and Other Receivables	733,707	999,586
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	<u>141,504</u>	<u>141,233</u>
	<u>5,183,662</u>	<u>5,296,574</u>
 LIABILITIES		
Accounts Payable and Accrued Liabilities	531,640	154,968
Deposit Liabilities	80,161	72,026
Deferred Revenue (Note 4)	177,181	1,075,645
Provision for landfill closure and post-closing costs (Note 5)	60,850	30,425
Long Term Debt (Note 6)	<u>1,328,040</u>	<u>2,124,289</u>
	<u>2,177,872</u>	<u>3,457,353</u>
 NET FINANCIAL ASSETS (DEBT)	 <u>3,005,790</u>	 <u>1,839,221</u>
 NON-FINANCIAL ASSETS		
Tangible Capital Assets	50,975,491	50,174,295
Inventory for Consumption	48,395	48,395
Prepaid Expenses	<u>13,717</u>	<u>73,346</u>
	<u>51,037,603</u>	<u>50,296,036</u>
 ACCUMULATED SURPLUS (Schedule 1)	 <u>54,043,393</u>	 <u>52,135,257</u>

Contingencies - See Note 10

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2012

REVENUES	Budget (Unaudited)	2012 \$	2011 \$
Net Municipal Taxes (Schedule 3)	3,735,366	3,733,919	3,677,966
Sales, User Charges, Franchise & Rentals	3,468,249	3,590,995	2,740,869
Government Transfers for Operating (Schedule 4)	1,389,670	1,348,551	1,493,242
Investment Income	35,877	64,885	44,409
Penalties and Costs on Taxes	38,000	53,161	44,315
Development Levies	10,000	21,214	6,750
Licenses, Permits and Fines	58,700	70,364	73,943
Contributed Assets	-	55,635	45,000
Other Revenues	228,876	334,741	360,209
TOTAL REVENUE	<u>8,964,738</u>	<u>9,273,465</u>	<u>8,486,703</u>
EXPENDITURES			
Council and Other Legislative	188,242	155,792	140,379
General Administration	797,307	748,034	763,698
RCMP	180,745	189,597	172,593
Fire	692,355	693,450	610,042
Disaster and Emergency Measures	100	1,357	42
Ambulance	363,389	344,782	1,122,929
Bylaw Enforcement	108,438	100,251	99,189
Common Services	550,353	469,778	509,505
Roads, Streets, Walks, Lighting	1,605,268	1,579,498	1,523,334
Airport	22,752	23,762	17,819
Storm Sewers and Drainage	150,413	135,558	141,185
Water Supply and Distribution	1,857,155	1,631,956	814,606
Wastewater Treatment and Disposal	566,238	499,250	521,107
Waste Management	687,601	646,204	628,469
Family and Community Support	348,565	348,565	348,565
Cemeteries	12,081	11,395	2,395
Land Use, Planning, Zoning and Development	86,178	83,592	84,235
Economic Development	50,314	23,392	58,867
Subdivision Land and Development	20,021	20,021	30,920
Parks and Recreation	1,747,480	1,689,449	1,521,808
Culture: Libraries, Museums, Halls	257,220	192,232	149,706
Other Expenditures	-	177,368	-
TOTAL EXPENSES	<u>10,292,215</u>	<u>9,765,283</u>	<u>9,261,393</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	<u>(1,327,477)</u>	<u>(491,818)</u>	<u>(774,690)</u>
OTHER			
Government Transfers for Capital (Schedule 4)	2,567,292	2,399,954	1,019,715
Unrestricted Fund Transfers	-	-	-
	<u>2,567,292</u>	<u>2,399,954</u>	<u>1,019,715</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>1,239,815</u>	<u>1,908,136</u>	<u>245,025</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>52,135,257</u>	<u>52,135,257</u>	<u>51,890,232</u>
ACCUMULATED SURPLUS, END OF YEAR	<u><u>53,375,072</u></u>	<u><u>54,043,393</u></u>	<u><u>52,135,257</u></u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
For the Year Ended December 31, 2012

	Budget (Unaudited)	2012 \$	2011 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>1,239,815</u>	<u>1,908,136</u>	<u>245,025</u>
Acquisition of Tangible Capital Assets	(4,285,158)	(3,025,781)	(1,432,909)
Proceeds on Disposal of Tangible Capital Assets	-	186,132	36,053
Amortization of Tangible Capital Assets	1,910,200	1,992,259	1,908,932
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u>46,194</u>	<u>(13,064)</u>
	<u>(2,374,958)</u>	<u>(801,196)</u>	<u>499,012</u>
Acquisition of Prepaid Assets	-	59,629	7,411
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>59,629</u>	<u>7,411</u>
(INCREASE) DECREASE IN NET DEBT	<u>(1,135,143)</u>	<u>1,166,569</u>	<u>751,448</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>1,839,221</u>	<u>1,839,221</u>	<u>1,087,773</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u><u>704,078</u></u>	<u><u>3,005,790</u></u>	<u><u>1,839,221</u></u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2012

NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:

	<u>2012</u>	<u>2011</u>
	<u>\$</u>	<u>\$</u>
OPERATING		
Excess (shortfall) of revenues over expenses	1,908,136	245,025
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	1,992,259	1,908,932
Loss (Gain) on disposal of tangible capital assets	46,194	(13,064)
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	31,439	79,397
Decrease (increase) in trade and other receivables	265,879	2,614,612
Decrease (increase) in prepaid expenses	59,629	7,411
Decrease (increase) in current/long term assets	(271)	(9,909)
Increase (decrease) in accounts payable and accrued liabilities	376,672	(429,065)
Increase (decrease) in deposit liabilities	8,135	2,755
Increase (decrease) in deferred revenue	(898,464)	635,791
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
Cash provided by operating transactions	<u>3,820,033</u>	<u>5,072,310</u>
CAPITAL		
Acquisition of tangible capital assets	(3,025,781)	(1,432,909)
Sale of tangible capital assets	186,132	36,053
Cash applied to capital transactions	<u>(2,839,649)</u>	<u>(1,396,856)</u>
INVESTING		
Decrease (increase) in restricted cash or equivalents	900,721	(637,968)
Cash provided by (applied to) investing transactions	<u>900,721</u>	<u>(637,968)</u>
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(796,249)	(774,121)
Cash provided by (applied to) financing transactions	<u>(796,249)</u>	<u>(774,121)</u>
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	1,084,856	2,263,365
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,995,111</u>	<u>731,746</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>4,079,967</u>	<u>2,995,111</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	4,244,911	4,060,776
Less: restricted portion of cash and temporary investments (Note 2)	<u>(164,944)</u>	<u>(1,065,665)</u>
	4,079,967	2,995,111

TOWN OF BARRHEAD
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2012
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2012 \$	2011 \$
BALANCE, BEGINNING OF YEAR	313,226	3,772,025	48,050,006	52,135,257	51,890,232
Excess (deficiency) of revenues over expenses	1,908,136	-	-	1,908,136	245,025
Unrestricted funds designated for future use	(1,376,155)	1,376,155	-	-	-
Restricted funds used for operations	256,860	(256,860)	-	-	-
Restricted funds used for tangible capital assets	-	(809,886)	809,886	-	-
Current year funds used for tangible capital assets	(2,160,260)	-	2,160,260	-	-
Contributed tangible capital assets	(55,635)	-	55,635	-	-
Disposal of tangible capital assets	232,326	-	(232,326)	-	-
Annual amortization expense	1,992,259	-	(1,992,259)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(796,249)	-	796,249	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
	<u>1,282</u>	<u>309,409</u>	<u>1,597,445</u>	<u>1,908,136</u>	<u>245,025</u>
Change in Accumulated Surplus					
BALANCE, END OF YEAR	<u><u>314,508</u></u>	<u><u>4,081,434</u></u>	<u><u>49,647,451</u></u>	<u><u>54,043,393</u></u>	<u><u>52,135,257</u></u>

**TOWN OF BARRHEAD
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2012**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2012 \$	2011 \$
COST:								
BALANCE, BEGINNING OF YEAR	946,800	1,537,921	12,240,798	65,955,944	4,041,261	2,245,001	86,967,725	85,568,511
Acquisition of tangible capital assets	-	37,249	92,691	1,018,028	877,721	80,839	2,106,528	1,432,909
Construction-in-progress	-	-	101,698	815,650	-	1,905	919,253	-
Disposal of tangible capital assets	(2,900)	-	(41,133)	-	(68,006)	(441,685)	(553,724)	(33,695)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>943,900</u>	<u>1,575,170</u>	<u>12,394,054</u>	<u>67,789,622</u>	<u>4,850,976</u>	<u>1,886,060</u>	<u>89,439,782</u>	<u>86,967,725</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	443,857	2,838,485	31,658,354	970,935	881,799	36,793,430	34,895,204
Annual amortization	-	68,334	221,704	1,414,159	179,000	109,062	1,992,259	1,908,932
Accumulated amortization on disposals	-	-	(25,966)	-	-	(295,432)	(321,398)	(10,706)
BALANCE, END OF YEAR	<u>-</u>	<u>512,191</u>	<u>3,034,223</u>	<u>33,072,513</u>	<u>1,149,935</u>	<u>695,429</u>	<u>38,464,291</u>	<u>36,793,430</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>943,900</u>	<u>1,062,979</u>	<u>9,359,831</u>	<u>34,717,109</u>	<u>3,701,041</u>	<u>1,190,631</u>	<u>50,975,491</u>	<u>50,174,295</u>
 2011 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>946,800</u>	<u>1,094,064</u>	<u>9,402,313</u>	<u>34,297,590</u>	<u>3,070,326</u>	<u>1,363,202</u>	<u>50,174,295</u>	

TOWN OF BARRHEAD
SCHEDULE OF PROPERTY AND OTHER TAXES
For the Year Ended December 31, 2012

Schedule 3

TAXATION	Budget (Unaudited)	2012 <u>\$</u>	2011 <u>\$</u>
Real Property Taxes	4,834,342	4,832,138	4,639,615
Linear Property Taxes	104,011	105,180	101,765
Government Grants In Lieu of Property Taxes	117,206	116,794	114,928
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TAXATION	<u>5,055,559</u>	<u>5,054,112</u>	<u>4,856,308</u>
 REQUISITIONS			
Alberta School Foundation	1,242,533	1,242,533	1,110,497
Barrhead & District Social Housing	50,567	50,567	50,661
Requisitions - Previous Year Underlevy	<u>27,093</u>	<u>27,093</u>	<u>17,184</u>
TOTAL REQUISITIONS	<u>1,320,193</u>	<u>1,320,193</u>	<u>1,178,342</u>
 NET MUNICIPAL TAXES	 <u>3,735,366</u>	 <u>3,733,919</u>	 <u>3,677,966</u>

TOWN OF BARRHEAD
SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2012

Schedule 4

	Budget (Unaudited)	2012 \$	2011 \$
		<u> </u>	<u> </u>
TRANSFERS FOR OPERATING:			
Provincial Government	643,975	643,975	845,707
Federal Government	4,120	3,880	1,300
Other Local Government	<u>741,575</u>	<u>700,696</u>	<u>646,235</u>
	<u>1,389,670</u>	<u>1,348,551</u>	<u>1,493,242</u>
 TRANSFERS FOR CAPITAL:			
Provincial Government	1,862,768	1,819,822	795,188
Federal Government	704,524	580,132	175,404
Other Local Government	<u>-</u>	<u>-</u>	<u>49,123</u>
	<u>2,567,292</u>	<u>2,399,954</u>	<u>1,019,715</u>
 TOTAL GOVERNMENT TRANSFERS	 <u>3,956,962</u>	 <u>3,748,505</u>	 <u>2,512,957</u>

TOWN OF BARRHEAD
SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2012

Schedule 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2012 \$	2011 \$
Salaries, Wages and Benefits	3,429,164	3,313,370	3,700,541
Contracted and General Services	2,474,258	1,949,842	1,289,843
Purchases from Other Governments	133,500	136,955	129,260
Materials, Goods, Supplies and Utilities	1,587,535	1,455,204	1,498,946
Provision for Allowances	23,700	11,683	19,779
Transfers to Other Governments	199,341	198,033	173,214
Transfers to Local Boards and Agencies	429,406	429,183	427,933
Transfers to Individuals and Organizations	22,150	18,400	7,850
Bank Charges and Short Term Interest	250	274	255
Interest on Long Term Debt	52,287	52,287	74,415
Other Expenditures	30,425	161,599	30,425
Amortization of Tangible Capital Assets	1,910,200	1,992,259	1,908,932
Loss on Disposal of Tangible Capital Assets	-	46,194	-
TOTAL EXPENDITURES	<u>10,292,216</u>	<u>9,765,283</u>	<u>9,261,393</u>

TOWN OF BARRHEAD
SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2012

Schedule 6

REVENUE	<u>General Government</u>	<u>Protective Services</u>	<u>Transportation Services</u>	<u>Planning & Development</u>	<u>Recreation & Culture</u>	<u>Environmental Services</u>	<u>Other</u>	2012 \$
Net Municipal Taxes	3,733,919	-	-	-	-	-	-	3,733,919
Sales, User Charges, Franchise & Rentals	254,794	235,269	15,775	244,136	394,941	2,444,080	2,000	3,590,995
Government Transfers	-	585,203	1,297,265	-	608,592	951,736	305,709	3,748,505
Investment Income	6,451	7,592	9,975	-	14,351	26,516	-	64,885
Penalties and Costs on Taxes	53,161	-	-	-	-	-	-	53,161
Development Levies	-	-	-	-	-	21,214	-	21,214
Licenses, Permits and Fines	32,050	33,289	-	5,025	-	-	-	70,364
Contributed Assets	-	-	55,635	-	-	-	-	55,635
Other Revenues	21,425	176,107	1,639	29,070	55,545	50,955	-	334,741
	<u>4,101,800</u>	<u>1,037,460</u>	<u>1,380,289</u>	<u>278,231</u>	<u>1,073,429</u>	<u>3,494,501</u>	<u>307,709</u>	<u>11,673,419</u>
 EXPENSES								
Salaries, Wages and Benefits	630,695	580,667	508,195	54,580	846,315	686,158	6,760	3,313,370
Contracted and General Services	175,099	200,143	209,645	23,495	323,369	1,013,456	4,635	1,949,842
Purchases from Other Governments	456	136,500	-	-	-	-	-	136,956
Materials, Goods, Supplies and Utilities	75,560	150,969	371,515	28,909	400,825	427,426	-	1,455,204
Transfers to Other Governments	-	172,668	18,440	-	-	6,925	-	198,033
Transfers to Local Boards and Agencies	-	-	-	-	80,618	-	348,565	429,183
Transfers to Individuals and Organizations	-	300	-	-	18,100	-	-	18,400
Interest on Long Term Debt	-	-	32,265	20,021	-	-	-	52,286
Other Expenditures	(7,066)	137,932	(49,452)	-	(25,293)	32,455	131,174	219,750
	<u>874,744</u>	<u>1,379,179</u>	<u>1,090,608</u>	<u>127,005</u>	<u>1,643,934</u>	<u>2,166,420</u>	<u>491,134</u>	<u>7,773,024</u>
 NET REVENUE, BEFORE AMORTIZATION	 3,227,056	 (341,719)	 289,681	 151,226	 (570,505)	 1,328,081	 (183,425)	 3,900,395
Amortization Expense	(28,816)	(72,768)	(932,978)	-	(212,454)	(745,243)	-	(1,992,259)
 NET REVENUE	 <u>3,198,240</u>	 <u>(414,487)</u>	 <u>(643,297)</u>	 <u>151,226</u>	 <u>(782,959)</u>	 <u>582,838</u>	 <u>(183,425)</u>	 <u>1,908,136</u>

TOWN OF BARRHEAD
SCHEDULE OF SALARY & BENEFITS DISCLOSURE
For Year Ended December 31, 2012

Schedule 7

SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Elected Municipal Officials, the Chief Administrative Officer and Designated Officers, as required by Alberta Regulation 313/2000, is as follows:

		<u>2012</u>	<u>2012</u>	<u>2012</u>	<u>2011</u>
		Salary	Benefits & Allowance	\$	\$
<u>Mayor</u>					
Schulz, Brian D.		28,878	11,050	39,928	35,030
<u>Councillors</u>					
Assaf, Ty		16,011	4,018	20,029	17,449
McKenzie, David		15,171	1,927	17,098	16,229
Oswald, Shelley		15,196	1,811	17,007	17,847
Smith, Don		15,917	4,162	20,079	17,464
Ulmer, Roy		15,265	2,070	17,335	18,217
Wessel, Madelaine		16,475	5,494	21,969	10,281
West, Linda		-	-	-	5,825
<u>Appointed Officer</u>					
Municipal Manager	(1)	124,098	27,780	151,878	211,875
Designated Officers	(2)	178,047	34,539	212,586	200,700

Salary includes regular base pay, lump sum payments and any other direct cash remuneration for meeting per diems.

Benefits & Allowances includes amounts paid for the Employer's share of all employee benefits and amounts paid for travel & subsistence while conducting Town Business.

TOWN OF BARRHEAD
SCHEDULE OF LOCAL AUTHORITIES PENSION PLAN
For Year Ended December 31, 2012

Schedule 8

LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Barrhead participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 200,000 people and over 400 employers. The LAPP 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 year in which they become due.

The Town of Barrhead is required to make current service contributions to the Plan of 9.91% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.74% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.91% of pensionable salary up to the year's maximum pensionable salary and 12.74% on pensionable salary above this amount.

Total current service contributions by the Town of Barrhead to the Local Authorities Pension Plan in 2012 were \$ 181,978.81 (2011 - \$ 192,357.05). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2012 were \$ 164,938.01 (2011 - \$ 173,573.41).

**TOWN OF BARRHEAD
SCHEDULE OF ACCUMULATED SURPLUS
For the Year Ended December 31, 2012**

Schedule 9

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

	2012	2011
	\$	\$
	<hr/>	<hr/>
Unrestricted Surplus (Deficit)	314,508	313,226
Restricted surplus		
Tax Rate Stabilization	317,897	514,401
Roads	591,392	667,223
Water	766,620	679,808
Sewer	633,262	527,759
Garbage, Landfill, Recycling	104,324	339,965
Building replacement & renovations	481,971	332,267
Land Improvements	602,090	367,787
General Equipment replacement	583,878	342,815
	<hr/>	<hr/>
	4,081,434	3,772,025
Equity in Tangible Capital Assets	49,647,451	48,050,006
TOTAL ACCUMULATED SURPLUS	54,043,393	52,135,257

**TOWN OF BARRHEAD
SCHEDULE OF DEBT LIMITS
For Year Ended December 31, 2012**

Schedule 10

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 Town of Barrhead be disclosed as follows:

	2012	2011
	\$	\$
Total Debt Limit	13,910,198	11,717,378
Total Debt	1,328,040	2,124,289
Amount of Debt Limit Unused	12,582,158	9,593,089
Debt Servicing Limit	2,318,366	1,952,896
Debt Servicing	848,537	848,536
Amount of Debt Servicing Limit Unused	1,469,829	1,104,360

The debt limit is calculated at 1.5 times revenue of the municipality (as defined by Alberta Regulation 255/00) and the debt service limit is calculated at .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 taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be represented as a whole.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2012

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Barrhead are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). Significant aspects of the accounting policies adopted by the Town of Barrhead are as follows:

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) 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 capital assets are acquired.

c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the 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.

d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

e) Debt Charges Recoverable

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

f) Requisition Over-levy and Under-levy

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.

g) Inventories for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

h) Prepaid 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.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight-line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowings, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

i) Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town 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.

j) 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.

k) 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 consolidated Change in Net Financial Assets (Debt) for the year.

i. 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:

	<u>Years</u>
Land Improvements	15 - 20
Buildings	25 - 50
Engineered structures	
Water System	35 - 65
Storm Sewer System	35 - 65
Wastewater System	15 - 40
Machinery and equipment	5 - 20
Vehicles	3 - 20

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of Tangible Capital Assets

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

iii. 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.

iv. Inventories

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

v. Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

2. CASH AND TEMPORARY INVESTMENTS

	2012 \$	2011 \$
Cash	1,292,141.98	408,007.10
Temporary Investments	<u>2,952,769.41</u>	<u>3,652,769.41</u>
	<u>4,244,911.39</u>	<u>4,060,776.51</u>

Temporary investments are short-term deposits with original maturities of 1 year or less.

Included in temporary investments are restricted amounts received and held for specific capital projects:

Municipal Sustainability Initiative	\$ 39,781.64
Federal Gas Tax Grant	<u>125,162.00</u>
	<u>\$ 164,943.64</u>

3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2012 \$	2011 \$
Current Taxes and Grants in Place of Taxes	63,638.03	98,793.72
Arrears Taxes	<u>16,163.95</u>	<u>19,776.46</u>
	<u>79,791.98</u>	<u>118,570.18</u>
Less Allowance for Doubtful Accounts	<u>(16,281.42)</u>	<u>(23,621.44)</u>
	<u>63,510.56</u>	<u>94,948.74</u>

4. DEFERRED REVENUE

	2012 \$	2011 \$
Agrena – Future Advertising Sign Rental	1,388.75	2,349.99
Mini Golf – Future Advertising	1,600.00	2,400.00
Prepaid Taxes	9,248.91	5,229.63
2009 Municipal Sustainability Initiative - Operating	0.00	2,920.00
2010 Municipal Sustainability Initiative - Operating	0.00	25,350.00
Municipal Sustainability Initiative - Capital	39,781.64	266,354.78
Street Improvement Program - Capital	0.00	535,652.36
Federal Gas Tax Grant - Capital	<u>125,162.00</u>	<u>235,388.00</u>
	<u>177,181.30</u>	<u>1,075,644.76</u>

Businesses may enter into a 3 year or 5 year contract for advertising signs that are placed in the Agrena and Mini Golf Course.

Prepaid taxes are recorded as credit balances on the tax roll. Operating and Capital Grants provide funding for specific projects for future years.

5. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Alberta Environment 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 40 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. The total air space capacity of the site is estimated at 235,300 cubic meters. The estimated remaining air space capacity of the landfill site is 224,000 cubic meters. The existing landfill site is expected to reach capacity in approximately the year 2030.

The Town has not designed assets for settling closure and post-closure liabilities. The Barrhead Regional Landfill is jointly owned by the Town of Barrhead and the County of Barrhead No. 11 with each municipality being responsible for 50% of the estimated total liability.

	2012 \$	2011 \$
Estimated Closure Costs	620,520.00	620,520.00
Estimated Post-Closure Costs	<u>863,500.00</u>	<u>863,500.00</u>
Estimated Total Liability	<u>1,484,020.00</u>	<u>1,484,020.00</u>
Estimated Capacity Remaining	<u>91.8%</u>	<u>95.9%</u>
Portion of Total Liability Remaining to be Recognized	<u>1,362,320.00</u>	<u>1,423,170.00</u>
Estimated Capacity Used	<u>8.2%</u>	<u>4.1%</u>
Total Accrued Liability Portion	<u>121,700.00</u>	<u>60,850.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 60,850.00</u>	<u>\$ 30,425.00</u>

6. LONG-TERM DEBT

	2012 \$	2011 \$
Tax supported debentures	1,328,039.72	2,124,289.35
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>1,328,039.72</u>	<u>2,124,289.35</u>

The current portion of the long-term debt amounts to \$ 796,249.63 (2011 - \$774,120.99).

Interest on long-term debt amounted to \$ 52,286.59 (2010 - \$ 74,415.23).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2013	819,040.69	29,495.53	848,536.22
2014	<u>508,999.03</u>	<u>9,000.27</u>	<u>517,999.30</u>
	1,328,039.72	38,495.80	1,366,535.52

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest rates between 2.284% to 3.6049% per annum, before Provincial subsidy, and matures in 2014. The average annual interest rate was 3.6049% for 2011. Debenture debt is issued on the credit and security of the Town at large.

7. EQUITY IN TANGIBLE CAPITAL ASSETS

	2012 \$	2011 \$
Tangible Capital Assets (Schedule 2)	89,439,781.73	86,967,724.81
Accumulated Amortization (Schedule 2)	(38,464,291.00)	(36,793,430.00)
Long-term Debt (Note 6)	<u>(1,328,039.72)</u>	<u>(2,124,289.35)</u>
	<u>49,647,451.01</u>	<u>48,050,005.46</u>

8. SEGMENTED DISCLOSURE

The Town of Barrhead provides a range of services to its ratepayers. 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.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

9. TRUST FUNDS

	2012 \$	2011 \$
Tax Sale Trust	38,644.05	38,644.05
Columbarium Trust – Perpetual Care	<u>8,586.54</u>	<u>8,586.54</u>
	<u>47,230.59</u>	<u>47,230.59</u>

Pursuant to the Municipal Government Act, and the Recovery of Taxes, the Town of Barrhead held a public auction in 2007 on Plan 1792 H,W., Block 5, Lot 16, the funds will be held in trust to 2017.

The Town of Barrhead has an agreement with Rose Garden Chapels Ltd. to hold, in trust monies paid for perpetual care for the columbarium. Once all blocks have been sold the Town will assume responsibility of the columbarium.

10. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town may be named in a potential lawsuit related to the construction of the new Sanitary Sewer Lift Station which was completed in 2011. At present no Court action has commenced.

11. FINANCIAL INSTRUMENTS

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

The Town 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 Town 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.

12. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

The Town of Barrhead

2012 Year At A Glance

The Town of Barrhead Council is pleased to present the 2012 Annual Report and Year End Financial Statements. The **Annual General Meeting** is scheduled for **March 25, 2013, at 6:45 p.m.**, in the Town of Barrhead Council Chambers, to review the 2012 Financial Statements and any other topics residents may wish to discuss.

In 2012, Council maintained the municipal portion of the Residential and Non-Residential property tax rates at the same level as in 2011. With assistance of grants provided by the Provincial and Federal Government the Town was able to undertake a number of projects for our community. In 2012 the capital project expenses were over \$ 3 million for street rehabilitation including water, sanitary sewer and storm drainage, road equipment, new sidewalks, new welcome signs, flag poles, parks equipment, Splash Park washroom/changeroom, sauna repairs, new park fencing, water meter replacements, building equipment and renovations, all of which were partially offset by the grant funding.

Municipal Sustainability Initiative Capital Grant (MSI) of \$ 1,010,135.00 was allocated to various capital projects and equipment in 2012. The grant funding provided assistance to partially fund the following projects:

Capital Project Funded with MSI Capital Grant	MSI Grant Funding Allocated
2012 John Deere Loader	\$ 131,578
Public Works Shop – Capital Project 2012 costs	\$ 277,562
2009 Street Improvements Project 2012 costs	\$ 240,437
Mobile Bleachers – Sports Grounds	\$ 37,249
Splash Park Washroom/Changeroom – project to be completed in 2013	\$ 80,885
New Tennis Courts – located behind the school grounds - project to be completed in 2013	\$ 242,424

Municipal Sustainability Initiative Operating Grant of \$246,819.00 assisted with the operational and maintenance costs of the arena and swimming pool facilities, parks, sports grounds, sidewalks, and road maintenance. Fences were replaced around Cecile Martin and Lion's Park, for the safety of the children in the community.

Basic Municipal Transportation Grant of \$ 809,322.00 provided financial assistance towards the \$ 1.6 million street rehabilitation project on 54 Avenue and 48 Street which included the replacement of the water, sanitary sewer and storm sewer. The curbs, gutters and asphalt surface of this road will be completed in the late spring of 2013.

Federal Gas Tax Fund Grant of \$ 579,767.00, was allocated towards the Water Meter Replacement Program. Water meters within the Town were replaced with radio-read meters. This will significantly reduce the number of man hours and vehicle operations spent reading meters on a bi-monthly basis. The new meters will also record statistical data of water usage and identify potential leaks within the customers' residence or business.

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Barrhead Fire Services purchased a new Polaris 6 X 6 unit and a Wildland Fire Truck for off-road rescue services. The Polaris 6 X 6 was funded by the Grizzly Trail Fire and Rescue Association. This contribution was greatly appreciated by the Barrhead Fire Services and the Town and County of Barrhead.

Town Council continually promotes inter-municipal cooperation on a number of levels. The Town of Barrhead and County of Barrhead No. 11 jointly provide programs and services which are comprised of delivering Fire Protection, Emergency Response Centre operations, the management and operation of the Regional Landfill Site and the Barrhead Johnson Airport. The Regional Economic Development Partnership of G.R.O.W.T.H. provides support to economic development initiatives including Wild Alberta (Regional Tourism Initiative).

Additional services such as Family and Community Support Services and the Municipal Library (also includes Pembina Hills School Division) receive contributions from the municipalities in order to continue to provide services to the community. The County of Barrhead also provides funding towards the operations of the recreation facilities and summer programming for children.

The RCMP School Resource Officer is a position that is funded by several partners, including Pembina Hills Regional School Division, the Town of Barrhead, the County of Barrhead and Woodlands County.

In July 2013 the Town of Barrhead, County of Barrhead, Town of Westlock and Westlock County will host the **2013 Alberta 55-Plus Summer Games**. We are very excited to be a partner in hosting this event and look forward to welcoming over 1,000 athletes from all areas of the province to our communities.

Town Council is pleased to be involved in enhancing the quality of life for the residents by providing worthwhile programs and services. Members of Council would like to take this opportunity to thank the countless volunteers and organizations that have provided generous assistance to the members of our community in this regard.

Please check out the Town of Barrhead website at www.barrhead.ca for information on our operations, upcoming events, our bi-monthly newsletter and important notifications to our residential and business community.

Thank you all for your ongoing support, efforts and input throughout the year.

Planning & Development Overview

In 2012, the Planning and Development Department was kept busy with the issuance of 52 development permits, for a total development value of \$18.7 million, up considerably from last year's total of \$2.35 million.

Ten permits were issued for new single family residential homes, four new duplexes were constructed, along with a new 3-plex and an apartment renovation/addition. Total residential/multi residential development in the Town was \$5.1 million, up considerably from 2011, which was \$1.8 million.

Total Commercial Development in Town for 2012 was \$3.3 million, again up from 2011 which was \$500,000. A major project undertaken this year was the Water Treatment Plant upgrade at a cost of \$10.2 million.

In addition, a total of six subdivision applications were processed throughout the year. The department also updated the Town's land use, index and street address maps with the new subdivisions.

Two residential lots were sold in Beaver Brook Phase III in 2012 and homes were constructed and occupied within the year.

The Town of Barrhead Geographic Information System (GIS) project is ongoing. Once complete, this project will provide web-map capabilities to Town residents.

Overall, 2012 was an excellent year for development within the Town.

Public Services Department Overview

The Public Services Department started off the 2012 season with a fair amount of snow to haul. This in turn lead us into the spring thaw for steaming and culvert cleaning. With the mild wet winter, an unusual amount of potholes formed, leading the Public Services Department into a major street repair program.

Other annual programs that were performed included the spring and fall street sweeping, road oiling, sidewalk repair and replacement, water and sewer main flushing, fire hydrant repairs, grass cutting, water and sewer service repairs and maintenance. The Town's refuse and recycle program is as busy as ever, with more people doing their part on being green.

In an effort to be more efficient, the Town began installation of electronic water meters in all residences and commercial buildings. This will significantly reduce the number of man hours it takes to read the meters manually. Most of the work on the new water meters should be completed by late spring 2013.

Another project on the go is the Barrhead Regional Water Commission's Water Treatment Plant expansion. The main building structure is in place, with work continuing on the inside components of the building, including the micro and nano filtration units, plumbing and electrical. The expected start up time for the new system is set for June 2013.

Our street repair and replacement program focused on 48 Street and 54 Avenue. New water, sanitary sewer and storm water lines were installed, with the curb, gutter and paving to be finished in the late spring of 2013.

The Town ordered a new 544 John Deere loader for the Public Services Department with delivery in January 2013. This addition to the fleet will help improve the efficiency of our services to our residents.

The crews kept busy assisting in special event programs throughout the year. With our community co-hosting the 2013 Alberta 55+ Summer Games in July, there will be a lot more activity and projects to complete. Several of these include the completion of the installation of the new Welcome to Barrhead signs, installation of the signage for the Walking Trail posts and the new tennis courts being constructed behind the school grounds.

Recreation Department Overview

The Recreation Department continues to be involved in several community events, such as the Festival of Trees, Co-op Community Pumpkin Walk, Wildrose Rodeo finals, Blue Heron Fair, Antique Car Run, Community Fun Run, Graduation, Canada Day Celebration, Soap Box Derby, Street Festival, Volunteer Appreciation and the Christmas Festival.

The Summer Recreation Programs were once again well attended in 2012. New programs included Voyage to See the Bees, Run in the Sandhills and P.O.W. Paintballing, along with the annual favourites such as the Mini Mountie Camp and West Edmonton Mall Waterpark.

The 2012 Antique Car Run was a great success, with 81 participants and a wonderful day in the sun. The event was sponsored by the Barrhead Historical Society, Fort Assiniboine Historical Society and the Town of Barrhead Recreation, Parks & Tourism Department.

The British Soccer Camp was well received again in 2012, with 45 participants, including enrollments from Barrhead, Alberta Beach, Neerlandia, Onoway, and Westlock.

T-Rec's Mini Golf Course was open to the schools, daycares and individual groups during the month of June, and opened to the public during the months of July and August.

The 2012 Queen of Hearts Triathlon was another total success with over 100 participants, with the help of 50 volunteers and our 10 member organizing committee. The event had tremendous support from the local businesses and assistance from the various departments of the Town. We are anticipating 2013 to be another success and the event should fill to capacity.

Parks Department Overview

With help from the Junior High French Immersion program, improvements began at the Japanese Garden in 2012. A stone pathway was added throughout the park, along with a Torii Gate and several cherry trees.

We purchased a covered weed sprayer and staff completed a pesticide applicator certification. The goal is to be able to oversee all weed concerns internally in the future. We purchased a ball field groomer in order to improve our ability to maintain the ball fields. The grand stand bleachers were rebuilt and repaired for the upcoming 2013 Alberta 55+ Summer Games.

A prefabricated washroom was purchased for the Splash Park and will be installed in the spring of 2013. A shade area will be constructed in the Splash Park in 2013. New tennis courts are under construction and will be completed in early 2013. In conjunction with the TD Bank, 36 new spruce trees were planted in Beaver Brook Estates next to the Japanese Garden.

We purchased two new sets of portable bleachers and 10 new metal picnic tables which will be placed in early 2013.

Barrhead Kinsmen Aquatic Centre Overview

The Barrhead Kinsmen Aquatic Centre had a great year in 2012. Hard Core was added to the schedule and swim times were extended. To supply an increasing demand, several more sessions of swimming lessons were added, including adult lessons. The age limit for supervision was increased to 7 years old and 16 years to be a supervisor to ensure a high level of safety is met.

Staff took part in regular in-service training throughout the year, along with spinal training and new Lifeguarding standards becoming effective January 1, 2013. Training was also provided so staff could become certified belayers for the climbing wall.

Specialized programs were offered throughout the year, including Don't DIS My ABILITY (swimming lessons for individuals with physical and mental challenges), Junior Lifeguard Club, Bronze Medallion and Bronze Cross, National Lifeguard.

Barrhead Fire Services Overview

Barrhead Fire Services has gone through some exciting changes in the last year, with the addition of a new aluminum trailer carrying an off road unit for remote patient access and wild land urban interface fires. This was only possible by way of a generous donation from Grizzly Trail Fire and Rescue Association. Our 2012 Fire Prevention Week open house had record setting attendance, with participation from many schools and business owners in our response area. Barrhead Fire Services, in conjunction with Alberta Municipal Affairs and the Office of the Fire Commissioner, has lead multiple fire investigations and safety inspections in the Barrhead region - proving we don't just put out fires.

We attended 129 emergencies, totaling 1,460 man hours this year. Our responses to structure, grass, wild land and ground fires in 2012 had a slight decrease in man hours, with the same amount of calls. In 2012, 765 burn permits were issued.

Also in 2012 members attended regional training courses in Parkland, Westlock and Lac Ste Anne County. The majority of members attended a 1051 Wildland Training course in the spring of 2012. This training has been used on multiple calls, thus showing it a valuable investment. All combined, our Fire Fighters attended 1,568 hours of weekend training in addition to the 1,521 hours in our weekly training sessions.

The members of Barrhead Fire Services continue to serve our community with a high level of efficiency and integrity. The dedication to the community and the department is shown in a number of ways, like the volunteer hours served by our members in the upkeep and improvement of the Fire Hall. This past year, members spent their own valuable time on the bay, the dispatch and communications room and the storage and cleaning supplies room. We take our responsibility to serve and protect very seriously and strive to be the best we possibly can. This successful year provided us with many great opportunities to be involved in the community. Barrhead Fire Services performed a number of fireworks shows, including the Neerlandia Centennial Celebration and Canada Day for the Town and County, as well as providing assistance with community events put on by such organizations as Barrhead Health Services and Family First. We also continue to endorse Fire Safety and Public Education opportunities.

Statistics Overview						
Statistics for:	2012	2011	2010	2009	2008	2007
Members	33	35	23	32	31	36
Town Responses	62	64	63	77	64	56
County Responses	67	73	77	74	82	68
Town Response Man Hours	359	431.5	811.5	804.5	666	389.5
County Response Man Hours	1,101	1,249.5	1,196	1,306	1,289	1,324
Local Training Man Hours	1,521	1,949	1,703.5	1,898.5	1,763.5	2,112
Other Training Man Hours	1,568	1,371	624	424	1,169	904
Volunteer Hours Served	528	1,156.5	520	501.5	560	630
Investigation Report Files	5	N/A	N/A	N/A	N/A	N/A

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Recruitment of new members is an ongoing task for us; if you would like to be involved with this noble and heroic effort please contact the Fire Chief at 780-674-2087 for more information.

We strongly encourage and challenge the citizens of our community to take every opportunity to practice fire safety with your family. Your attention to fire prevention will help us ensure that we will not need to respond to your property.

On behalf of Barrhead Fire Services, I would like to wish all of you a fire safe 2013.

Bylaw Enforcement Services Overview

In 2012 the department dealt with 59 different bylaw complaints. The majority of these complaints were a result of problem dogs, unsightly yards and snow removal. Complaints were handled by written notice, phone calls or personal visits from the Community Peace Officer. Once offenders were made aware of the complaints and problems, the majority were very quick to fix any bylaw issues and were co-operative with the Peace Officer's requests.

Traffic enforcement within Town was limited this year as training on required equipment was completed by June 2012. The majority of traffic stops made were conducted within the school zone on 53 Avenue or on 49 Street heading through town. Seven speeding tickets were issued within the Town Boundaries. A significant amount of time was spent within the school zone during peak hours and drivers have now been slowing down at the legislated times within the school zone, maximizing the safety of the children in the community.

Please remember to drive carefully and work towards keeping our community a safe, clean and enjoyable place to live.