

**PARKLAND COUNTY
2007 FINAL RESERVE & ALLOWANCE TRANSFERS**

			Note	GL	Proj
Transfer to Future Operating Reserve				17749	
Legislative - Promotional Products	1,300		1	5855	
Planning - Land Use Bylaw	200,000		1	5855	
Planning - Report on "Development Policies, Practices & Fees"	25,000		1	5855	
Fire - Office Furniture	3,000		1	4235	658
Patrol - Jackets	5,480		1	4445	
Animal Control - Brochure	800		1	4633	
Information Systems - Office Furniture	400		1	3351	
Human Resources - Benefits Consultant	15,000		1	9690	
Recreation and Parks Services - Operating Cost Share - Wabamun	18,350		1	5625	
Recreation and Parks Services - Parks & Recreation Master Plan	85,000		1	4785	
Agriculture - Promotional Products	1,300		1	3800	
General Office - Promotional Products	3,000		1	8480	
General Office - Council A/V System & Microphone	12,000		1	8510	
General Office - Admin Color Copier	9,700	380,330		8510	
Transfer to Future Capital Reserve				17751	
Fire - Rescue Boat (District 1)		15,000	1	4265	
Transfer to Future Roads Reserve				17703	
Engineering - Twp Rd 521 (Proj 0550)	10,000		1	550	
Engineering - Intersection Twp Rd 512 & RR 55 (Proj 0552)	5,000			552	
Engineering - Bridge File 9166 (Proj 0542)	68,700			542	
Engineering - Hamlet of Entwistle ACP Surfacing (Proj 0534)	1,000			534	
Engineering - RR70 Improve Vertical Alignment (Proj 0551)	4,000			551	
Engineering - Twp Rd 524 Rosenthal Church (Proj 0557)	3,000			557	
Engineering - Ellis Industrial Park Drainage Improvements (Proj 0559)	2,000			559	
Engineering - Millbank Rd (Proj 0553)	3,000			553	
Engineering - Allan Beach Road (Proj 0556)	235,000	331,700	1	556	
Total Transfers to Reserves for Uncompleted 2007 Projects		\$727,030			
Transfer to Granular Aggregates Reserve				17701	
Oil Mix Recovered at Bamber Pit	10,954				
Pit Run Gravel Recovered at Bamber Pit	1,045				
30-55 mm Crush Recovered at Bamber Pit	5,322				
20mm Crush Recovered at Mickelson Pit	5,226	22,548	2		
Transfer to County Facilities Reserve				17755	
Allocation of further funds (year-end surplus)		550,000	2		
Transfer to Recreation Facilities Reserve				17759	
Funding for Recreational Capital Cost Share		100,000	2	5650	
		672,548			
Total Transfers to Reserves		\$1,399,578			
Transfer to Allowance for Uncollectible Accounts					
Allocation of Further Funds - Property Taxes		0	3	17500	
Allocation of Further Funds - Accounts Receivable		14,000	3	17550	
		\$14,000			

Note 1 - These are projects budgeted for in 2007 but not completed

Note 2 - Additional funds to be allocated to reserve

Note 3 - Allowance for uncollectible accounts

PARKLAND COUNTY
2008 FINAL RESERVE & ALLOWANCE TRANSFERS

			Note
Transfer to Future Operating Reserve			
Legislative & Administrative Services - Computer	2,900		1
Legislative & Administrative Services - Records Consulting Services	37,400		1
Finance - Training & Professional Development	3,800		1
Finance - Salaries	5,000		1
Animal Control - Community Relations	2,400		1
Animal Control - Non Capital Furniture	2,500		1
General Municipal - Business Community projects	160,000		1
General Municipal - Electronic payment processing fee	9,000		1
		223,000	
Transfer to Water Management Operating Reserve			
Hwy 44 (Proj 0768)		370,216	1
Transfer to Future Roads Reserve			
Engineering - RR 280 (Proj 0569)	3,000		1
Engineering - RR 20 (Proj 0573)	6,000		
Engineering - Twp Rd 513 (Proj 0571)	5,000		
Engineering - Acheson Storm Water Master Plan (Proj 8012)	35,000		
Engineering - RR275 (Proj 0560)	296,413	345,413	1
Total Transfers to Reserves for Uncompleted 2007 Projects		<u>\$938,629</u>	
Transfer to(from) Granular Aggregates Reserve			
Oil Mix Written off at Bamber Pit - 77.06 tonnes	(3,550)		
Pit Run Gravel Recovered at Mickelson Pit - 9,943.26 tonnes	14,115		
20 mm Crush Written off at Reich Pit - 42.82 tonnes	(198)	10,366	2
Total Transfers to Reserves		<u><u>\$948,995</u></u>	
Transfer to Allowance for Uncollectible Accounts			
Allocation of Further Funds - Property Taxes		10,661	3
Allocation of Further Funds - Accounts Receivable		15,451	3
		<u><u>\$26,112</u></u>	

Note 1 - These are projects budgeted for in 2008 but not completed

Note 2 - Additional funds to be allocated to reserve

Note 3 - Allowance for uncollectible accounts

PARKLAND COUNTY
2009 FINAL RESTRICTED SURPLUS & ALLOWANCE TRANSFERS

			Note
Transfer to Restricted Surplus - Future Operating			
Economic Development - Wages	11,018		1
Communications - Photography Project	10,000		1
Human Resources - Consulting Fees	18,000		1
Assessment - General Services	17,500		1
Finance - Consulting Fees	14,000		1
Planning - Honorariums/Per Diems for Statutory Plan Meetings	17,500		1
Planning - General Services	7,000		1
Planning - Consulting Fees	54,000		1
Recreation & Parks - Implementation of Recreation, Parks and Open Space Master Plan	50,000		1
Fire Services - Fire Services Review Implementation	150,000		1
Patrol Services - Uniforms	4,500		1
General Municipal - Capital Region Board	14,870		1
General Office - Unexpended Fitness Equipment Funds	1,150		1
General Office - Non Capital Equipment	<u>3,470</u>	373,008	1
Transfer to Restricted Surplus - Future Roads			
Engineering - Bridge File 76311		77,490	1
Total Transfers to Restricted Surplus for Uncompleted 2009 Projects		<u>\$450,498</u>	
Transfer to(from) Restricted Surplus - Granular Aggregates			
20 mm Crush Written off at Ennis Pit - 4,550.46 tonnes	-19,395		
20 mm Crush Written up at Wagner Pit - 2,272 tonnes	<u>17,181</u>	-2,213	2
Transfer to(from) Restricted Surplus - Winter Maintenance			
Cost overrun			2
Transfer to Restricted Surplus - County Facilities			
Allocation of further funds (year-end surplus)			2
Transfer to Restricted Surplus - Contingencies			
Unexpended funds remaining in the contingency account at the end of the fiscal year	218,000		2
Parkland Ambulance Authority lease revenue to be applied to future debenture payment	31,384		2
Proceeds from sale of lands to Alberta Transportation	29,200		2
Allocation of further funds (year-end surplus)	<u>800,000</u>	1,078,584	2
Transfer to Restricted Surplus - Municipal Parks			
Non-refundable deposit on sale of municipal reserve		15,000	2
Transfer to Restricted Surplus - Equipment Replacement			
Allocation of further funds (year-end surplus)		83,000	2
		<u>1,174,370</u>	
Total Transfers to Restricted Surplus		<u><u>\$1,624,868</u></u>	
Transfer to Allowance for Uncollectible Accounts			
Allocation of Further Funds - Property Taxes		23,511	3
Allocation of Further Funds - Accounts Receivable		<u>13,105</u>	3
		<u><u>\$36,616</u></u>	

Note 1 - These are items/projects budgeted for in 2009 but not completed

Note 2 - Additional funds to(from) be allocated to reserve

Note 3 - Allowance for uncollectible accounts

PARKLAND COUNTY
SCHEDULE 1 - 2010 FINAL RESTRICTED SURPLUS & ALLOWANCE TRANSFERS

				Note
Transfer to Restricted Surplus - Future Operating				
Facilities - Non Capital Equipment	Server Room Air Conditioner	15,000		1
Assessment - Non Capital Equipment	Reception Work Station	2,900		1
Finance - Consulting Fees	Bellamy Module Discoveries	12,900		1
Finance - Training and Professional Development	J Reports & Disc Training	4,000		1
Fire Services - Rental Equip	Refurbish Next B/U Engine	8,600		1
Municipal Arts Program	Artwork	315		1
Legislative - Non Capital Equipment Admin	Council Video Streaming Project	35,000		1
Information Systems - Non Capital Equipment	Furniture Replacement	3,450		1
Geographic Information Systems - Consulting	ESRI Arc View & GIS Foundation Projects	79,000		1
			161,165	1 - a
Transfer to Restricted Surplus - Future Capital				
General Office - PCC Showcases	PCC Foyer Glass Showcases	20,000		1
General Office - Non Capital Equipment	Panic Alarm Upgrade & Electronic Message Boa	18,500		1
			38,500	1 - b
Transfer to Restricted Surplus - Future Roads				
Engineering - Project E4601	Bridge File 71231	7,313		1
Engineering - Project E1008	TWP 534 - RR280 to SH779 (RR10)	5,000		1
			12,313	1 - c
<u>Total Transfers to Restricted Surplus for Incomplete 2010 Projects:</u>			<u>\$211,978</u>	1
Transfer to Restricted Surplus - County Facilities				
			750,000	2 - a
Transfer to Restricted Surplus - Environmental				
			400,000	2 - b
Transfer to Restricted Surplus - Recreation Facilities				
			200,000	2 - c
Transfer to Restricted Surplus - Disaster				
			500,000	2 - d
<u>Total Transfers to Restricted Surplus for Future Projects:</u>			<u>1,850,000</u>	2
<u>Total Transfers to Restricted Surplus:</u>			<u>\$2,061,978</u>	
Transfer to Allowance for Uncollectible Accounts				
Allocation of Further Funds - Property Taxes		55,752		3 - a
Allocation of Further Funds - Accounts Receivable		20,537		3 - b
<u>Total Transfers to Allowance for Uncollectible Accounts:</u>			<u>\$76,289</u>	3

Note 1 - These are items/projects budgeted for in 2010 but not completed

Note 2 - Additional funds to be allocated to reserve

Note 3 - Allowance for uncollectible accounts

PARKLAND COUNTY
SCHEDULE 1 - 2011 FINAL RESTRICTED SURPLUS & ALLOWANCE TRANSFERS

			Note
Transfer to Restricted Surplus - Future Operating			
Economic Development - Promotions	Promoting the Tri Municipal Region	14,000	1
Communications - Consulting	Communications strategy-rebranding	7,000	1
Information Management - Non Capital Furniture & Equipment	File Cabinets	8,000	1
Information Management - Consulting	Paper records conversion project	19,000	1
Geographic Information Systems - Consulting	Click Project	14,000	1
Assessment - Training & Professional Development	Assessment Staff	3,500	1
Finance - Salaries	Collections clerk	30,000	1
Finance - Non Capital Furniture & Equipment	Furniture	5,600	1
Purchasing - Training & Professional Development	Procurement training for staff	10,000	1
Bylaw Services - Dog Pound Repairs	Cremator service	5,000	1
Fire Services - External Training & Professional Development	Surplus Training Funds	3,500	1
Fire Services - Rental Equipment	Refurbish Backup Engine 19-013	4,800	1
Patrol Services - Non Capital Equipment	Re-wiring of back office	15,000	1
Patrol Services - Non Capital Equipment	Book Shelves	5,000	1
Engineering - General Services	Vemax	12,500	1
Engineering - Professional Fees	Offsite Levy Review	9,800	1
Engineering - Professional Fees	Engineering Design Standards	8,400	1
Engineering - Professional Fees	Acheson Zone 2 TIA	28,200	1
Recreation & Parks - Sustainability Fund Community Associations		23,400	1
Recreation & Parks - Program Grant Community Associations		19,200	1
General Municipal - Capital Region Board		97,000	1
		342,900	1 - a
Transfer to Restricted Surplus - Future Capital			
Fire Services - Tangible Capital Assets	Squad Unit for Tomahawk	26,500	1
Fire Services - Tangible Capital Assets	Vehicle for new Deputy Fire Chief	6,530	1
Road Maintenance - Tangible Capital Assets	Patcher/Edger	12,000	1
		45,030	1 - b
Transfer to Restricted Surplus - Future Roads			
Engineering - Miscellaneous Project 4322	RR63 Slide Repair	16,400	1
Engineering - Miscellaneous Project 4326	Surfacing of approaches on Hwy 627	16,100	1
Engineering - Project E4605	BF 76311	2,500	1
		35,000	1 - c
Total Transfers to Restricted Surplus for Incomplete 2011 Projects and Programs:			\$422,930 1
Transfer to Restricted Surplus - Contingencies			
Unexpended funds remaining in the contingency account at the end of the fiscal year		142,824	2
Allocation of further funds (year-end surplus)		450,000	2 - a
		592,824	
Transfer to Restricted Surplus - County Facilities			500,000 2 - b
Transfer to Restricted Surplus - Information Technology			200,000 2 - c
Total Transfers to Restricted Surplus for Future Projects and Programs:			1,292,824 2
Transfer to Restricted Surplus - Future Road Projects			
Security/Deposits - unable to locate owners; no longer own land in the County		39,057	3 - a
Transfer to Restricted Surplus - Granular Aggregates			
Oil Mix Written up at Bamber Pit - 7,874.77 tonnes		465,603	3 - b
Other Transfers:			\$504,660 3
Total Transfers to Restricted Surplus:			\$2,220,414
Transfer to Allowance for Uncollectible Accounts			
Reduction - Property Taxes			4 - a
Allocation of Further Funds - Accounts Receivable		33,800	4 - b
Total Transfers to Allowance for Uncollectible Accounts:			\$33,800 4

Note 1 - These are items/projects budgeted for in 2011 but not completed
Note 2 - Funds to be allocated to restricted surplus for future projects
Note 3 - Additional funds to be allocated to restricted surplus
Note 4 - Allowance for uncollectible accounts