

PARKLAND COUNTY
ATTACHMENT 1 - 2017 YEAR END RESTRICTED SURPLUS & ALLOWANCE TRANSFERS

			Note
Transfer to Restricted Surplus - Future Operating			
Chief Financial Office			
Assessment & Tax	Linear Tax	75,000	
Financial Planning & Treasury	Consulting Fees - Business Analysis & Capital Planning	65,000	
Budget & Financial Reporting	Professional Fees for ERP Audit & Financial Software Configuration	29,000	
Assessment & Tax	Canada Post Addressing	18,000	
Community Services Division			
Agriculture	Tree Replacement - Acheson Firehall	30,000	
Parks, Recreation & Culture	Municipal Arts Program	7,500	
Parks, Recreation & Culture	Community Associations Signage Grants	4,500	
Parks, Recreation & Culture	Community Associations Minor Sustainability Grants	9,400	
Corporate Services Division			
Information Services	ERP - Payroll Remediation	340,432	
Information Services	ERP - Licenses	148,000	
Human Resources	Learning & Development	22,000	
Development Services Division			
Community Sustainability	Green Acreages	8,408	
Community Sustainability	Niminoik Software Subscription - Environmental Compliance and Management	3,000	
Planning & Development Services	Fiscal Impact Analysis	95,800	
Planning & Development Services	Off-site Levy Review Study	45,000	
Planning & Development Services	Edmonton Global Consulting Fees	12,000	
Infrastructure Services Division			
Engineering Services	Engineering Fees	53,000	
Engineering Services	Vemax Consulting	7,500	
Engineering Services	Legal Surveys	33,000	
		<u>1,006,540</u>	1 - a
Transfer to Restricted Surplus - Future Transportation			
Engineering Services	Subdivision Preservation - Beaver Bay Estates	50,000	
		<u>50,000</u>	1 - d
Total Transfers to Restricted Surplus for Incomplete 2017 Projects and Programs:			<u>\$1,056,540</u> 1
Transfer to Restricted Surplus - Future Operating			
Chief Finance Office	Unexpended funds remaining in the contingency account	141,600	
Human Resources	Unexpended Learning & Development Program	91,000	
Human Resources	Unexpended Conference Program	31,000	
Planning & Development Services	Edmonton Metropolitan Region Board 2017 Unexpended Funds	73,123	
		<u>336,723</u>	2-a
Transfer to Restricted Surplus - Recreation Facilities			
Parks, Recreation & Culture	Entwistle Pool Design - Yellowhead County Contribution	37,698	
		<u>37,698</u>	2-b
Total Transfers to Restricted Surplus for Future Projects and Programs:			<u>374,421</u> 2
Transfer to Restricted Surplus - Granular Aggregates			
Year End Gravel Adjustments		21,046	
		<u>21,046</u>	3 - a
Transfer to Restricted Surplus - Long Term Sustainability			
Pipeline Right Away Revenue		327,635	
		<u>327,635</u>	
Transfer to Restricted Surplus - Future Operating			
2016 Workers' Compensation Board Funding Distribution Credit		87,882	
		<u>87,882</u>	3 - b
Transfer (from) Restricted Surplus - Long Term Sustainability			
Highland Business Park Interim Funding		(574,817)	
		<u>(574,817)</u>	3 - c
Transfer to Restricted Surplus - Future Operating			
Public Transportation Utility - Acheson Transit Surplus		13,961	
		<u>13,961</u>	3 - d
Other Transfers:			<u>(124,294)</u> 3
Total Transfers to Restricted Surplus:			<u>\$1,306,668</u>

Write off of Uncollectable Accounts

Uncollectible Historical Utility Accounts	248	248	4 - b
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Transfer to Allowance for Uncollectible Accounts

Decrease - Property Taxes	(10,700)	(10,700)	4 - b
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Total Transfers/(Reduction) to Allowance for Uncollectible Accounts:	(10,452)	(10,452)	4
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Note 1 - These are items/projects budgeted for in 2017 but not completed

Note 2 - Funds to be allocated to restricted surplus for future projects

Note 3 - Additional funds to be allocated to/(from) restricted surplus

Note 4 - Allowance for uncollectible accounts