



**VILLAGE OF GLENWOOD
Regular Council Meeting**

Agenda

**Glenwood Community Hall (90 Main Avenue)
Thursday April 9, 2020 scheduled to start at 7:00pm**

[The supporting documents to this agenda are displayed on pages 3-42 of this agenda document.](#)

1. Call to Order
2. Prayer
3. Adoption of Agenda
4. Adoption of Previous Minutes:
 - a) 2020.03.12 Regular Council Meeting Minutes
5. Delegations:
 - a) Mercer Wilde – 2019 Municipal Audit
 - b) Assessment Review Group report
6. Items for Discussion and/or Action:
 - a) 2019 Municipal Audit – resolution to accept
 - b) Councillor M Lybbert - MGA Section 174(1) A councillor is disqualified from council if (d) the councillor is absent from all regular council meetings held during any period of 8 consecutive weeks, starting with the date that the first meeting is missed, unless subsection (2) applies;
(2) A councillor is not disqualified by being absent from regular council meetings under subsection (1)(d) if the absence is authorized by a resolution of council passed at any time (i) before the end of the last regular meeting of the council in the 8-week period, or (ii) if there is no other regular meeting of the council during the 8-week period, before the end of the next regular meeting of the council.
 - c) Discussion regarding Deferral of payments of:
 - i. Property tax payments
 - ii. Utility payments
 - iii. Business water shut off free of charge
 - iv. No interest charged on overdue utility bills from March – December 2020
7. Councillor Reports:
8. CAO Report:
 - a) Asst CAO will report on COVID19 and what the village is currently doing
9. Financial Reports:
 - a) Accounts Payable Cheques for March 2020
 - b) 2020 Budget vs Actual Review March 2020
10. Correspondence:
 - a) No correspondence available for this meeting, due to CAO absence

11. Adjournment:

VILLAGE OF GLENWOOD

March 12, 2020 Minutes

The Regular Village of Glenwood Council meeting was held at the Glenwood Community Hall on March 12, 2020 scheduled at 7:00 PM.

In attendance: Mayor Albert Elias, Deputy Mayor David Rolfson, Councillors Gerald Carter and Barton Lybbert arrived at 7:10 PM. Councillor Myron Lybbert was absent.

Officials: CAO Marilee Campbell was in attendance.

<u>Called to Order</u>	Mayor Albert Elias called the March 12, 2020 Regular Council Meeting to order at 7:05 PM	
<u>Prayer</u>	Deputy Mayor Rolfson	
<u>Agenda Adoption</u> 2020.03.020	Mayor Elias MOVED to adopt the agenda as presented.	Carried
<u>Delegations:</u> Scott Shipley of Twin Rivers Country Economic Development Society – quarterly report	No resolution on this item.	
Councillor Arrival	Councillor Barton Lybbert arrived at 7:10 PM.	
<u>Minutes Adoption</u> 2020.03.021	Councillor Carter MOVED to adopt the minutes of the 2020.02.13 Regular Council Meeting and Land Use Bylaw Public Hearing as presented.	Carried
<u>Delegations Continued:</u> Paul McLean of Tough Country Communications Ltd – Fibre internet in Glenwood	No resolution on this item.	
Steve & Melissa Lybbert – Glenwood Neighbourly News	No resolution on this item.	
<u>Items for Discussion:</u> Land Use Bylaw #192-2019 Approval 2020.03.022	Deputy Mayor Rolfson MOVED to approve Second Reading for Bylaw #192-2019 Land Use Bylaw as presented.	Carried
2020.03.023	Councillor Carter MOVED to consider Third & Final Reading for Bylaw #192-2019 Land Use Bylaw.	Carried
2020.03.024	Deputy Mayor Rolfson MOVED to approve Third & Final Reading for Bylaw #192-2019 Land Use Bylaw as presented.	Carried

Approval of Potable
Water Service
Agreement with
Cardston County
2020.03.025

Mayor Elias **MOVED** to approve the Potable Water Service Agreement with Cardston County as presented.

Carried

Approval of
Intermunicipal
Collaborative
Frameworks
Agreement with
Cardston County
2020.03.026

Mayor Elias **MOVED** to approve the Intermunicipal Collaborative Frameworks Agreement with Cardston County as presented.

Carried

Councillor Carter
resignation from SDAB
2020.03.027

Deputy Mayor Rolfson **MOVED** to recognize Councillor Gerald Carter's resignation from the Subdivision and Development Appeal Board (SDAB) effective immediately.

Carried

Tax Installment
Payment Program
(TIPPS)
2020.03.028

Councillor B. Lybbert **MOVED** to instruct administration to create a new Tax Installment Payment Program including two options for payment:

1. Prepayment toward "next year" taxes to run from August 1 through July 31, no interest paid, current year taxes must be paid in full before entering into the agreement; or
2. Payment toward "current" taxes to run from January 1 through December 31 of the current year, "last year" taxes must be paid in full before entering into the agreement, no penalties will be charged unless a payment is defaulted.

Carried

Short Break

CAO left the meeting at 8:03 PM and returned at 8:10 PM.

Bylaw #239-2020
Emergency
Management Approval
2020.03.029

Mayor Elias **MOVED** to approve **First Reading** for Bylaw #239-2020 as presented.

Carried

2020.03.030

Councillor Carter **MOVED** to approve **Second Reading** for Bylaw #239-2020 as presented.

Carried

2020.03.031

Deputy Mayor Rolfson **MOVED** to consider **Third & Final Reading** for Bylaw #239-2020.

Carried

2020.03.032

Councillor Carter **MOVED** to approve **Third & Final Reading** for Bylaw #239-2020 as presented.

Carried

<u>Council & CAO Reports</u>	
Councillor Carter	<ul style="list-style-type: none">• Attended Chinook Foundation meeting – discussed raising the annual requisition to meet expenses• Attended the Mayors & Reeves meeting
Mayor Elias	<ul style="list-style-type: none">• Attended Alberta SW meeting – received 2020 grant funding
Deputy Mayor Rolfson	<ul style="list-style-type: none">• No meetings this month• Nikki Francis was hired as the new Library Manager
Councillor B. Lybbert	<ul style="list-style-type: none">• Attended the Cardston County Emergency Services (CCES) meeting• Attended the Recreation Board Meeting
CAO Marilee Campbell	<ul style="list-style-type: none">• Reported items listed on the agenda
2020.03.033	<p>Councillor Carter MOVED to accept the councillor and CAO reports as information.</p> <p style="text-align: right;">Carried</p>
<u>Financial Reports</u>	<ul style="list-style-type: none">• Council reviewed the Accounts Payable Cheques for February 2020 (20190602 - 20190641)• Council reviewed the 2020 Budget VS Actual Operating & Capital Report to date
2020.03.034	<p>Councillor Carter MOVED to accept the financial report as information.</p> <p style="text-align: right;">Carried</p>
<u>Correspondence</u>	<ul style="list-style-type: none">a) 2020 AlbertaSW Board Minutes 02-02 approvedb) 2020-03 Bulletin AlbertaSWc) 2020-03-04 News Release for AlbertaSW Global recognitiond) cmrswa MINUTES 01-20e) cmrswa MINUTES 02-20f) Glen Motz MP Report to Mayors and Reevesg) M&R Agenda March 6, 2020h) M&R February 7, 2020 Minutesi) Message from Alberta Health Services South Zonej) ORRSC Board Minutes - December 5 2010k) ORRSC Executive Minutes - January 9 2020
2020.03.035	<p>Councillor Carter MOVED to close the meeting to the public at 8:53 PM to discuss employee matters <i>as per Section 24 of the FOIP Act</i>.</p> <p style="text-align: right;">Carried</p>
2020.03.036	<p>Councillor B. Lybbert MOVED to open the meeting to the public at 9:30 PM.</p> <p style="text-align: right;">Carried</p>
<u>Resume Meeting</u>	<p>The Regular Council Meeting resumed at 9:35 PM allowing for the public to rejoin the meeting.</p>
V-Max Approval 2020.03.037	<p>Councillor B. Lybbert MOVED to approve Tough Country Communications Ltd. to proceed with installing V-Max internet, with permission to install a small control cabinet on the wall of the Glenwood Municipal Library and a service pole to be located east of the Village Office building, for the return service of free high speed internet service to both the Community Hall and Village Office.</p> <p style="text-align: right;">Carried</p>

Fiber to the Home
Grant Opportunity
2020.03.038

Deputy Mayor Rolfson **MOVED** to advise Tough Country Communications Ltd. of our support for their Initiative to submit a funding application to the CRTC “Closing the Divide” Broadband Funding, to further the objective of offering improved internet services to the Village of Glenwood, to a maximum amount of \$75,000, subject to approval by CRTC on the following conditions:

1. Should the CRTC not fund to the maximum allowable amount, the village will discontinue support; and
2. After a local referendum is held, if the majority of the residents do not support the funding for this project, the village will discontinue support.

Carried

Adjournment
2020.03.039

Councillor B. Lybbert **MOVED** to adjourn the meeting at 9:42 PM.

Carried

Meeting Chair

Chief Administrative Officer

VILLAGE OF GLENWOOD
Financial Statements
Year Ended December 31, 2019

Draft for discussion purposes only

VILLAGE OF GLENWOOD
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Year Ended December 31, 2019

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Village of Glenwood (the Village).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Village maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Village's assets are properly accounted for and adequately safeguarded.

The elected Council of the Village is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approves the financial statements. The Council approves the appointment of the external auditors and reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Village. Shawn Cook Professional Corporation has full and free access to the Council.

Marilee Campbell, CAO

Glenwood, AB

INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Glenwood

Opinion

We have audited the financial statements of Village of Glenwood (the Village), which comprise the consolidated statement of financial position as at December 31, 2019, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2019, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAB).

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 Financial Statements* section of our report. We are independent of the Village in accordance with ethical requirements that are relevant to our audit of the financial statements 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.

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

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

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditor's Responsibilities for the Audit of the 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:

(continues)

Independent Auditor's Report to the Members of Village of Glenwood *(continued)*

- 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 Village'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 Village'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 Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Lethbridge, Alberta

Chartered Professional Accountants

VILLAGE OF GLENWOOD**Consolidated Statement of Financial Position****December 31, 2019****FINANCIAL ASSETS**

Cash and temporary investments <i>(Note 2)</i>	\$ 408,370	\$ 332,062
Taxes and grants in places of taxes receivable <i>(Note 3)</i>	40,179	27,393
Trade and other receivable <i>(Note 3)</i>	88,210	96,516
	<u>536,759</u>	<u>455,971</u>

LIABILITIES

Accounts payable and accrued liabilities	62,653	40,173
Deferred revenue <i>(Note 4)</i>	72,000	70,543
	<u>134,653</u>	<u>110,716</u>

NET FINANCIAL ASSETS

<u>402,106</u>	<u>345,255</u>
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NON-FINANCIAL ASSETS

Tangible capital assets <i>(Schedule 2)</i>	3,276,957	3,362,385
Inventory for consumption	6,311	2,425
Prepaid expenses	1,525	-
	<u>3,284,793</u>	<u>3,364,810</u>

ACCUMULATED SURPLUS *(Schedule 1 and Note 7)*

<u>\$ 3,686,899</u>	<u>\$ 3,710,065</u>
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CONTINGENCIES *(Note 10)***Approved on behalf of Council:**

Councilor

Councilor

VILLAGE OF GLENWOOD
Consolidated Statement of Operations
Year Ended December 31, 2019

	Budget (Unaudited)	2019	2018
REVENUE			
Net municipal taxes <i>(Schedule 3)</i>	\$ 245,691	\$ 244,841	\$ 233,501
User fees and sales of goods	167,580	205,591	172,960
Pioneer Parlour revenue	47,600	45,806	42,868
Government transfers for operating <i>(Schedule 4)</i>	34,832	34,147	44,177
Franchise and concession contracts	8,800	18,354	3,322
Investment income	3,500	5,804	3,204
Other revenue	1,900	2,656	7,582
Penalties and costs of taxes	4,500	2,116	4,783
Licenses and permits	440	865	1,560
	514,843	560,180	513,957
EXPENSES			
Legislative	22,000	16,849	20,720
Administration	199,825	195,330	232,412
Fire services	14,417	12,964	14,421
Public Works	65,100	67,731	70,968
Wastewater treatment and disposal	8,850	6,058	23,184
Water supply and distribution	94,110	85,086	100,211
Waste management	10,700	10,919	6,913
Parks and recreation	9,950	10,416	13,210
Cemeteries and crematoriums	3,350	4,851	2,929
Culture - libraries, museums, halls	38,941	40,342	44,272
Pioneer Parlour	47,600	51,872	40,320
Amortization	220,000	178,645	219,863
	734,843	681,063	789,423
DEFICIENCY OF REVENUE OVER EXPENSES BEFORE OTHER	(220,000)	(120,883)	(275,466)
OTHER			
Government transfers for capital <i>(Schedule 4)</i>	207,127	97,717	196,149
DEFICIENCY OF REVENUE OVER EXPENSES	(12,873)	(23,166)	(79,317)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	3,710,065	3,710,065	3,789,382
ACCUMULATED SURPLUS, END OF YEAR	\$ 3,697,192	\$ 3,686,899	\$ 3,710,065

VILLAGE OF GLENWOOD**Consolidated Statement of Changes in Net Financial Assets****Year Ended December 31, 2019**

	Budget (Unaudited)	2019	2018
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (12,873)	\$ (23,166)	\$ (79,317)
Amortization of tangible capital assets	220,000	178,645	219,863
Acquisition of tangible capital assets	(207,127)	(93,217)	(196,149)
	12,873	85,428	23,714
Use of prepaid expenses	-	(1,525)	1,370
Decrease (increase) in inventory for consumption	-	(3,886)	368
	-	(5,411)	1,738
	12,873	80,017	25,452
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	-	56,851	(53,865)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	345,255	345,255	399,120
NET FINANCIAL ASSETS, END OF YEAR	\$ 345,255	\$ 402,106	\$ 345,255

VILLAGE OF GLENWOOD**Consolidated Statement of Cash Flows****Year Ended December 31, 2019**

	2019	2018
OPERATING		
Deficiency of revenues over expenses	\$ (23,166)	\$ (79,317)
Non-cash items included in excess of revenues over expenses		
Amortization of tangible capital assets	178,645	219,863
	<u>155,479</u>	<u>140,546</u>
Changes in non-cash working capital:		
Taxes and grants in places of taxes receivable	(12,786)	28,577
Trade and other receivable	8,306	381,461
Accounts payable and accrued liabilities	22,480	(7,270)
Deferred revenue	1,457	20,543
Inventory for consumption	(3,886)	368
Prepaid expenses	(1,525)	1,370
	<u>14,046</u>	<u>425,049</u>
	<u>169,525</u>	<u>565,595</u>
CAPITAL		
Purchase of tangible capital assets	(93,217)	(196,149)
CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR	76,308	369,446
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	332,062	(37,384)
CASH AND TEMPORARY INVESTMENTS, END OF YEAR (Note 2)	\$ 408,370	\$ 332,062

VILLAGE OF GLENWOOD**Schedule of Changes in Accumulated Surplus****(Schedule 1)****Year Ended December 31, 2019**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2019	2018
BALANCE, BEGINNING OF THE YEAR	\$ 345,680	\$ 2,000	\$ 3,362,385	\$ 3,710,065	\$ 3,789,382
Excess of revenues over expenses	(23,166)	-	-	(23,166)	(79,317)
Unrestricted funds designated for future use	(57,762)	57,762	-	-	-
Current year funds used for tangible capital assets	(93,217)	-	93,217	-	-
Annual amortization expense	178,645	-	(178,645)	-	-
Change in accumulated surplus	4,500	57,762	(85,428)	3,686,899	3,710,065
BALANCE, END OF THE YEAR	\$ 350,180	\$ 59,762	\$ 3,276,957	\$ 3,686,899	\$ 3,710,065

Draft for discussion purposes only

VILLAGE OF GLENWOOD
Schedule of Tangible Capital Assets
Year Ended December 31, 2019

(Schedule 2)

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	2019	2018
COST							
BALANCE, BEGINNING OF YEAR	\$ 97,757	\$ 322,566	\$ 938,698	\$ 6,393,824	\$ 374,835	\$ 8,127,680	\$ 7,941,268
Acquisition of tangible capital assets	-	-	7,326	74,257	11,634	93,217	196,149
Disposal of tangible capital assets	-	-	-	-	-	-	(9,737)
BALANCE, END OF YEAR	97,757	322,566	946,024	6,468,081	386,469	8,220,897	8,127,680
ACCUMULATED AMORTIZATION							
BALANCE, BEGINNING OF YEAR	-	45,313	491,166	4,012,518	216,298	4,765,295	4,555,169
Annual amortization	-	12,903	18,302	125,429	22,011	178,645	219,863
Accumulated amortization on disposals	-	-	-	-	-	-	(9,737)
BALANCE, END OF YEAR	-	58,216	509,468	4,137,947	238,309	4,943,940	4,765,295
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 97,757	\$ 264,350	\$ 436,556	\$ 2,330,134	\$ 148,160	\$ 3,276,957	\$ 3,362,385
2018 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 97,757	\$ 277,253	\$ 447,532	\$ 2,381,306	\$ 158,537	\$ 3,362,385	

VILLAGE OF GLENWOOD**Schedule of Property and Other Taxes****(Schedule 3)****Year Ended December 31, 2019**

	Budget (Unaudited)	2019	2018
TAXATION			
Real property taxes	\$ 309,603	\$ 308,097	\$ 294,330
Linear property taxes	13,656	14,004	12,961
	323,259	322,101	307,291
REQUISITIONS			
Alberta School Foundation Fund	71,650	71,342	68,250
Seniors foundation	5,871	5,871	5,520
Designated industrial property	47	47	20
	77,568	77,260	73,790
NET MUNICIPAL PROPERTY TAXES	\$ 245,691	\$ 244,841	\$ 233,501

VILLAGE OF GLENWOOD
Schedule of Government Transfers
Year Ended December 31, 2019

(Schedule 4)

	Budget (Unaudited)	2019	2018
TRANSFERS FOR OPERATING			
Provincial Government	\$ 34,832	\$ 34,147	\$ 44,177
TRANSFERS FOR CAPITAL			
Provincial Government	205,627	96,217	196,149
Other Local Government	1,500	1,500	-
	207,127	97,717	196,149
TOTAL GOVERNMENT TRANSFERS	\$ 241,959	\$ 131,864	\$ 240,326

Draft for discussion purposes only

VILLAGE OF GLENWOOD**Schedule of Consolidated Expenses by Object
Year Ended December 31, 2019****(Schedule 5)**

	Budget (Unaudited)	2019	2018
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 230,450	\$ 234,108	\$ 254,721
Contracted and general services	137,480	119,646	149,455
Materials, goods and utilities	112,100	113,288	134,919
Transfers to local boards and agencies	32,063	32,647	27,787
Bank charges and short-term interest	2,750	2,729	2,678
Amortization of tangible capital assets	220,000	178,645	219,863
	<u>\$ 734,843</u>	<u>\$ 681,063</u>	<u>\$ 789,423</u>

Draft for discussion purposes only

VILLAGE OF GLENWOOD
Schedule of Segmented Disclosure
Year Ended December 31, 2019

(Schedule 6)

	General Government	Protective Services	Transportation Services	Environmental Services	Planning and development	Recreation and culture	Total
REVENUE							
Net municipal taxes	\$ 244,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,841
User fees and sales of goods	3,193	-	510	188,372	-	13,516	205,591
Government transfers	38,147	-	86,391	-	-	7,326	131,864
Other revenues	4,549	-	-	223	865	45,806	51,443
Franchise and concession contracts	18,354	-	-	-	-	-	18,354
Investment income	5,804	-	-	-	-	-	5,804
	314,888	-	86,901	188,595	865	66,648	657,897
EXPENSES							
Salaries, wages and benefits	119,634	250	41,720	37,553	-	34,951	234,108
Contracted and general services	73,682	1,750	1,406	21,705	1,681	19,422	119,646
Materials, goods, supplies and utilities	16,134	4,859	24,605	27,332	-	40,358	113,288
Transfers to local boards	-	6,105	-	15,473	3,863	7,206	32,647
Bank charges and short-term interest	2,729	-	-	-	-	-	2,729
Other expenses	-	-	-	-	-	-	-
	212,179	12,964	67,731	102,063	5,544	101,937	502,418
NET REVENUE BEFORE AMORTIZATION	102,709	(12,964)	19,170	86,532	(4,679)	(35,289)	155,479
Amortization expense	7,408	10,350	38,012	100,688	-	22,187	178,645
NET REVENUE	\$ 95,301	\$ (23,314)	\$ (18,842)	\$ (14,156)	\$ (4,679)	\$ (57,476)	\$ (23,166)

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Village of Glenwood (the Village) are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

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 Village and are, therefore, accountable to the 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.

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.

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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses 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.

Investments

Investments are recorded at cost less any provision for other than temporary impairment.

Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

(continues)

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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:

	Years
Land improvements	15 - 25
Buildings	25 - 50
Engineered structures	
Water system	20 - 75
Wastewater system	35 - 75
Other engineered structures	5 - 75
Machinery and equipment	5 - 20

A full year of amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all 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.

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

2. CASH AND TEMPORARY INVESTMENTS

	<u>2019</u>	<u>2018</u>
Cash	<u>\$ 408,370</u>	<u>\$ 332,062</u>

The Village has a demand line of credit with ATB Financial with an authorized limit of \$100,000 which bears interest at 3.70%, secured by a general security agreement.

Included in cash and temporary investments is a restricted amount of \$72,000 (2018 - \$70,543) received from the Alberta Community Partnership, Fortis and EMPP which are held exclusively for approved projects (Note 4).

3. RECEIVABLES

	<u>2019</u>	<u>2018</u>
Property taxes		
Current taxes and grants in place of taxes	\$ 33,426	\$ 19,344
Arrears taxes	<u>6,753</u>	<u>8,049</u>
	<u>40,179</u>	<u>27,393</u>
Trade and other receivables		
Grants	65,084	65,410
Miscellaneous	12,709	15,305
Goods and Services Tax (GST)	10,172	10,308
Utilities	<u>245</u>	<u>5,493</u>
	<u>88,210</u>	<u>96,516</u>

4. DEFERRED REVENUE

	<u>2019</u>	<u>2018</u>
Alberta Community Partnership	\$ 68,500	\$ 70,543
Fortis Grant	2,500	-
EMPP Grant	<u>1,000</u>	<u>-</u>
	<u>\$ 72,000</u>	<u>\$ 70,543</u>

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

5. 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 Village be disclosed as follows:

	2019	2018
Total debt limit	\$ 840,270	\$ 770,936
Total debt	-	-
Amount of debt limit unused	840,270	770,936
Debt servicing limit	140,045	128,489
Debt servicing	-	-
Amount of debt servicing limit unused	140,045	128,489

The debt limit is calculated at 1.5 times revenue of the Village (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 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 Village. Rather, the financial statements must be interpreted as a whole.

6. EQUITY IN TANGIBLE CAPITAL ASSETS

	2019	2018
Tangible capital assets (Schedule 2)	\$ 8,220,897	\$ 8,127,680
Accumulated amortization (Schedule 2)	(4,943,940)	(4,765,295)
	\$ 3,276,957	\$ 3,362,385

7. ACCUMULATED SURPLUS

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

	2019	2018
Unrestricted surplus	\$ 350,180	\$ 345,680
Restricted surplus	59,762	2,000
Equity in tangible capital assets	3,276,957	3,362,385
	\$ 3,686,899	\$ 3,710,065

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

8. SEGMENTED DISCLOSURE

The Village 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. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Village officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	2019	2018
Mayor Elias	\$ 1,200	\$ -	\$ 1,200	\$ 1,750
Councilor Carter	1,900	-	1,900	1,800
Councilor Lybbert, B.	1,050	-	1,050	1,100
Councilor Lybbert, M.	2,350	-	2,350	2,100
Councilor Rolfson	2,650	-	2,650	3,000
Chief Administrative Officer - Parsons	-	-	-	66,454
Chief Administrative Officer - Campbell	44,316	10,658	54,974	13,197

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition, if any.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, car and travel allowances, conferences, and memberships, if any.

10. COMMITMENTS AND CONTINGENCIES

The Village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Village 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.

Employees of the Village are allowed to accrue sick leave up to a maximum of 30 days. As at December 31, 2019 the amount of accumulated sick leave was \$14,649. The total amount was not recorded in the financial statements as there is no certainty the full amount will be used. The amount of accumulated sick leave is not paid out to employees of the Village when they leave their position.

VILLAGE OF GLENWOOD
Notes to Financial Statements
Year Ended December 31, 2019

11. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Village is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The Village 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 Village 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 instruments approximates fair value.

12. SUBSEQUENT EVENTS

Since December 31, 2019 the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Government and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the Village.

13. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

14. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

In the last 10 years the total value of our taxable assessment roll has increased from 21.8 million to 26.6 million; or, an increase of 4.8 million dollars. No, the Village has not grown this value through development over these years. This number of 4.8 million mostly represents the correction of the assessment roll values and the inclusion of all titles being added to the roll that were previously missing. The assessor doubled the Land values here in 2010. This very aggressive increase has not been fully corrected. The Province average increase in real estate in the identical time frame is 9.97 %. The Village is at 34.81 %; or said differently, higher by 24.84 %, or two and a half times more. We don't think that the Village of Glenwood is a trend setter in the real estate market.

The Village has experienced REAL new development over these years of approximately 1.4 million. This represents new houses, garages, etc. being added to properties. That leaves an increase of 3.4 million in the balance. Subtract the approximate 1.5 million for land value increases and the balance of 1.9 million is what we have not assessed or taxed before 2009. The previous loss of revenue to this Village is significant.

In reviewing the 2019 assessment we were looking for inconsistencies, comparable(s) and what was most obvious as being incorrect in missing buildings and development. There are still large discrepancies in the assessment roll this year. Many assessments have no measurements of buildings. Many pictures have been added for the first time this past year. Some photos are still incorrect or old, or simply do not reflect the property as it is being assessed.

We have summarized our questions & these titles (roll #'s) and provided the CAO of the Village with the appropriate details.

We've been informed that the CAO of our Village has instructed the assessor to list all buildings on the assessment roll; with a value, or not. This has not been done and we are still missing buildings from the roll. We have been informed that Council is well aware of this existing problem and yet, to date, there is a public stance taken that you (Council) have no knowledge of this. Why not simply acknowledge the problem and then fix it? A short list of people well aware of this existing problem are: The Premier of the Province, Minister of Municipal Affairs, The Property Rights Advocates Office and the Minister of Justice and Solicitor General.

We anticipate that the "roll" will finally be corrected in full this year. These major differences in values have impacted some people (this year) with increases as high as over 500 % in value. Had this been addressed when the problem was first pointed out 9 years ago, it would have been far less financial pain on the people who live and own property here. These blatant inequities would have been corrected sooner. It is only with our newest CAO, Marilee Campbell, that the public has met any cooperation from the administration, or the Village's current assessor in correcting these very long standing financial abuses.

We have attached a couple of pages as examples of what we found to be very questionable for your information. There is a chart showing totals for assessment rolls for 2009, 2018 and 2019. These figures speak for themselves and are taken from public records. We are here today, at this meeting, to field any questions that may arise from what's been provided here.

Assessment Review Group

VALUE	2009	2018	2019
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	TOTAL ROLL	26,893,997	32,308,670	32,614,440
Less	EXEMPT Prop.	5,078,040	5,661,950	5,938,490

Taxable Total	21,815,957	26,646,720	26,675,950
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Less	Development over 10 years
Less	Land Values increase

-1,451,940

-1,500,000

23,724,010

Compare	2009	21,815,957
	2019	23,724,010

Difference	1,908,053
-------------------	------------------

between 2009 and 2019

2009	2,018	2,019	inc/dec	No physical changes in properties
193,540	304,990	246,420	-58,570.00	Value Dropped
151,600	245,180	254,980	9,800.00	Value Increase
42,090	90,450	91,600	1,150.00	Value Increase
263,200	222,220	216,830	-5,390.00	Value Dropped
298,620	299,440	276,730	-22,710.00	Value Dropped
85,400	94,200	96,800	2,600.00	Value Increase
110,200	164,400	165,600	1,200.00	Value Increase
263,200	222,100	216,800	-5,300.00	Value Decrease

Sq. Ft.	Year	2018	2019	\$ change	%	Val. Sq.Ft.	Building Description
2,400	1982	37,200	33,370	-3,830	-10.30	13.90	Metal Clad Warehouse
2,016	2016	57,210	56,570	-640	-1.12	28.06	
1,920	2015	32,360	39,400	7,040	21.76	20.52	

3,954	1960	52,910	57650	4,740	8.96	14.58	
4,070	1976	51,640	73330	21,690	42.00	18.02	

2,800	1960	33,640	39,000	5,360	15.93	13.93	Arch Rib Warehouse
1,600	1994	36,690	31,620	-5,070	-13.82	19.76	
1,024	1977	11,220	23,110	11,890	105.97	22.57	

1,760	1972	6,690	20,010	13,320	199.10	11.37	Metal Quonset
1,560	2006	15,230	17,200	1,970	12.93	11.03	Quonset
1,170	1998	4,730	30,520	25,790	545.24	26.09	Meal Quonset Warehouse
850	2016	20,550	27,480	6,930	33.72	32.33	Agro-Metal Warehouse
825	2007	9,450	24,090	14,640	154.92	29.20	Metal Quonset Warehouse
816	1960	8,270	9,010	740	8.95	11.04	Main. Shop Warehouse

144	1960	-	1,000	1,000	100.00	6.94	Green House
801	1994	8,980	4,920	-4,060	-45.21	6.14	
320	2005	-	4,970	4,970	100.00	15.53	
300	2010	-	1,500	1,500	100.00	5.00	question size of building
160	2000	-	7,120	7,120	100.00	44.50	
120	2019	-	0	0	0.00	0.00	missed 2019, was informed

VILLAGE OF GLENWOOD

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Cheque Listing For Council

2020-Apr-7
2:26:09PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20190642	2020-03-12	ALBERTA ONE CALL CORPORATION	IN157562	PAYMENT LAND LOCATES	12.60	12.60
20190643	2020-03-12	BENCHMARK ASSESSMENT CONSULTANTS INC	1368	PAYMENT 2020 MAR - MAY ASSESSMENT FEE	2,076.38	2,076.38
20190644	2020-03-12	CANADA REVENUE AGENCY	2020*FEB 2020*JAN*LIB	PAYMENT 2020*FEB PAYROLL DEDUCTIONS 2020*FEB LIB PAYROLL	4,050.46 1,454.19	5,504.65
20190645	2020-03-12	CANDU AUTOMATION & CONTROL SOLUTIONS	1528	PAYMENT WTP. ADD JANETS NUMBER TO ALA	427.56	427.56
20190646	2020-03-12	CHINOOK FOUNDATION	2020.REQ	PAYMENT 2020 CHINOOK FOUNDATION	5,828.54	5,828.54
20190647	2020-03-12	GFOA GOVERNMENT FINANCE OFFICER ASSOCIATI	4690	PAYMENT CAO TRAINING - TAXATION & ASS. W	78.75	78.75
20190648	2020-03-12	LETHBRIDGE TRUCK TERMINALS	178246	PAYMENT CHEMICAL DELIVERY	114.88	114.88
20190649	2020-03-12	PINCHER CREEK CO-OP	00210235A	PAYMENT LIBRARY LOCK, FIRE HALL, OFFICE	127.17	127.17
20190650	2020-03-12	VILLAGE OF HILL SPRING	20200010	PAYMENT ANNUAL SHARE OF CELL PHONE- W	300.00	300.00
20190651	2020-03-12	XPLOARNET COMMUNICATIONS INC.	INV30901480	PAYMENT INCREASE DATA	10.50	10.50
20190652	2020-03-25	ALBERTA MUNICIPAL SERVICES CORPORATION	20-1032942	PAYMENT UTILITIES	4,206.50	4,206.50
20190653	2020-03-25	ATB FINANCIAL MASTERCARD	2020-MAR	PAYMENT XPLOARNET DATA, TELUS, POSTAGE	1,287.31	1,287.31
20190654	2020-03-25	CITY OF LETHBRIDGE - CITY HALL	56462	PAYMENT 2020 1ST PYME - FIRE DISPATCH	296.25	296.25
20190655	2020-03-25	HUNSPERGER, PERRY	2020-MARCH	PAYMENT CONFERENCE IN BANFF	471.45	471.45
20190656	2020-03-25	OLDMAN RIVER REGIONAL SERVICES COMM.	11026	PAYMENT APR 1 - JUN 30 PLANNING SERV.	784.50	784.50
20190657	2020-03-25	RMA- RURAL MUNICIPALITIES OF ALBERTA	52935876 52949536	PAYMENT OFFICE SUPPLIES & EMERG MANAG EMERGENCY MANAGEMENT & WTP	722.06 159.52	881.58
20190658	2020-03-25	WORKER'S COMPENSATION BOARD - ALBERTA	24302353	PAYMENT APRIL - JULY WCB	740.00	740.00
20190659	2020-03-31	HUNSPERGER, PERRY				
20190660	2020-03-31	EDWARDS, JANET				
20190661	2020-03-31	KINAHAN, CARRIE				
20190662	2020-03-31	CARTER, GERALD				
20190663	2020-03-31	ELIAS, JONAS				
20190664	2020-03-31	LYBBERT, BART				
20190665	2020-03-31	LYBBERT, MYRON				
20190666	2020-03-31	ROLFSON, DAVID				
20190667	2020-03-31	CAMPBELL, ELIZA M				

VILLAGE OF GLENWOOD

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Cheque Listing For Council

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Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
					Total	33,766.62
*** End of Report ***						

VILLAGE OF GLENWOOD

2020 Operating & Capital BUDGET to ACTUAL

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Tax Revenue							
1-00-00-00-00-102	Taxes - Chinook Foundation	(5,520.07)	(5,871.00)	(5,847.32)	(6,000.00)	0.00	(6,000.00)
1-00-00-00-00-103	Taxes - Non-Residential	(49,488.39)	(51,968.00)	(52,143.99)	(53,000.00)	0.00	(53,000.00)
1-00-00-00-00-105	Taxes - Linear	(12,961.37)	(13,656.00)	(14,004.13)	(13,900.00)	0.00	(13,900.00)
1-00-00-00-00-108	Taxes - Residential	(217,615.50)	(228,958.00)	(227,298.55)	(233,500.00)	0.00	(233,500.00)
1-00-00-00-00-110	Taxes - M&E	(21,706.20)	(22,806.00)	(22,805.99)	(23,300.00)	0.00	(23,300.00)
1-00-00-00-00-130	Taxes - Policing	0.00	0.00	0.00	(5,585.00)	0.00	(5,585.00)
* TOTAL Tax Revenue		(307,291.53)	(323,259.00)	(322,099.98)	(335,285.00)	0.00	(335,285.00)
General Government Revenue							
1-00-00-00-00-590	Other Revenue from Own Sources	(350.00)	(300.00)	(1,221.00)	(300.00)	0.00	(300.00)
1-12-00-00-00-410	Photocopy, Fax, etc Revenue	(266.55)	(180.00)	(172.05)	(180.00)	(201.25)	21.25
1-12-00-00-00-433	Assessment Appeal Deposit	(50.00)	0.00	(50.00)	(100.00)	0.00	(100.00)
1-12-00-00-00-525	License - Business	(160.00)	(240.00)	(280.00)	(240.00)	(20.00)	(220.00)
1-12-00-00-00-561	Xplornet	(2,788.80)	(2,000.00)	(2,970.46)	(2,000.00)	(987.20)	(1,012.80)
1-00-00-00-00-510	Taxes - Penalties & Costs	(4,370.61)	(4,000.00)	(1,893.08)	(4,000.00)	(1,447.47)	(2,552.53)
1-00-00-00-00-541	Franchise & Concession ATCO Revenue	(3,322.30)	(8,800.00)	(26,067.53)	(9,000.00)	(5,924.44)	(3,075.56)
1-00-00-00-00-550	Return on Investments	(3,153.87)	(3,500.00)	(5,804.40)	(3,500.00)	306.12	(3,806.12)
* TOTAL General Gov't Revenue		(14,462.13)	(19,020.00)	(38,458.52)	(19,320.00)	(8,274.24)	(11,045.76)
Operating Grant Revenue							
1-00-00-00-00-748	Grant Misc	(9,345.03)	(1,500.00)	(1,500.00)	(2,500.00)	0.00	(2,500.00)
1-00-00-00-00-751	GRANTS - ACP INTERMUNICIPAL	(17,354.25)	0.00	(4,414.89)	(1,000.00)	0.00	(1,000.00)
1-00-00-00-00-843	Grant - MSI Operational	(34,832.00)	(34,832.00)	(34,147.00)	(34,000.00)	0.00	(34,000.00)
* TOTAL Operating Grant Revenue		(61,531.28)	(36,332.00)	(40,061.89)	(37,500.00)	0.00	(37,500.00)

VILLAGE OF GLENWOOD

2020 Operating & Capital BUDGET to ACTUAL

Page 2 of 10
2020-Apr-6
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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Protective Services Revenue							
1-00-00-00-00-990	Other Rev - NSF, Fines, Lease	(665.00)	(200.00)	(35.00)	(200.00)	(10.00)	(190.00)
*	TOTAL Protective Services Rev	(665.00)	(200.00)	(35.00)	(200.00)	(10.00)	(190.00)
Transportation Service Revenue							
1-30-00-00-00-410	Equipment Pool Revenue	(400.00)	0.00	(110.00)	(200.00)	0.00	(200.00)
1-32-00-00-00-591	Snow Removal Roads & Streets	(80.00)	(100.00)	(400.00)	(100.00)	(80.00)	(20.00)
*	TOTAL Trans Service Revenue	(480.00)	(100.00)	(510.00)	(300.00)	(80.00)	(220.00)
Water Revenue							
1-41-00-00-00-120	Water Connection Install	0.00	0.00	(5,000.00)	(1,000.00)	(1,000.00)	0.00
1-41-00-00-00-121	Water On/Off Fee	(240.00)	(100.00)	(270.00)	(100.00)	(30.00)	(70.00)
1-41-00-00-00-410	Sales - Water	(105,061.11)	(108,000.00)	(123,579.31)	(110,200.00)	(35,811.20)	(74,388.80)
1-41-00-00-00-411	Water - Bulk Sales	(3,594.04)	(3,000.00)	(3,578.42)	(3,000.00)	(8.15)	(2,991.85)
1-41-00-00-00-510	Water - Penalties & Costs	(411.91)	(500.00)	(222.93)	(500.00)	(57.90)	(442.10)
*	TOTAL Water Revenue	(109,307.06)	(111,600.00)	(132,650.66)	(114,800.00)	(36,907.25)	(77,892.75)
Irrigation Revenue							
1-40-00-00-00-410	Sales - Irrigation	(9,522.50)	(10,000.00)	(11,292.32)	(10,200.00)	(3,844.16)	(6,355.84)
*	TOTAL Irrigation Revenue	(9,522.50)	(10,000.00)	(11,292.32)	(10,200.00)	(3,844.16)	(6,355.84)
Sewer Revenue							
1-42-00-00-00-120	Sewer Connection Install	0.00	0.00	(2,000.00)	(1,000.00)	(1,000.00)	0.00
1-42-00-00-00-410	Sales - Sewer	(26,831.66)	(23,500.00)	(22,578.00)	(24,000.00)	(7,480.00)	(16,520.00)
1-42-00-00-00-411	Sales - Sewer RV Dumping Station	(3,092.75)	(3,000.00)	(3,126.35)	(3,000.00)	(117.00)	(2,883.00)
1-42-00-00-00-412	Sewer RV Campground Agreements	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	0.00	(4,000.00)
*	TOTAL Sewer Revenue	(33,924.41)	(30,500.00)	(31,704.35)	(32,000.00)	(8,597.00)	(23,403.00)

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Waste Management Revenue							
1-43-00-00-00-410	Sales - Solid Waste	(12,015.00)	(12,000.00)	(12,992.00)	(12,000.00)	(10,886.67)	(1,113.33)
*	TOTAL Waste Mgmt Rev	(12,015.00)	(12,000.00)	(12,992.00)	(12,000.00)	(10,886.67)	(1,113.33)
Cemetery Revenue							
1-56-00-00-00-410	Cemetery - Plots & Fees	(1,260.00)	(600.00)	(1,130.00)	(600.00)	0.00	(600.00)
1-56-00-00-00-420	Cemetery - Donations	(2,040.00)	0.00	(1,250.00)	(500.00)	(2,293.55)	1,793.55
1-56-00-00-00-430	Cemetery County Contribution	0.00	0.00	0.00	(1,375.00)	0.00	(1,375.00)
*	TOTAL Cemetery Revenue	(3,300.00)	(600.00)	(2,380.00)	(2,475.00)	(2,293.55)	(181.45)
Recreation & Culture Revenue							
1-74-02-00-00-560	Rentals Community Hall	(1,175.00)	(1,000.00)	(1,988.75)	(1,000.00)	(400.00)	(600.00)
1-72-00-00-00-410	Sales & Services - Recreation	(100.00)	(100.00)	(399.50)	(100.00)	0.00	(100.00)
1-74-03-00-00-474	Pioneer Parlour Revenue	(42,867.91)	(47,600.00)	(45,806.31)	(47,600.00)	0.00	(47,600.00)
1-74-04-00-00-410	Pioneer Days funds-fireworks donations	(200.00)	0.00	(2,950.00)	(3,000.00)	(141.00)	(2,859.00)
1-74-05-00-00-474	Post Office Rental Revenue	0.00	(1,400.00)	(1,400.00)	(2,400.00)	(600.00)	(1,800.00)
*	TOTAL Rec & Culture Rev	(44,342.91)	(50,100.00)	(52,544.56)	(54,100.00)	(1,141.00)	(52,959.00)
Planning & Development Revenue							
1-12-00-00-00-490	Permit - Dev/Compliance	(1,350.00)	(200.00)	415.00	(200.00)	(45.00)	(155.00)
1-95-00-00-00-763	Transfers From Reserves - Operating	0.00	0.00	0.00	(3,000.00)	0.00	(3,000.00)
*	TOTAL Planning & Development R	(1,350.00)	(200.00)	415.00	(3,200.00)	(45.00)	(3,155.00)
**	TOTAL Revenue	(598,191.82)	(593,911.00)	(644,314.28)	(621,380.00)	(72,078.87)	(549,301.13)

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Council Expenses							
2-11-00-00-00-153	Council Honorariums	10,050.00	11,000.00	10,700.00	11,000.00	2,000.00	9,000.00
2-11-00-00-00-213	Council Travel	6,897.07	7,000.00	3,826.16	6,000.00	1,253.08	4,746.92
2-11-00-00-00-520	Council Misc	3,772.50	4,000.00	2,322.89	3,500.00	397.96	3,102.04
* TOTAL Council Expenses		20,719.57	22,000.00	16,849.05	20,500.00	3,651.04	16,848.96
Administration Expenses							
2-12-00-00-00-110	Salaries & Wages Admin	117,586.80	86,500.00	84,671.54	89,100.00	22,280.97	66,819.03
2-12-00-00-00-113	Travel & Training - CAO	3,838.92	4,000.00	2,895.42	4,000.00	1,362.47	2,637.53
2-12-00-00-00-130	Employer Source Deductions Admin	4,596.92	5,500.00	6,119.31	6,200.00	1,579.86	4,620.14
2-12-00-00-00-131	Employer Benefit Deductions Admin	14,869.79	13,100.00	15,592.87	13,200.00	4,221.66	8,978.34
2-12-00-00-00-142	Workers Compensation Admin	2,063.23	2,500.00	2,551.22	2,500.00	2,157.04	342.96
2-12-00-00-00-150	Election & Census	409.03	0.00	0.00	0.00	0.00	0.00
2-12-00-00-00-210	Travel & Training - ADMIN	1,823.11	1,500.00	1,366.96	5,000.00	0.00	5,000.00
2-12-00-00-00-215	Telephone Land Line Admin	1,003.01	1,500.00	1,044.19	1,500.00	177.29	1,322.71
2-12-00-00-00-216	Fax Land Line Admin	779.87	1,000.00	891.36	1,000.00	151.05	848.95
2-12-00-00-00-220	Advert, Printing, Memberships Admin	5,927.09	6,700.00	5,863.37	6,600.00	2,739.79	3,860.21
2-12-00-00-00-230	Professional & Consulting Admin	33,559.89	40,000.00	34,959.05	33,300.00	6,285.04	27,014.96
2-12-00-00-00-235	Postage & Freight Admin	2,490.83	2,500.00	2,056.94	2,500.00	351.76	2,148.24
2-12-00-00-00-270	Misc Expense Admin	200.59	600.00	1,510.48	600.00	185.86	414.14
2-12-00-00-00-274	Insurance Admin	17,333.80	13,500.00	13,446.10	13,800.00	14,241.85	(441.85)
2-12-00-00-00-280	Reg Fees Land Titles	236.00	200.00	90.00	200.00	20.00	180.00
2-12-00-00-00-290	Office Bldg Maintenance Admin	729.03	800.00	505.83	800.00	9.99	790.01
2-12-00-00-00-300	Assessor Fees Admin	7,407.51	8,000.00	7,927.50	8,200.00	1,977.50	6,222.50
2-12-00-00-00-510	Office Expense Admin	2,077.73	2,750.00	4,758.90	2,750.00	1,010.60	1,739.40
2-12-00-00-00-520	Web Hosting Admin	1,250.00	1,300.00	1,250.00	1,300.00	0.00	1,300.00
2-12-00-00-00-540	Administration Utilities Power	2,530.90	2,750.00	2,685.91	2,750.00	724.01	2,025.99
2-12-00-00-00-541	Administration Utilities Gas	1,280.00	1,500.00	1,413.95	1,500.00	508.23	991.77
2-12-00-00-00-810	Bank Charges Admin	2,677.87	2,750.00	2,729.48	2,750.00	0.00	2,750.00
2-12-00-00-00-999	Adm - Amortization	219,863.43	220,000.00	178,644.74	224,400.00	0.00	224,400.00
* TOTAL Administration Expenses		444,535.35	418,950.00	372,975.12	423,950.00	59,984.97	363,965.03

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Protective Services Expenses							
2-23-00-00-00-110	Fire & Emergency Management wages	497.74	1,000.00	250.00	1,000.00	150.00	850.00
2-23-00-00-00-130	Employer source deduction Fire	0.87	50.00	0.00	50.00	0.00	50.00
2-23-00-00-00-270	Fire Misc	2,332.54	1,000.00	361.63	2,000.00	0.00	2,000.00
2-23-00-00-00-510	Fire Goods & Supplies	95.41	50.00	0.00	50.00	0.00	50.00
2-23-00-00-00-540	Fire Utilities Power	1,644.37	1,950.00	2,092.38	1,950.00	474.40	1,475.60
2-23-00-00-00-541	Fire Utilities Gas	1,906.33	1,900.00	2,404.72	1,900.00	960.98	939.02
2-23-00-00-00-750	Fire Requisition	6,506.64	6,667.00	6,104.64	11,300.00	6,125.70	5,174.30
2-23-00-00-00-760	Fire Dispatch Services	836.61	1,200.00	1,150.24	1,200.00	296.25	903.75
2-23-00-00-00-770	Victim Services	600.00	600.00	600.00	500.00	0.00	500.00
* TOTAL Protective Services Exp		14,420.51	14,417.00	12,963.61	19,950.00	8,007.33	11,942.67
Shop Expenses							
2-30-00-00-00-110	Salaries & Wages Equip Pool	3,120.67	2,700.00	3,101.60	2,700.00	761.49	1,938.51
2-30-00-00-00-130	Employer Source Deductions Equip Pool	187.30	200.00	197.70	200.00	54.75	145.25
2-30-00-00-00-131	Employer Benefit Deductions Equip Pool	156.02	200.00	1,101.66	200.00	266.87	(66.87)
2-31-00-00-00-110	Village Maintenance Wages	15,716.39	13,500.00	15,508.12	13,700.00	3,807.37	9,892.63
2-31-00-00-00-130	Employer Source Deductions V-Main	936.58	800.00	988.33	900.00	273.82	626.18
2-31-00-00-00-131	Employer Benefits Vlg Maint	780.46	1,000.00	970.94	1,000.00	177.30	822.70
2-31-00-00-00-250	Vlg Maint Contracted Services	2,075.00	2,500.00	228.64	2,000.00	0.00	2,000.00
2-31-00-00-00-510	Vlg Maint Tools, Hardware, Op	1,230.39	2,000.00	993.12	2,000.00	0.00	2,000.00
2-31-00-00-00-524	Vlg Maint Equip Supplies	2,040.54	2,000.00	2,298.06	2,000.00	0.00	2,000.00
2-31-00-00-00-526	Vlg Maint Equip Supply Tractor	987.73	800.00	920.01	800.00	0.00	800.00
2-31-00-00-00-527	Vlg Maint Fuel	4,399.34	3,000.00	2,547.96	3,100.00	0.00	3,100.00
2-31-00-00-00-550	Safety Gear	341.45	500.00	151.32	500.00	59.00	441.00
2-32-00-00-00-215	Telephone Shop	778.44	900.00	589.30	900.00	151.05	748.95
2-32-00-00-00-217	Cell Phone Foreman	907.97	900.00	1,292.00	900.00	218.65	681.35
* TOTAL Shop Expenses		33,658.28	31,000.00	30,888.76	30,900.00	5,770.30	25,129.70

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Road & Street Expenses							
2-32-00-00-00-110	Salaries & Wages Streets & Roads	16,531.47	16,900.00	17,839.28	17,200.00	4,185.93	13,014.07
2-32-00-00-00-130	Employer Source Deduct Streets & Roads	1,017.39	1,000.00	1,041.20	1,100.00	287.85	812.15
2-32-00-00-00-131	Employer Benefit Deduct Streets & Roads	820.13	1,200.00	970.94	1,200.00	177.30	1,022.70
2-32-00-00-00-250	Streets & Roads Contracted Services	7,535.84	2,000.00	1,177.00	2,000.00	1,229.00	771.00
2-32-00-00-00-260	Streets & Roads Goods & Servcies	0.00	1,000.00	482.62	1,000.00	0.00	1,000.00
2-32-00-00-00-530	Streets & Roads Maint Materials	844.99	1,000.00	3,001.28	1,000.00	0.00	1,000.00
2-32-00-00-00-540	Streetlights	10,559.86	11,000.00	12,329.42	12,000.00	3,140.88	8,859.12
* TOTAL Road & Street Expenses		37,309.68	34,100.00	36,841.74	35,500.00	9,020.96	26,479.04
Irrigation Expenses							
2-40-00-00-00-110	Salaries & Wages Irrigation	7,729.82	6,800.00	8,534.35	6,900.00	1,735.10	5,164.90
2-40-00-00-00-250	Irrg System Contracted Services	0.00	500.00	0.00	500.00	0.00	500.00
2-40-00-00-00-252	Irrg System Maint	329.97	750.00	973.75	750.00	0.00	750.00
2-40-00-00-00-540	Irrg System Utilities Power	3,248.23	3,500.00	2,598.47	3,600.00	263.17	3,336.83
* TOTAL Irrigation Expenses		11,308.02	11,550.00	12,106.57	11,750.00	1,998.27	9,751.73
Water Expenses							
2-41-00-00-00-110	Salaries & Wages Water	22,803.75	29,200.00	21,831.84	29,500.00	5,417.08	24,082.92
2-41-00-00-00-130	Employer Source Deductions Water	1,730.48	2,400.00	1,763.93	2,600.00	464.39	2,135.61
2-41-00-00-00-131	Employer Benefit Deductions Water	1,092.62	2,300.00	1,846.51	2,300.00	338.98	1,961.02
2-41-00-00-00-210	Water - Seminars & Travel	1,823.34	3,000.00	3,553.10	3,000.00	599.00	2,401.00
2-41-00-00-00-215	Telephone Water Plant	1,078.35	1,100.00	1,191.36	1,100.00	151.05	948.95
2-41-00-00-00-250	Water Supply Contracted Services	7,983.88	11,000.00	12,015.10	11,000.00	8,318.78	2,681.22
2-41-00-00-00-252	Water Supply Maint	1,968.90	3,000.00	2,451.60	7,600.00	1,477.13	6,122.87
2-41-00-00-00-270	Water Supply Misc	22,947.95	1,500.00	31.14	1,500.00	0.00	1,500.00
2-41-00-00-00-510	Water Supply Goods & Service	6,196.25	7,000.00	4,464.17	6,500.00	2,765.53	3,734.47
2-41-00-00-00-540	Water Supply Utilities Power	10,156.53	10,500.00	12,076.98	10,700.00	3,139.63	7,560.37
2-41-00-00-00-541	Water Supply Utilities Gas	3,428.59	3,750.00	3,545.23	3,800.00	1,028.12	2,771.88
2-41-00-00-00-905	Water Billing Discount	3,489.50	3,500.00	3,655.62	3,500.00	0.00	3,500.00
* TOTAL Water Expenses		84,700.14	78,250.00	68,426.58	83,100.00	23,699.69	59,400.31

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Sewer Expenses							
2-42-00-00-00-110	Salaries & Wages Sewer	3,020.67	2,700.00	3,101.60	2,700.00	761.49	1,938.51
2-42-00-00-00-130	Employer Source Deductions Sewer	187.30	200.00	197.70	200.00	54.75	145.25
2-42-00-00-00-131	Employer Benefit Deductions Sewer	156.02	200.00	276.80	200.00	56.53	143.47
2-42-00-00-00-250	Sewer Contracted Services	19,819.86	5,250.00	2,481.70	5,250.00	0.00	5,250.00
2-42-00-00-00-510	Sewer Goods & Services	0.00	250.00	0.00	250.00	0.00	250.00
2-42-00-00-00-905	Sewer Billing Discount	0.00	250.00	0.00	250.00	0.00	250.00
* TOTAL Sewer Expenses		23,183.85	8,850.00	6,057.80	8,850.00	872.77	7,977.23
Waste Management Expenses							
2-43-00-00-00-250	Solid Waste Contracted Services	0.00	250.00	0.00	250.00	1,635.00	(1,385.00)
2-43-00-00-00-510	Solid Waste Goods & Services	50.48	250.00	0.00	250.00	0.00	250.00
2-43-00-00-00-750	Solid Waste Requisition - CMRSA	6,747.37	7,000.00	7,792.56	7,100.00	0.00	7,100.00
2-43-00-00-00-752	Requisition - County Transfer Station	0.00	3,200.00	3,126.80	3,300.00	4,050.48	(750.48)
* TOTAL Waste Mgmt Expenses		6,797.85	10,700.00	10,919.36	10,900.00	5,685.48	5,214.52
Cemetery Expenses							
2-56-00-00-00-110	Salaries & Wages Cemetery	1,688.45	2,000.00	3,346.52	2,100.00	973.65	1,126.35
2-56-00-00-00-510	Cemetery Goods & Services	142.83	250.00	200.00	3,250.00	0.00	3,250.00
2-56-00-00-00-540	Cemetery Utilities Power	947.99	1,100.00	1,006.25	1,100.00	252.28	847.72
2-56-00-00-00-620	Cemetery Transfer to Reserves	0.00	0.00	0.00	500.00	0.00	500.00
* TOTAL Cemetery Expenses		2,779.27	3,350.00	4,552.77	6,950.00	1,225.93	5,724.07
Planning & Development Expense							
2-76-00-00-00-250	Development Contracted Services	0.00	500.00	0.00	500.00	0.00	500.00
2-76-00-00-00-251	Planning - GIS	1,659.00	1,730.00	1,681.12	1,730.00	3,182.10	(1,452.10)
2-76-00-00-00-252	ORRSC Requisition	3,288.28	3,650.00	3,863.00	5,200.00	0.00	5,200.00
* TOTAL Planning & Dev Expenses		4,947.28	5,880.00	5,544.12	7,430.00	3,182.10	4,247.90

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Parks & Recreation Expenses							
2-62-00-00-00-201	Community Service Misc	0.00	500.00	0.00	500.00	0.00	500.00
2-74-04-00-00-510	Pioneer Days Fireworks	3,000.00	0.00	3,150.00	3,000.00	0.00	3,000.00
2-72-00-00-00-110	Salaries & Wages Parks & Rec	4,396.15	2,000.00	5,978.61	2,000.00	2,387.95	(387.95)
2-72-00-00-00-725	Recreation Expenses (Vlg USE ONLY)	1,355.31	1,250.00	1,142.36	6,150.00	0.00	6,150.00
2-72-00-00-00-540	Recreation Utilities Power	951.94	1,000.00	1,064.68	1,000.00	277.94	722.06
2-72-00-00-00-541	Recreation Utilities Gas	730.00	800.00	855.88	800.00	281.24	518.76
* TOTAL Parks & Rec Expenses		10,433.40	5,550.00	12,191.53	13,450.00	2,947.13	10,502.87
Library Expenses							
2-74-01-00-00-250	Library Contracted Services	968.38	1,000.00	886.57	1,000.00	0.00	1,000.00
2-74-01-00-00-510	Library Goods and Services	0.00	500.00	10.45	500.00	75.13	424.87
2-74-01-00-00-750	Library Society Operating Support	18,000.00	15,000.00	15,000.00	15,300.00	0.00	15,300.00
2-74-01-00-00-771	Requisition Chinook Arch Library	2,480.60	2,490.00	2,531.16	2,500.00	1,290.86	1,209.14
* TOTAL Library Expenses		21,448.98	18,990.00	18,428.18	19,300.00	1,365.99	17,934.01
Community Hall Expenses							
2-74-02-00-00-110	Salaries and Wages Community Hall	2,900.00	2,700.00	1,275.00	2,700.00	350.00	2,350.00
2-74-02-00-00-250	Community Hall Contracted Service	488.95	500.00	315.00	500.00	0.00	500.00
2-74-02-00-00-510	Community Hall Goods & Service	954.03	1,000.00	1,601.89	1,000.00	333.17	666.83
2-74-02-00-00-540	Community Hall Utilities Power	1,920.75	1,500.00	2,108.79	1,500.00	727.58	772.42
2-74-02-00-00-541	Community Hall Utilities Gas	1,240.96	1,125.00	1,456.03	1,125.00	474.36	650.64
* TOTAL Community Hall Expenses		7,504.69	6,825.00	6,756.71	6,825.00	1,885.11	4,939.89
Pioneer Parlour Expenses							
2-74-03-00-00-110	Salaries & Wages Pioneer Parlour	18,973.75	22,200.00	22,604.66	18,500.00	0.00	18,500.00
2-74-03-00-00-130	Employer Source Deductions PP	694.03	600.00	1,014.14	500.00	0.00	500.00
2-74-03-00-00-250	Pioneer Parlour Contracted Services	75.94	1,500.00	1,432.00	1,500.00	0.00	1,500.00
2-74-03-00-00-474	Pioneer Parlour Expenses (Bldg)	939.03	1,000.00	2,786.58	1,000.00	100.00	900.00
2-74-03-00-00-510	Pioneer Parlour Goods & Services	17,203.67	19,500.00	21,312.83	19,900.00	0.00	19,900.00
2-74-03-00-00-540	Pioneer Parlour Utilities Power	1,598.36	1,700.00	1,702.28	1,700.00	285.50	1,414.50
2-74-03-00-00-541	Pioneer Parlour Utilities Gas	834.76	1,100.00	1,019.48	1,100.00	366.22	733.78
* TOTAL Pioneer Parlour Expenses		40,319.54	47,600.00	51,871.97	44,200.00	751.72	43,448.28

VILLAGE OF GLENWOOD

2020 Operating & Capital BUDGET to ACTUAL

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Post Office Expenses							
2-74-05-00-00-540	Post Office Utilities Power	0.00	500.00	0.00	500.00	0.00	500.00
2-74-05-00-00-541	Post Office Utilities Gas	0.00	375.00	0.00	375.00	0.00	375.00
* TOTAL Post Office Exp		0.00	875.00	0.00	875.00	0.00	875.00
Community Support Requisitions							
2-26-00-00-00-100	Requisition - Policing	0.00	0.00	0.00	5,585.00	0.00	5,585.00
2-62-00-00-00-206	Com Services: Communities in Bloom	2,925.00	2,000.00	1,788.75	2,000.00	0.00	2,000.00
2-62-00-00-00-208	Spring Glen Park Req/Exp/Donate	1,500.00	1,500.00	1,428.57	1,500.00	0.00	1,500.00
2-62-00-00-00-209	Com Services: Glenwood Seniors Req	500.00	500.00	500.00	500.00	0.00	500.00
2-62-00-00-00-210	Com Services: FCSS Requisition	2,446.00	2,446.00	2,446.00	2,446.00	0.00	2,446.00
2-62-00-00-00-750	Com Services: Farm Safety Ctr Donation	0.00	300.00	300.00	300.00	0.00	300.00
2-72-00-00-00-750	Recreation Brd Expenses (Vlg DON'T USE)	2,818.85	1,500.00	801.01	1,500.00	0.00	1,500.00
2-98-00-00-00-102	Req Chinook Foundation	5,520.09	5,871.00	5,870.52	6,000.00	5,828.54	171.46
2-98-00-00-00-108	Req United Irrigation Dist	4,203.18	4,310.00	4,553.30	4,400.00	0.00	4,400.00
2-98-00-00-00-115	Req School Foundation	68,249.59	71,650.00	71,341.78	73,100.00	0.00	73,100.00
2-98-00-00-00-116	DESIGNATED INDUSTRIAL PROPERTY (DIP)	20.37	47.00	47.17	47.00	0.00	47.00
2-12-00-00-00-763	General Reserves transfer from Operating	0.00	0.00	0.00	3,972.00	0.00	3,972.00
* TOTAL Community Support Requis		88,183.08	90,124.00	89,077.10	101,350.00	5,828.54	95,521.46
** TOTAL Expenses		852,249.49	809,011.00	756,450.97	845,780.00	135,877.33	709,902.67
*** TOTAL Revenues Over Expenses		254,057.67	215,100.00	112,136.69	224,400.00	63,798.46	160,601.54

VILLAGE OF GLENWOOD

2020 Operating & Capital BUDGET to ACTUAL

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General Ledger	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 YTD Actual	2020 Budget Remaining \$
Capital Grants Revenue							
1-00-00-00-00-842	Grant - MSI Capital	(88,225.34)	(127,427.00)	(91,802.29)	(211,850.00)	0.00	(211,850.00)
1-00-00-00-00-846	Grants - FGTF/NDCC	(90,569.74)	(78,200.00)	0.00	(130,000.00)	0.00	(130,000.00)
* TOTAL Cap Grants Rev		(178,795.08)	(205,627.00)	(91,802.29)	(341,850.00)	0.00	(341,850.00)
** TOTAL CAPITAL REVENUE		(178,795.08)	(205,627.00)	(91,802.29)	(341,850.00)	0.00	(341,850.00)
Capital Expenses							
2-12-00-00-00-762	Admin - Transfer to Capital	0.00	0.00	0.00	10,750.00	0.00	10,750.00
2-23-00-00-00-762	Protective Serv-Transfer to Capital	0.00	6,000.00	0.00	4,000.00	0.00	4,000.00
2-31-00-00-00-762	Vlg Maint - Transfer to Capital	0.00	7,200.00	0.00	0.00	0.00	0.00
2-32-00-00-00-762	Strts & Rds - Transfer to Capital	0.00	113,407.00	0.00	181,400.00	0.00	181,400.00
2-40-00-00-00-762	Irrigation - Transfer to Capital	0.00	5,000.00	0.00	5,000.00	3,500.95	1,499.05
2-41-00-00-00-762	Water - Transfer to Capital	0.00	50,000.00	0.00	123,700.00	0.00	123,700.00
2-42-00-00-00-762	Sewer - Transfer to Capital	0.00	0.00	0.00	12,000.00	0.00	12,000.00
2-71-00-00-00-762	Parks & Recreation - Transfer to Capital	0.00	420.00	0.00	0.00	0.00	0.00
2-74-01-00-00-762	Library - Transfer to Capital	0.00	20,000.00	0.00	0.00	0.00	0.00
2-74-02-00-00-762	Community Hall - Transfer to Capital	0.00	5,100.00	0.00	5,000.00	0.00	5,000.00
* TOTAL Capital Expenses		0.00	207,127.00	0.00	341,850.00	3,500.95	338,349.05
** TOTAL CAPITAL EXPENSES		0.00	207,127.00	0.00	341,850.00	3,500.95	338,349.05
*** Revenues Over Expense/Capital		(178,795.08)	1,500.00	(91,802.29)	0.00	3,500.95	(3,500.95)

*** End of Report ***