

AGENDA
COUNTY OF NORTHERN LIGHTS
REGULAR COUNCIL MEETING HELD IN COUNTY CHAMBERS
ON TUESDAY, APRIL 28, 2026, at 9:00 A.M.
COUNTY BUILDING, MANNING, ALBERTA

<https://us02web.zoom.us/j/84833503333?pwd=TrP7Kyvvca1iwSWXFUQ0hJsaSeFNH.1>

01.0 Call to Order

01.1.1 Land Acknowledgement

02.0 Adoption of the Agenda

03.0 Adoption of the Minutes of the Previous Regular or Special Meeting(s)

A. Tuesday, April 24, 2026, Council Meeting Minutes

04.0 Delegations

A. Trustee - Kelly Whalen, John Kuran, and Michael Connell; Superintendent - Victoria Cornick and Deputy Superintendent - Lauri Goudreault - Holy Family Catholic Regional Division Presentation at 9:00 a.m.

05.0 Policies/ Bylaws

A. Council Donations and Grants Policy

B. Road Maintenance Policy

C. Proposed Bylaw 26-14-506 known as the "2026 Property Tax Bylaw"

06.0 Municipal/CAO & Departmental Reports/Business

06.1 Government Services

06.1.1 Council/Legislative

A. Break-out Session Proposals – RMA 2026 Fall Convention

B. Council's Summer Schedule

C. Local Home Hardware Grand Opening Invitation

D. Manning Handi-van Committee

E. Ordinance Standing Committee Meeting

06.1.2 Administration

06.1.3 Assessment

06.1.4 Taxation

06.1.5 Finance

A. March 2026 Bank Reconciliation

B. 2025 Audited Financial Statements

06.1.6 Equipment/Supplies

06.1.7 Buildings/Properties

06.1.8 Personnel/Human Resources

06.2 Protective Services

06.2.1 Policing

- 06.2.3 Fire protection
- 06.2.4 Emergency Measures & Disaster Services
 - A. *Voyant Alert Discussion*
- 06.2.5 Ambulance/First Aid
- 06.2.6 By-law Enforcement
- 06.3 Transportation/Drainage/Public Works
 - 06.3.1 Public Works
 - A. *Director of Public Works Report (verbal)*
 - 06.3.2 Roads
 - A. *Bridge Engineering Award*
 - B. *Road Ban Sign Report*
 - 06.3.3 Airport
 - 06.3.7 Drainage Ditches
- 06.4 Utilities/Public Works
 - 06.4.1 Water
 - 06.4.2 Sewage
 - 06.4.3 Solid Waste
- 06.6 Environmental Development
 - 06.6.1 Development [Planning/Zoning/Subdivisions]
 - 06.6.2 Community Services / Economic Development
 - 06.6.3 Agriculture Services
 - 06.6.5 Natural Resources
 - 06.6.6 Housing / Seniors
 - 06.6.9 Tourism
- 07.0 Ward and/or Committee Reports**
- 08.0 Info Items**
 - A. *April 28, 2026, Info Package*
- 09.0 Open Mic**
- Decisions on Delegations*
- 10.0 In Camera Items**
 - A. *Potential Land Purchase under ATIA s. 19, 28 and 30*
- 11.0 Adjournment**

**MINUTES
COUNTY OF NORTHERN LIGHTS
REGULAR COUNCIL MEETING HELD IN COUNTY CHAMBERS
ON TUESDAY, APRIL 14, 2026, at 9:00 A.M.
COUNTY BUILDING, MANNING, ALBERTA**

<https://us02web.zoom.us/j/82903818268?pwd=Tbg29BXAWdDT0l38gEol3zQYs1Arko.1>

PRESENT:

Gary These	Ward One	Weberville/Stewart
Kayln Schug	Ward Two	Warrensville/Lac Cardinal (virtual)
Brenda Yasinski	Ward Three	Dixonville/Chinook Valley
Brent Reese	Ward Four	Deadwood/Sunny Valley
Gloria Dechant	Ward Five	North Star/Breaking Point
Terry Ungarian	Ward Six	Hotchkiss/Hawk Hills

REGRETS:

Linda Halabisky	Ward Seven	Keg River/Carcajou
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IN ATTENDANCE:

Gerhard Stickling – Chief Administrative Officer
Josh Hunter – Director of Finance
Charles Schwab – Director of Public Works
Teresa Tupper – Executive Assistant/ Recorder
Dan Archer – Mile Zero Banner Post Reporter

01.0 Call to Order

01.1.1 Land Acknowledgement

Reeve Ungarian called the Tuesday, April 14, 2026, Council Meeting to order at 9:02 a.m.

02.0 Adoption of the Agenda

157/14/04/26 **MOVED BY Councillor Reese to acknowledge receipt of the Tuesday, April 14, 2026, Council Agenda and adopt it with the following additions:**
06.1.1-F Membership Funding Request – Peace Regional Energy Alliance
06.1.1-G Star Centre Window Replacement
CARRIED

03.0 Adoption of the Minutes of the Previous Regular or Special Meeting(s)

A. Tuesday, March 24, 2026, Council Meeting Minutes

158/14/04/26 **MOVED BY Councillor Dechant to acknowledge receipt of the Tuesday, March 24, 2026, Council Meeting Minutes and adopt them as presented.**
CARRIED

04.0 Delegations

A. Philip Hicks, Government Frameworks at 9:08a.m. (virtual)

Delegation A joined Council virtually at 9:08 a.m. and reviewed the ATIA and POPA Act, compliance and software systems to enhance the County's capabilities in being compliant.

Delegation exited at 9:28 a.m.

05.0 Policies/ Bylaws

A. Snowplowing of Public/Private Roadways Policy

159/14/04/26 **MOVED BY Councillor Dechant to rescind the current Snowplowing of Public Private Roadways Policy.**
CARRIED

B. On Call Policy

160/14/04/26 **MOVED BY Councillor Schug to adopt the updated “On Call” Policy as presented.**
CARRIED

*Recessed the Meeting at 9:50 a.m.
Reconvened the Meeting at 10:01 a.m.*

04.0 Delegations

B. Josee Aitken, Manager & Extension Coordinator, North Peace Applied Research Association (NPARA) at 10:01 a.m.

Josee and Amber presented NPARA’s annual report to Council.

Delegation exited at 10:29 a.m.

06.0 Municipal/CAO & Departmental Reports/Business

06.1 Government Services

06.1.1 Council/Legislative

A. Normand Boucher Community Arboretum Celebration Invitation

161/14/04/26 **MOVED BY Councillor Reese to acknowledge receipt of the Normand Boucher Community Arboretum Celebration Invitation and send Deputy Reeve Schug to represent the County at the event on Thursday, May 21, 2026, at 9:30 a.m. at the Arboretum in Peace River on behalf of Council.**
CARRIED

B. EDA Elected Officials Economic Development Training Registration

162/14/04/26 **MOVED BY Councillor Dechant to acknowledge receipt of the EDA Elected Officials Economic Development Training Report and register all of council to attend the event on Friday, May 22, 2026.**
CARRIED

C. Elected Officials Education Program Upcoming Courses

163/14/04/26 **MOVED BY Councillor These to acknowledge receipt of the Elected Officials Education Program Report and register Councillor Dechant to attend the Strengthen Regional Collaboration Course.**
CARRIED

D. Fair Electricity Distribution Alliance Report

164/14/04/26 **MOVED BY Councillor Schug to acknowledge receipt of the Fair Electricity Alliance Report and authorize administration to send an email to the Mayor of the City of Grande Prairie indicating intent to join the Fair Electricity Distribution Alliance (FEDA) and the County Logo, and upon receipt of FEDA communications and media materials, add them to the County website as appropriate with Councils statement of intent.**
CARRIED

E. Letter to Council regarding More Education on Nuclear
Councillor These abstained from the vote

165/14/04/26 **MOVED BY Councillor Schug to acknowledge receipt of the Letter to Council and have administration refer the letter to the Peace Regional Energy Alliance so that as a Region, we bring a balanced approach to education and awareness.**
CARRIED

F. Membership Funding request – Peace Regional Energy Alliance
Councillor These abstained from the vote

166/14/04/26 **MOVED BY Councillor Schug to acknowledge receipt of the Membership Funding Request and support a one-time membership contribution of \$1000. to the Peace Regional Energy Alliance.**
CARRIED

G. Star Centre Window Replacement

167/14/04/26 **MOVED BY Councillor Dechant to acknowledge receipt of the Star Centre Window Replacement Report and authorize the reallocation of \$13,056.00 including a 20% contingency for the window replacement at the Star Centre.**
CARRIED

Recessed the meeting at 10:59 a.m.
Reconvened the meeting at 11:05 a.m.

06.1.2 Administration
A. CAO Report

168/14/04/26 **MOVED BY Councillor Yasinski to acknowledge receipt of the CAO Report and accept it for information.**
CARRIED

04.0 Delegations

C. Blaire Gaalaas, Managing Director, Circular Materials at 11:15 a.m. (virtual)

Blaire presented a comprehensive introduction regarding Circular Materials and recycling issues.

Delegation C exited the meeting at 11:42 a.m.

06.1.3 Assessment

06.1.4 Taxation

06.1.5 Finance
A. January 2026 Payment Registers

169/14/04/26 **MOVED BY Councillor These to acknowledge receipt of the January 2026 Payment Registers and accept them for information.**
CARRIED

B. February 2026 Payment Registers

170/14/04/26 **MOVED BY Councillor Reese to acknowledge receipt of the February 2026 Payment Registers and accept them for information.**
CARRIED

C. January 2026 Bank Reconciliation

171/14/04/26 **MOVED BY Councillor Yasinski to acknowledge receipt of the January 2026 Bank Reconciliation and accept it for information.**
CARRIED

D. February 2026 Bank Reconciliation

172/14/04/26 **MOVED BY Councillor Dechant to acknowledge receipt of the February 2026 Bank Reconciliation and accept it for information.**
CARRIED

173/14/04/26 **MOVED BY Councillor Yasinski to have the Tuesday, April 14, 2026, Council Meeting go in camera to discuss contract items from Government Frameworks under ATIA s. 19 at 11:47 a.m.**
CARRIED

Dan Archer, Reporter, exited the Council Meeting at 11:47 a.m.

174/14/04/26 **MOVED BY Councillor These to have the Tuesday, April 14, 2026, Council Meeting come out of camera at 12:10 p.m.**
CARRIED

*Recessed the meeting at 12:11 p.m.
Reconvened the meeting at 1:05 p.m.*

E. Operating and Capital Budget

175/14/04/26 **MOVED BY Councillor Yasinski to acknowledge receipt of the 2026 Operating and Capital Budget and adopt it with the discussed changes.**
CARRIED

06.1.6 Equipment/Supplies

06.1.7 Buildings/Properties

06.1.8 Personnel/Human Resources

06.2 Protective Services

06.2.1 Policing

A. RCMP Community Priorities Plan – Manning Detachment

176/14/04/26 **MOVED BY Councillor Dechant to acknowledge receipt of the RCMP Community Priorities Plan for the Manning Detachment and approve it as presented.**
CARRIED

06.2.3 Fire protection

06.2.4 Emergency Measures & Disaster Services

06.2.5 Ambulance/First Aid

06.2.6 By-law Enforcement

06.3 Transportation/Drainage/Public Works

06.3.1 Public Works

A. Director of Public Works Report

177/14/04/26 **MOVED BY Councillor These to acknowledge receipt of the Director of Public Works Report and accept it for information.**
CARRIED

B. National Public Works Week Report

178/14/04/26 **MOVED BY Councillor Reese to acknowledge receipt of the National Public Works Week Report and declare May 17 to 23, 2026, as Public Works Week in the County of Northern Lights.**
CARRIED

06.3.2 Roads
A. Road Ban Signage

179/14/04/26 **MOVED BY Councillor Schug to acknowledge receipt of the Road Ban Signage Report and accept it for information.**
CARRIED

06.3.3 Airport

06.3.7 Drainage Ditches

06.4 Utilities/Public Works

06.4.1 Water

06.4.2 Sewage

06.4.3 Solid Waste

07.0 Ward and/or Committee Reports

A. March 2026 Councillor Ward Reports

180/14/04/26 **MOVED BY Councillor Reese to acknowledge receipt of the March 2026 Councillor Ward Reports and accept them for information.**
CARRIED

08.0 Info Items

A. Tuesday, April 14, 2026, Info Package

181/14/04/26 **MOVED BY Councillor These to acknowledge receipt of the Tuesday, April 14, 2026, Info Package and accept it for information.**
CARRIED

06.6 Environmental Development

06.6.1 Development [Planning/Zoning/Subdivisions]

A. Planning & Development Administration Update

182/14/04/26 **MOVED BY Councillor Yasinski to acknowledge receipt of the Planning & Development Administration Update and accept it for information.**
CARRIED

06.6.2 Community Services / Economic Development

06.6.3 Agriculture Services

06.6.5 Natural Resources

06.6.6 Housing / Seniors

06.6.9 Tourism

*Recessed the meeting at 2:20 p.m.
Reconvened the meeting at 2:32 p.m.*

09.0 Open Mic

Decisions on Delegations

10.0 In Camera Items

- A. La Prairie Works Inc. under ATIA s. 19
- B. Dust Control Contract under ATIA s. 19
- C. Northern Sunrise County Airport Funding Agreement under ATIA s. 28
- D. Forestry Airport Agreement under ATIA s. 19
- E. Legal under ATIA s. 32

183/14/04/26 **MOVED BY Councillor These to have the Tuesday, April 14, 2026, Council Meeting go in camera to discuss the following items at 2:32 p.m.:**

- A. La Prairie Works Inc. under ATIA s. 19**
 - B. Dust Control Contract under ATIA s. 19**
 - C. Northern Sunrise County Airport Funding Agreement under ATIA s. 28**
 - D. Forestry Airport Agreement under ATIA s. 19**
 - E. Legal under ATIA s. 32**
- CARRIED**

*The public, Dan Archer, Reporter; and Teresa Tupper, Executive Assistant, exited meeting at 2:32 p.m.
Councillor Kayln Schug declared pecuniary interest on A. La Prairie Works Inc. and exited the in-camera portion of the meeting at 2:54 p.m.*

184/14/04/26 **MOVED BY Councillor Dechant to have the Tuesday, April 14, 2026, Council Meeting come out of camera at 3:09 p.m.**
CARRIED

185/14/04/26 **MOVED BY Councillor These to authorize the extension of the agreement with Tiger Calcium Services Inc. for 2026.**
CARRIED

186/14/04/26 **MOVED BY Councillor Yasinski to approve the Manning Airport Agreement with Northern Sunrise County from January 01, 2026, to December 31, 3030.**
CARRIED

187/14/04/26 **MOVED BY Councillor Dechant to authorize an agreement with the Ministry of Forestry and Parks from January 1, 2026, to December 31, 2030.**
CARRIED

188/14/04/26 **MOVED BY Councillor Ungarian to have the County respond to La Prairie Works Inc request.**
CARRIED


11.0 Adjournment

Reeve Ungarian adjourned the Tuesday, April 14, 2026, Council Meeting at 3:16 p.m.

Chief Elected Official
Terry Ungarian

Chief Administrative Officer
Gerhard Stickling

04.A



Holy Family

Catholic Regional Division

STUDENT SUCCESS IN A CATHOLIC COMMUNITY, GUIDED BY CHRIST

1

HFCD Board of Trustees

- Kelly Whalen, Ward 6 - Peace River/Nampa, Board Chair
- John Kuran, Ward 6 - Peace River/Nampa, Vice Chair
- Leanne Cox, Ward 1 - High Prairie
- Victoria Patrick Barkhouse, Ward 2 - McLennan
- John Michael Pozniak, Ward 3 - Vallegview
- Michael Connell, Ward 4 - Manning/Fort Vermilion
- John Willemsen, Ward 5 - Grimshaw
- Jessica Richard, Ward 7 - Fairview






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04.A

1

Holy Family Division Central Office



Victoria Cornick
Superintendent



Lauri Goudreault
Deputy Superintendent



Zachary Silva
Secretary-Treasurer

There are approximately 30 employees at Central Office in Peace River

Departments:

- Senior Administration
- Executive Assistants
- Faith & Wellness
- Educational Supports
- Communication
- Human Resources & Finance
- Operations & Maintenance
- Systems & Technology



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Holy Family Catholic Regional Division Schools

Our Schools:

- Rosary School (K-9) ~ Manning
- Holy Family School (K-9) ~ Grimshaw
- St. Thomas More School (K-12) ~ Fairview
- Good Shepherd School (K-6) ~ Peace River
- Glenmary School (7-12) ~ Peace River
- Ecole Providence (K-8) ~ McLennan
- St. Andrew's School (K-12) ~ High Prairie
- St. Stephen's School (K-9) ~ Valleyview
- CyberHigh



Student Count: 1850


Approximate Staffing:
 150 Certified
 210 Support
 480 Total (including casual)



4

Importance of Catholic Education

- **Choice of Education**
- **Forming the Whole Child**
- **Strengthening Communities**



"If we want to have a good society, we must concentrate all our forces on the Christian education of the young."
 – St. John Bosco (Patron Saint of Youth)

5

Alberta Education Assurance Percentages

HFCRD compared to the Province





Our satisfaction rates consistently exceed the provincial average in key domains.

Citizenship	EXCELLENT	<p>79.8% vs 63.0%</p>
Welcoming, Caring, Respectful and Safe Learning Environments	GOOD	<p>84.4% vs 87.8%</p>
Access to Supports and Services	GOOD	<p>80.1% vs 55.4%</p>
Parental Involvement	GOOD	<p>80.0% vs 81.7%</p>
Education Quality	GOOD	<p>87.7% vs 58.6%</p>
Work Preparation	EXCELLENT	<p>83.7% vs 66.2%</p>

Based on the Fall 2015 Alberta Education Assurance Measure survey results from parents, students, and teachers. © HFCRD

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ROSARY SCHOOL
 ✕ Grades: K - 9
 Principal: Laurie Goyetche
 Student Count: 70







What the school has to offer:

- Strong partnership between school, family & parish
- Indigenous Supports & Wellness Workers
- Programming includes Foods, Art, Robotics, Small Engines
- Award Winning Teachers
- High Assurance Percentages


7

Testimonials from former Students



“The teachers and staff pushed and challenged me in a good way and that has helped me succeed in my career and life.”
 Josh Hunter
 Director of Finance
 County of Northern Lights

“I could always be myself at Rosary School. Ultimately, there was a kindness spread throughout the school, which I strived to replicate in my business and my life today.”
 Kelli Reinders
 Owner of Reinders Law



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Connections with the Community

Christian Service Volunteer Program
Manning Regional Child Care Association
Dodge Hunger Food Bank Donations
Partnership with FCSS
Partnership with AHS
Facility Use
Hot Lunch Program



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Visit our Website



www.hferd.ab.ca

10

COUNCIL DONATIONS AND GRANTS POLICY

FILE CODE: GENERAL GOVERNMENT SERVICES

DEPARTMENT CODE: FINANCE No. 15

DATE APPROVED: April 14, 2026

MOTION NO.: 000/00/00/26

REPLACES: 551/13/12/17 and 274/25/06/13



PHILOSOPHY

The Council of the County of Northern Lights believes in accommodating requests for donations and grants from non-profit groups and organizations that provide services, programming, or events to County residents.

The Council proposes to do this through the setting aside of budget dollars annually and implementing guidelines for donations and grants so as to ensure that funds are provided in a fair and consistent manner, and to ensure that groups receiving funds are accountable for those funds.

GENERAL POLICY GUIDELINES

1. Applications will be received on an ongoing basis.
2. Applicants cannot receive funds or donations from both the County of Northern Lights Council Donations and Grants program and the County's Recreation Boards for the same event, program, project, or operational funding, and vice versa.
3. Administration reserves the right to make changes to Schedule "A", 'Request for Funding - Council Donations & Grants' application form as needed to improve and streamline application processes.
4. Administration reserves the right to make changes to Schedule "B", 'Benefits and Accomplishments Reporting Tool' form as needed to improve reporting processes.

COUNCIL DONATIONS PROCEDURE

1. Donations are considered to be a gift from the County with no expectation of reciprocation. They are provided for charitable purposes or to assist with a specific cause that is minor in nature.
2. Donations under the policy can be cash offerings, prizes, silent auction items, County promotional items, or gifts-in-kind such as donated services, equipment or labour.
3. The limit for cash offerings under this policy is \$2,500.00 and the limit for gifts-in-kind is \$10,000.00. Donations to other municipalities under this policy are exempt from these limits.
4. As part of the budget process, Council will instruct administration to set aside a portion of the operating budget to accommodate requests for donations.

5. Only non-profit groups and associations, charitable organizations and other governments will be eligible to receive funding under this policy. All groups shall provide an identifiable benefit to the residents of the County in order to be considered.
6. Groups seeking a donation for their event or cause are requested to seek funding through the County's Recreation Boards, prior to seeking funding from the County. Under special circumstances requests may be forwarded to Council directly.
7. All donation and funding requests are required to be accompanied by a completed 'Request for Funding - Council Donations & Grants' application form (Schedule "A") in addition to any other information that the group feels appropriate. This application will outline the cause, other sources of funding, previous funds received from the County, a budget with applicable quotes and estimates, and the benefit of the event, service or program for County residents.
8. All prize or silent auction requests that are complete and \$500 and under can be approved by the CAO or designate. Requests exceeding this amount will be forwarded to Council for a decision.
9. All County promotional item requests are limited to \$2,500 and under in value and can be approved by the CAO or designate. Requests exceeding this amount will be forwarded to Council for a decision.
10. Donations approved by the CAO will be reported to Council in the meeting following the approval, whenever practical.
11. Completed donation/funding requests will be submitted to Council by Administration in a timely manner so as to ensure the request is not presented after the event or the reason for the request lapses.
12. Organizations will be notified of the funding decision in writing as soon as it is practical to do so.
13. Organizations wishing to deviate from their proposal for which the funds were donated must obtain written approval from Council to expend any funds.
14. Any donations or funds provided through this policy will be coded as a grant under the appropriate County department wherever possible to ensure proper financial recording.
15. Council can request Administration to provide a report listing the recipients and the amounts received at any time.

COUNCIL GRANTS PROCEDURE

1. Grants are considered to be monetary contributions from the County that typically require the recipient to submit a proposal for a specific capital project, and/or major initiative. A grant will usually also require some level of compliance and financial accountability.
2. There is no specific funding limit for grants under this policy. However, lower limits may be set for specific categories of grants (see below).
3. As part of the budget process, Council will instruct administration to set aside a portion of the budget to accommodate requests for grants from various groups. Given the inherent difficulty of determining the number of grant requests, Council may establish a reserve for this purpose.
4. Only non-profit groups, charitable organizations, local municipalities and other government agencies will be eligible to receive funding under this policy. In order to be considered, these groups should provide services, products, etc. that can directly benefit the residents of the County.

5. All non-profit groups and charitable organizations seeking recreation and culture-based capital funding below \$ \$10,000 are required to first proceed through the County's Recreation Boards. Requests above \$10,000 must first go through the County's Community Capital Assistance Program (CCAP) Grant, if open, prior to seeking funding directly from the Council under this policy.
6. Funding requests under \$10,000 will only be considered if the Recreation Board has dispensed all their allotted funds, or the Applicant is not eligible under the Recreation Board distribution process as outlined in the Recreation and Culture Funding Policy.
7. All grant proposals and requests are required to be accompanied by a completed 'Request for Funding - Council Donations & Grants' application form (Schedule "A") as well as any other information that the group feels appropriate.
8. The County reserves the right to request additional information before considering an application.
9. In addition to the completed application, a complete package must also include information on the financial position of the organization, identification of the corporate officers, a budget with applicable quotes or estimates, as well as detailed background on the organization or the project.
10. Council will consider donations under the following categories (each listed with eligible groups, descriptions and funding limits):

a. Community service-based programs, events, and activities

Eligible Groups: Non-profit groups, charitable organizations, local governments

Description: Provision of Services and/or Programs that benefit a broad group of residents including County residents

Funding Limit: \$50,000 - limit/annually per non-profit groups
\$250,000 – regional municipalities

b. Capital projects

Eligible Groups: Non-profit groups, charitable organizations, local municipalities

Description: Groups that are seeking to develop, build, and/or renovate a building, facility or land that once completed will enhance the provision of services and/or programming to County residents

Funding Limit: \$200,000 – non-profit groups, charitable organizations
\$5,000,000 – regional municipalities

c. Emergency

Eligible Groups: Non-profit groups, charitable organizations

Description: Groups seeking funding to address an urgent issue that will negatively affect the health, safety and/welfare of County residents.

Funding Limit: \$10,000.00

11. Administration is responsible for ensuring the proposal is complete and may make recommendations on whether or not to fund a specific request.

12. Council holds the responsibility of making the decision of whether to fund.
13. Completed funding requests will be submitted to Council by Administration in a timely manner so as to ensure the request is not presented after the event or the reason for the request lapses.
14. Organizations will be notified of the funding decision in writing as soon as it is practical to do so.
15. In addition to the letter, an agreement is required when grant funding exceeds \$5,000.00
16. The letter and/or agreement will identify any specific requirements associated with accepting the funds. Typically, the larger the amount of funding, the more requirements that will be considered necessary. Administration is responsible for ensuring that the requirements chosen are reasonable and provide sufficient accountability from the recipient. These requirements may include, but are not limited to one or more of the following:
 - a. Timeline of when the funds must be spent or when reporting requirements are due
 - b. Cheque presentation photo opportunity with a member of Council
 - c. Identification of how the County was recognized for their contribution
 - d. Detailed financial reconciliation of all revenue and expenditures for the project
 - e. Submission of a 'Benefits and Accomplishments Reporting Tool' (Schedule "B")
17. Organizations wishing to deviate from their proposal for which the funds were granted must obtain written approval from Council to expend any funds.
18. Any donations or funds provided through this policy will be coded as a grant under the appropriate County department to ensure proper financial recording.
19. Council can request Administration to provide a report listing the recipients and the amounts received at any time.

ATTACHMENTS/SCHEDULES/APPENDIX

Schedule "A" Schedule "B"	Request for Funding - Council Donations & Grants' application form Benefits and Accomplishments Reporting Tool' form
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REFERENCES

Legal Authorities	Municipal Government Act
Related Policies	County's Recreation and Culture Funding Policy
Other	County's Recreation Boards (North & South) County's Community Capital Assistance Program (CCAP) Grant

REVISION HISTORY

551/13/12/17	Council Donations Policy
275/25/06/13	" " "
706/17/10/06	" " "

274/25/06/13	Council Grants Policy
706/17/10/06	“ “ “

DOCUMENT CLASSIFICATION UNDER ATIA AND POPA

Classification 1. A	Public Information
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Chief Elected Official

Chief Administrative Officer

05.A



Appendix B

**County Donations and Grants Policy
Benefits and Accomplishments Project Report**

Project Name:		Phone number:
Project Applicant:		
Person Reporting: (name, email)		
Date of Completion:		

Part A – Report on Accomplishments

Activities	
<ul style="list-style-type: none">List (or attach a separate document) of activities completed by the Applicant in relation to the Project	Project Activities:

Part B – Financial Report (Note: All documentation and calculations used to determine the Eligible Costs, *including without limitation copies of the relevant invoices and receipts must be attached*). See **Appendix 1 for financial spread sheet.**

Part C: Additional Comments (e.g. what was the outcome of the project, the benefits to the community or user group, the community response etc.)

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Part D: County of Northern Lights Acknowledgement: Please indicate below how the County has been acknowledged or will be acknowledged in the future.

The County would appreciate pictures of the process if available to use for the County Newsletter. Please email them to: info@countyofnorthernlights.com.



APPENDIX A

REQUEST FOR FUNDING – COUNCIL DONATIONS & GRANTS
Application Form

APPLICANT INFORMATION

Legal Name of Organization/Individual (*must match provincial records*):

Common Name of Organization/Individual (*if different from legal name*):

Mailing Address of Applicant Organization/Individual: _____

**** All correspondence and cheques will be mailed to this address.**

City: _____ Province: _____ Postal Code: _____

Contact Person: _____ Position: _____

Phone Number: _____ Email: _____

PROJECT OVERVIEW

Activity / Event Type (please check one)

- Hosting a Regional, Provincial, National or International Event
- Community Special Event or Celebration
- Organization/Group Start-up Costs
- Travel to a Regional, Provincial, National or International Event
- Other: Specify _____

Project Name: _____ Amount Requested: \$ _____

Description of request: (use back of form if more space is required) _____

How will you acknowledge support from the County of Northern Lights?

Did you approach any other organizations about funding? Yes* No

Did you approach the North or South Recreation Boards for funding? Yes* No

*If yes, did you receive funding from them for this project, event or activity? Yes** No

** What was the Amount received? _____

PROJECT BUDGET

Please list sources of revenue and anticipated expenses for the activity /event.

Revenues:

Applicant Fund-raising: _____

Applicant Contribution: _____

Other Grants/Donations: _____

In-kind Contributions: _____

Other: _____

Application Amount: _____

Expenditures

Transportation: _____

Accommodations: _____

Contracted Services: _____

Food: _____

Administration: _____

Other: _____

Total Revenue: _____

Total Expenditures: _____

Revenues & Expenditures must match.

For Administrative Use Only:

Date Received: _____

Date Reviewed: _____

Funding Approved: No Yes

Amount approved for: \$ _____

Funding Type: Donation or Grant

Council Motion #: _____

Department (for budget purposes): _____

Comments: _____



COUNTY OF
Northern Lights

#600, 7th Ave NW, PO Box 10, Manning AB T0H 2M0
Phone 780-836-3348 Fax 780-836-3663
Toll Free 1-888-525-3481

Report No.
PWAA-2026

File No.
05-B

Subject:	Road Maintenance Policy
Agenda Date:	Tuesday, April 28, 2026
Attachments:	Road Maintenance Policy

BACKGROUND:

The Public Works Department brought forth a new policy to Council at the Feb 23, 2026 Ordinance Meeting. This policy embodies all that goes into the care of County Roads. Several changes were made during the discussion and Public Works is bringing it forward to Council.

RECOMMENDATION

It is recommended that:

1. Council acknowledge the report; and
2. Council proceed with accepting the new Road Maintenance Policy

Prepared By:

Deb Pawluski
PW Admin Assist

Accepted for Council consideration by:

Gerhard Stickling
Chief Administrative Officer

Road Maintenance

FILE CODE: Transportation Services

DEPARTMENT CODE: Road Transportation Code 32

DATE APPROVED: April 28, 2026

MOTION NO.:

REPLACED: NEW



PHILOSOPHY

The County of Northern Lights believes in providing a safe and effective road network for the travelling public.

The County of Northern Lights, given the available resources and manpower, intends to make every effort to maintain the road network under the care and control of the County of Northern Lights establishing the following guidelines.

County Roads are defined as roadways under the care and control of the County of Northern Lights

GENERAL ROAD MAINTENANCE

1. Every grader beat follows the Levels of Service Policy as to the importance of grading of County roads.
2. The County of Northern Lights does not grade driveways.

SNOWPLOWING OF COUNTY ROADS

3. Snowplowing operations shall generally commence when there is an accumulation of 7.5 to 10 cm of snow on gravel roads or 2.5 cm on paved surface roads, or at the discretion of the Lead Hand, to remove excessive snow from the driving surface.
4. The North / South area Lead Hand may choose to delay or begin snow removal operations after consideration of certain factors such as current weather, visibility, and effective utilization of manpower.
5. The Public Works Department shall try to achieve good winter driving conditions on paved surface roads within 24 hours of the last snowfall. This may require an application of sand/ salt mixture before and/ or snowplowing to enhance traction on compacted snow or ice.

INSTALLATION OF ROAD SIGNS

- 14. All signs will be installed in reference to specifications as referred to in "Schedule A"

SPOT GRAVEL

- 15. Spot gravelling on County gravel roads will be completed when deemed necessary by The Director of Public Works or designate.

ASPHALT, CONCRETE AND PAVEMENT

- 16. Crack Sealing will be completed annually on paved surfaces.
- 17. Crack Sealing will be tendered annually.
- 18. Line painting will be completed every four (4) years or as deemed necessary by the Director of Public Works or designate.
- 19. Small potholes will be repaired with cold mix.
- 20. Large Potholes will be repaired with cut saws, base repair, and hot mix.

ATTACHMENTS/SCHEDULES/APPENDIX

Schedule A	Guidelines for School & Playground Zones & Areas
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REFERENCES

Legal Authorities	
Related Policies	Level of Service
Other	New Policy

REVISION HISTORY

DOCUMENT CLASSIFICATION UNDER ATIA AND POPA

Classification 1. A	Public Information
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GUIDELINES FOR SCHOOL AND PLAYGROUND ZONES AND AREAS

Version 2

Date of Issue: December 2007

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FOREWORD

The purpose of the Guidelines for School and Playground Zones and Areas document is to promote uniformity in the establishment and the signing and marking of School and Playground Zones and Areas in Alberta.

Section 107 of the Alberta Traffic Safety Act, revised in May 2003, prescribes a maximum speed limit of 30 kilometres per hour within School and Playground Zones, in both urban and rural environments. By bylaw, a municipality may prescribe a lower maximum speed limit than that prescribed under the Act but the speed limit so prescribed shall not be lower than 20 kilometres per hour. A municipality can also set the time periods when the speed limit in School Zones is in effect. A municipality cannot modify the effective period established under the Act for Playground Zones. Traffic control devices are used to mark the beginning and end of School and Playground Zones.

The previous version of these Guidelines, having the same name, was published in 2004. These Guidelines further refine the best practices laid out in the previous version, which built on the principles of the preceding guidelines (entitled Signing and Marking of School Zones and Playground Zones, published in 1988) and prescribed a set of actions that is consistent with the Traffic Safety Act and the accompanying Use of Highway and Rules of the Road Regulation. They also generally adhere to the principles of the Manual of Uniform Traffic Control Devices for Canada (MUTCDC). The revised Guidelines (Version 2) include:

- Incorporation of refinement to the systematic, objective and quantitative procedure for assessing the need for a School Zone, a Playground Zone, a School Area or a Playground Area as documented in the Transportation Association of Canada School and Playground Areas and Zones: Guidelines for Application and Implementation, October 2006;
- Clarification of the description of specific criteria to be considered in the assessment;

The Guidelines reflect the current best practices and are consistent where possible with neighbouring Provinces. They will continue to evolve to reflect future best practices and any future changes in the Traffic Safety Act or the Regulations. Any feedback is welcomed and may be sent to the Director of Highway Operations, Technical Standards Branch, Alberta Infrastructure and Transportation, 4999-98 Avenue, Edmonton, Alberta, T6B 2X3.

Moh Lali, P. Eng.
Director, Highway Operations
Technical Standards Branch

ACKNOWLEDGEMENT

The original version of this Guide was prepared as a joint effort by Hamilton-Finn Road Safety Consultants Ltd., Alberta Infrastructure and Transportation and a Steering Committee consisting of several Alberta Road Authorities. The Hamilton-Finn Consultant team consisted of:

Raheem Dilgir, Vice President;
Sany R. Zein, President;

Nick Finn, Advisor;
Al Popoff, Advisor;
Dr. John Morrall, Advisor; and,
H. Allen Swanson, Advisor.

The Alberta Infrastructure and Transportation team for the preparation of the original version of this Guide consisted of:

Richard Chow, Traffic Operations Specialist, Technical Standards Branch (Steering Committee Chair);
Robert Duckworth, Traffic Operations Engineer, Technical Standards Branch;
Jeanette Espie, Executive Director, Driver Safety, Research, and Traffic Safety Initiative;
Gord Kijek, Manager, Traffic Safety Initiative; and,
Terry Carter, Operations Manager, North Central Region.

The Steering Committee consisted of the following representatives:

Gord Cebryk, Director, Traffic Engineering, City of Edmonton;
Ed Wong, Manager, Traffic Assessment, City of Calgary;
Cam Nelson, Coordinator, Traffic Assessment, City of Calgary;
Chi Lee, Traffic Engineer, City of Red Deer;
Brian Johnson, Policy Manager, Transportation Department, City of Lethbridge;
Stephen Burnell, Traffic Engineer, Transportation Department, City of Lethbridge;
Robert Horton, Manager, Engineering and Environmental Planning, Strathcona County;
Chris E. Batty, Coordinator, Transportation Engineering, Strathcona County;
Howard Christianson, Inspector, Transportation Services, Municipal District of Rockyview; and,
Ted Gillespie, City Engineer, City of Camrose.

D3 SCHOOL AND PLAYGROUND ZONES AND AREAS

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D3 SCHOOL AND PLAYGROUND ZONES AND AREAS

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TCS-D-304	School AREA on Rural Road
TCS-D-305	School ZONE Through Intersection
TCS-D-306	Playground ZONE on Urban Road
TCS-D-307	Playground AREA on Urban Road
TCS-D-308	Playground ZONE on Rural Road
TCS-D-309	Playground AREA on Rural Road
TCS-D-310	Playground ZONE Through Intersection
TCS-D-311	Adjacent School and Playground Zone

D3 SCHOOL AND PLAYGROUND ZONES AND AREAS

D3.1 Introduction

D3.1.1 Background

The Alberta Traffic Safety Act states that the speed limit in School and Playground Zones throughout the province is 30 km/h. By bylaw, a municipality may prescribe a lower maximum speed limit than that prescribed under the Act but the speed limit so prescribed shall not be lower than 20 km/h. A municipality can also set the time periods when the speed limit in School Zones is in effect. A municipality cannot modify the effective period established under the Act for playground zones.

The Manual of Uniform Traffic Control Devices for Canada allows for the creation of School and Playground Areas, without reduced speed zones. The purpose of this document is to provide a set of uniform guidelines towards the establishment of and the signing and marking of School and Playground Zones and areas in both rural and urban environments. The preparation of the Guidelines included consultation with road authorities and stakeholders around the Province. Application of the Guidelines form part of a more comprehensive strategy for providing safe operations for motorists and children near schools and playgrounds, supported by the road authority, the school, the parent group and the enforcement agency.

This document prescribes guidelines for the:

- Establishment of School Zones and Areas
- Establishment of Playground Zones and Areas

- Signing and Marking of School Zones and Areas
- Signing and Marking of Playground Zones and Areas

The guidelines are intended as a tool for practitioners, including Alberta Infrastructure and Transportation and the municipalities, municipal districts and counties within the Province.

D3.1.2 Reference Documents

These Guidelines are intended to support and supplement the following documents:

- Alberta Traffic Safety Act ("The Act" - May 2003)
- Rules of the Road Regulations ("The Regulations" - May 2003)
- Manual of Uniform Traffic Control Devices for Canada ("the MUTCDC" - 1998)

D3.1.3 Definitions

The key definitions in the Guidelines, further to the definitions in the Act, are as follows:

School

Schools are educational institutions that are attended primarily by children. This includes elementary schools, middle schools, junior high schools and high schools. No distinction is made between public and private schools.

Playground

Playgrounds are recreational facilities utilized primarily by children. This includes outdoor playgrounds with play equipment, sports fields, ball diamonds, tot lots and indoor or enclosed facilities such as skating rinks and swimming pools.

Zone (School Zone or Playground Zone)

A section of roadway adjacent to a school or

playground that is denoted by School Area or Playground Area signage and a 30 km/h speed limit sign.

Area (School Area or Playground Area)

A section of roadway adjacent to a school or playground that is denoted by School Area or Playground Area signage only.

D3.2 Establishment of School and Playground Zones and Areas

D3.2.1 Introduction

School and Playground Zones and Areas should be used sparingly, and in accordance with these Guidelines. Zones and Areas should not be provided in an attempt to increase the safety of crossing the roadway; other devices have been developed and should be applied for such a purpose.

The WC-1 and WC-3 signs of the MUTCDC are to be provided to warn motorists of the presence of a school or playground, respectively, and hence the possibility of children entering the roadway. These signs denote the start of a School or Playground Area. These signs are depicted in FIGURE 2.1.



FIGURE 2.1 SCHOOL AND PLAYGROUND AREA SIGNAGE (MUTCDC)

It may be advisable in certain circumstances to provide a reduced speed limit together with the School Area or Playground Area sign. A speed limit sign (MUTCDC RB-1) placed below the WC-1 or WC-3 denotes the start of a School Zone or Playground Zone.



FIGURE 2.2 SCHOOL AND PLAYGROUND ZONE SIGNAGE

D3.2.2 Use of these Guidelines

These Guidelines represent an objective and quantitative engineering tool to assess the need for a School or Playground Zone or Area. They are to be treated as such, and must be considered along with stakeholder concerns and other factors, including sound engineering judgment. School or Playground Zones and Areas are not to be provided in place of physical features that are designed to reduce speeds (and are typically more effective in doing so).

These Guidelines are NOT to be used to determine the need for crosswalks (marked, signalized or patrolled). The need for such devices can be assessed using the Pedestrian Crossing Control Manual, published by the Transportation Association of Canada. While School or Playground Zones and Areas can potentially improve safety for children crossing the road, their primary objective is to warn motorists of the possibility of unexpected or unintentional children entering onto the roadway at undefined crossing locations.

A procedure was developed in which the need for a School or Playground Zone or Area could be evaluated for candidate roadways, according to a set of predefined criteria. The first street in each direction from the school or playground could be considered a candidate roadway. Therefore, there could be up to four candidate roadways for a school or playground located within a single block.

Where a school and playground are located adjacent to one another, the need to designate a Zone or Area for each facility should be reviewed separately, based on the fronting segment of the roadway. The same applies for a playground on the school grounds, unless the utilization of the playground is closely tied to school operations, accessed only from the school and used only during school hours.

Once a Zone or Area is found to be required, it should be implemented using the appropriate signing and marking plans provided in these Guidelines. The use of the appropriate plan will depend on whether the warranted zone is for a school or playground (or both), whether it is located in an urban or rural environment, and whether there is an intersection within the zone or area.

D3.2.3 Establishment of School Zones and Areas

School Areas (warning signs) can be considered for roadways near Elementary and Middle schools, where there is a possibility of children entering the roadway. School Areas are generally discouraged for High Schools, Post Secondary Institutions and Pre-Schools, due to the widespread recognition of their limited effectiveness for these age groups.

School Zones (reduced speed limits near schools) are generally discouraged along “walk-to-school routes” away from the school vicinity, and on roadways where any of the following conditions exist:

- School is located on an arterial road or expressway / freeway;
- School grounds are fully fenced;
- School is located an appreciable distance from the roadway;
- The roadway does not have a school entrance; and
- The length of the school frontage is minimal (e.g. less than 50 metres).

The factors to be considered in the establishment of School Areas and Zones are:

- School Type
- Road Classification
- Fencing Characteristics
- Property Line Separation
- Location of School Entrance
- Location of Sidewalks

These criteria are described and illustrated as follows, along with some of the possible descriptions and how they influence the need for a school zone. These criteria are to be evaluated according to the procedure presented following the criteria descriptions.

The procedure is applicable for both residential and non-residential areas.

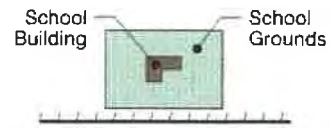
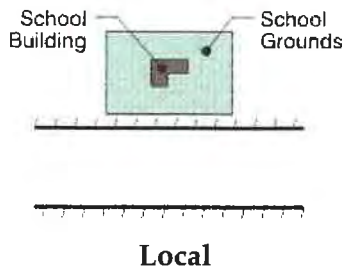
FIGURE 2.3 SCHOOL CRITERIA DESCRIPTIONS

1. School Type

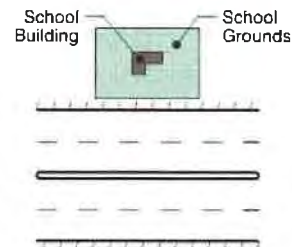


Children of Elementary school age, when without parental supervision, are typically considered to be the most vulnerable due to their limited abilities to understand and anticipate vehicular traffic movements and their tendency to accidentally enter the roadway. Children of high school age are typically better able to understand traffic and to control their own movements. School Zones or Areas are unnecessary at post-secondary institutions.

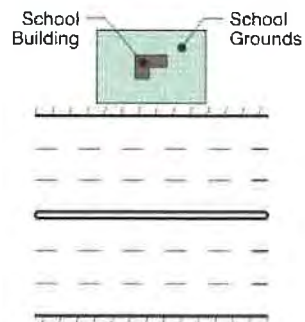
2. Road Classification



Collector



Arterial



Expressway / Freeway

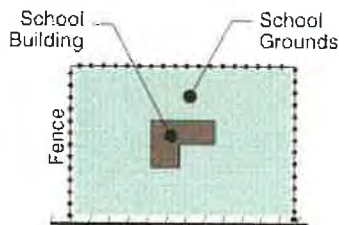
The design classification system used in the Geometric Design Guide for Canadian Roads (TAC 1999) separates roads on the basis of differences in land service and traffic service. The terms "rural" and "urban" refer to the predominant characteristics of the adjacent land use and not only to jurisdictional boundaries or features of typical cross sections. The road

classification criteria for the evaluation procedure that follows are consistent with the design classification system described in the Geometric Design Guide for Canadian Roads.

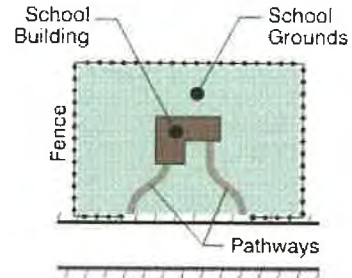
Arterial roads and expressways / freeways are typically multi-lane roads that carry high volumes of traffic, including trucks, and have posted speed limits of 50 km/h or greater. Collector roads are usually narrower and lower in traffic volumes, and provide direct frontage to developments including schools. Local roads are often still narrower, and are designed for lower speeds.

School Zones should be avoided on expressways / freeways and arterial roads. They can appear to motorists as contradicting the roadway function, and hence may be unexpected and disrespected. School Zones can sometimes appear to provide children and parents a false sense of security on a potentially hazardous roadway.

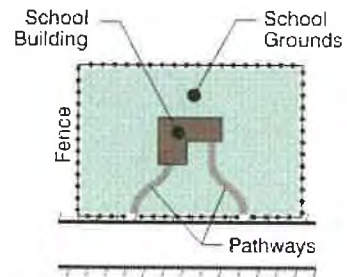
3. Fencing



Fully Traversable



Partially Traversable



Non-Traversable

Fencing can significantly reduce the need for a School Zone, acting as a physical barrier that can prevent errant movements onto the roadway.

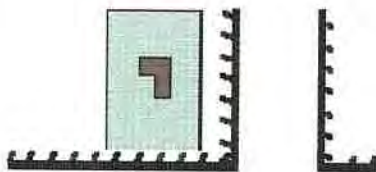
The effectiveness of fencing depends on its traversability, i.e. how easily it can be bypassed or traversed.

The traversability of fencing is governed by: extent of fencing between the roadway and the school, the effectiveness of the school's internal pathway system in guiding children to a safe opening in the fence, and the height and type of fencing. Post and cable type fencing or other low-height fencing, and fencing that contains openings or is easily damaged or mounted is more traversable.

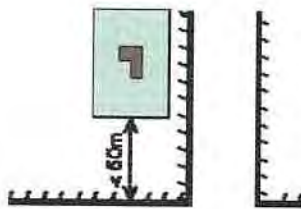
Fully traversable describes fencing that is absent or easily traversed. Partially traversable can describe fencing that is low-mounted or has several openings (or, for example, widely spaced trees). Non-traversable describes high-mounted fencing with limited openings at defined points.

Appendix A illustrates some examples of fencing related to schools.

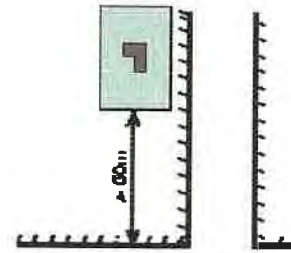
4. Property Line Separation



Abuts Road



Less than 50 metres



Greater than 50 metres

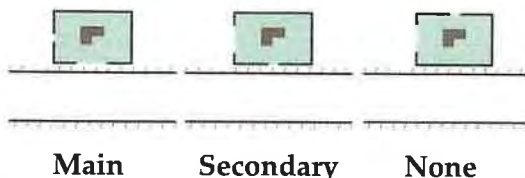
A school typically abuts at least one roadway. If the school is located near an intersection, it may also be located close to an intersecting roadway.

When the need for a school zone on the intersecting roadway is assessed, the separation between the property line of the school and the roadway should be considered. The separation influences the likelihood of children entering the roadway, particularly if it is unfenced.

A roadway that is separated from the school grounds by only a sidewalk or fence is said to abut the roadway. A school that is separated from the intersecting roadway may or may not be within 50 metres.

If it is located within 50 metres, there is a greater likelihood that children may enter the roadway. The school property line represents the most objective indication of the point where school activity involving children begins. If it is known that the property line is located well before the activity begins, then the latter can be used.

5. School Entrance



A school entrance can be a driveway to the school, the closest point along the road to the school’s main door, or a designated on-street pick-up and drop-off area. The school entrance becomes a focal point of congestion and pedestrian activity, including vehicle turning movements at the driveway, manoeuvres within the parking lot, stoppages on the roadway and children crossing the road, particularly during pick-up and drop-off times. Where a school has multiple access points from the road, the activity is typically concentrated at one entrance, referred to as the main entrance. A secondary entrance, if it exists, typically has far less activity than the main entrance.

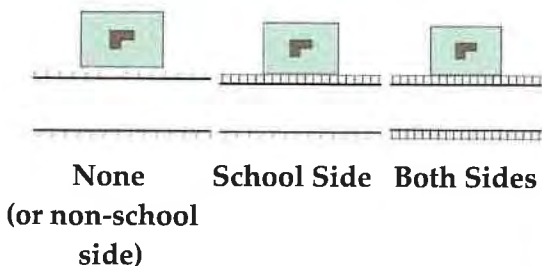
school grounds or opening in the fence and a defined crossing point on the roadway, or to provide a link to the surrounding sidewalk network further from the school grounds. If sidewalks are provided between the school and the roadway, children are less likely to walk in the roadway. In rural areas, while raised curb sidewalks are rarely provided, wide shoulders or unpaved pathways or walkways are assumed to serve the same function as a sidewalk (although shoulders are not provided for this purpose).

A procedure was developed to systematically consider these six criteria, in order to establish the need for a School Zone or School Area. The procedure assigns a Maximum Point Value (MPV) to each criterion, reflecting its relative importance. It also assigns a weighting factor (WF) to each selection, with the higher values indicating a greater need for an Area or Zone. The result of the scoring is a total score, out of 100.

The worksheet to be completed is shown in TABLE 2.1. The procedure is as follows:

1. For each criterion, select the description that best represents the conditions of the subject roadway. Multiply the associated weighting factor by the maximum point value and enter the product in the far right column.
2. Add up the scores entered for each criterion. Enter the sum at the bottom of the far right column.
3. Using the Worksheet Results Matrix (TABLE 2.2), identify the need for a School Zone, a School Area or neither. Borderline cases should be carefully reviewed. In all

6. Location of Sidewalks



The purpose of sidewalks is to provide safe conveyance of children between the

cases, engineering judgment, local conditions and community input should be considered.

4. Review the feasibility of providing new facilities or improving existing ones to reduce the need for a zone.
5. Identify, review and implement the signing and marking plan associated with the result.

TABLE 2.1 SCHOOL ZONE INPUT WORKSHEET

INSTALLATION CRITERION	MAXIMUM POINT VALUE (MPV)	DESCRIPTION		WEIGHTING FACTOR (WF)	SCORE (MPV * WF)
School <u>T</u> ype	40	Elementary		1.0	T =
		Middle / Junior High		0.4	
		High School		0.2	
		Post Secondary / College / University		0.0	
<u>F</u> encing	20	Fully Traversable		1.0	F =
		Partially Traversable		0.5	
		Non-Traversable		0.1	
Road <u>C</u> lassification	20	Urban Land Use	Rural Land Use		C =
		Local		1.0	
		Minor Collector Collector	Local Collector	0.75 0.5	
		Major Collector / Minor Arterial	Arterial	0.25	
		Major Arterial / Expressway	Freeway*	0.0	
Property <u>L</u> ine Separation	10	Abuts Roadway		1.0	L =
		Within 50 metres		0.5	
		Further than 50 metres		0.0	
School <u>E</u> ntrance	5	Main Entrance / Multiple Secondary Entrances		1.0	E =
		Secondary Entrance		0.6	
		None		0.0	
<u>S</u> idewalks	5	None or non-school side		1.0	S =
		School side		0.6	
		Both sides		0.0	
TOTAL SCORE (sum of T,F,C,L,E and S)					

* All major provincial highways shall be treated as "Freeway" for the purpose of assignment of the weighting factor for the "Road Classification" under "Rural Land Use".

TABLE 2.2 SCHOOL ZONE RESULTS MATRIX

TOTAL SCORE	AREA OR ZONE?
0 – 40	Nothing
41 - 64	SCHOOL AREA
65 - 80	SCHOOL AREA or SCHOOL ZONE*
81 – 100	SCHOOL ZONE

*Local conditions must be considered in detail in order to determine the appropriate treatment. Wherever possible, mitigation measures should be explored that would reduce the score so that marginal school zones can be avoided. The reasons for the final decision should always be documented.

D3.2.4 Establishment of Playground Zones and Areas

Playground Zones or Areas can be considered for play facilities used by children where there is a possibility of them entering the roadway. These include lots with play equipment and outdoor or indoor athletic facilities such as sports fields, ball diamonds, tot lots and skating rinks.

Playground Areas (warning signs) can be considered for playgrounds near the roadway, where there is a possibility of children entering the roadway. Playground Areas are generally discouraged for any other recreational uses and for walking routes to playgrounds that are not adjacent to the playground property itself.

Playground Zones (reduced speed limits near playgrounds) are generally discouraged along roadways where any of the following conditions exist:

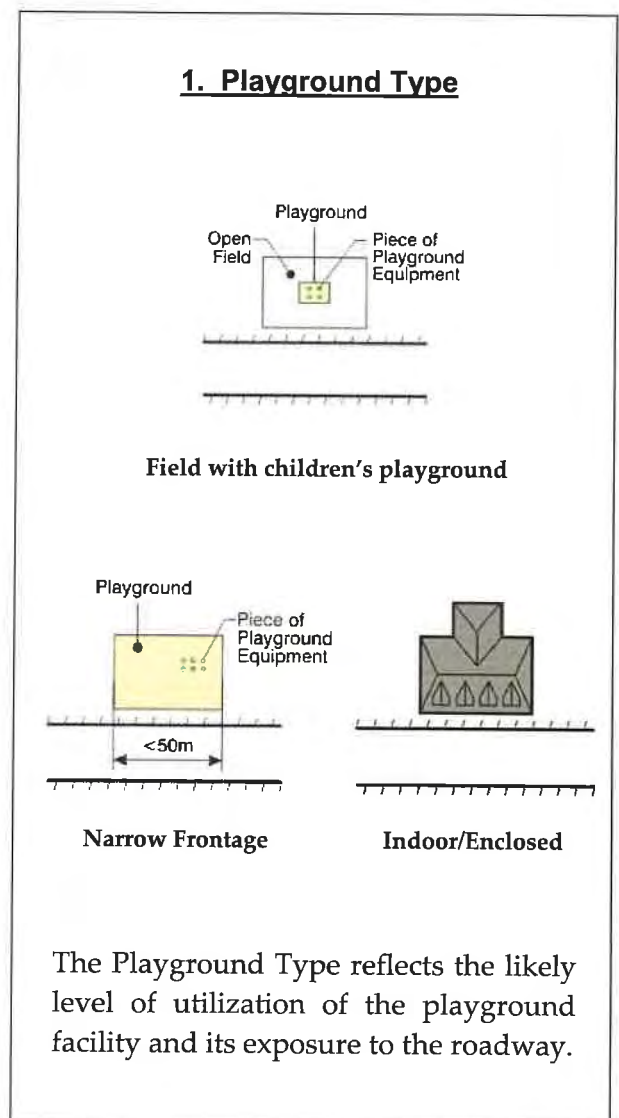
- Playground is located on an arterial roadway or expressway / freeway
- Playground or field is fully fenced
- Playground is located an appreciable distance from the roadway
- The Playground entrance is not located along the subject roadway

The factors to be considered in the establishment of Areas and Zones are:

- Playground Type
- Road Classification
- Fencing Characteristics
- Property Line Separation
- Location of Playground Entrance
- Location of Sidewalks

These criteria are described as follows, along with some of the possible descriptions and how they influence the need for a Playground Zone. The illustrations attempt to generically depict the more common arrangements for playground facilities, but do not cover all possible layouts. The procedure is applicable for both residential and non-residential areas.

FIGURE 2.4 PLAYGROUND CRITERIA DESCRIPTIONS



Playgrounds that have more equipment (higher capacity), that are part of a field and that are not enclosed are more likely to warrant a reduced speed zone.

Outdoor facilities include play areas with play equipment, sports fields, ball diamonds, basketball courts, tot lots and sand boxes. Enclosed and indoor facilities can include lacrosse boxes, skating rinks and swimming pools.

The need for playground areas or zones increases with the likely exposure of children to traffic, which in turn is a function of the capacity of the playground. This can be estimated according to the capacity of the playground equipment provided in the playground.

Single-unit equipment is defined as a standalone piece, not connected with other equipment. Several single-unit pieces of equipment are often combined into one custom playground equipment. Commercial playground equipment manufacturers typically specify the number of play activities, suitable age range and capacity (number of children) for custom equipment. Where it is not specified, the capacity of the playground equipment should be judged based on the content, safety, and likely maximum usage during normal use.

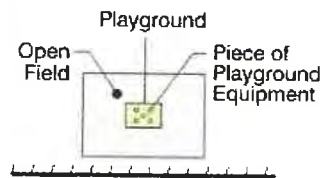
Appendix B illustrates some examples of playground equipment.

Where specific and special local conditions apply, there may be a need to provide a playground area or zone in the absence of playground equipment. The need should be evaluated on a case-by-case basis, such as by conducting a survey of the number of

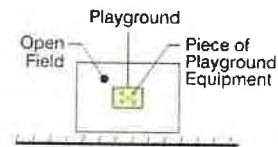
children using the open space or playing field. The road jurisdiction should document the specific reasons so as not to allow all local grass fields to become candidates for playground areas or zones.

The scoring system presented following the criteria descriptions attempts to systematically consider all of these features: the capacity (number of children), street frontage, how the facility is enclosed, the presence of a field, and the likely combinations.

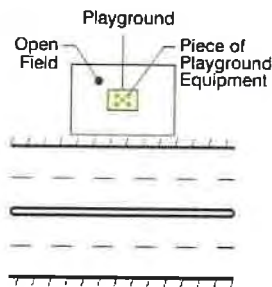
2. Road Classification



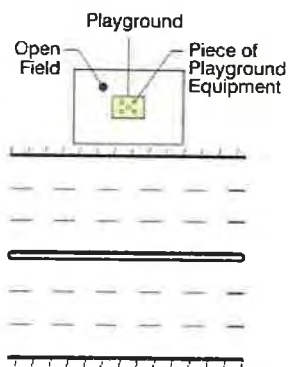
Local



Collector



Arterial



Expressway / Freeway

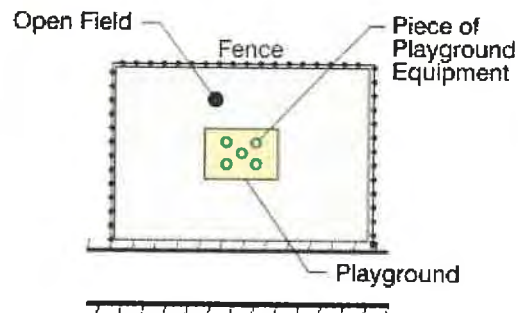
The design classification system used in the Geometric Design Guide for Canadian Roads (TAC 1999) separates roads on the basis of differences in land service and traffic service. The terms "rural" and "urban" refer to the predominant characteristics of the adjacent land use and not only to jurisdictional boundaries or features of typical cross sections. The road classification criteria for the evaluation procedure that follows are consistent with the design classification system described in the Geometric Design Guide for Canadian Roads.

Arterial roads and expressways / freeways are typically multi-lane roads that carry high volumes of traffic,

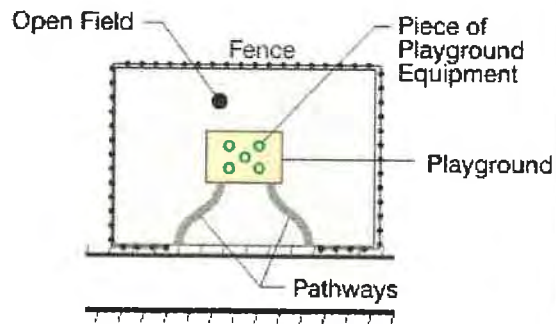
including trucks, and have posted speed limits of 50 km/h or greater. Collector roads are usually narrower, lower in traffic volumes and have direct frontage to developments including playgrounds. Local roads are often still narrower, and are designed for lower speeds.

Playground Zones should be avoided on higher roadway classifications. They can appear to motorists as contradicting the roadway function, and hence may be unexpected and disrespected. They can sometimes provide children and parents a false sense of security on a potentially hazardous roadway.

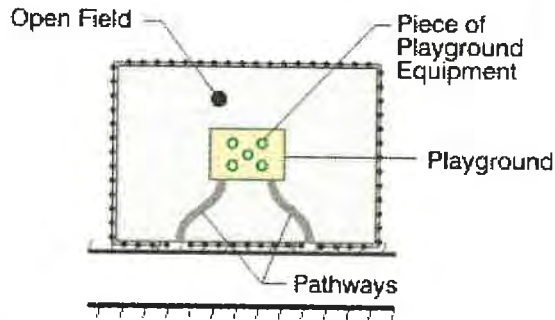
3. Fencing



Fully Traversable



Partially Traversable



Non-Traversable

The presence of fencing can significantly reduce the need for a Playground Zone. Fencing acts as a physical barrier that prevents errant movements of children onto the roadway. For the purpose of this evaluation, fencing can be defined as any type of physical barrier between the play facility and the roadway. The effectiveness of fencing depends on its traversability, i.e. how easily it can be bypassed or traversed.

The traversability of fencing is governed by: extent of fencing between the roadway and the playground, the effectiveness of the playground's internal pathway system in guiding children to a safe opening in the fence, and the height and type of fencing. Low-height fencing (such as post and cable type), and fencing that has openings (such as widely spaced trees) or is easily damaged or mounted is considered more traversable.

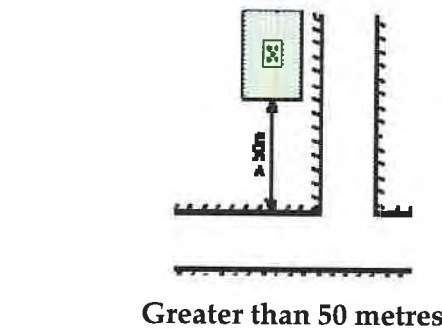
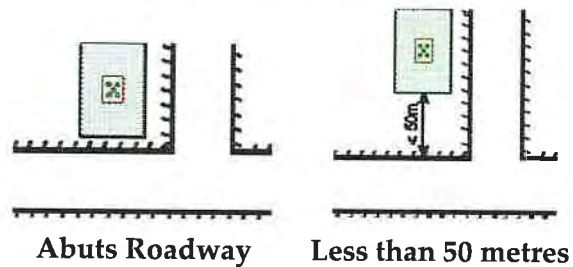
Fully traversable fencing can include fencing that is absent or easily traversable. Partially traversable can describe fencing that is low-mounted or has several openings. Non-traversable describes high-mounted fencing with no

openings or occasional openings at defined points (for example, dense hedges).

If a play area with equipment is the focal point of activity within a much larger field, it may also be appropriate to consider the presence of fencing around the play area itself, particularly if fencing is not provided along the roadside.

Appendix C illustrates some examples of fencing related to playgrounds.

4. Property Line Separation



A playground often abuts at least one roadway. It may also be close to an intersecting roadway. The separation between the property line of the playground and the intersecting roadway influences the likelihood of children entering the roadway, particularly in the absence of fencing.

For a playground with play equipment, the distance between the play equipment itself and the roadway should also be taken into consideration. A roadway that is separated from the playground by only a sidewalk or fence is said to abut the roadway. A playground that is separated from the roadway by other land use may or may not be located within 50 metres.

If a play area with equipment is the focal point of activity within a much larger field, it may also be appropriate to consider the separation between the roadway and the play area itself. While the property line represents the most objective indication of the point where activity involving children begins, if it is known that the property line is located well before the activity begins, the distance between the intersecting roadway and the point where playground activity involving children begins may be considered for the evaluation procedure.

5. Playground Entrance

Main Secondary None

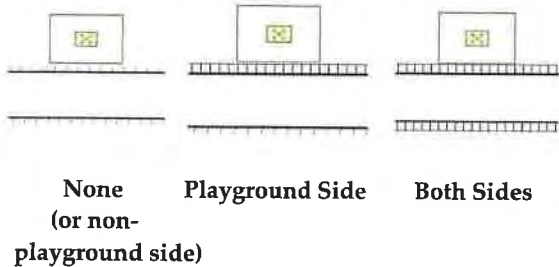
A playground entrance can be a driveway to the playground, the closest point along the road to an indoor facility's main door, or a designated on-street pick-up and drop-off area. The playground entrance can become a focal point of congestion and pedestrian activity. The activity includes vehicle movements at the driveway and within the parking lot and stoppages on the road, particularly during special events.

Where a playground has multiple access points from the road, the activity is typically concentrated at one entrance, referred to as the main entrance. A secondary entrance, if it exists, typically has less activity than the main entrance.

For a playground that is situated behind a school and can only be accessed from the front of the school, the playground can be said to have no entrance from any of the surrounding roadways.

For playgrounds that are unfenced between the play area and the roadway it can be said to have a main entrance along the subject roadway.

6. Location of Sidewalks



The purpose of sidewalks is to provide safe conveyance of children between the playground or opening in the fence to a defined crossing point on the roadway, or a link to the surrounding sidewalk network further from the playground. If sidewalks are provided between the playground and the roadway, children are less likely to walk in the roadway. In rural areas, while raised curb sidewalks are rarely provided, wide shoulders or unpaved pathways or walkways typically serve a similar function (although shoulders are not provided for this purpose).

A procedure was developed to systematically consider these six criteria, in order to establish the need for a Playground Zone or Playground Area. The procedure assigns a Maximum Point Value (MPV) for each criterion, reflecting its relative importance. It also assigns a Weighting Factor (WF) to each selection, with the higher values indicating a greater need for a Playground Area or Zone. The result of the procedure is a total score, out of 100.

The worksheet to be completed is shown in TABLE 2.3. The procedure is as follows:

1. For each criterion, select the description that best represents the conditions of the subject roadway. Multiply the associated weighting factor by the maximum point value and enter the product in the far right column.
2. Add up the scores entered for each criterion. Enter the sum at the bottom of the far right column.
3. Using the Worksheet Results Matrix (TABLE 2.4), identify the need for a playground area, a playground zone or nothing. Borderline cases should be carefully reviewed. In all cases, engineering judgment, local conditions and community input should be considered.
4. Review the feasibility of providing new facilities or improving existing ones to reduce the need for a zone.
5. Identify, review and implement the signing and marking plan associated with the result.

TABLE 2.3 PLAYGROUND ZONE INPUT WORKSHEET

INSTALLATION CRITERION	MAX. POINT VALUE (MPV)	DESCRIPTION		WEIGHTING FACTOR (WF)	SCORE (MPV * WF)
Playground <u>T</u> ype	40	Frontage	Playground Capacity (number of children)	N/A	<input type="text"/>
		≥ 50 m	16 or more	1.0	
			5 to 15	0.75	
			1 to 4	0.4	
			No play equipment: sports field or open field only	0.2	
		< 50 m	Any facilities	0.2	
<u>F</u> encing	20	Fully Traversable		1.0	<input type="text"/>
		Partially Traversable		0.5	
		Non-Traversable/Indoor Facility		0.1	
Road <u>C</u> lassification	20	Urban Land Use	Rural Land Use		<input type="text"/>
		Local		1.0	
		Minor Collector	Local	0.75	
		Collector	Collector	0.5	
		Major Collector / Minor Arterial	Arterial	0.25	
		Major Arterial / Expressway	Freeway*	0.0	
Property <u>L</u> ine Separation	10	Abuts Roadway		1.0	<input type="text"/>
		Within 50 metres		0.5	
		Further than 50 metres		0.0	
Playground <u>E</u> ntrance	5	Main Entrance / Multiple Secondary Entrances		1.0	<input type="text"/>
		Secondary Entrance		0.6	
		None		0.0	
<u>S</u> idewalks	5	None (or non-playground side)		1.0	<input type="text"/>
		Playground side		0.4	
		Both sides		0.0	
TOTAL SCORE (sum of T,F,C,L,E and S)					<input type="text"/>

* All major provincial highways shall be treated as "Freeway" for the purpose of assignment of the weighting factor for the "Road Classification" under "Rural Land Use".

TABLE 2.4 PLAYGROUND ZONE RESULTS MATRIX

TOTAL SCORE	AREA OR ZONE?
0 – 40	Nothing
41 – 80	PLAYGROUND AREA
81 – 100	PLAYGROUND ZONE

D3.3 Signing and Marking for School and Playground Zones and Areas

D3.3.1 General Considerations

Once a School or Playground Zone or Area is established, it should be signed and marked in a way that is consistent with the desired objectives and the roadway context.

The beginning of all School and Playground zones and areas should be clearly indicated, according to the Manual of Traffic Control Devices for Canada. For school or playground zones denoted by flashing beacons (as described in the Act) similar signing and marking rules will apply. For flashing zones, the times of effectiveness of the zone will be indicated instead by a sign that reads “when flashing” below the warning sign. The proper signing and marking for School and Playground Zones and Areas is described as follows:

School and Playground Areas

All School Areas are to be marked with the School Area sign (WC-1 of MUTCDC) and Playground Areas with the Playground Area sign (WC-3 of MUTCDC). The signs should be posted at a distance that allows for adequate perception and reaction time for motorists. No specific signage is required at the end of a school or playground area.

School and Playground Zones

In addition to the appropriate Area warning sign, all School and Playground Zones are to be marked with a:

- Reduced speed limit sign. The RB-1 speed limit sign should be installed directly below the Area warning sign, several metres in advance of the property line, to give

motorists an opportunity to slow to 30 km/h prior to the start of the zone.

- Sign denoting the end of the zone. At the end of the zone, an RB-1 sign will re-instate the original speed limit. It should be provided several metres downstream of the desired end of zone location, such that motorists are unlikely to accelerate prior to leaving the zone. Alternately, for local roads only, an END SCHOOL ZONE or END PLAYGROUND ZONE sign can be provided. While this deviates from the MUTCDC, it can be considered in exceptional cases where there is deemed to be a greater risk of vehicles accelerating to an unsafe speed at the end of the zone.

Further signing details are provided specifically for School Zones and Areas in Section D3.3.2, for Playground Zones and Areas in Section D3.3.3, for adjacent School and Playground Zones in Section D3.3.4, and for zones through intersections in Section D3.3.5.

Some of the additional considerations that will affect the signing and pavement marking details for both School and Playground Areas and Zones are as follows. SAMPLE signing and marking plans are provided for different combinations of these factors, in DRAWINGS TCS-D-301 to TCS-D-311.

Urban / Rural Context:

The urban/rural context influences the probability and expectation of encountering a reduced speed zone, and hence a motorist's ability to react in a safe and timely manner. On rural roads, a significant speed reduction is less likely to be expected and tolerated. A rural road is typically located outside a municipality, in a less built-up area. Rural roads in Alberta adjacent to schools or playgrounds are typically two-lane highways with speed limits of

80 km/h or 100 km/h, and sometimes are located along the main street through smaller municipalities. Urban roads adjacent to schools or playgrounds are typically located within larger municipalities and are more densely developed. They are likely to have a lower speed limit and contain traffic signals and more pedestrian activity.

Speed Limit:

The speed limit of the subject roadway dictates the location of the required signs and pavement markings for the zone. The speed limit is used to determine the required perception and reaction time for all School and Playground Areas, and the additional braking distance required for the Zones. The required distances were calculated based on the stopping sight distance requirements published in the Geometric Design Guide for Canadian Roads (Transportation Association of Canada, 1999). The distances before and after the property line (or point representing the beginning and end of the pedestrian activity) are denoted by “d” on the enclosed plans and are given for 10 km/h speed limit increments. These sight distances should be provided wherever practicable, preferably without extending through intersections.

Speed transition should be provided further upstream of the speed limit ahead sign. In general, a speed limit reduction of greater than 30 km/h is discouraged without a transition zone. For roads posted at 70 km/h or more:

1. A 30 km/h Speed Limit Ahead sign should be provided in advance of the zone.
2. A transition zone of 50 km/h or 60 km/h should be provided well in advance of the Speed Limit Ahead sign.
3. Oversized signs should be used.

4. Within school zones on rural roads, pavement markings that read “SCHOOL”, for added emphasis.

Roadway Cross Section:

The sample signing and marking plans show roads with a four lane cross-sections for urban areas and two-lane cross-sections for rural areas. While these represent a common scenario, similar signing rules apply for different lane combinations in a similar environment. Along wide roadways, divided roadways and one-way roads, signs should also be provided on the left side of the road, to overcome sign shadowing and be more conspicuous to motorists in the nearest lane. The details of the pavement markings through school and playground zones should be implemented in accordance with the Alberta Infrastructure and Transportation Highway Pavement Marking Guide (March 2003).

For undivided, two-way, two-lane roads (except local roads), a double-yellow centre-line should be marked. This should extend from the start to the end of the zone, to limit passing within the zone. Signs restricting passing can also be provided for emphasis.

D3.3.2 Guidelines for School Zones and Areas

School Areas:

At the start, the WC-1 sign (MUTCDC), fluorescent yellow-green in colour, should be provided. The MUTCDC indicates that all new installations are to use the yellow-green sign and all existing installations are to be converted by January 2005.

School Zones:

All School Zones should display (in addition to the above guidelines for School Areas):

- RB-1 (full-size speed limit sign) below the WC-1 sign, displaying 30 km/h;
- RB-1 (full-size speed limit sign) at the end of the zone, reinstating the original speed limit (or alternatively, on local roads only, the END SCHOOL ZONE sign, yellow in colour);
- SCHOOL pavement markings in rural areas; and
- The times effectiveness, if these are different from the Regulations of the Traffic Safety Act. The hours MAY still be displayed if they are identical to the hours in the Act. Some indication of the applicable days should also be shown, or "SCHOOL DAYS". The days and times can be displayed either on a tab below the speed limit sign, or on the speed limit sign itself. To accommodate this, the RB-1 sign can be elongated or the spacing or text can be marginally reduced. Both sample designs are shown in FIGURE 3.1. On roads with speed limit of 70 km/h or greater, the separate tab should be provided for added visibility.

SAMPLE signing and marking plans for School Areas and Zones are provided in DRAWINGS TCS-D-301 through TCS-D-305, for different road class and land use scenarios.



FIGURE 3.1 SAMPLE OPTIONS FOR DISPLAYING THE TIMES OF EFFECTIVENESS WITH THE RB-1 SIGN

D3.3.3 Guidelines for Playground Zones and Areas

Playground Areas:

At the start of the zone, Playground Areas should contain the WC-3 sign (MUTCDC), yellow in colour.

Playground Zones:

All Playground Zones should contain (in addition to the above guidelines for Playground Areas):

- RB-1 (full size speed limit sign) below the WC-3 sign, displaying 30 km/h;
- RB-1 at the end of the zone, reinstating the original speed limit (or alternatively, for local roads only, the END PLAYGROUND ZONE sign, yellow in colour);
- The hours of effectiveness (mandatory if different from the Act and optional if same as the Act). The hours can be displayed either on a tab below the speed limit sign, or on the speed limit sign itself. To accommodate the hours on the RB-1 sign, the sign can be elongated or the speed limit indication can be marginally reduced;
- On rural roads with speed limit of 70 km/h or greater, the separate tab should be provided for enhanced visibility.

SAMPLE signing and marking plans for Playground Zones are provided in DRAWINGS TCS-D-306 through TCS-D-310 for various scenarios.

D3.3.4 Guidelines for Adjacent School and Playground Zones and Areas

Schools and playground are frequently located adjacent to one another. In these cases, if it is established that a School Zone and a Playground Zone are necessary for the adjacent fronting sections of the same roadway, then only a single zone should be provided, in order to convey a simple and unambiguous message to motorists. In general, it is suggested that a Playground Zone be installed, to provide coverage over a more extended period of the school day as well as on non-school days. For playgrounds for which the utilization and access is closely tied to the school operation, a School Zone can be considered to cover both the school and the playground.

A SAMPLE signing and marking plan for a school adjacent to a playground is shown in DRAWING TCS-D-311.

These guidelines can also be provided for a school that is located near but not immediately adjacent to a playground.

Where two schools are located adjacent to or within several hundred metres of one another, and it is established that both require School Zones, then again it is suggested that a single zone be provided.

The same principles apply to adjacent School and Playground Areas. If it is determined that one facility requires a Zone while an adjacent facility requires an Area, one Zone should be provided for both.

D3.3.5 Guidelines for School and Playground Zones or Areas Through Intersections

School and playgrounds are sometimes located at or near intersections. Where this is the case, the need for a School or Playground Zone can be evaluated for each adjacent roadway, according to the preceding guidelines. Where it is established that a zone is required on one of the roadways and not on the cross street, motorists on the cross street and approaching from the other side of the intersection may still need to be informed of the upcoming School or Playground Zone. Similarly, motorists leaving the zone by turning at the intersection will need to be informed that they are departing the zone. Sample illustrations are shown as DRAWING TCS-D-305 for School Zones and in DRAWING TCS-D-310 for Playground Zones. In the sample, the facility is located on the corner of an intersection, the Zone is established on the uncontrolled roadway, and the intersecting street is STOP-controlled. In other cases, the zone may be located on the controlled street or near a signalized intersection. The signing and marking requirements for each of these three scenarios is briefly described as follows:

Zone or Area on Uncontrolled Approach

On the intersecting and opposing streets, install the standard start of zone signage as follows:

- On STOP controlled approaches: several metres in advance of the intersection to provide for adequate stopping sight distance.
- On uncontrolled approaches: at least 50 metres in advance of the intersection, in

order to avoid braking from occurring close to or in the intersection.

- On all the departure legs of the intersection and at the end of the school or playground, provide the RB-1 sign to reinstate the original speed limit (or the END ZONE sign on local roads).

Zone or Area on STOP-controlled Approach

In general, similar rules will apply. However, the zone may have to start or end more than 50 metres from the intersection if the school property extends further.

Zone or Area on Signalized Approach

It is strongly discouraged to continue a school or playground zone through a signalized intersection. If a zone must be provided through a signalized intersection, similar rules will apply as for the STOP controlled intersections.

If a zone is provided through any intersection, signs should be installed with particular caution, to avoid from distracting drivers from the intersection traffic control and from causing visual obstructions to pedestrian and vehicular traffic at the intersection.

In all cases, the intent is to avoid surprising drivers by introducing a Zone immediately after an intersection, whereby vehicles turning into the Zone may miss the start-of-zone signs. If a zone can start close to the intersection but still be readily visible to turning drivers, there may be no need to sign the cross street.

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(Option for local roads only)



OR

(Re-instate speed limit)



School Property Line

School

See Notes 1 and 2



d (see table)

d (see table)

Solid Yellow Centre-line

d (see table)

d (see table)



See Notes 1 and 2

(Re-instate speed limit)



(Option for local roads only)

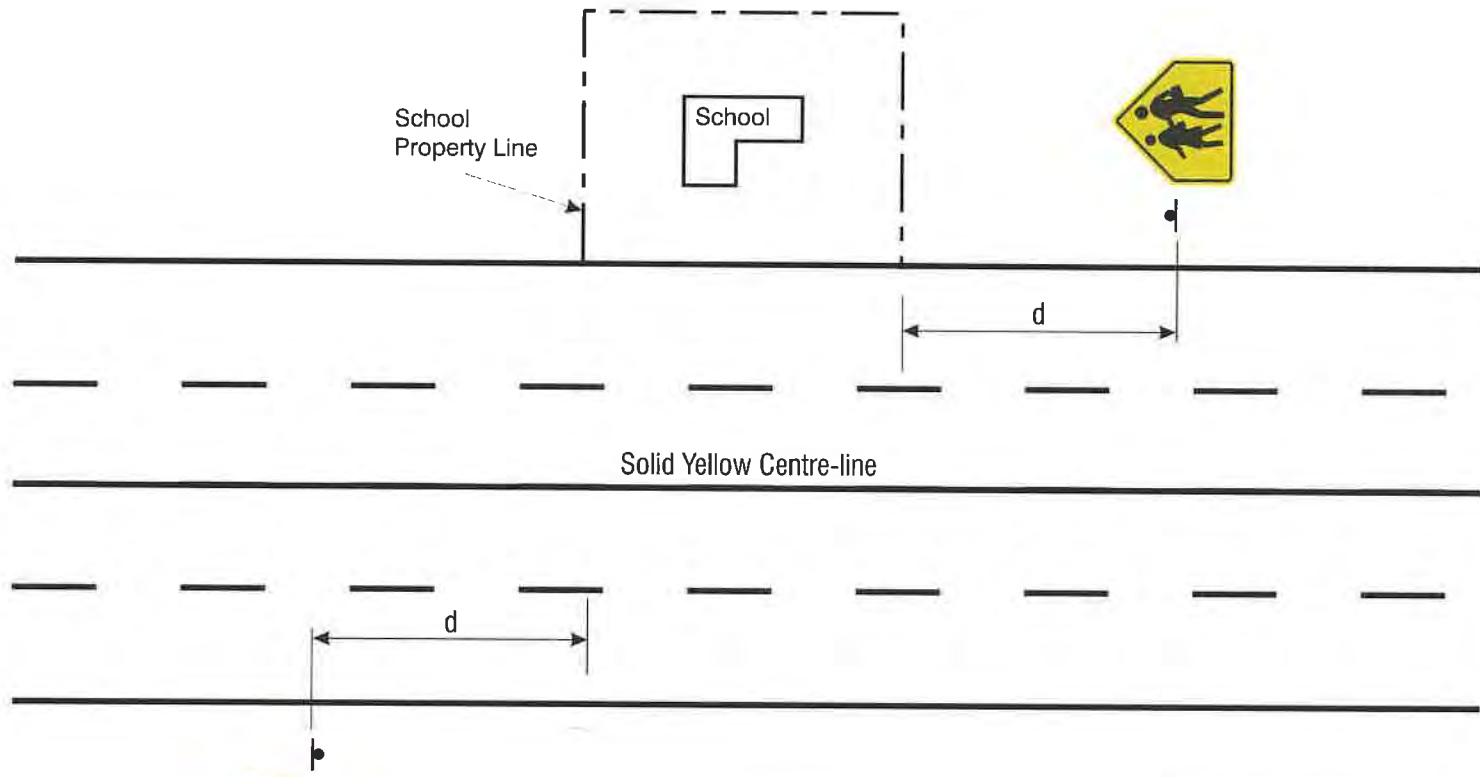


Speed Limit	d
40 km/h	20 m
50 km/h	30 m
60 km/h	40 m

Note 1: Time SHALL be shown if different from the Act, otherwise it MAY be shown
 Note 2: Time can be shown as a tab, or on the RB-1 sign itself

No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-301	
		Date: MAY 2004	
SCHOOL ZONE ON URBAN ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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School Property Line

School




d

Solid Yellow Centre-line

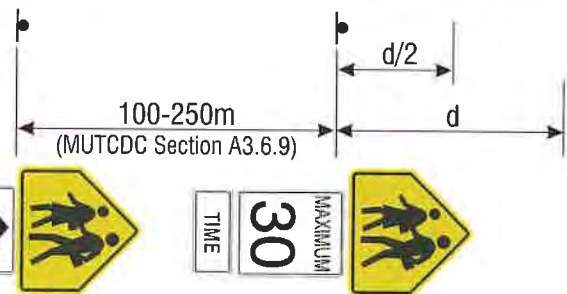
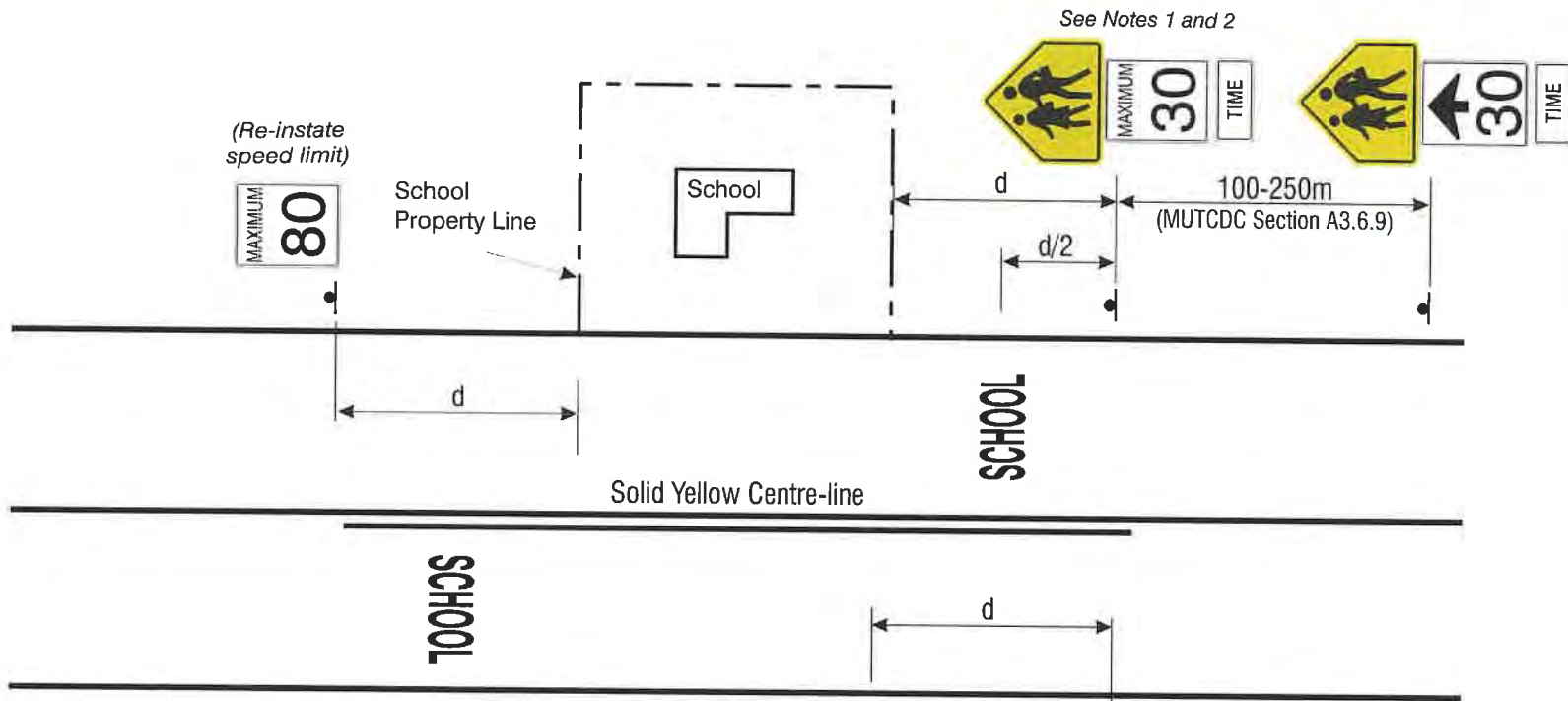
d



Speed Limit	d
40 km/h	10 m
50 km/h	20 m
60 km/h	30 m
70 km/h	40 m
80 km/h	50 m

No.	DESCRIPTION	BY	DATE
			
			DRAWING TCS-D-302 Date: MAY 2004
SCHOOL AREA ON URBAN ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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Speed Limit	d
50 km/h	30 m
60 km/h	40 m
70 km/h	50 m
80 km/h	60 m

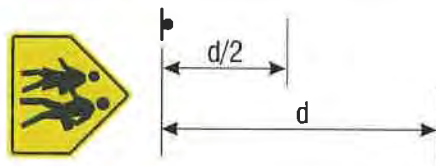
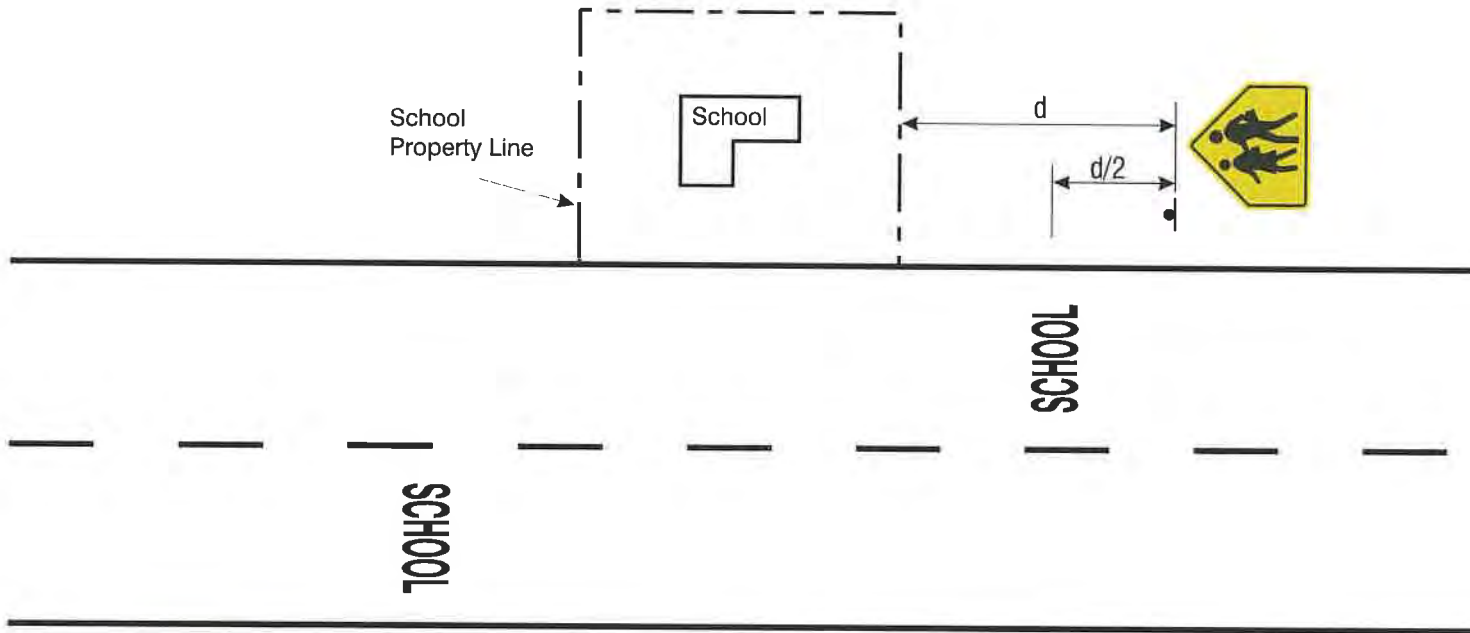
80
MAXIMUM
(Re-instate speed limit)

See Notes 1 and 2

Note 1: Time SHALL be shown if different from the Act, otherwise it MAY be shown
 Note 2: Time can be shown as a tab, or on the RB-1 sign itself
 Note 3: All signs oversized for speed limits of 70 km/h or more

No.		DESCRIPTION		BY	DATE
		DRAWING TCS-D-303		Date: MAY 2004	
				SCHOOL ZONE ON RURAL ROAD	
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3		

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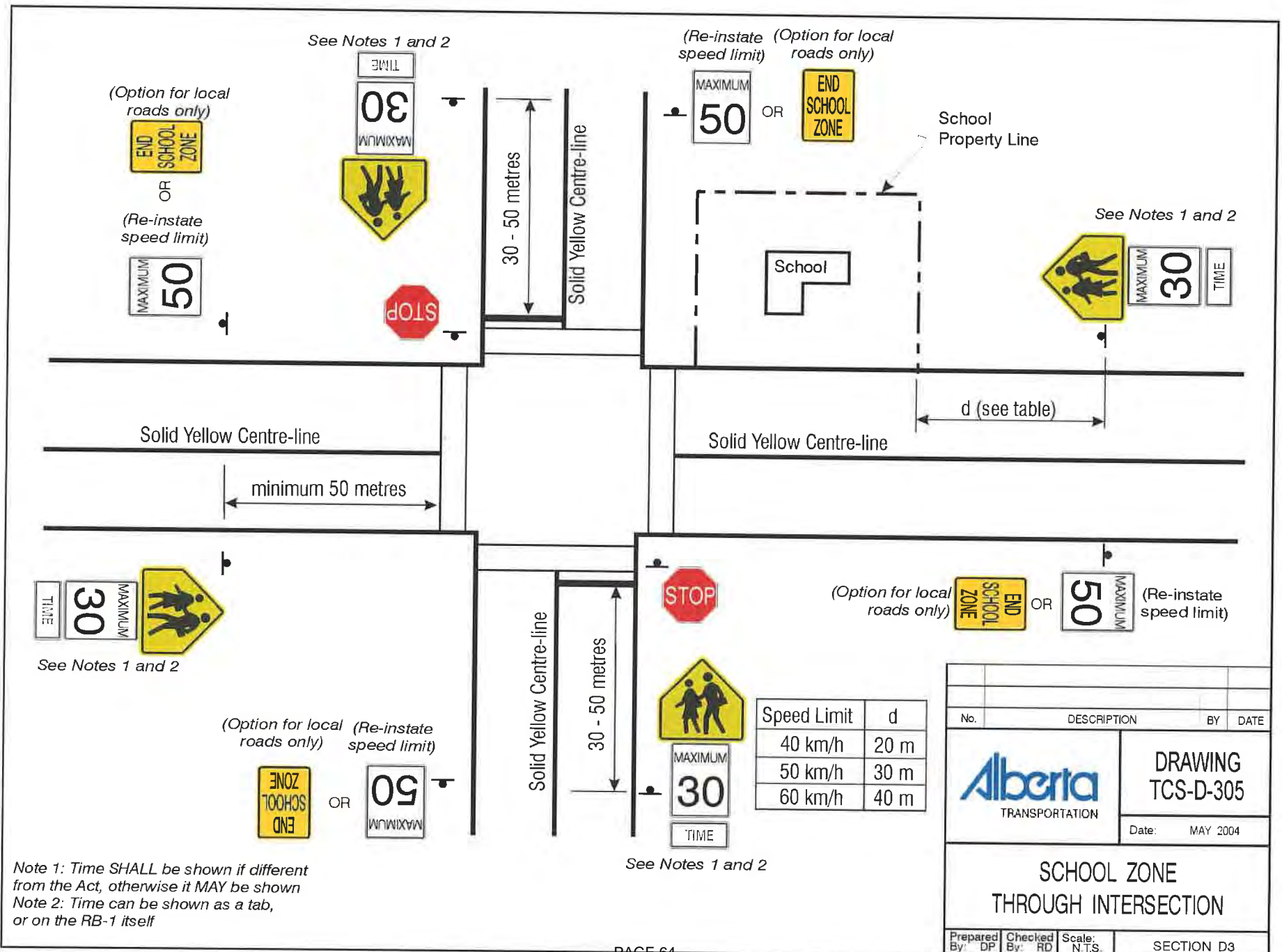


Speed Limit	d
50 km/h	20 m
60 km/h	30 m
70 km/h	40 m
80 km/h	50 m
90 km/h	60 m
100 km/h	70 m

Note: All signs oversized for speed limits of 70km/h or more

No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-304	
		Date: MAY 2004	
SCHOOL AREA ON RURAL ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-305 Date: MAY 2004	
SCHOOL ZONE THROUGH INTERSECTION			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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(Option for local roads only)

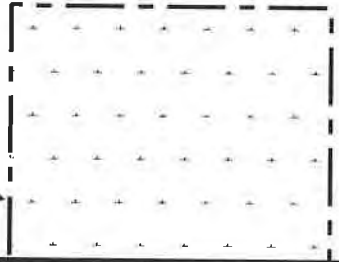


OR

(Re-instate speed limit)



Playground Property Line



See Notes 1 and 2



d (see table)

d (see table)

Solid Yellow Centre-line

d (see table)

d (see table)



See Notes 1 and 2



(Re-instate speed limit)



OR

(Option for local roads only)



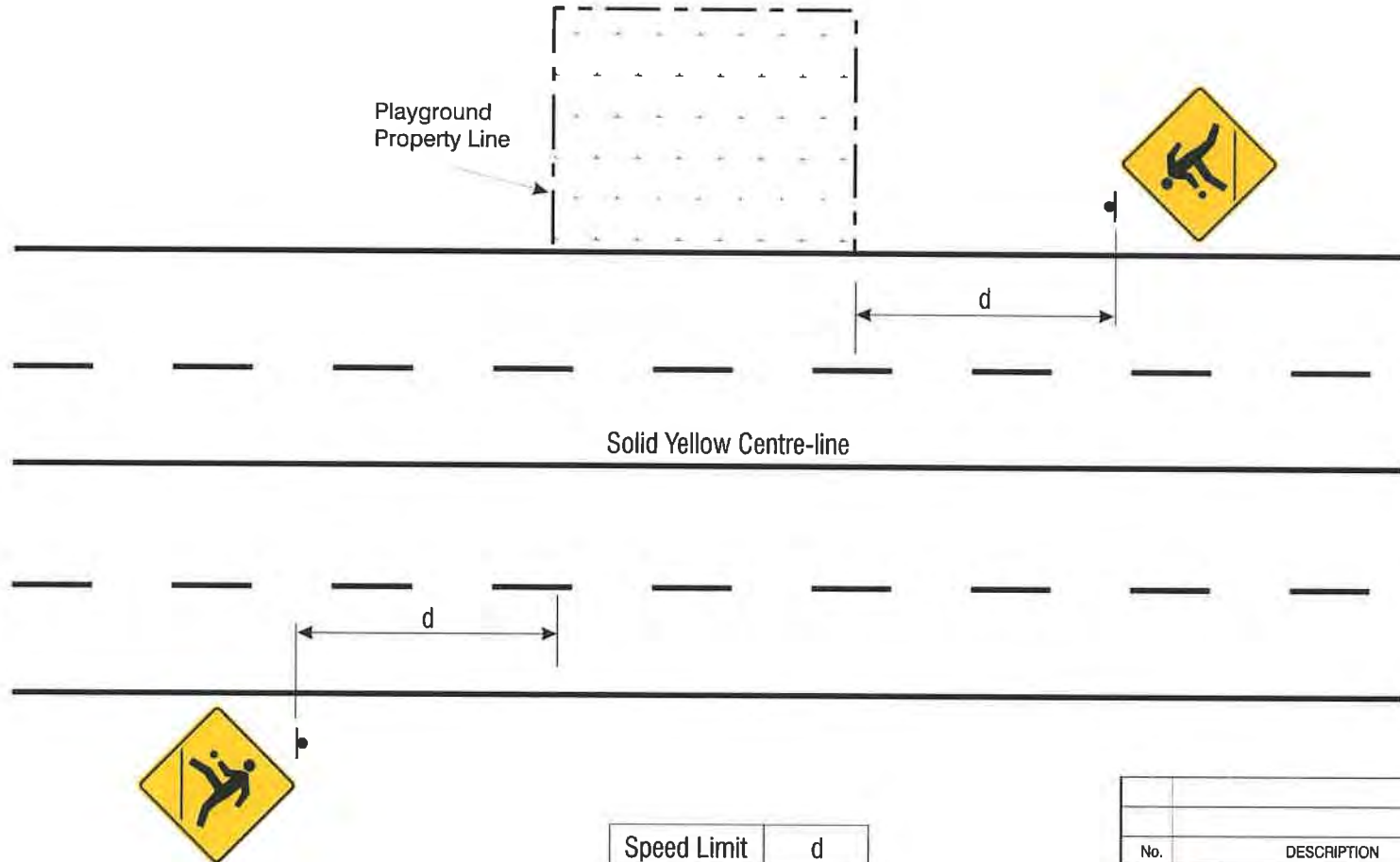
Speed Limit	d
40 km/h	20 m
50 km/h	30 m
60 km/h	40 m

Note 1: Time MAY be shown

Note 2: Time can be shown as a tab, or on the RB-1 itself


No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-306	
		Date: MAY 2004	
PLAYGROUND ZONE ON URBAN ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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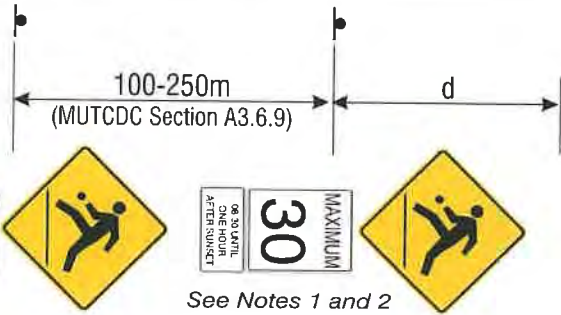
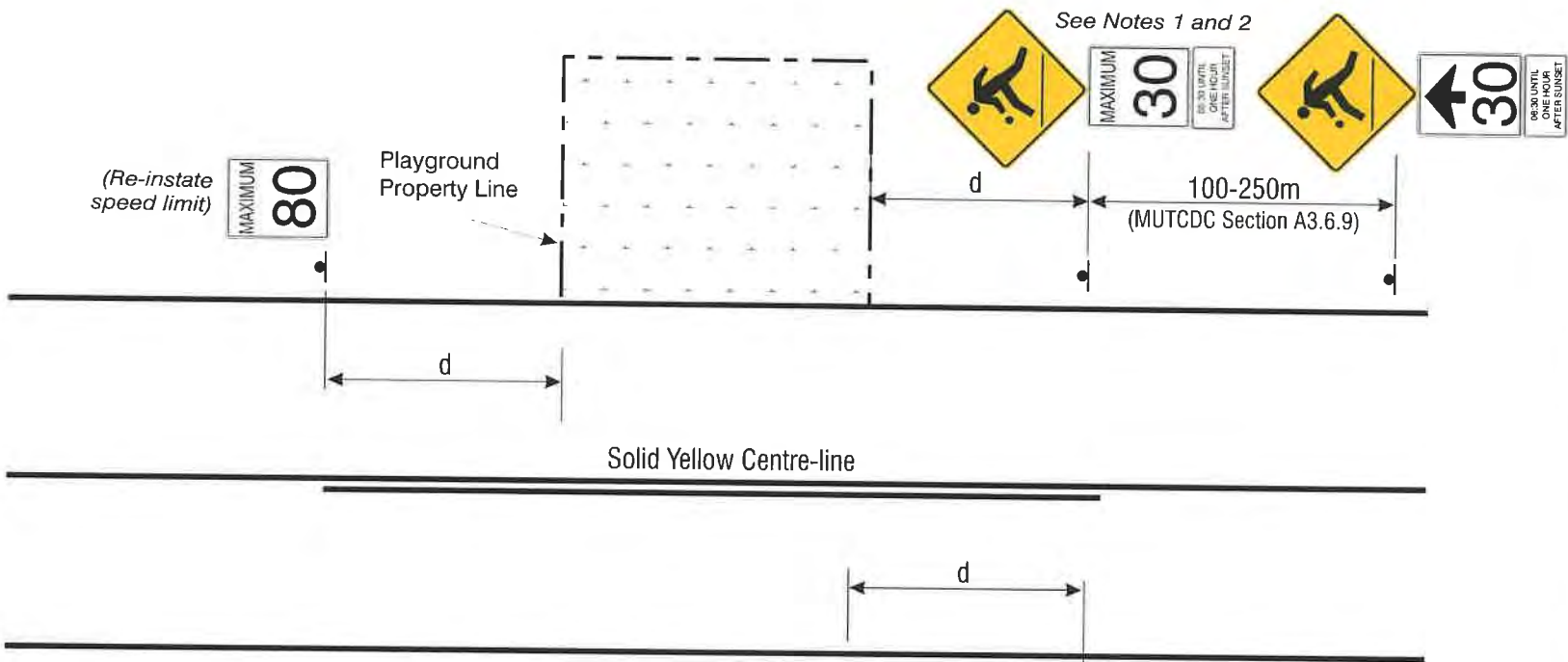


Solid Yellow Centre-line

Speed Limit	d
40 km/h	10 m
50 km/h	20 m
60 km/h	30 m
70 km/h	40 m
80 km/h	50 m

No.	DESCRIPTION	BY	DATE
			
		DRAWING TCS-D-307	
		Date: MAY 2004	
PLAYGROUND AREA ON URBAN ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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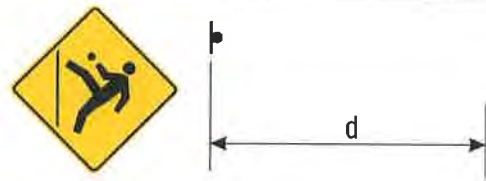
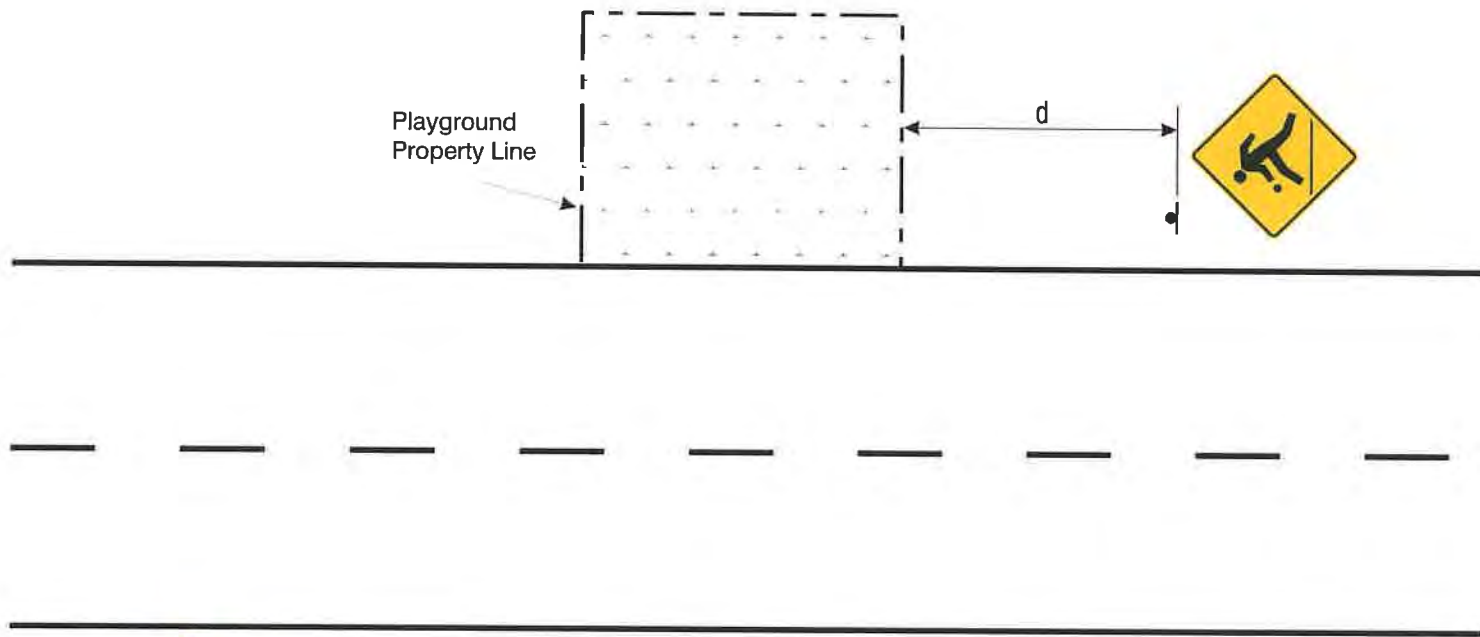
Speed Limit	d
50 km/h	30 m
60 km/h	40 m
70 km/h	50 m
80 km/h	60 m

MAXIMUM
80
(Re-instate speed limit)

No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-308	
		Date: MAY 2004	
PLAYGROUND ZONE ON RURAL ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

Note 1: Time MAY be shown
 Note 2: Time can be shown as a tab, or on the RB-1 itself
 Note 3: All signs oversized for speed limits of 70 km/h or more

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Speed Limit	d
50 km/h	20 m
60 km/h	30 m
70 km/h	40 m
80 km/h	50 m
90 km/h	60 m
100 km/h	70 m

Note: All signs oversized for speed limits of 70 km/h or more

No.	DESCRIPTION	BY	DATE
		DRAWING TCS-D-309	
		Date: MAY 2004	
PLAYGROUND AREA ON RURAL ROAD			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

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(Option for local roads only)



(Re-instate speed limit)



School Property Line

School

Playground Property Line

See Notes 1 and 2



d (see table)

d (see table)

Solid Yellow Centre-line

d (see table)

d (see table)



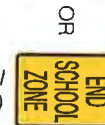
See Notes 1 and 2



(Re-instate speed limit)



(Option for local roads only)









Speed Limit	d
40 km/h	20 m
50 km/h	30 m
60 km/h	40 m

Note 1: Time MAY be displayed as an option





Note 2: Time can be shown as a tab, or on the RB-1 itself

No	DESCRIPTION	BY	DATE
		DRAWING TCS-D-311	
		Date: MAY 2004	
ADJACENT SCHOOL AND PLAYGROUND ZONE			
Prepared By: DP	Checked By: RD	Scale: N.T.S.	SECTION D3

APPENDIX A - Examples of Fencing Related to Schools

		<ul style="list-style-type: none"> • School zone • Entrance and frontage of school along a 2-lane collector • No fencing along frontage on abutting roadway, fully traversable with pathways to entrance • Non-traversable fencing around school yard
		<ul style="list-style-type: none"> • School zone adjacent to highway, rural setting with posted speed limit of 70 km/h • Non-traversable fencing • Grass area between roadway and fencing
		<ul style="list-style-type: none"> • School zone along a 2-lane collector • School parking lot enclosed within fencing with limited openings, low traversability between parking lot and sidewalk • Grass area between sidewalk and roadway • Non-traversable fencing between parking lot and school playground

APPENDIX A - Examples of Fencing Related to Schools (Continued)

		<ul style="list-style-type: none">• School zone in a small community• "SCHOOL" pavement marking and advance warning sign installed• Low-mounted non-traversable fencing along the school ground
		<ul style="list-style-type: none">• School zone along fronting roadway (undivided local road)• Fencing along the school boundary, non-traversable• Roadway and fencing separated by unpaved shoulder or grass and spaced trees

APPENDIX B - Examples of Playground Equipment

Examples of Playground Equipment Type	
	
<p>Single Rider (Accommodates 1 child)</p>	<p>2-Seat See Saw (Accommodates 2 children)</p>
	
<p>Slide (Accommodates 3 children)</p>	<p>Swing Bay (Accommodates 4 children)</p>

APPENDIX B - Examples of Playground Equipment (Continued)

Examples of Custom Equipment



Accommodates 5-10 children



Accommodates 15-20 children



Accommodates 20-25 children



APPENDIX B - Examples of Playground Equipment (Continued)









Accommodates 30-35 children









Accommodates 40-45 children

APPENDIX C - Examples of Fencing Related to Playgrounds

		<ul style="list-style-type: none"> • Playground zone on a 4-lane arterial road • 4+ separate custom equipment • Enclosed by low traversability fencing, grass area between road and sidewalk
		<ul style="list-style-type: none"> • Playground area along local road • 3 separate custom equipment • No fencing • Pathway provided from sidewalk to playground area
		<ul style="list-style-type: none"> • Playground area adjacent to school on a 2-lane collector • 5+ custom equipment, also include outdoor sports fields facility • Cable fencing (partially traversable), grass area between sidewalk and playground facilities

APPENDIX C - Examples of Fencing Related to Playgrounds (Continued)

		<ul style="list-style-type: none"> • Playground zone on a 2-lane collector • Cable fencing (partially traversable) along road side, grass area between roadway and playground equipment
		<ul style="list-style-type: none"> • Playground zone • Separate single-unit equipment • Frontage along local cul-de-sac, fencing along sidewalk with limited openings, low traversability • Cable fencing along back alley, easily traversable
		<ul style="list-style-type: none"> • Playground zone on a 2-lane collector • 1 large custom equipment • High mounted fencing with limited openings, non-traversable

05.B

BYLAW NO. 26-14-506

**COUNTY OF NORTHERN LIGHTS
IN THE PROVINCE OF ALBERTA**

**BEING A BYLAW FOR THE PURPOSE OF AUTHORIZING AND FIXING THE TAX RATES LEVIED
AND IMPOSED AGAINST ASSESSABLE PROPERTY FOR THE TAXATION YEAR 2026**

WHEREAS the County of Northern Lights (hereinafter referred to as "the County") has prepared and adopted detailed estimates of the probable expenditures of the County as required by Part 8 of the *Municipal Government Act*, Chapter M-26.1, Statutes of Alberta, and any amendments thereto; and

WHEREAS Part 10, Taxation, of the *Municipal Government Act* requires a Council in each year to authorize the Chief Administrative Officer to levy on the assessed value of all assessed property a tax sufficient to meet the amount of the expenditures as are estimated by the Council; and

WHEREAS the *Municipal Government Act* authorizes a Council to classify assessed property as residential property, non-residential property and farm land property and to establish different rates of taxation in respect to each class of property, subject to the restrictions specified in the said Part 9, Assessment of Property, of the *Municipal Government Act*; and

WHEREAS the amounts required to be raised by the County through the property tax levy for the various purposes specified in the *Municipal Government Act* against the various classes of property as herein specified are as follows:

Municipal Operating Expenses (excluding non cash items)	\$	16,477,834
Reserve Allocations for Future Capital Projects	\$	469,181
Municipal Debt Principal Repayments	\$	1,416,317
Municipal Capital Expenses Funded Through Taxation	\$	1,210,535
Alberta School Foundation Fund/Opted Out School Board <i>*net of over levy adjustment related to DIP appeal</i>	\$	3,741,723
North Peace Housing Foundation	\$	885,396
Designated Industrial Properties Assessment Requisition	\$	71,229

WHEREAS the *Municipal Government Act* authorizes a Council to specify, in it's property tax bylaw, a minimum amount payable as property tax; now

THEREFORE, the Council of the County of Northern Lights, duly assembled, hereby enacts as follows:

01. That this Bylaw shall be known as the "2026 Property Tax Bylaw".
02. For the purposes of this Bylaw:
- (a) "Residential Property" includes:
 - (i) any building used for residential purposes only,
 - (ii) any other buildings situated on the same parcel of land, the use of which is directly ancillary to residential use,
 - (iii) if there is a mixed use of a building, the proportionate amount of the building that is used for residential purposes,
 - (iv) the parcel of land forming the site of a building or buildings used for residential purposes or, if there is a mixed use of the land, the proportionate amount of the parcel that is used for residential purposes, and
 - (v) vacant residential land that
 - (1) is used for purposes ancillary to a residence or is not used for any purpose, and
 - (2) is designated under a land use bylaw and subdivided for residential or country residential use.
 - (b) "Non-Residential Property" means all property which does not come within the classification of either residential property or farm land property or Machinery and Equipment;
 - (c) "Farm Land Property" means all property which is assessed by the County Assessor as farm land for purposes of the 2026 taxation year;
 - (d) "Linear Property" means property as defined in Sec. 284(k) of the *Municipal Government Act*;
 - (e) "Machinery and Equipment" means property as defined in Section 284(l) of the *Municipal Government Act*, with the exception of power co-generating facilities;
 - (f) "Designated Industrial Property (DIP)" as defined in Section 284 (1) of the *Municipal Government Act* will include the following:
 - i) major plants as defined in the regulation,
 - ii) properties regulated by provincial and federal regulators; and
 - iii) linear property, including railway property.
03. For the purposes of the 2026 tax levy all property within the County is hereby classified into the following classes:
- (a) Class 1 - Residential Property
 - (b) Class 2 - Non-Residential Property
 - (c) Class 3 - Farm Land Property
 - (d) Class 4 – Designated Industrial Property

(e) Class 5 - Machinery & Equipment

04. The Chief Administrative Officer for the County is hereby authorized and directed to levy on the assessed value of all assessed property shown on the Assessment Roll of the County the rates set forth by this bylaw.

05. For the year 2026 there shall be levied against all property the following rates to produce the required sums to meet the County's general municipal expenses:

General Municipal	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential Properties	6.5997	462,656,800
Farm Land Properties	10.1094	51,802,060
Non-Residential Properties (muni-exempt excluded)	15.2954	29,743,590
D.I.P & Linear	15.2954	1,012,841,620
Machinery & Equipment	15.2954	3,270,630

06. For the year 2026 there shall be levied against all properties of assessed owners liable to the North Peace Housing Foundation the following rates to produce the required sums:

Seniors Requisition	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential Properties	.5680	435,472,680
Non-Residential Properties (muni-exempt included)	.5680	29,243,390
Farm Land Properties	.5680	51,030,060
Designated Industrial Property	.5680	508,610,040
Linear	.5680	504,231,580
Machinery & Equipment	.5680	3,270,630

07. For the year 2026 there shall be levied against all properties of assessed owners liable to the Alberta School Foundation Fund and Holy Family Catholic Regional Division #37 the following rates to produce the required sums:

ASFF	<u>MILLS ON THE DOLLAR</u>	<u>TOTAL ASSESSMENT</u>
Residential & Farm Properties	2.3928	513,480,320
Non-Residential Properties	3.9858	630,513,160

08. For the year 2026 there shall be levied against all properties of owners liable to D.I.P. requisition the following rate to produce the required sums:

Designated Industrial Property	<u>MILLS ON</u> <u>THE DOLLAR</u>	<u>TOTAL</u> <u>ASSESSMENT</u>
Designated Industrial Property	.0701	1,016,112,250

- 09. That the Assessment Notice and Tax Notice relating to the same property be combined on the same form.
- 10. That all property owners of land contained in the municipality be mailed, to their last known address, a copy of the 2026 combined Assessment and Tax Notice for such fees levied against their property.
- 11. That property owners are required to pay to the County, the amount of taxes levied against their property on or before June 30th, 2026, in accordance with the County's Tax Penalties Bylaw 12-14-291.
- 12. That \$50.00 (fifty dollars) be the minimum amount payable as property tax.
- 13. That any complaint regarding the Assessment portion be lodged in writing, to the Assessment Clerk, within 60 days from the notice date shown on the combined Assessment and Tax Notice, and be accompanied by the applicable appeal fee as provided for in the County's Fees for Goods and Services Bylaw.
- 14. Failure by property owners to abide by this bylaw shall result in action being taken
 - (a) firstly, against the property utilizing provisions contained in the County's Tax Penalties Bylaw [12-14-291]; and
 - (b) secondly, by utilizing provisions contained in Division 8, Recovery of Taxes Related to Land, of the *Municipal Government Act*.
- 15. That this Bylaw shall have force and take effect on the Third and Final reading thereof.

Read for a FIRST time this 28th day of April 2026.

Read for a SECOND time this 28th day of April 2026.

Read for a THIRD AND FINAL time this 28th day of April 2026.

Chief Elected Official
Terry Ungarian

Chief Administrative Officer
Gerhard Stickling

COUNTY OF NORTHERN LIGHTS
 Mill Rate Adjustment Proposal Worksheet
 For property taxation year

2026

Proposal 1 **Mill-rates unchanged**

Tax Revenue Required for Municipal Purposes 19,104,686.00 *

Assessment Category	Assessment Values	Proposed Mill Rate	Municipal Tax Revenue	%	
Residential	462,656,800	6.5997	3,053,396.08	15.60%	
Farmland	51,802,060	10.1094	523,687.75	2.68%	18.27%
Non-Residential	29,743,590	15.2954	454,940.11	2.32%	
D.I.P. & Linear	1,012,841,620	15.2954	15,491,817.71	79.15%	
Machinery & Equipment	3,270,630	15.2954	50,025.59	0.26%	81.73%

Check

Total Tax Revenue for Municipal Purposes 19,573,867.2435

Funding for Future Capital Projects **469,181.24**

Adjusted Excess (Shortfall) pending appeal -

Proposed Mill Rate Changes	Current Mill Rate	Proposed Change (%)	Proposed Mill Rate
Residential	6.5997	0.00%	6.5997
Farmland	10.1094	0.00%	10.1094
Non-Residential	15.2954	0.00%	15.2954
D.I.P. & Linear	15.2954	0.00%	15.2954
Machinery & Equipment	15.2954	0.00%	15.2954

Residential to Non Residential Ratio 2.32 : 1

**Does not include allowance for estimated uncollectable taxes*

Pros	Cons
No tax rate increase (Municipal) is positive to residents	
Emphasizes efforts of Cost control	Tax increases not on par with inflation
Adheres to res:non-res ratio	Mill Rates higher than required for current cash requirements
Funding of Reserves for Future Projects	



Subject:	Break-out Session Proposals – RMA 2026 Fall Convention
Agenda Date:	Tuesday, April 28, 2026
Attachments:	

RECOMMENDATION

It is recommended that:

- 1) Council acknowledge receipt of the Report; and
- 2) Authorize administration to send the following proposals for break-out session to the Rural Municipalities of Alberta for their Fall Convention. OR;
- 3) Accept it for information

CONSIDERATION

Call for Breakout Session Proposals

Breakout sessions are a highlight of RMA conventions, as they present an important opportunity for members to learn about and discuss key issues. RMA aims to deliver sessions that support the effective operation of municipalities and speak to the roles and responsibilities of local leaders.

RMA is currently seeking breakout session proposals. While priority will be given to proposals from full RMA members, submissions from non-members will also be considered if the content is relevant to the municipal context.

Proposals are welcome on an ongoing basis and will be considered by RMA for future conventions.

To learn more and submit a proposal for consideration for future conventions, visit our [submission page](#).

BACKGROUND

If there are topics Council wishes to learn more about, please send them forward for consideration.

Prepared By:

Teresa Tupper
Executive Assistant

Accepted for Council
Consideration by:

Gerhard Stickling
Chief Administrative Officer (CAO)



COUNTY OF
Northern Lights

#600, 7th Ave NW, PO Box 10, Manning AB T0H 2M0
Phone 780-836-3348 Fax 780-836-3663
Toll Free 1-888-525-3481

Report No.

Agenda Item No.

06.1.1- B

Subject:	Council's Summer Schedule
Agenda Date:	Tuesday, April 28, 2026
Attachments:	2026 Council Calendar

RECOMMENDATION

It is recommended that:

- 1) Council acknowledge receipt of the Report; and
- 2) Cancel the Tuesday, July 28th and Tuesday, August 25th Council Meetings for summer break and advertise the change in the newspaper and County social media.

BACKGROUND

Historically, council has taken a mid-summer break for holidays.

Preparing ahead allows administration to prepare for Public Hearings, newspaper advertising, delegation scheduling and summer vacation scheduling.

CONSIDERATION

A mid-summer break allows not only Council to break for an extended time period but also allows Directors and Administrative staff to take their 2-week allotted annual vacations without the constraints of time commitment for reports to council.

After reviewing the Directors summer vacation times, **Administration suggests the following council meeting dates be cancelled:**

TUESDAY, JULY 28th

TUESDAY, AUGUST 25th

Prepared By:

Teresa Tupper
Executive Assistant

**Accepted for Council
Consideration by:**

Gerhard Stickling
Chief Administrative Officer (CAO)

2026

Council

January						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2026 Council Calendar

- RMA
- FCM
- HOLIDAYS: OFFICE CLOSED
- CHRISTMAS FLOATER
- COUNCIL DAY
- Christmas closure for Office
- ORDINANCE STANDING COMMITTEE
- MEETINGS (policy's & bylaw's) every second Tuesday afternoon after Council Meeting.

06.1.1-B



COUNTY OF Northern Lights

#600, 7th Ave NW, PO Box 10, Manning AB T0H 2M0
Phone 780-836-3348 Fax 780-836-3663
Toll Free 1-888-525-3481

Report No.

Agenda Item No.

06.1.1- C

Subject: Local Home Hardware Grande Opening Invitation

Agenda Date: Tuesday, April 28, 2026

Attachments:

RECOMMENDATION

It is recommended that:

- 1) Council acknowledge receipt of the Report; and
2) Send Councillor's to attend the Grande Opening Event on Thursday, May 7th at 11:00 a.m. downtown Manning.

BACKGROUND

The owner of Home Hardware stopped into the Office on Monday, April 20th and invited Council to the Home Hardware Grande Opening down at their 2nd storefront, downtown Manning.

CONSIDERATION

Council's attendance supports for businesses in the region as well as businesses owned and operated by County residents.
Council's Strategic Plan Priority Focus #4 -
Goal Statement - We advocate for sustainable economic opportunities that support our existing businesses, attract new industries, and promote long-term prosperity.

FINANCIAL/STAFFING IMPLICATIONS

This item has been approved in the current budget: Yes No N/A
This item is within the approved budget amount: Yes No N/A

Prepared By:

[Handwritten signature of Teresa Tupper]

Teresa Tupper
Executive Assistant

Accepted for Council
Consideration by:

[Handwritten signature of Gerhard Stickling]

Gerhard Stickling
Chief Administrative Officer (CAO)



COUNTY OF
Northern Lights

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Report No.

Agenda Item No.

06.1.1- D

Subject:	Manning Handi-van Committee
Agenda Date:	Tuesday, April 28, 2026
Attachments:	

RECOMMENDATION

It is recommended that:

- 1) Council acknowledge receipt of the Report; and
- 2) Reinstate the Handi-van Committee on the County's Boards and Committees list and appoint _____ as the County's representative and Councillor _____ as Alternate.

BACKGROUND

Administration received a phone call from a member of the Handi-van Committee. They would like to schedule a meeting for Tuesday, May 5th, 2026. Time to yet be decided. Some concerns have been raised that the committee would like to discuss.

CONSIDERATION

Councillor Brent Reese was the County's representative on this committee previously.

FINANCIAL/STAFFING IMPLICATIONS

The County of Northern Lights _____ pays for 50% of the annual registration, insurance, and fuel for the Handi-van. *(the other 50% is paid by the Town of Manning)*

Prepared By:

Teresa Tupper
Executive Assistant

Accepted for Council
Consideration by:

Gerhard Stickling
Chief Administrative Officer (CAO)



COUNTY OF
Northern Lights

#600, 7th Ave NW, PO Box 10, Manning AB T0H 2M0
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Report No.

Agenda Item No.

06.1.1-*E*

Subject:	Ordinance Standing Committee Meeting
Agenda Date:	Tuesday, April 28, 2026
Attachments:	

RECOMMENDATION

It is recommended that:

- 1) Council acknowledge receipt of the Report; and
- 2) Accept it for information.

SAVE THE DATE and MARK YOUR CALENDARS

Ordinance Standing Committee Meeting will be held after Council on:

TUESDAY, MAY 26th, 2026

If there any Policies or Bylaws Council would like Administration to place on the agenda for review, please let us know as soon as possible so that we can have them ready.

Prepared By:

Teresa Tupper
Executive Assistant

**Accepted for Council
Consideration by:**

Gerhard Stickling
Chief Administrative Officer (CAO)

Bank Account Statement

County of Northern Lights



Monday, April 20, 2026
Page 1
HUNTERJ

Bank Account Statement: Bank Account No.: B5120, Statement No.: 202603

Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
Statement No.	202603						
03/31/26	Bank Account Ledger Entry		Monthly Maintenance Fees		1	-75.00	-75.00
03/31/26	Bank Account Ledger Entry		Fee Service		1	-22.48	-22.48
03/31/26	Bank Account Ledger Entry		Interest Payment		1	6,640.10	6,640.10
03/31/26	Bank Account Ledger Entry		Cheque # 040706		1	-304.00	-304.00
03/31/26	Bank Account Ledger Entry		Direct Debit School Taxes PTASFF		1	-895,105.40	-895,105.40
03/31/26	Bank Account Ledger Entry		Cheque # 040746		1	-1,136.63	-1,136.63
03/31/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	300.00	300.00
03/31/26	Bank Account Ledger Entry		Deposit Mixed MANNING		2	97.78	97.78
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	116.40	116.40
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	183.36	183.36
03/31/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	1,140.00	1,140.00
03/31/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	950.00	950.00
03/31/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	313.60	313.60
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	83.16	83.16
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	44.49	44.49
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	235.00	235.00
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	452.21	452.21
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	112.50	112.50
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	52.50	52.50
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0330 04973889		1	2,490.18	2,490.18

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Statement Date 03/31/26
 Balance Last Statement 2,348,152.81
 Statement Ending Balance 2,276,966.34
 G/L Balance at 03/31/26 2,269,055.65

Statement Balance 2,276,966.34
 Outstanding Bank Transactions 4,380.61
 Subtotal 2,281,346.95
 Outstanding Checks -12,291.30
 Bank Account Balance 2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	210.00	210.00
03/31/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	200.00	200.00
03/31/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	76.89	76.89
03/31/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments Government of A		1	1,480.00	1,480.00
03/31/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	80.00	80.00
03/31/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	110.00	110.00
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	200.00	200.00
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	196.00	196.00
03/30/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	127.50	127.50
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	11.12	11.12
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	107.98	107.98
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	405.60	405.60
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	72.60	72.60
03/30/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	100.00	100.00
03/30/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0327 04973889		1	143.49	143.49
03/30/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	213.70	213.70
03/30/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	526.93	526.93
03/30/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	250.00	250.00
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	40.00	40.00

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	50.00	50.00
03/30/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	449.23	449.23
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	52.50	52.50
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	67.88	67.88
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	342.40	342.40
03/30/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	313.12	313.12
03/28/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	235.20	235.20
03/28/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	307.50	307.50
03/28/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	343.37	343.37
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments Avenge Energy S		1	12,110.60	12,110.60
03/27/26	Bank Account Ledger Entry		EFT Settlement PO#: 947395927 EFTID: A047F		1	-735,241.13	-735,241.13
03/27/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	300.34	300.34
03/27/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	250.00	250.00
03/27/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	200.00	200.00
03/27/26	Bank Account Ledger Entry		Deposit Mixed MANNING		2	1,225.72	1,225.72
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	103.53	103.53
03/27/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	692.07	692.07
03/27/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	133.78	133.78
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		2	567.16	567.16
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	92.40	92.40
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	126.58	126.58

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Statement Date	03/31/26
Balance Last Statement	2,348,152.81
Statement Ending Balance	2,276,966.34
G/L Balance at 03/31/26	2,269,055.65

Statement Balance	2,276,966.34
Outstanding Bank Transactions	4,380.61
Subtotal	2,281,346.95
Outstanding Checks	-12,291.30
Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	231.79	231.79
03/27/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	30.00	30.00
03/27/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	20.00	20.00
03/26/26	Bank Account Ledger Entry		Cheque # 040714		1	-4,200.00	-4,200.00
03/26/26	Bank Account Ledger Entry		EFT Settlement PO#: 946861730 EFTID: A047F		19	-37,434.84	-37,434.84
03/26/26	Bank Account Ledger Entry		Direct Deposit ATB Financial		1	25.00	25.00
03/26/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	100.00	100.00
03/26/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	262.00	262.00
03/26/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	68.97	68.97
03/26/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	82.20	82.20
03/26/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	45.20	45.20
03/26/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	789.00	789.00
03/26/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	142.00	142.00
03/26/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	5,864.50	5,864.50
03/26/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	105.60	105.60
03/26/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	25.00	25.00
03/26/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0325 04973889		1	300.00	300.00
03/26/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	1,555.14	1,555.14
03/26/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,112.84	1,112.84
03/26/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	72.60	72.60

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Currency Code

Statement Date 03/31/26
 Balance Last Statement 2,348,152.81
 Statement Ending Balance 2,276,966.34
 G/L Balance at 03/31/26 2,269,055.65

Statement Balance 2,276,966.34
 Outstanding Bank Transactions 4,380.61
 Subtotal 2,281,346.95
 Outstanding Checks -12,291.30
 Bank Account Balance 2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/25/26	Bank Account Ledger Entry		Cheque # 040708		1	-1,155.00	-1,155.00
03/25/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	84.86	84.86
03/25/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	2,429.14	2,429.14
03/25/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	343.60	343.60
03/25/26	Bank Account Ledger Entry		Deposit Cash MANNING		1	51.65	51.65
03/25/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	204.27	204.27
03/25/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	440.42	440.42
03/25/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	95.70	95.70
03/25/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0324 04973889		1	52.80	52.80
03/25/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	40.00	40.00
03/25/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	2,766.73	2,766.73
03/25/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	1,779.89	1,779.89
03/25/26	Bank Account Ledger Entry		EFT Settlement PO#: 945102238 EFTID: A047H		1	7,861.14	7,861.14
03/25/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	606.12	606.12
03/25/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	561.25	561.25
03/24/26	Bank Account Ledger Entry		Bill Payment to XPLORNET DIXshop		1	-72.45	-72.45
03/24/26	Bank Account Ledger Entry		Bill Payment to XPLORNET Airport Sho		1	-81.90	-81.90
03/24/26	Bank Account Ledger Entry		Bill Payment to XPLORNET Airport Off		1	-96.08	-96.08
03/24/26	Bank Account Ledger Entry		Bill Payment to Axia 2918		1	-1,168.23	-1,168.23
03/24/26	Bank Account Ledger Entry		Bill Payment to Axia 2870		1	-131.25	-131.25
03/24/26	Bank Account Ledger Entry		Cheque # 040674		1	-546.00	-546.00

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/24/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	395.00	395.00
03/24/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	128.93	128.93
03/24/26	Bank Account Ledger Entry		Bill Payment to TransAlta Pwr Street		1	-2,018.04	-2,018.04
03/24/26	Bank Account Ledger Entry		Bill Payment to TransAlta Power		1	-14,210.77	-14,210.77
03/24/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	61.60	61.60
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	868.93	868.93
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	30.89	30.89
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	50.00	50.00
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	23.10	23.10
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	75.64	75.64
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	27.39	27.39
03/24/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	300.00	300.00
03/24/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments Government of A		1	23,116.89	23,116.89
03/24/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	138.93	138.93
03/24/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	739.20	739.20
03/23/26	Bank Account Ledger Entry		Bill Payment to Telus Mob Office		1	-707.44	-707.44
03/23/26	Bank Account Ledger Entry		Bill Payment to Telus Mob 2		1	-105.00	-105.00
03/23/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	100.00	100.00
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	170.00	170.00
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	157.50	157.50
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	50.00	50.00

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Currency Code

Statement Date 03/31/26
 Balance Last Statement 2,348,152.81
 Statement Ending Balance 2,276,966.34
 G/L Balance at 03/31/26 2,269,055.65

Statement Balance 2,276,966.34
 Outstanding Bank Transactions 4,380.61
 Subtotal 2,281,346.95
 Outstanding Checks -12,291.30
 Bank Account Balance 2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	780.00	780.00
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	294.60	294.60
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	958.92	958.92
03/23/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	330.82	330.82
03/23/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0320 04973889		1	105.00	105.00
03/23/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	50.00	50.00
03/23/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	834.40	834.40
03/23/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	36.04	36.04
03/23/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	622.00	622.00
03/21/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	35.24	35.24
03/21/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	140.80	140.80
03/20/26	Bank Account Ledger Entry		Direct Debit Utility Bill Payment MANNING		1	-1,230.16	-1,230.16
03/20/26	Bank Account Ledger Entry		Direct Debit Insurance GroupSource		1	-5,779.16	-5,779.16
03/20/26	Bank Account Ledger Entry		Direct Debit Utility Bill Payment MANNING		1	-161.51	-161.51
03/20/26	Bank Account Ledger Entry		Direct Debit Utility Bill Payment MANNING		1	-36,429.12	-36,429.12
03/20/26	Bank Account Ledger Entry		Direct Debit Utility Bill Payment MANNING		1	-741.70	-741.70
03/20/26	Bank Account Ledger Entry		EFT Settlement PO#: 943408105 EFTID: A047F		7	-102,403.02	-102,403.02
03/20/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	140.80	140.80
03/20/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	90.00	90.00
03/20/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	297.14	297.14

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
G/L Balance at 03/31/26	2,269,055.65	Outstanding Checks	-12,291.30
		Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/20/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	2,052.78	2,052.78
03/20/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	52.50	52.50
03/20/26	Bank Account Ledger Entry		EFT Settlement PO#: 941418619 EFTID: A047H		1	123,626.79	123,626.79
03/20/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	168.50	168.50
03/20/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	78.58	78.58
03/20/26	Bank Account Ledger Entry		EFT Settlement PO#: 942593956 EFTID: A047G		1	-1,626.44	-1,626.44
03/20/26	Bank Account Ledger Entry		EFT Settlement PO#: 942563062 EFTID: A047G		1	-11,343.49	-11,343.49
03/20/26	Bank Account Ledger Entry		EFT Settlement PO#: 942238672 EFTID: A047G		1	-63,824.98	-63,824.98
03/19/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	222.88	222.88
03/19/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	70.00	70.00
03/19/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	351.20	351.20
03/19/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	180.00	180.00
03/19/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	104.00	104.00
03/19/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	50.00	50.00
03/19/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	152.00	152.00
03/19/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0318 04973889		1	52.50	52.50
03/19/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	30.00	30.00
03/19/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	97.60	97.60
03/18/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	360.00	360.00

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Bank Account Statement

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/18/26	Bank Account Ledger Entry		Direct Deposit Accounts Payable PEACE RIVER SCH		1	59.40	59.40
03/18/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	68.80	68.80
03/18/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	304.80	304.80
03/18/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	100.00	100.00
03/18/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	30.00	30.00
03/18/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEPO4973889		1	54.40	54.40
03/18/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	119.20	119.20
03/18/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	124.30	124.30
03/17/26	Bank Account Ledger Entry		Bill Payment to North Peace Gas		1	-5,231.01	-5,231.01
03/17/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	240.46	240.46
03/17/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	154.10	154.10
03/17/26	Bank Account Ledger Entry		Bill Payment to GOV OF AB LAND		1	-78.00	-78.00
03/17/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	426.31	426.31
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	201.60	201.60
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	50.00	50.00
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	100.00	100.00
03/17/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	150.40	150.40
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	176.86	176.86
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	400.00	400.00
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0316 04973889		1	22.20	22.20

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
G/L Balance at 03/31/26	2,269,055.65	Outstanding Checks	-12,291.30
		Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/17/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	454.42	454.42
03/17/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,079.85	1,079.85
03/17/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	30.00	30.00
03/16/26	Bank Account Ledger Entry		Cheque #		1	-89.50	-89.50
03/16/26	Bank Account Ledger Entry		Direct Debit Fees/Dues SCOTIABANK		1	-31.50	-31.50
03/16/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 9324144		1	-27,051.64	-27,051.64
03/16/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 9324336		1	-312.06	-312.06
03/16/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 9323382		1	-4,937.32	-4,937.32
03/16/26	Bank Account Ledger Entry		Direct Debit Fees/Dues SCOTIABANK		1	-52.50	-52.50
03/16/26	Bank Account Ledger Entry		Direct Debit Rent/Leases MERIDIAN		1	-512.93	-512.93
03/16/26	Bank Account Ledger Entry		Direct Debit Business PAD PROVINCE OF AB		1	-123,256.40	-123,256.40
03/16/26	Bank Account Ledger Entry		Direct Debit Fees/Dues SCOTIABANK		1	-34.13	-34.13
03/16/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 9323609		1	-7,179.49	-7,179.49
03/16/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	241.60	241.60
03/16/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	354.60	354.60
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	631.78	631.78
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	30.00	30.00
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	589.57	589.57
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	589.80	589.80

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Statement Date 03/31/26
 Balance Last Statement 2,348,152.81
 Statement Ending Balance 2,276,966.34
 G/L Balance at 03/31/26 2,269,055.65

Statement Balance 2,276,966.34
 Outstanding Bank Transactions 4,380.61
 Subtotal 2,281,346.95
 Outstanding Checks -12,291.30
 Bank Account Balance 2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	164.87	164.87
03/16/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	100.00	100.00
03/16/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0313 04973889		1	52.50	52.50
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	1,015.68	1,015.68
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	132.00	132.00
03/16/26	Bank Account Ledger Entry		Direct Deposit Telephone Bill Payment BMO TELEBANK		1	60.00	60.00
03/16/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	266.85	266.85
03/16/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	3,090.80	3,090.80
03/16/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	472.01	472.01
03/16/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	248.56	248.56
03/16/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	100.00	100.00
03/14/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	205.24	205.24
03/14/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	654.40	654.40
03/13/26	Bank Account Ledger Entry		EFT Settlement PO#: 939311392 EFTID: A047F		16	-179,831.61	-179,831.61
03/13/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	50.00	50.00
03/13/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	250.00	250.00
03/13/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,145.40	1,145.40
03/13/26	Bank Account Ledger Entry		Deposit Mixed MANNING		1	520.68	520.68
03/13/26	Bank Account Ledger Entry		Bill Payment to Telus Mob 2		1	-105.00	-105.00
03/13/26	Bank Account Ledger Entry		Transfer from BUSINESS PUBLIC SECTOR SAVINGS		1	2,500,000.00	2,500,000.00

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/13/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	148.00	148.00
03/13/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	108.90	108.90
03/13/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	68.80	68.80
03/13/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	500.00	500.00
03/13/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	94.20	94.20
03/13/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	500.00	500.00
03/13/26	Bank Account Ledger Entry		Direct Deposit Accounts Payable WEST FRASER MIL		1	1,091.20	1,091.20
03/13/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	2,361.94	2,361.94
03/13/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	311.20	311.20
03/12/26	Bank Account Ledger Entry		Direct Deposit ATB Financial		1	100.00	100.00
03/12/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	100.00	100.00
03/12/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	167.56	167.56
03/12/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	53.57	53.57
03/12/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	1,036.00	1,036.00
03/12/26	Bank Account Ledger Entry		Bill Payment ATB Mastercard to ATB Mastercard		1	-24,204.42	-24,204.42
03/12/26	Bank Account Ledger Entry		EFT Settlement PO#: 938521683 EFTID: A047F		17	-97,038.91	-97,038.91
03/12/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	268.00	268.00
03/12/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	117.50	117.50
03/12/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	858.68	858.68
03/12/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	383.20	383.20

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/12/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0311 04973889		1	52.50	52.50
03/12/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	1,240.00	1,240.00
03/12/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	450.79	450.79
03/12/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	276.50	276.50
03/12/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	100.00	100.00
03/11/26	Bank Account Ledger Entry		Cheque # 040709		1	-39,728.12	-39,728.12
03/11/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments UFA		1	54.40	54.40
03/11/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	54.40	54.40
03/11/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	61.12	61.12
03/11/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	1,032.45	1,032.45
03/11/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	462.43	462.43
03/11/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	119.20	119.20
03/11/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	40.00	40.00
03/11/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,717.28	1,717.28
03/10/26	Bank Account Ledger Entry		Direct Debit Accounts Payable GROUPSOURCE		1	-21,307.67	-21,307.67
03/10/26	Bank Account Ledger Entry		Cheque # 40711		1	-508.24	-508.24
03/10/26	Bank Account Ledger Entry		EFT Settlement PO#: 937642221 EFTID: A047F		1	-4,245.68	-4,245.68
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments North Peace Hou		1	43.80	43.80
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments North Peace Hou		1	39,511.22	39,511.22

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/10/26	Bank Account Ledger Entry		Cheque # 040707		1	-1,454.25	-1,454.25
03/10/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	112.00	112.00
03/10/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	100.00	100.00
03/10/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	83.20	83.20
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	103.90	103.90
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	100.00	100.00
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	255.33	255.33
03/10/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	2,520.00	2,520.00
03/10/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	147.32	147.32
03/10/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	302.00	302.00
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	617.76	617.76
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	81.60	81.60
03/10/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0309 04973889		1	688.00	688.00
03/10/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	1,300.00	1,300.00
03/10/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,373.69	1,373.69
03/09/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	48.05	48.05
03/09/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	54.40	54.40
03/09/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	962.15	962.15
03/09/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	137.60	137.60
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	108.60	108.60
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	339.20	339.20
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	15.00	15.00

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	1,287.00	1,287.00
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	181.60	181.60
03/09/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	44.00	44.00
03/09/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	592.94	592.94
03/09/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	90.40	90.40
03/09/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	250.80	250.80
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	372.00	372.00
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	1,250.00	1,250.00
03/09/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	76.51	76.51
03/09/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	273.20	273.20
03/09/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,301.60	1,301.60
03/07/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	104.80	104.80
03/07/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	731.80	731.80
03/06/26	Bank Account Ledger Entry		Cheque # 040713		1	-5,015.34	-5,015.34
03/06/26	Bank Account Ledger Entry		Cheque # 040705		1	-705.75	-705.75
03/06/26	Bank Account Ledger Entry		Cheque # 040702		1	-336.00	-336.00
03/06/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments North Peace Hou		1	47,047.90	47,047.90
03/06/26	Bank Account Ledger Entry		Cheque # 040704		1	-108.83	-108.83
03/06/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	104.80	104.80
03/06/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	685.60	685.60

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	<u>2,281,346.95</u>
		Outstanding Checks	<u>-12,291.30</u>
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	<u>2,269,055.65</u>

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/06/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	390.00	390.00
03/06/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	641.76	641.76
03/06/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	766.48	766.48
03/06/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	163.20	163.20
03/06/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	106.30	106.30
03/06/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	245.71	245.71
03/06/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	144.80	144.80
03/06/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	434.20	434.20
03/06/26	Bank Account Ledger Entry		EFT Settlement PO#: 934640623 EFTID: A047G		1	-25,561.85	-25,561.85
03/06/26	Bank Account Ledger Entry		EFT Settlement PO#: 934613410 EFTID: A047G		1	-1,795.85	-1,795.85
03/06/26	Bank Account Ledger Entry		EFT Settlement PO#: 934613057 EFTID: A047G		1	-11,792.73	-11,792.73
03/06/26	Bank Account Ledger Entry		EFT Settlement PO#: 934589847 EFTID: A047G		1	-62,442.97	-62,442.97
03/05/26	Bank Account Ledger Entry		Cheque # 040694		1	-1,500.00	-1,500.00
03/05/26	Bank Account Ledger Entry		Cheque # 040701		1	-655.00	-655.00
03/05/26	Bank Account Ledger Entry		Bill Payment to Digital Postage on C		1	-2,415.00	-2,415.00
03/05/26	Bank Account Ledger Entry		EFT Settlement PO#: 934710924 EFTID: A047F		1	-148,554.00	-148,554.00
03/05/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	732.35	732.35
03/05/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	303.49	303.49
03/05/26	Bank Account Ledger Entry		EFT Settlement PO#: 934632615 EFTID: A047F		3	-22,509.59	-22,509.59

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/05/26	Bank Account Ledger Entry		Deposit Cash MANNING		1	500.00	500.00
03/05/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	821.91	821.91
03/05/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	206.40	206.40
03/05/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	4,585.75	4,585.75
03/05/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	388.92	388.92
03/05/26	Bank Account Ledger Entry		Direct Deposit Telephone Bill Payment BMO TELEBANK		1	173.01	173.01
03/05/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	397.80	397.80
03/05/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments Government of A		1	100.00	100.00
03/05/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments Government of A		1	40.00	40.00
03/05/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	218.90	218.90
03/05/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,160.81	1,160.81
03/04/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	25.00	25.00
03/04/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	233.60	233.60
03/04/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	251.33	251.33
03/04/26	Bank Account Ledger Entry		Bill Payment to Telus Communications		1	-947.54	-947.54
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	61.60	61.60
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	100.00	100.00
03/04/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	216.80	216.80
03/04/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	369.34	369.34
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	184.00	184.00

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Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	<u>2,281,346.95</u>
		Outstanding Checks	<u>-12,291.30</u>
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	108.50	108.50
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments EF0303 04973889		1	632.43	632.43
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	82.50	82.50
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	47.20	47.20
03/04/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	45.00	45.00
03/04/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	100.00	100.00
03/04/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	172.03	172.03
03/04/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	475.00	475.00
03/04/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	1,367.09	1,367.09
03/03/26	Bank Account Ledger Entry		Deposit Cheque PEACE RIVER		1	56.16	56.16
03/03/26	Bank Account Ledger Entry		EFT Settlement PO#: 933624491 EFTID: A047F		2	-13,150.58	-13,150.58
03/03/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	94.64	94.64
03/03/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	30.00	30.00
03/03/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	200.00	200.00
03/03/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	382.53	382.53
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	27.06	27.06
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		2	1,095.00	1,095.00
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments CIBC BP		1	52.40	52.40
03/03/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	200.00	200.00
03/03/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	310.18	310.18

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		2	266.01	266.01
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	52.50	52.50
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	147.77	147.77
03/03/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		2	588.10	588.10
03/03/26	Bank Account Ledger Entry		Direct Deposit Accounts Payable WEST FRASER MIL		1	1,278.40	1,278.40
03/03/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	666.20	666.20
03/02/26	Bank Account Ledger Entry		Cheque #		1	-89.50	-89.50
03/02/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 008241		1	-1,200.01	-1,200.01
03/02/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 007809		1	-7,332.29	-7,332.29
03/02/26	Bank Account Ledger Entry		Direct Debit Misc. Payments MON FEE04973889		1	-83.50	-83.50
03/02/26	Bank Account Ledger Entry		Direct Debit Misc. Payments VSA FEE04973889		1	-202.90	-202.90
03/02/26	Bank Account Ledger Entry		Direct Debit Rent/Leases MERIDIAN		1	-523.95	-523.95
03/02/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing EMPTX 002844		1	-29,141.94	-29,141.94
03/02/26	Bank Account Ledger Entry		Direct Debit Misc. Payments MC FEE 04973889		1	-343.62	-343.62
03/02/26	Bank Account Ledger Entry		Direct Debit ATB Govt Tax Filing MONTHLY FEE		1	-40.00	-40.00
03/02/26	Bank Account Ledger Entry		Direct Debit Water Bill Payment TOWN OF PEACE R		1	-18,610.02	-18,610.02
03/02/26	Bank Account Ledger Entry		Direct Debit Misc. Payments INT FEE04973889		1	-1.24	-1.24

06.1.5-A

Bank Account Statement

County of Northern Lights

Monday, April 20, 2026

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Currency Code

Statement Date	03/31/26	Statement Balance	2,276,966.34
Balance Last Statement	2,348,152.81	Outstanding Bank Transactions	4,380.61
Statement Ending Balance	2,276,966.34	Subtotal	2,281,346.95
		Outstanding Checks	-12,291.30
G/L Balance at 03/31/26	2,269,055.65	Bank Account Balance	2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/02/26	Bank Account Ledger Entry		Cheque # 040703		1	-645.75	-645.75
03/02/26	Bank Account Ledger Entry		EFT Settlement PO#: 932998571 EFTID: A047F Net of Recall		37	-145,032.24	-145,032.24
03/02/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	581.60	581.60
03/02/26	Bank Account Ledger Entry		Deposit Cheque MANNING		1	1,697.35	1,697.35
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	200.00	200.00
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	111.20	111.20
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	180.00	180.00
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	424.39	424.39
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	500.00	500.00
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment CUCBC		1	246.20	246.20
03/02/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments MC DEP 04973889		1	97.60	97.60
03/02/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	52.50	52.50
03/02/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments SCOTIA BILL PMT		1	295.22	295.22
03/02/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments VSA DEP04973889		1	122.34	122.34
03/02/26	Bank Account Ledger Entry		Direct Deposit Misc. Payments RBC BILL PYMTS		1	65.40	65.40
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		2	233.90	233.90
03/02/26	Bank Account Ledger Entry		Direct Deposit Telephone Bill Payment BMO TELEBANK		1	90.00	90.00
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	100.00	100.00
03/02/26	Bank Account Ledger Entry		Direct Deposit Bill Payment TD CANADA TRUST		1	495.38	495.38

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Bank Account Statement

County of Northern Lights

Monday, April 20, 2026

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Currency Code

Statement Date 03/31/26
 Balance Last Statement 2,348,152.81
 Statement Ending Balance 2,276,966.34
 G/L Balance at 03/31/26 2,269,055.65

Statement Balance 2,276,966.34
 Outstanding Bank Transactions 4,380.61
 Subtotal 2,281,346.95
 Outstanding Checks -12,291.30
 Bank Account Balance 2,269,055.65

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/02/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	218.80	218.80
03/02/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	154.38	154.38
03/02/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	52.50	52.50
03/02/26	Bank Account Ledger Entry		Customer Bill Pay Cover		1	416.20	416.20
Total						-71,186.47	-71,186.47

Outstanding Payments

Posting Date	Document Type	Document No.	Description	Statement Amount
03/27/26	Payment	PM-BCH-77534-TE	TE: 52.5	52.50
03/31/26		PM-BCH-77574-TE	TE: 500	500.00
03/31/26	Payment	PM-BCH-77575-TE	TE: 95.45	95.45
03/31/26		PM-BCH-77576-TE	TE: 150	150.00
03/31/26	Payment	PM-BCH-77564-CQ	CQ: 1,682.81	1,682.81
03/31/26		PM-BCH-77564-IN	IN: 145.68	145.68
03/31/26	Payment	PM-BCH-77564-MC	MC: 105	105.00
03/31/26	Payment	PM-BCH-77571-TE	TE: 258.88	258.88

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Bank Account Statement

County of Northern Lights

Monday, April 20, 2026

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03/31/26	Payment	PM-BCH- 77573-TE	TE: 1,390.29	1,390.29
<hr/>				
	Quantity	9	Total	4,380.61

Outstanding Checks

Posting Date	Document Type	Check No.	Description	Statement Amount
10/31/22	Payment	39882	SORENSEN AARIN	-100.00
11/25/22	Payment	39910	FACULTY OF KINESIOLOGY	-1,800.00
01/10/23	Payment	39939	KOVER LEVEN	-50.00
11/03/23	Payment	40154	DEVICE MEDIA INC.	-105.00
10/04/24	Payment	40439	Check for Vendor 01612	-50.00
08/28/25	Payment	40604	Check for Vendor V0000009	-345.55
03/02/26	Payment	040712	RESOURCE CENTER FOR SUICIDE PREVENTION	-7,500.00
03/12/26	Payment	040715	GOVERNMENT OF ALBERTA	-177.40
03/12/26	Payment	040716	PRO ELECTRICAL SERVICES	-441.00
03/12/26	Payment	040717	NORTHERN SUNRISE COUNTY	-1,722.35
<hr/>				
	Quantity	10	Total	-12,291.30



Subject: 2025 Audited Financial Statements

Agenda Date: April 28th, 2026

Attachments: 2025 Audited Financial Statements (Draft)

RECOMMENDATION

It is recommended that

1. Council approve and adopt the 2025 Audited Financial Statements; And
2. Approve the reallocation of the unrestricted surplus as follows;
 - a. \$1,728,277 to the Airport Capital Reserve
 - b. \$1,071,677.56 to the Bridge Replacement Reserve
 - c. \$1,067,597.60 to the Fire Protection Reserve
 - d. \$2,367,262.83 to the Water Upgrading Reserve

BACKGROUND

Audited Financial Statements for the County of Northern Lights must be prepared by an independent Auditor appointed by the Council for each fiscal year. These statements must be adopted and approved by Council and Management of the County.

On advice from the County's Auditors, the unrestricted surplus total should be reduced to approximately \$1 Million dollars to handle year to year budget variances. With the uncertainty of the ongoing legal dispute, as well as the Mercer appeal, we had let this amount build for a couple of years. A reallocation of these funds has been made to bring various reserve balances up in alignment with upcoming projects. The revised balances following the recommended transfer would be:

Airport	\$3,000,000
Bridge	\$2,500,000
Fire	\$2,175,000
Water	\$3,000,000

CONSIDERATION

An analysis of the current financial statements presents the following in conjunction with the *Municipal Indicators*¹ set out by Municipal Affairs.

1. Audit Outcome
 - a. Municipal Affairs (MA) expects the Audit report does not identify a going concern risk or denial of opinion
 - b. For fiscal 2025 CNL **MEETS** this objective with an unqualified opinion expressed on page 2.. Furthermore, there were no areas of concern identified in the audit of CNL's finances.
2. Legislation-Backed Ministry Interventions
 - a. MA expects that the municipality has not been the subject of a MA intervention
 - b. For fiscal 2025 CNL **MEETS** this objective
3. Tax Base Ratio
 - a. MA expects the Municipality's residential/farmland tax revenue accounts for no more than 95% of its total tax revenue
 - b. For fiscal 2025 CNL **MEETS** this objective with a rate of 15.21%

¹ <https://open.alberta.ca/dataset/0bbbf6ba-465e-43b5-930c-c7f55eae3ded/resource/568bddc7-4f4d-464f-8422-883ef16cd35d/download/ma-municipal-indicators.pdf>

4. Tax Collection Rate
 - a. MA expectation of Municipality's to collect 90% of taxes levied annually
 - b. For 2025 CNL collected **96.38%** of current taxes levied
5. Population Change
 - a. MA expects the population over a 10 year period to not decline by more than 20%
 - b. Stats Canada has not performed another census at this time
6. Current ratio (Current assets: current liabilities)
 - a. MA expects Municipality's to express a current ratio greater than 1.
 - b. CNL current ratio as of Dec 31, 2025 of **4.07**
7. Accumulated Surplus
 - a. MA expects Municipality's to express a positive accumulated surplus.
 - b. CNL has met this indicator for a long time. Accumulated surplus as of Dec 31, 2025 is **\$147,662,700**
8. On time financial Reporting
 - a. Municipality's must file Audited Financial Statements, FIR and SIR by no later than May 1st of each year
 - b. CNL has met this indicator regularly and will do so for 2025 if these statements are adopted
9. Debt to Revenue Percentage
 - a. MA expects Municipalities carry debt at a level less than 120% of total Revenues (This is a separate consideration than the Debt limit which is 1.5x annual Revenues)
 - b. As of Dec 31, 2025, CNL's debt to revenue % is equal to **59.25%**
10. Debt Service to Revenue %
 - a. MA expects Municipalities to utilize less than 20% of annual Revenues towards debt servicing
 - b. For 2025, CNL's Debt Service to Revenue % is equal to 5.01%
11. Infrastructure Investment (Asset Sustainability Ratio)
 - a. MA expects Municipality's to investment more in infrastructure than annual amortization
 - b. For fiscal 2025, CNL expresses an ASR of **55.45%**
 - c. This is the 3rd year in a row that we have fallen below the threshold, however is largely attributable to the reduced level of capital investments due to the pending litigation/arbitration in addition to the increase in amortization following the addition of the SRWL to the TCA register. Additionally there was a large number of contingent grant projects that were not pursued, and the timing of gravel crushing was pushed back. It is expected we will exceed this threshold next year.
12. Infrastructure Age (NBV of TCA)
 - a. MA expectation is that the NBV of TCA is greater than 40% of their original cost
 - b. As of Dec 31, 2025, CNL's infrastructure age equates to **65.27%** of original cost
13. Interest in Municipal Office
 - a. MA expects the number of candidates in a Municipal Election to exceed the number of positions
 - b. For 2025 this indicator was fulfilled as all positions were filled

Other Points of Note

1. Investments: Unrealized vs. Realized losses due to interest rates
 - a. Unrealized are presented separately as they are the result of market fluctuations. Losses are only incurred if CNL withdraws from Bonds held prior to their maturity
2. Statement of Operations variances
 - a. Admin Services
 - i. Negative variance of \$1,193,643. \$1,313,302 relates to adjustment made to adjust allowance for uncollectable taxes

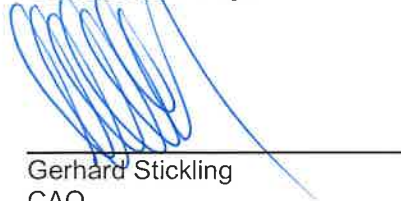
- ii. Legal fees expensed during year related to SRWL litigation (\$190k Under budget)
 - b. Transportation Services
 - i. Positive Variance (underbudget) by approx. \$1.35 Million. Wages attribute \$238,000, Engineering fees contribute \$94,000 and contracted services \$1,100,000, Fuel estimates contribute \$55,000
 - c. Planning & Development
 - i. More work than anticipated by ISL. Administration is attempting to mitigate this moving forward and has reinstated the Planning & Development Clerk position internally to lessen the burden on ISL.
 - d. Gov't transfers for Capital relate to grants received that are utilized in the procurement or construction of capital assets. Large amount of Grant Revenues that were applied for but not awarded.
 - e. Budgeted Deficit of Revenue over expenses before Other: CNL does not budget for amortization or other non cash items. If all budget amounts were on target to the penny we would express an accounting shortfall equal to amortization less debt repayments on this statement.
3. Note 20 Contingencies
- a. CNL has an obligation to disclose lawsuits and claims that are viewed as material in nature. Typically these relate to claims against, however due to the significance of our ongoing SRWL claim it was determined appropriate to retain this note disclosure in our statements.

Prepared By:



Josh Hunter, CMA, CPA
Director of Finance

**Accepted for Council
Consideration by:**



Gerhard Stickling
CAO

The County of Northern Lights
Financial Statements
December 31, 2025

The County of Northern Lights

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the County of Northern Lights is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this County's financial position at December 31, 2025 and the results of its operations for the year then ended.

The financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the financial statements.

The County Council carries out its responsibilities for review of the financial statements principally through its Audit Committee. This committee meets regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Audit Committee with and without the presence of management. The County Council has approved the financial statements.

The financial statements have been audited by Doyle & Company Chartered Professional Accountants, independent external auditors appointed by the County. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the County's financial statements.

Gerhard Stickling
Chief Administrative Officer

Josh Hunter
Director of Finance, CPA, CMA

April 28, 2026
County of Northern Lights, Canada

Edward Cheung, CPA, CA*
Scott T. Mockford, CPA, CA*
Allen Lee, CPA, CMA*
Jason Bondarevich, CPA, CA*
*Operates as a Professional Corporation

11210 - 107 Avenue N.W.
Edmonton, Alberta T5H 0Y1
Tel (780) 452-2300, Fax (780) 452-2335

INDEPENDENT AUDITORS' REPORT

To the Members of Council

Opinion

We have audited the financial statements of the County of Northern Lights (the Entity), which comprise the statement of financial position as at December 31, 2025, and the results of its operations, changes in its net financial assets and cash flows for the years 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 County of Northern Lights as at December 31, 2025, the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Entity in accordance with the 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 these 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 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

INDEPENDENT AUDITORS' REPORT - continued

- 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 Entity'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 Entity'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 Entity 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

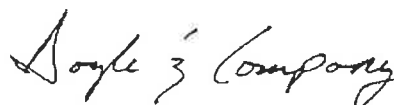
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:
In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Entity's debt limit can be found in Note 12.
- Supplementary Accounting Principles and Standards Regulation:
In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 1.

The engagement partner on the audit resulting in this independent auditor's report is Scott Mockford, CPA, CA.

April 28, 2026
11210 - 107 Avenue NW
Edmonton, Alberta T5H 0Y1



Chartered Professional Accountants

The County of Northern Lights

Statement of Financial Position

As at December 31, 2025

	2025	2024
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	16,638,877	15,362,152
Receivables		
Taxes and grants in lieu receivable (Note 4)	590,906	512,951
Trade and other receivables (Note 5)	1,741,578	2,651,596
Investments (Note 6)	32,201,166	30,413,093
	51,172,527	48,939,792
LIABILITIES		
Accounts payable and accrued liabilities (Note 8)	2,838,387	1,621,532
Deferred revenue (Note 9)	1,042,914	101,084
Long-term liabilities (Note 10)	15,175,312	16,632,179
Landfill reclamation costs (Note 11)	168,335	168,335
Gravel reclamation liability (Note 12)	1,040,000	1,040,000
	20,264,948	19,563,130
NET FINANCIAL ASSETS	30,907,579	29,376,662
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	111,353,994	113,093,818
Inventory for consumption	5,060,587	2,332,147
Prepaid expenses (Note 7)	340,540	333,987
	116,755,121	115,759,952
ACCUMULATED SURPLUS (Schedule 1, Note 15)	147,662,700	145,136,614

Approved on behalf of Council

Reeve

Deputy Reeve

The accompanying notes form part of these financial statements.

The County of Northern Lights

Statement of Operations

For the year ended December 31, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
REVENUE			
Net municipal taxes (Schedule 3)	20,974,634	18,567,730	19,636,708
Government transfers (Schedule 4)	604,358	641,615	626,369
User fees and sales of goods	1,423,780	2,086,597	1,856,751
Investment income	800,000	1,554,538	1,946,554
Realized gain (loss) on investments	-	117,543	63,342
Total Revenues	23,802,772	22,968,023	24,129,724
EXPENSES			
Administrative services	2,219,861	3,413,504	3,847,323
Council and other legislative services	2,069,649	2,270,395	2,227,272
Protective services	1,111,653	1,059,007	1,109,661
Transportation services	12,159,244	10,804,257	10,247,454
Agricultural services	776,727	719,235	686,568
Utilities and environmental services	4,083,091	4,077,243	4,249,819
Planning and development services	276,500	506,619	340,988
Family and community support services	156,826	156,825	156,826
Economic development and community services	213,110	199,901	208,813
Recreation and cultural services	439,789	430,009	426,634
Total Expenses	23,506,450	23,636,995	23,501,358
EXCESS OF REVENUE OVER EXPENSES - BEFORE OTHER	296,322	(668,972)	628,366
OTHER			
Government transfers for capital (Schedule 4)	2,236,942	2,645,594	1,979,302
Unrealized gain on investments (Note 6)	-	514,374	235,383
Gain on disposal of capital assets	-	35,090	4,461
EXCESS OF REVENUE OVER EXPENSES	2,533,264	2,526,086	2,847,512
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-	145,136,614	142,289,102
ACCUMULATED SURPLUS, END OF YEAR	2,533,264	147,662,700	145,136,614

The accompanying notes form part of these financial statements.

5.

The County of Northern Lights
Statement of Change in Net Financial Assets
For the year ended December 31, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
EXCESS OF REVENUE OVER EXPENSES	2,533,264	2,526,086	2,847,512
Acquisition of tangible capital assets	(1,701,778)	(2,482,841)	(1,300,317)
Proceeds on disposal of tangible capital asset	-	352,582	17,500
Amortization of tangible capital assets	3,756,650	3,905,173	3,864,173
Gain on disposal of tangible capital assets	-	(35,090)	(4,461)
	2,054,872	1,739,824	2,576,895
Acquisition of supplies inventories	(4,255,642)	(5,060,587)	(2,332,147)
Acquisition of prepaid assets	-	(340,540)	(333,987)
Use of supplies inventories	-	2,332,147	3,141,933
Use of prepaid assets	-	333,987	407,480
	(4,255,642)	(2,734,993)	883,279
CHANGE IN NET ASSETS DURING THE YEAR	332,494	1,530,917	6,307,686
NET FINANCIAL ASSETS, BEGINNING OF YEAR	-	29,376,662	23,068,976
NET FINANCIAL ASSETS, END OF YEAR	-	30,907,579	29,376,662

The accompanying notes form part of these financial statements.

The County of Northern Lights

Statement of Cash Flows

For the year ended December 31, 2025

	2025	2024
	\$	\$
OPERATING		
Excess of revenue over expenditures	2,526,086	2,847,512
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	3,905,173	3,864,173
Gain on disposal of tangible capital assets	(35,090)	(4,461)
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in lieu receivable	(77,955)	713,161
Decrease (increase) in trade and other receivables	910,018	(101,375)
Decrease (increase) in prepaid expenditures	(6,553)	73,493
Decrease (increase) in inventory for consumption	(2,728,440)	809,786
Increase in accounts payable and accrued liabilities	1,216,855	7,933
Increase (decrease) in deferred contributions	941,830	(402,768)
Cash from operations	6,651,924	7,807,454
CAPITAL		
Acquisition of tangible capital assets	(2,482,841)	(1,300,317)
Proceeds on disposal of tangible capital assets	352,582	17,500
Cash applied to capital transactions	(2,130,259)	(1,282,817)
INVESTING		
Increase in investments	(1,788,073)	(4,127,973)
FINANCING		
Long-term liabilities repaid	(1,456,867)	(1,411,517)
Cash applied to financing transactions	(1,456,867)	(1,411,517)
CHANGE IN CASH DURING THE YEAR	1,276,725	985,147
CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR	15,362,152	14,377,005
CASH AND TEMPORARY INVESTMENTS, END OF YEAR	16,638,877	15,362,152

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Changes in Accumulated Surplus - Schedule 1
For the year ended December 31, 2025

	Unrestricted Surplus \$	Restricted Surplus \$	Equity in Tangible Capital Assets \$	2025 Total \$	2024 Total \$
BALANCE, BEGINNING OF YEAR	4,061,420	44,613,555	96,461,639	145,136,614	142,289,102
Excess of revenue over expenses	2,526,086	-	-	2,526,086	2,847,512
Restricted funds used for operations	95,697	(95,697)	-	-	-
Restricted funds used for tangible capital assets	279,713	(279,713)	-	-	-
Current years funds used for tangible capital assets	(2,165,348)	-	2,165,348	-	-
Annual amortization expense	3,905,173	-	(3,905,173)	-	-
Long-term liabilities repaid	(1,456,867)	-	1,456,867	-	-
Change in accumulated surplus	3,184,454	(375,410)	(282,958)	2,526,086	2,847,512
BALANCE, END OF YEAR	7,245,874	44,238,145	96,178,681	147,662,700	145,136,614

The accompanying notes form part of these financial statements.

06.1.5-B⁸

The County of Northern Lights
Schedule of Tangible Capital Assets - Schedule 2
For the year ended December 31, 2025

	Land \$	Buildings \$	Construction in Progress \$	Engineered Structures \$	Machinery and Equipment \$	Vehicles \$	2025 Total \$	2024 Total \$
COST:								
Balance, Beginning of Year	1,013,296	5,113,212	359,757	149,433,609	8,948,618	3,576,675	168,445,167	167,191,293
Acquisition of tangible capital assets	-	30,866	-	790,985	1,343,498	-	2,165,349	1,300,317
Disposal of tangible capital assets	-	-	-	-	-	-	-	(46,443)
Transfer from construction in progress	-	-	(317,492)	317,492	-	-	-	-
Balance, End of Year	1,013,296	5,144,078	42,265	150,542,086	10,292,116	3,576,675	170,610,516	168,445,167
ACCUMULATED AMORTIZATION:								
Balance, Beginning of Year	-	2,645,654	-	45,667,096	4,866,308	2,172,291	55,351,349	51,520,580
Annual amortization	-	121,417	-	3,129,310	451,785	202,661	3,905,173	3,864,173
Accumulated amortization on disposals	-	-	-	-	-	-	-	(33,404)
Balance, End of Year	-	2,767,071	-	48,796,406	5,318,093	2,374,952	59,256,522	55,351,349
NET BOOK VALUE	1,013,296	2,377,007	42,265	101,745,680	4,974,023	1,201,723	111,353,994	113,093,818
2024 NET BOOK VALUE	1,013,296	2,467,558	359,757	103,766,513	4,082,310	1,404,384	113,093,818	

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Property and Other Taxes - Schedule 3
For the year ended December 31, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
TAXATION			
Real property taxes	15,315,312	15,081,913	14,730,334
Linear property taxes	10,025,769	9,396,250	8,518,832
Government grants in place of property taxes	8,725	17,531	19,725
Tax revenue reduction on appeal (Note 8)	-	(2,310,647)	-
Penalties and costs	150,000	1,067,293	810,417
	25,499,806	23,252,340	24,079,308
REQUISITIONS			
Provincial School Foundation Fund	3,658,412	3,862,227	3,600,018
Senior Foundation	866,760	822,383	842,582
	4,525,172	4,684,610	4,442,600
NET MUNICIPAL TAXES	20,974,634	18,567,730	19,636,708

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Government Transfers - Schedule 4
For the year ended December 31, 2025

	2025 Budget \$	2025 Actual \$	2024 Actual \$
<u>OPERATING</u>			
PROVINCIAL TRANSFERS			
Shared-cost agreements and grants	585,063	622,320	597,074
LOCAL GOVERNMENT TRANSFERS			
Shared-cost agreements and grants	19,295	19,295	29,295
	604,358	641,615	626,369
<u>CAPITAL</u>			
PROVINCIAL TRANSFERS			
Shared-cost agreements and grants	2,236,942	2,645,594	1,979,302

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Expenditures by Object - Schedule 5
For the year ended December 31, 2025

	Budget	2025	2024
	\$	\$	\$
EXPENSES BY OBJECT			
Salaries, wages and benefits	4,294,628	4,300,633	3,935,955
Contracted and general services	9,086,244	7,537,385	7,683,173
Materials, goods and utilities	2,923,368	2,881,530	2,835,478
Transfers to local boards and agencies	2,462,934	2,803,954	2,799,873
Interest on long-term liabilities	775,800	768,101	801,854
Amortization of tangible capital assets	3,756,650	4,032,089	3,866,035
Bad debt write-offs	-	1,313,302	1,578,989
	23,299,624	23,636,994	23,501,357

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Segmented Disclosure - Schedule 6
For the year ended December 31, 2025

	Administrative Services \$	Council & Legislative Services \$	Protective Services \$	Transportation Services \$	Agricultural Services \$	Utilities & Environmental Services \$
REVENUE						
Net municipal taxes	18,570,961	-	-	-	-	-
Government transfer	665,492	-	-	2,317,571	178,399	-
User fees and sales of goods	84,582	5,433	59,073	473,074	15,505	1,288,380
Investment income (loss)	2,186,455	-	-	112,274	4,679	5,125
	21,507,490	5,433	59,073	2,902,919	198,583	1,293,505
EXPENSES						
Salaries, wages and benefits	903,318	262,644	78,339	2,151,995	89,234	650,053
Contract and general services	934,603	210,779	498,466	4,486,891	467,091	425,160
Materials, goods and utilities	92,036	7,522	85,163	1,701,455	18,726	966,115
Transfers to local boards and agencies	-	1,789,450	304,949	-	112,426	-
Interest on long-term liabilities	1,408,322	-	-	22,287	-	650,794
	3,338,279	2,270,395	966,917	8,362,628	687,477	2,692,122
NET REVENUE, BEFORE AMORTIZATION AND UNREALIZED LOSS	18,169,211	(2,264,962)	(907,844)	(5,459,709)	(488,894)	(1,398,617)
Amortization expense	75,225	-	92,089	2,441,630	31,758	1,385,120
Unrealized gain on investments	514,374	-	-	-	-	-
Gain (loss) on disposal of capital assets	35,090	-	-	-	-	-
NET REVENUE	18,643,450	(2,264,962)	(999,933)	(7,901,339)	(520,652)	(2,783,737)

The accompanying notes form part of these financial statements.

The County of Northern Lights
Schedule of Segmented Disclosure - Schedule 6
For the year ended December 31, 2025

	Planning & Development Services \$	Family & Community Support Services \$	Economic Development & Community Services \$	Recreation & Cultural Services \$	2025 Total \$	2024 Total \$
REVENUE						
Net municipal taxes	-	-	-	-	18,570,961	19,638,556
Government transfer	-	125,461	-	-	3,286,923	2,599,907
User fees and sales of goods	11,359	-	24,167	-	1,961,573	1,694,346
Investment income	-	-	-	-	2,308,533	2,176,216
	11,359	125,461	24,167	-	26,127,990	26,109,025
EXPENSES						
Salaries, wages and benefits	78,228	-	86,822	-	4,300,633	3,935,955
Contract and general services	428,391	-	86,004	-	7,537,385	7,683,173
Materials, goods and utilities	-	-	10,051	462	2,881,530	2,835,478
Transfers to local boards and agencies	-	156,825	12,000	428,304	2,803,954	2,799,873
Interest on long-term liabilities	-	-	-	-	2,081,403	801,854
	506,619	156,825	194,877	428,766	19,604,905	18,056,333
NET REVENUE, BEFORE AMORTIZATION	(495,260)	(31,364)	(170,710)	(428,766)	6,523,085	8,052,692
Amortization expense	-	-	5,024	1,243	4,032,089	3,866,035
Unrealized gain (loss) on investments	-	-	-	-	514,374	235,383
Gain (loss) on disposal of capital assets	-	-	-	-	35,090	4,461
NET REVENUE	(495,260)	(31,364)	(175,734)	(430,009)	3,040,460	4,426,501

The accompanying notes form part of these financial statements.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

DESCRIPTION OF OPERATIONS

The County of Northern Lights is a local government authority providing municipal services. The County is empowered through bylaws and policies approved by Council and pursuant to the Municipal Government Act.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Northern Lights are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Canadian Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the county are as follows:

a) Reporting Entity

These financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the County's 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 record 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 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 assets are acquired.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - continued

c) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of the tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the revenue or expenses in the period in which they become known. Actual results could differ from those estimates.

d) Valuation of Financial Assets and Liabilities

The County's financial assets and liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Temporary investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Loans receivable and debt charges recoverable	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term liabilities	Amortized cost

(e) Cash and Temporary Investments

Cash and cash equivalents consists of bank accounts and temporary investments with maturities of three months or less.

(f) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Investments in interest bearing securities 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.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - continued

g) Loans Receivable

Loans receivable are initially recognized at cost, net of any transaction costs, with interest income recognized using the effective interest method. Loans receivable are subsequently measured at amortized cost net of any valuation allowances.

h) Long-Term Liabilities

Long-term liabilities are initially recognized net of any premiums, discounts, fees and transaction costs, with interest expense recognized using the effective interest method. Long-term liabilities are subsequently measured at amortized cost.

i) 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.

j) Asset Retirement Obligation

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the county to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the county reviews the carrying amount of the liability. The county recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The county continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - continued

k) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the county is either directly responsible or accepts responsibility and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

l) Landfill Closure and Post-Closure Liability

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

m) Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the county has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payer. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

n) 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, the eligibility criteria have been met and reasonable estimates of the amounts can be determined.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES - continued

o) 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 Change in Net Financial Assets 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	
Land Improvements	15-20
Buildings	25-50
Engineered structures	10-75
Machinery and equipment	5-20
Vehicles	3-20

Annual amortization is charged in the year of disposal and not in the year of acquisition. 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 also are 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 operation leases and the related lease payments are charges 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

p) Deferred Contributions

Deferred contributions represent government transfers, donations and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

2. CASH AND TEMPORARY INVESTMENTS

	2025	2024
	\$	\$
Cash	13,692,689	15,362,152
Temporary investment	2,946,188	-
	16,638,877	15,362,152

Cash includes two operating bank accounts with ATB Financial which earn interest at 2.55%. Temporary investment is a savings account with ATB Financial and earns interest at prime less 1.6% (2.85%).

3. REVOLVING LOAN

The County of Northern Lights has a \$2,000,000 municipal revolving loan with ATB Financial. Advances under this operating loan are repayable on demand and bears interest at a rate of prime plus 1% (5.45%). As at December 31, 2025 the operating line of credit was unused.

4. TAXES RECEIVABLES

	2025	2024
	\$	\$
Property taxes		
Current taxes and grants in place of taxes	841,500	710,715
Arrears	4,702,877	3,442,405
Allowance for doubtful accounts	(4,953,471)	(3,640,169)
	590,906	512,951

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

5. TRADE AND OTHER RECEIVABLES

	2025	2024
	\$	\$
Loans receivable		
North Peace Housing Foundation	355,178	445,317
Manning Regional Childcare Association (MRCCA)	164,159	182,295
Town of Peace River	323,567	388,175
Manning Seed Cleaning Plant	80,000	107,000
Other	-	2,089
	922,904	1,124,876
Other		
Trade	214,990	44,432
Grants	47,048	500,000
Interest accrued	327,069	643,213
GST	229,888	339,396
Allowance for doubtful accounts	(321)	(321)
	818,674	1,526,720
Total loans and other	1,741,578	2,651,596

The loans receivable consists of two loans to North Peace Housing Foundation, repayable over a 15 year period with interest charged annually at 4.45% (prime plus zero)

A loan to Manning Regional Childcare Association (MRCCA), repayable over a 15 year period, is due August, 2033, with interest charged annually at 3.45%.

A loan to the Town of Peace River is non-interest bearing, repayable over a 10 year period and is due September, 2030.

A loan to the Manning Seed Cleaning Plant is non-interest bearing, repayable over a 5 year period and is due May, 2027.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

6. INVESTMENTS

	2025	
	Cost \$	Market Value \$
Guaranteed investment certificates	7,253,348	7,412,596
Bonds	24,530,147	24,788,500
Alberta Municipal Financing Corporation Shares - at cost	70	70
	31,783,565	32,201,166

	2024	
	Cost \$	Market Value \$
Guaranteed investment certificates	9,317,470	9,317,470
Bonds	21,192,326	21,095,553
Alberta Municipal Financing Corporation Shares - at cost	70	70
	30,509,866	30,413,093

Guaranteed investment certificates have effective interest rates of 3.13% to 4.72% with maturities of more than 3 months.

Bonds include a mixture of high grade corporate and government bonds with effective interest rates of 2.15% to 5.4% and maturity dates of October, 2026 to September, 2033.

Council has designated investments for the funding of both operating and capital restricted reserves.

Unrealized gain on investments carried at fair value of \$417,601 (2024 - (\$96,703)).

The difference between the opening and closing unrealized amounts are a gain of \$514,374 and have been recorded to income.

7. PREPAID EXPENSES

	2025 \$	2024 \$
Prepaid lease on equipment	47,492	83,200
Insurance	140,803	136,355
Other	152,245	114,432
	340,540	333,987

The prepaid lease on equipment is up front payments made on two CAT graders in amount of \$337,844 each and one CAT grader in amount of \$413,166. The lease term is 5 years and prepaid balance will be amortized annually. The lease is interest free unless a purchase option is exercised at the end of the term.

The other prepaid expenses consist of prepaid annual subscriptions, memberships, and various maintenance packages.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

8. ACCOUNTS PAYABLE

	2025	2024
	\$	\$
Trade	1,587,831	1,148,493
Accrued interest	125,111	125,111
Construction holdbacks	7,565	500
Employee benefits and source deductions	22,742	26,806
Vacation and overtime	218,284	165,302
Recovery surplus	141,613	155,320
Tax refund payable	735,241	-
	2,838,387	1,621,532

Vacation and Overtime

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year.

Tax Refund Payable

A ratepayer successfully appealed their 2023 - 2024 property taxes. The result of the appeal totaled \$2,310,647 in the ratepayer's favour. Of this, \$1,575,406 has been refunded for 2023, and \$735,241 is owed for 2024 as at December 31, 2025.

9. DEFERRED REVENUE

	2025	2025		2025
	Opening	Received	Recognized	Closing
	\$	\$	\$	\$
Family and Community Support	20,601	-	-	20,601
Requisition over-levy	70,248	982,213	(70,248)	982,213
Peace Regional Energy Committee	10,000	52,500	(23,350)	39,150
Other	235	950	(235)	950
	101,084	1,035,663	(93,833)	1,042,914

Deferred contribution is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Unexpended funds related to the above grants are supported by cash deposits held exclusively for these projects.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

10. LONG-TERM LIABILITIES

	2025	2024
	\$	\$
Alberta Capital Finance Authority - 4001014	-	83,984
Alberta Capital Finance Authority - 4001468	235,497	348,715
Alberta Capital Finance Authority - 4001621	385,606	505,966
Alberta Capital Finance Authority - 4001622	723,012	948,687
Alberta Capital Finance Authority - 4001728	926,438	1,142,314
Alberta Capital Finance Authority - 4001942	880,762	1,044,363
Alberta Capital Finance Authority - 4002130	1,166,881	1,343,140
Alberta Capital Finance Authority - 4002316	1,100,714	1,241,372
Alberta Capital Finance Authority - 4002520	618,664	685,522
Alberta Capital Finance Authority - 4004149	9,137,738	9,288,116
	15,175,312	16,632,179

The Alberta Capital Finance Authority loan 4001468 is due September 15, 2027 and is repayable over a 15 year period in semi-annual instalments of \$60,820 including interest charged at 2.627%.

The Alberta Capital Finance Authority loan 4001621 is due December 15, 2028 and is repayable over a 15 year period in semi-annual instalments of \$68,024 including interest charged at 3.295%.

The Alberta Capital Finance Authority loan 4001622 is due December 15, 2028 and is repayable over a 15 year period in semi-annual instalments of \$127,545 including interest charged at 3.295%.

The Alberta Capital Finance Authority loan 4001728 is due September 15, 2029 and is repayable over a 15 year period in semi-annual instalments of \$123,256 including interest charged at 2.814%.

The Alberta Capital Finance Authority loan 4001942 is due December 15, 2030 and is repayable over a 15 year period in semi-annual instalments of \$94,141 including interest charged at 2.459%.

The Alberta Capital Finance Authority loan 4002130 is due December 15, 2031 and is repayable over a 15 year period in semi-annual instalments of \$106,308 including interest charged at 2.798%.

The Alberta Capital Finance Authority loan 4002316 is due December 15, 2032 and is repayable over a 15 year period in semi-annual instalments of \$87,026 including interest charged at 2.768%.

The Alberta Capital Finance Authority loan 4002520 is due December 17, 2033 and is repayable over a 15 year period in semi-annual instalments of \$44,135 including interest charged at 3.201%.

The Alberta Capital Finance Authority loan 4004149 is due April, 2053 and is repayable over a 30 year period in semi-annual instalments of \$310,167 including interest charged at 5.08%.

Debenture debt is issued on the credit and security of the County of Northern Lights.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

10. LONG-TERM LIABILITIES - continued

Interest on long-term liabilities amounted to \$(810,888) (2024 - \$801,855).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2026	1,416,317	626,523	2,042,840
2027	1,416,317	581,637	1,997,954
2028	1,385,154	536,047	1,921,201
2029	1,035,503	494,559	1,530,062
2030	820,391	463,159	1,283,550
Thereafter	9,101,630	5,726,172	14,827,802
	15,175,312	8,428,097	23,603,409

11. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Alberta environmental 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 25 years after closure using a discount rate of 6% 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 capacity of the site is estimated at 9,000 cubic metres. The estimated remaining capacity if the landfill site is 7,984 cubic metres. The existing landfill site is expected to reach capacity in approximately the year 2142.

The County has not designated assets for settling closure and post-closure liabilities.

The liability at December 31, 2025 is \$168,335 (2024 - \$168,335) represents the present value of closure and post-closure costs.

12. GRAVEL PIT RECLAMATION LIABILITY

The County is responsible for reclamation costs, under Alberta environmental law, related to the pits within the County boundaries. These costs are accrued over the life of the pit. The most recent estimate of this obligation is \$1,040,000 (2024 - \$1,040,000).

Significant assumptions were used in determining this obligation. Engineering studies were used to determine the disturbed area. The current reclamation cost/cubic metre has been used without adjustments for discounting or inflation.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

13. DEBT LIMIT

Section 276(2) of the Municipal Government Act requires that total debt limit as defined by Alberta Regulation 255/00 for the County of Northern Lights be disclosed as follow:

	2025	2024
	\$	\$
Total Debt Limit	34,452,035	36,194,586
Total Debt	15,175,312	16,632,179
Debt Limit Available	19,276,723	19,562,407
Debt Service Limit	5,742,006	6,032,431
Debt Service	1,283,550	1,921,201
Debt Service Limit Available	4,458,456	4,111,230

The debt limit is calculated at 1.5 times revenue of the municipality (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 which 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 interpreted as a whole.

14. EQUITY IN TANGIBLE CAPITAL ASSETS

	2025	2024
	\$	\$
Tangible capital assets (Schedule 2)	170,610,516	168,445,167
Accumulated amortization (Schedule 2)	(59,256,522)	(55,351,349)
Long-term liabilities (Note 10)	(15,175,312)	(16,632,179)
	96,178,682	96,461,639

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

15. ACCUMULATED SURPLUS

	2025	2024
	\$	\$
Unrestricted surplus	7,245,874	4,061,420
Restricted surplus		
Operating reserves		
Financial stabilization	11,843,598	11,939,295
Highway 35 access road	179,413	179,413
Rate stabilization fund	8,734,323	8,734,323
Municipal reserve	135,759	135,759
Capital reserves		
Airport	1,271,723	1,271,723
Agriculture service board	107,633	107,633
Bridge replacement	1,166,872	1,428,322
Capital facility	177,843	177,843
Chinchaga road improvement	1,563,208	1,563,208
Financial management	128,683	128,683
Fire protection	1,107,402	1,107,402
Fleet replacement	4,130,600	4,130,600
Inter-municipal	4,689,176	4,707,439
Recreation	517,524	517,524
Sewer	1,560,787	1,560,787
Transportation - road construction	6,290,864	6,290,864
Water upgrading	632,737	632,737
Equity in tangible capital assets	96,178,681	96,461,639
	147,662,700	145,136,614

16. SEGMENTED DISCLOSURE

The County of Northern Lights 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 statement as disclosed in Note 1.

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

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

17. SALARY AND BENEFITS DISCLOSURE

	2025			2024
	Salary	Benefits & Allowances	Total	Total
	\$	\$	\$	\$
Councillors				
Dechant, Gloria	38,360	2,736	41,096	35,233
Halabisky, Belinda	34,100	6,000	40,100	36,638
Reese, Brent	27,610	3,548	31,158	30,202
Schug, Kalyn	32,560	4,618	37,178	35,573
These, Gary	42,660	10,083	52,743	54,991
Ungarian, Terry	49,090	14,086	63,176	59,684
Yasinski, Brenda	37,490	6,065	43,555	44,561
Chief Administrative Officer	184,770	11,732	196,502	184,324

- (1) Salary includes regular base pay, overtime, honoraria and any other direct cash remuneration.
- (2) Benefits and allowances consists of the employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada Pension Plan, employment insurance, Workers' Compensation Board, health care, dental coverage, group life insurance, accidental death and dismemberment insurance, long and short term disability plans, retirement pension professional memberships, and tuition.

18. LOCAL AUTHORITIES PENSION PLAN

Employees of the County 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 153,000 people and 404 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 County is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the County are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

Total current service contributions by the County to the LAPP in 2025 were \$244,689 (2024 - \$220,149). Total current service contributions by the employees of the County to the LAPP in 2024 were \$218,135 (2024 - \$196,401).

At December 31, 2024, the LAPP disclosed an actuarial surplus of \$19.6 billion. The 2025 actuarial surplus was not available prior to issuing these financial statements.

The County of Northern Lights

Notes to the Financial Statements

December 31, 2025

19. FINANCIAL INSTRUMENTS

The County's financial instruments consist of cash and temporary investments, receivables, investments, accounts payable and accrued liabilities and long-term liabilities. It is management's opinion that the county is not exposed to significant currency risk arising from these financial instruments. Tax receivables are compulsory in nature, rather than contractual, however, the county manages risk exposure on this item similar to other receivables and payables.

Credit Risk

The County 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 county provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk. The county is exposed to market price risk from investments in equity and bond instruments whose value fluctuates with changes in quoted market prices.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rate. The bank account and investments of the county are subject to interest rate risk because changing interest rates impact the amount of interest earned and the cash flow.

The County hold bonds which may be exposed to interest risk if the bonds are traded. If the bonds are held to maturity there is no exposure to interest risk.

Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

20. CONTINGENCIES

The County of Northern Lights has filed a claim against the engineering firms responsible for the design and the project oversight of a Municipal Water distribution line project. This claim was a result of an arbitration decision awarded to the contractor on the project that saw approximately \$24 million in damages awarded to the contractor. Currently there is no estimated timeline set for this claim.

21. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and Management.

08.0 New Business

Info Items: [for information]" Please note that these may not be discussed item by item. If there is an item which you wish to see or discuss further, contact the County's Executive Assistant for a copy. It is possible that this whole section may be accepted as presented in one motion."

10. GOVERNMENT SERVICES

- a) Letter to Town of Manning RE: Star Centre Window Replacement
- b) Alberta Counsel – At a Glance – April 17, 2026
- c) Letter from the Office of Alberta Environment and Protected Areas RE: variable flows of the Peace River
- d) RMA Member Update: Assessment Model Review
- e) CANHC Update and Government of Alberta Media Release

20. PROTECTIVE SERVICES [POLICE/FIRE/AMBULANCE/SAFETY]

30. TRANSPORTATION/DRAINAGE/PUBLIC WORKS

- a) Community Rail Advocacy Alliance E-Newsletter

40. UTILITIES [WATER/SEWER/SOLID WASTE]

50. PUBLIC HEALTH & WELFARE

- a) RHPAP Newsletter

60. ENV. DEV. [PLANNING/AG. SER. /ECON DEV. /HOUSING]

- a) Energy Alberta News Release: Collaboration Agreement on Nuclear Energy in Alberta
- b) Municipal Information Network Article: Bruce Power and SaskPower sign memorandum of understanding to inform Saskatchewan large reactor technology assessment
- c) Municipal Information Network Article: Bruce Power and Energy Alberta enter into a Collaboration Agreement on nuclear energy in Alberta
- d) North Peace Housing Foundation Board Meeting Synopsis – March 25, 2026
- e) Energy Alberta Blog Post – April 20, 2026

70. RECREATION & CULTURE

- a) Dixonville Happenings – April 2026
- b) Thank you from the U18 Manning Comets

80. EDUCATION & SCHOOLS

90. PUBLIC UTILITIES [GAS/POWER/TELEPHONE]

*Item located on Council Table



COUNTY OF
Northern Lights

#600, 7th Ave NW, PO Box 10, Manning AB T0H 2M0
Phone 780-836-3348 Fax 780-836-3663
Toll Free 1-888-525-3481

April 17, 2026

11.01.25

Town of Manning
Box 125
Manning, Alberta
T0H 2M0

Attention: CAO April Doll

Subject: Confirmation of Motion 167/14/04/26 – Star Centre Window Replacement

Dear CAO Doll,

Please be advised that, at the Council meeting held on April 14, 2026, **Motion 167/14/04/26**, moved by Councillor Dechant, was passed to acknowledge receipt of the Star Centre Window Replacement Report and to authorize the reallocation of \$13,056.00, inclusive of a 20% contingency, for the Star Centre window replacement project from the CEC Grant.

Please let this letter serve as the County of Northern Lights' confirmation of the above-noted motion and decision.

Should you require anything further, please do not hesitate to contact our office.

Yours truly,


Gerhard Stickling
CAO
County of Northern Lights

From: Alberta Counsel <news@albertacounsel.com>
Sent: April 17, 2026 1:15 PM
To: Teresa Tupper
Subject: At a Glance - April 17, 2026



At a Glance - April 17, 2026

Faster Approvals for Major Projects

Alberta's proposed Bill 30, the *Expedited 120-Day Approvals Act*, aims to speed up approvals for major projects by introducing a firm 120-day timeline once a project is designated. To qualify, projects must align with provincial priorities, demonstrate strategic economic value, and involve at least \$250 million in investment, while also completing environmental assessments and Indigenous consultation.

Minister of Energy and Minerals, Brian Jean, stated: "The world needs Alberta oil and gas now more than ever. Taking action to accelerate the approval process is critical for Alberta to unleash its energy potential and ensure a sustainable sector for decades to come."

Expanded Access to Privatized Medical Testing

Bill 29, the *Health Statutes Amendment Act, 2026*, proposes changes that are aimed at improving access, choice and coordination in Alberta's health system. The legislation would allow Albertans to self-refer for certain private preventative health tests, aiming to support early detection and reduce pressure on the public system. It would also permit authorized prescribers to hold limited supplies of addiction treatment medications for urgent use.

Minister of Primary and Preventative Health Services, Adriana LaGrange, stated: "This legislation puts patients first, supports providers and gives Albertans more

choice in their care, helping ensure we have a strong, responsive health system as we move into this new era for health care in Alberta.”

Province Announces Cybercrime Task Force

The province is establishing a cross-ministry Cybercrime Task Force to address the growing threat of online fraud, identity theft and extortion targeting individuals and businesses. The task force will bring together experts in law, technology, consumer protection and law enforcement, along with representatives of several provincial ministries.

“We have seen too many examples of extortion threats across our province. This is unacceptable and it’s why Alberta is taking action to develop a coordinated provincial strategy to stop these scammers from extorting families in our communities,” commented Minister of Justice, Mickey Amery.

New Investments in Local Fire Services

Alberta’s government is providing \$500,000 through the Fire Services Training Program grant to support 90 recipients across the province, including municipalities, First Nations and Metis Settlements. The funding will help firefighters and fire services personnel access training that meets industry standards and addresses local needs.

“When Albertans need them most, firefighters are always there for them. They put their lives on the line to protect ours, and we’re making sure they have the training needed to do their jobs safely and effectively. These investments will help local teams respond with the skill and confidence to protect Albertans,” commented Minister of Municipal Affairs, Dan Williams.



Alberta Counsel, 800, 9707-110 Street NW, Edmonton, AB T8H1V9, Canada, 780-652-1311

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130507

ALBERTA
ENVIRONMENT AND PROTECTED AREAS

Office of the Minister

10.05.11

Ms. Kalyn Schug
Deputy Reeve
County of Northern Lights
Box 1795
Grimshaw AB T0H 1W0
schugk@countyofnorthernlights.com

Dear Ms. Schug:

Thank you for your interest in the work of the governments of Alberta and British Columbia (B.C.) related to the flows on the Peace River.

Environment and Protected Areas (EPA) heard from multiple communities along the Peace River concerning the increased frequency of variable flows created from BC Hydro's operation of Site C and resulting impacts to infrastructure.

Alberta is concerned with a minimum flow of 390 cubic metres per second and its sufficiency to sustain critical access to routes and infrastructure while also enabling future growth and development for Alberta's Peace River communities. Due to observed impacts from variable and minimum flow, Alberta will not sign a bilateral water management agreement with the Government of B.C. until this is resolved.

B.C. officials indicated BC Hydro is willing to hold open houses to hear from Alberta communities this spring, and EPA will follow up on this offer. The department is also advocating for an operational agreement related to BC Hydro's operation of Site C, which could include items such as:

- communicating protocols in times of extreme water level fluctuations or when ice bridges/roads are being constructed;
- maintaining critical flow rates to avoid downstream impacts, especially during ferry operation or ice bridge/road construction;
- enhancing the adaptive management plan for Site C operations to address and respond to impacts further downstream of the Town of Peace River; and
- exploring how dam operations could be used to support water availability during times of drought.

EPA appreciates the County of Northern Lights' interest in this matter and the information provided. I look forward to working together to advocate for the needs of Alberta communities along the Peace River.

Sincerely,



Grant Hunter
Minister of Environment and Protected Areas

cc: Terry Ungarian
Reeve
County of Northern Lights

Assessment Model Review

RMA Member Update
April 2026

08.10-01

April 20, 2026

On April 2, Minister of Municipal Affairs Dan Williams provided municipalities with a series of policy decisions related to the assessment model review (AMR), as well as next steps for process.

As the AMR has been on hiatus since April 2025, some new RMA members may be unaware of its purpose and importance to rural municipalities, and many RMA members returning for another election term may require a refresher on progress made to this point. This update provides an overview of the AMR, the reasoning for the April 2025 hiatus, a summary and analysis of the Minister's April 2 decisions, and RMA's AMR approach moving forward.

As is explained below, the Minister's decisions on issues already discussed at the AMR table are, on balance, a reasonable compromise of the perspectives of various stakeholders participating in the process, and reflect his prioritization of a modernized cost-based regulated assessment model that clarifies a number of fundamental assessment model principles, transparency in assessment methodology, and predictability in assessments from year to year. Unfortunately, the policy decisions also included several key points that have not been thoroughly explored in the AMR process so far, RMA is very concerned with several of the Minister's decisions in areas that have not yet been addressed as part of the AMR, and their potential impacts on the process moving forward.

Assessment Model Review: An Overview

The Government of Alberta is undertaking an [assessment model review](#) (AMR) for industrial properties assessed under a regulated assessment model (excluding farmland). RMA is participating in this review, along with other municipal and industry stakeholders, which have formed an AMR Steering Committee.

While most properties in Alberta are assessed using market value methods, some large industrial properties are assessed using a cost-based methodology that is created and regulated by the GOA. Regulated properties are not well-suited to market value assessment because they are very large, unique, are rarely bought or sold, and cross municipal boundaries (or a combination of all four). Regulated properties included in the current AMR are:

- ◆ Telecommunications
- ◆ Pipeline
- ◆ Railway
- ◆ Wells
- ◆ Electric power systems
- ◆ Machinery and equipment

The intent of the AMR is to analyze and update the regulated rates applied to assess the various property types, as well as overarching policies that impact valuation of all property types, such as assessment year modifiers and the Construction Cost Reporting Guide (CCRG). The AMR began in spring 2024, and the Government of Alberta initially set a completion date of 2028, including time to consider and (if needed) mitigate impacts that changes to assessment rates or methodologies may have on industry or municipalities. That timeline has now been extended to 2029.

April 2025 Hiatus

Between the commencement of the AMR in spring 2024 and the Minister's decision to place the process on hiatus in April 2025, the AMR Steering Committee focused on three areas:

- ◆ Development of principles to characterize the purpose of the regulated assessment model and to be used as a benchmark against which to measure proposed changes to assessment methodology and rates.
- ◆ Updating of assessment year modifier (AYM) methodology.
- ◆ Updating of Construction Cost Reporting Guide, which is used to derive the base construction costs for unique properties that do not have regulated rates.

While the AYM updating process resulted in [consensus on new interim AYM methodology](#) (to be further updated at the end of the AMR process to align with other changes made), both the principle development and CCRG changes were complex and contentious.

The AMR Steering Committee developed a series of principles under three subheadings: equity, transparency, and efficiency. By April 2025, consensus had been reached on all principles within the transparency and efficiency categories, as well as several in the equity category. However, two principles remained as non-consensus. The first related to whether equity between different properties should be based on having a common or comparable assessment outcome (or assessed value), or whether it should be based on a consistent assessment process. Industry pushed for a principle that utilized the concept of “equity in outcome.” Municipalities, led by RMA, advocated for a principle related to “equity in process.” The difference is that the industry position would open the door to modifying the regulated model to make sure that properties paid a similar assessment regardless of what the regulated formula determined. The municipal position, on the other hand, argued that the assessed value is irrelevant to equity between properties. In a regulated model, the process and its appropriate application is what drives equity among properties. Equity of outcomes is a market-based concept, and the regulated model, by definition, is NOT a market-based model. In support of this position, we referenced sections of the MGA and tribunal decisions throughout the engagement process.

The second non-consensus principle related to depreciation. While industry pushed for a principle indicating that all property types should be subject to the same type of depreciation, municipal stakeholders advocated for a principle stating that depreciation should be determined separately for each property type and that different property types, with different characteristics should be treated differently in terms of how their value depreciates for the purposes of assessment.

In addition to non-consensus on principles, municipal and industry stakeholders were unable to agree on changes to the methodology used to determine the base construction cost of properties for assessment purpose (found within the CCRG).

The purpose of the CCRG is to provide assessors and property owners with common rules for what construction costs are included in assessments, and how those costs are measured and reported.

The primary areas of disagreement related to the CCRG were the following:

- ◆ Determining what costs can be excluded from assessment.
- ◆ Determining if and how to account for location-based differences in labor productivity.
- ◆ Determining at what point in a property’s life span “construction” begins and ends.
- ◆ Determining how replacements to the equipment and expansions to the property should be handled for assessment purposes.

Under the current CCRG, clarity was lacking in all four areas, which led to inconsistent assessments, inconsistent sharing of assessment data by industry, and frequent complaints and appeals. Within the AMR process, industry pushed for the formalization of many of the grey areas and expansion of what

costs can be excluded from assessment. Municipal groups pushed for clarity and that all construction costs should be assessable except for specific reasons such as a “Black Swan” events.

While the principle development process resulted in significant consensus aside from disagreement on two important principles, the CCRG process led to virtually no agreement in any area.

Following an AMR Steering Committee meeting in April 2025, during which it was clear that industry and municipal stakeholders would not reach consensus related to the principles or the CCRG, the Minister of Municipal Affairs paused the AMR to make decisions on non-consensus issues, which would then allow the process to resume with a focus on updating regulated rates for specific property types. The original intent was to resume the process in June 2025. Minister McIver was replaced by Minister Williams shortly after the hiatus. This significantly delayed the process as Minister Williams had to be briefed on and learn about an extremely technical and contentious issue, and from there, reach his own decisions on the non-consensus issues.

Minister’s April 2026 Policy Decisions

On April 2, 2026, Minister Williams provided municipalities with a letter, fact sheet, and FAQ document outlining AMR-related policy decisions, as well as decisions on several issues not yet addressed in the AMR. The AMR Steering Committee, including RMA staff, received a separate briefing on the decisions which included more detail than what is found in the documents sent to municipalities. The information below is, in some cases, based on the Steering Committee briefing.

The decisions are summarized as follows:

AMR Principles

The Steering Committee reached consensus on several principles, but in two areas, municipal and industry stakeholders were fundamentally opposed.

For the first area, dealing with equity in process versus equity in outcome, the Minister has developed a principle that attempts to recognize both aspects, by stating that application of similar prescribed process should result in comparable assessments, and if not, those differences are explainable. This is not ideal as it still references assessment outcomes, but the use of “comparable” as opposed to “similar” or “equal,” along with the reference to understanding why outcomes may differ, imply that equity is achieved if the process is applied properly and that property owners can understand how the process factors influenced their assessed value. It is also important to note that proposed changes to the MGA through Bill 28 further clarify and legislatively embed the concept of equity in process (addition of s. 293(1.1)). The proposed addition of s. 293(1.1) is consistent with section 467(4) and section 499(3)(a).

For the second area, dealing with the scope of depreciation and whether depreciation methodology is applied across all property types or on an individual property basis, the Minister has developed a principle indicating that applicable forms of depreciation are applied consistently among regulated property types. This is a positive outcome as it clarifies that appropriate depreciation methodologies will be determined for individual property types, and that a depreciation methodology that is relevant to one property type may not be appropriate for others.

CCRG/Construction Cost Methodology

Opposition among industry and municipal stakeholders related to how to determine assessable construction costs primarily related to determining excluded costs, addressing location-based

differences in labour productivity, and determining the beginning and end of “construction” for assessment purposes. The Minister has made decisions in all three areas:

1. Assessable Costs and Exclusions

Decision

- ◆ Exclusions will apply only to extraordinary (“Black Swan”) events and safety/ permitting-related costs.
- ◆ An exhaustive list of excluded costs will be created.
- ◆ All other costs must be included in assessment, including:
 - ◇ Building around existing equipment
 - ◇ Safety, building code, and regulatory-driven improvements
 - ◇ Costs related to future expansion
 - ◇ Brownfield-related construction
 - ◇ Engineering/design choices required by the facility

Analysis

- ◆ At a high level, the decision aligns with municipal input.
- ◆ The creation of an exhaustive exclusion list removes ambiguity in the current CCRG and should reduce assessor–industry conflict and appeals.
- ◆ Details on how the various included and excluded costs will be defined and measured is not yet available.

2. Remote Location Costs

Decision

- ◆ A provincial labour benchmark will be created.
- ◆ Projects in remote areas with labour costs above this benchmark will receive an adjustment for lower labour productivity.
- ◆ Applies only to reported-cost properties.
- ◆ Transportation, overtime premiums, and supplies remain excluded.
- ◆ Methodology and thresholds will be developed through the AMR process.

Analysis

- ◆ There is a lack of detail on the specifics of the provincial labour benchmark, however it aligns conceptually with the municipal position.
- ◆ RMA will consider it a reasonable outcome if future details prove that it balances competing proposals made by industry and municipal stakeholders.
 - ◇ Industry had pushed for a “balanced-market” standard, which would have excluded many construction costs.
 - ◇ The Minister instead chose a provincial average, which is more reasonable and aligns with municipal proposals for regional modifiers.
 - ◇ Only truly remote projects with materially higher labour costs will qualify, preventing widespread reductions in assessed values.

3. Nexus of Construction (What Counts as Construction Costs)

Decision

- ◆ Several pre-construction and post-construction activities will continue to be excluded, including:
 - ◇ Feasibility studies
 - ◇ Commissioning
 - ◇ Pre-production
 - ◇ Start-up

Analysis

- This issue was not deeply discussed during engagement and details provided on the decisions are limited.
- ◆ Industry advocated for a narrow definition of construction (“shovels in the ground” to functional completion).
- ◆ Municipalities argued that many pre-construction and post-construction activities are necessary for construction and should be included.
- ◆ Based on the limited information:
 - ◇ It appears pre-construction activities that take place when a decision has been made to move forward with a project (such as engineering studies) will be included.
 - ◇ Some post-construction activities will be excluded.
- ◆ More detail is needed to evaluate the fairness and impacts of the decision.

Other Policy Decisions

The Minister made decisions on several issues unrelated to the principles or the CCRG, none of which were a formal part of the AMR engagement process to date. RMA has identified three decisions that pose a significant risk to the process. A summary of the three is below.

Standardized rates as default

The Minister intends for the AMR process to expand the use of standardized rates and reduce reliance on reported-cost assessments. Standardized rates currently apply to common, similar property types, such as pipelines and railways, while reported-cost assessments are used for unique or emerging facilities, such as oil sands plants or renewable developments.

Industry has long supported greater use of standardized rates because they are administratively simpler and typically produce lower assessments, as they do not capture unique or additional components that increase actual construction costs. Applying standardized rates to complex facilities like oil sands plants would likely undervalue them.

The provincial rationale for prioritizing standardized rates is unclear. GOA staff have suggested it would reduce workload, as they lack capacity for detailed reported-cost assessments. However, shifting to standardized rates would significantly affect assessments for major regulated properties, and such a change should not be driven by staffing limitations or the absence of plans to build appropriate capacity.

RMA is not opposed to standardized rates but is concerned that standardization as the default AMR outcome will influence the process and lead to development of rates for properties that lack the

uniformity to justify them. RMA also questions the statement in the Minister's letter that standardized rates will lead to greater predictability in assessment. Regardless of whether rates or reported costs are used, predictability is dependent on clear methodology and reporting requirements much more so than the specific assessment approach. While RMA supports the Minister's plan to review and update standardized rates every five years moving forward, this does not mitigate RMA's concerns with potential over-use of inaccurate or unwarranted standardized rates.

Finally, RMA notes that the Minister's policy decision may conflict with the consensus Steering Committee principle, which notes that standardized rates are a factor of efficiency not equity. That principle states the following: "Without compromising other principles, Alberta's regulated property assessment system is administered in a standardized and defensible manner, enabling predictability and administrative efficiency."

Pre-determined use of a depreciation floor and ceiling for M&E property

Depreciation is a core part of the regulated assessment model, but methods and rates differ by property type. Because AMR engagement has so far focused on determining base construction costs and Assessment Year Modifiers. Depreciation, which is applied annually to adjust assessed values, has not been discussed in a property-specific or formal manner.

Some regulated property types currently use depreciation ceilings and floors as tax policy tools based on previous government decisions. Ceilings give properties immediate depreciation in their first year. Floors prevent assessed values from dropping below a minimum if the asset is operating.

The Minister's decision to apply a ceiling and floor to M&E property prior to a rate-specific technical engagement creates two issues. First, it undermines the AMR engagement process, which is meant to develop depreciation methods specific to each property type. Second, it opens the door for industry to argue that depreciation rules from one property class should apply to all. For example, pipelines currently receive minimal depreciation because they do not degrade in the same way as other assets; with a universal policy, pipeline operators may push for ceilings like the 77% used for machinery and equipment or for steeper depreciation curves.

This broad decision contradicts the principle of tailoring depreciation to individual property types and is likely to increase industry advocacy for cross-applied depreciation rules.

Establishment of unique assessment methods for "mature assets"

During the 2024 Mature Asset Strategy (MAS) engagement, organizers argued that assessment was a major financial burden on mature assets and should be changed to reflect low productivity and profitability. RMA opposed this, citing a lack of evidence and warning that such changes would undermine the regulated model, require a new assessment methodology, and have significant fiscal impacts on rural municipalities. RMA argued that assessment must remain outside MAS to protect the integrity of the AMR. As a result of RMA's advocacy, assessment did not appear in the MAS recommendations, nor were mature assets discussed in AMR before the April 2025 hiatus.

Unfortunately, it appears that the Minister plans to integrate special assessment methodologies for mature assets into the regulated model. While the Minister's April 2 announcement referenced mature assets only briefly, limited to developing unique depreciation models, the briefing provided to AMR Steering Committee members indicated the future creation of a "mature asset" property class, which could include different construction-cost methods, assessment-year modifiers, depreciation schedules, and even factors tied to production levels and reclamation. Such an approach would rewrite every part of the regulated model and introduce non-cost-based elements. Municipal Affairs also indicated that they had not defined "mature asset" for the purposes of assessment.

RMA has warned government that this approach is incompatible with the cost-based regulated assessment model, appears to link MAS and AMR inappropriately, and may undermine the positive decisions made by the Minister in areas on which engagement has occurred at the AMR table.

Next Steps

The Steering Committee will be meeting in late April and mid-May with the intent of clarifying governance details to allow for a shift into the technical review of specific rates. At this point, government is planning to begin technical reviews of rates for specific properties in June. They are beginning with a review of telecommunications, electrical generation, and railway property.

RMA plans to seek clarity on timelines, resourcing, and governance associated with a shift to specific rate reviews, as well as clarity on how the Minister's decisions on issues that have not yet been discussed at the AMR table will inform the process.

RMA will continue to provide members with regular updates on the AMR as the process progresses.

Looking for more information?

Contact RMA General Manager of Policy & Advocacy Wyatt Skovron at wyatt@RMAAlberta.com with any questions about the assessment model review.

into

Teresa Tupper

Subject: FW: CANHC update -- Alberta Advances Nuclear Energy Planning - Key Takeaways for Host Communities

Subject: CANHC update -- Alberta Advances Nuclear Energy Planning - Key Takeaways for Host Communities

Good morning everyone,

Our Municipal colleagues in Alberta just shared this update out of Alberta, where the provincial government has released the report of its Nuclear Energy Engagement and Advisory Panel (April 22, 2026).

The report reflects provincewide engagement and will inform Alberta’s next steps, including the development of a provincial nuclear energy roadmap.

While Alberta is at an earlier stage than some jurisdictions, this marks a clear step toward enabling nuclear development — including potential SMR deployment — and offers several insights relevant to host communities across Canada.

A few key takeaways:

- **Growing Provincial Momentum:**
Alberta is positioning nuclear energy as part of its future electricity mix, focused on reliability, emissions reduction, and economic development.
- **Strong Emphasis on Public Confidence & Engagement:**
Recommendations include early, accessible, fact-based information and ongoing engagement — reinforcing the importance of trust and transparency from the outset.
- **Recognition of Municipal & Indigenous Roles:**
The report explicitly calls for supporting **meaningful participation by municipalities, First Nations, and Métis Settlements** in future project review processes.
- **Alignment with Federal Processes:**
There is a clear recommendation to strengthen coordination with federal impact assessment and regulatory frameworks — an ongoing area of interest for CANHC.
- **Early Focus on System Readiness:**
Alberta is emphasizing emergency planning, workforce readiness, and economic analysis before projects advance — signalling a more strategic, system-level approach

Why this matters for CANHC members:

- This is another example of provinces moving toward **structured nuclear policy frameworks**, not just project-by-project decisions.
- The inclusion of municipalities as participants in review processes is encouraging — but reinforces the need to continue advocating for **host communities to be treated as partners, not the general public.**

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- The focus on early engagement and public confidence aligns directly with CANHC’s work on **capacity, communications, and addressing misinformation**.
- As new jurisdictions enter the nuclear space, there is a growing opportunity for **existing host communities to share lessons learned and shape best practices nationally and internationally**.

We will continue to monitor Alberta’s next steps, particularly as a provincial roadmap develops.

Please let me know if you would like a deeper briefing or if this raises any questions from your local perspective. See below for the Media Release from Alberta.

Best regards,
Clare

A new, clear vision for nuclear energy in Alberta

April 22, 2026 [Media inquiries](#)

Alberta’s government is releasing the Nuclear Energy Engagement and Advisory Panel’s report, which will guide next steps on enabling nuclear energy in the province.

The report reflects months of provincewide engagement by the panel to learn what Albertans, Indigenous communities, municipalities and industry think about adding nuclear energy to Alberta’s energy mix. During the engagement, Albertans expressed an interest in the potential for nuclear power to provide reliable, emissions-free energy. Based on this feedback, the report provides recommendations and advice to government on how best to advance a nuclear energy industry in the province.

Alberta’s government will review the recommendations as it considers how nuclear energy could support reliable, affordable power and long-term economic opportunities, as well as develop a provincial nuclear energy roadmap.

“Now is the time to plan for Alberta’s energy future, and the interest in nuclear energy’s potential is clear. As we consider our next steps, this report will ensure we do so in a way that is safe, beneficial and shaped directly by the people who call Alberta home.”

Nathan Neudorf, Minister of Affordability and Utilities

Many engagement participants recognized the benefits of nuclear energy as a source of safe, reliable, emission-free energy that could meet growing electricity demand, as well as the opportunity for investment and job creation. Input from Albertans on issues such as how safety, waste management and emergency preparedness would be addressed helped shape the panel's final recommendations and underscores Alberta's commitment to thoughtful, transparent decision-making.

"It has been an honour to chair the Nuclear Energy Engagement and Advisory Panel and connect with thousands of Albertans on the potential for nuclear energy to meet the growing electricity needs of our families, businesses and communities. Your perspectives directly informed our advice to government."

Chantelle de Jonge, parliamentary secretary, Affordability and Utilities

"Alberta's work through this panel process is an important step in building the conditions for a competitive nuclear industry in the province. The opportunity extends well beyond power generation alone. With clear policy direction, Alberta can attract investment, strengthen supply chains, build specialized expertise and establish itself as a serious jurisdiction for nuclear industry growth in North America."

Dustin Wilkes, CEO, Nucleon Energy

Recommendation Overview:

As part of the final report submitted to government for consideration, the panel made a number of recommendations for government's consideration, which included:

- Enhancing the public's understanding of nuclear energy through early, accessible, fact-based information.
- Determining and communicating Alberta's role in decision-making.
- Strengthening coordination with federal assessment, licensing and regulatory processes.
- Continuing long-term relationship-building and policy dialogue with Indigenous communities.
- Supporting meaningful participation by municipalities, First Nations and Metis Settlements in future proposed project review processes.
- Strengthening Alberta's readiness through emergency planning and further analysis of economic, workforce and market implications.

Quick facts

- The Nuclear Energy Engagement and Advisory Panel was chaired by Parliamentary Secretary of Affordability and Utilities Chantelle de Jonge and included five additional members with diverse experience and leadership in industry, academia and Indigenous government:
 - Honourable Deron Bilous, principal, DB Strategic Consulting
 - Tim Boston, principal, Boston Edge Strategies Inc.
 - Stephen Buffalo, president and CEO, Indian Resource Council of Canada
 - Rüdiger Tscherning, fellow on Nuclear Law and Policy, University of Calgary
 - Harrie Vredenburg, professor of Strategy and Global Management, University of Calgary
- During the engagement, the panel held in-person public information sessions in five communities: Peace River, Fort McMurray, Bonnyville, Calgary and Edmonton.
- Engagement activities also included meetings with Indigenous communities, municipalities, and regional stakeholders, six informational webinars, two online public surveys, and a request for information.
 - More than 600 Albertans participated in the in-person and live webinar sessions.
 - The panel met with more than 30 Indigenous communities and 51 municipal representatives.
 - The two public surveys received almost 6,000 responses, and there were 50 submissions to the requests for information.

Related information

- [Alberta Nuclear Energy Engagement and Advisory Panel Report](#)
- [Nuclear Energy Engagement](#)

Related news

- [Nuclear in the mix for Alberta's energy future](#) (Aug. 25, 2025)

Multimedia

- [Watch the news conference](#)

Media inquiries

[Ashli Barrett](#)

587-545-8821
Press Secretary, Affordability and Utilities



CRAA Quarterly Roundup

Hi everyone,

Thanks to those of you who have renewed their membership with the Community Rail Advocacy Alliance (CRAA). Invoices have now been sent to all previous members. Any payments and questions can be sent to Shannon (ssereda@Albertawheatbarley.com) with Alberta Grains, who is now handling invoicing for CRAA.

Your CRAA Executive Team

Advocacy Round-Up

Work is underway to prepare and strategize on how CRAA will capitalize on the Federation of Canadian Municipalities' Annual Conference and Trade Show, happening in Edmonton from June 4-7, 2026. This will include hosting targeted meetings with federal officials who are attending the event and preparing key messages for membership to use when engaging in conversations on rail reliability and accessibility. If your municipality or organization plans to attend FCM, please let us know so we can ensure you are included in any applicable meetings.

Now, with the Liberals having secured a majority government in the most recent byelections, we see a strong three-year runway to facilitate meaningful advocacy with the federal government. Up to now, much of the government's work has been dynamic and more uncertain. With a majority mandate, Prime Minister Carney will continue to focus on advancing the key projects and priorities he has announced over the last several months. As the new mandate becomes clearer, we'll be reaching out directly to key ministers to re-engage and reassert our advocacy work.

Provincially, letters have also been sent to key ministers and portfolios, including the ministers of Energy and Minerals, Transportation and Economic Corridors, and Agriculture and Irrigation, to better align the messaging provincial partners are sharing with Ottawa. Through aligned messaging, we can better catalyze support for the industry and the group's priorities.

Canadian Strategy Group completed an advocacy framework for Executive approval that outlined the organization's next steps over the coming months. That has been attached to this email and should remain confidential to this group.

News, Data, and Insights

Below is a sampling of updates related to the rail sector and its implications. Please let us know if you have any insight from your community or industry's experience with rail.

[\\$1.1M Land Deal Secured by Black Pellet Biofuel Business to Add Rail Spur to Northern Alberta Production Sites](#), Financial Post (January 12)

- Powerwood Canada Corp is purchasing 175 acres of land in northern Alberta's MacKenzie County with the intention of building 3.5 kilometres of track to service Canada's first 'steam explosion' advanced black pellet production facilities by connecting them to tidewater. Plans show the company's rail spur joining CN track on the Hay River Line between Hay River, NWT and Roma JCT, AB.

[Growing interest in reconnecting Dawson Creek to Alberta by rail as grain producers feel the impact](#), CJDC TV (January 30)

Growing interest in reconnecting Dawson Creek to Alberta by rail as grain producers feel the impact. CJDC TV (January 30)

- The Peace River Regional District is exploring opportunities to potentially reopen the railway between Dawson Creek and Grande Prairie. The rail connection became inactive in 2018 after it was added to CN Rail's discontinuance list that September. The PRRD joined the Community Rail Advocacy Alliance in September 2025 to support efforts to reopen the line.

Alberta's passenger rail plan faces another delay after missed summer 2025 deadline. Edmonton Journal (February 6)

- Alberta's anticipated 15-year passenger rail master plan, which was set to be released in the summer of 2025, has been delayed again. The plan is expected later this year, according to a transportation official.

Prince George benefits from major infrastructure, energy projects. Western Investor (February 10)

- Rail infrastructure projects north of Kamloops, bridge improvements outside Prince Rupert, and double-tracking from Edmonton to the West Coast will increase demand for rail-served industrial properties. As CN Rail's northern B.C. divisional headquarters and regional operations hub, Prince George is home to more than 600 railway workers, so the community stands to benefit from the projects.

Regional leaders press for role in Sea to Sky rail talks ahead of July deadline. Pique (February 11)

- A growing number of communities from North Vancouver to Prince George are calling for formal consultation and public transparency on the future of the BC Rail corridor, as the clock ticks toward a July deadline that could close the door on CN Rail's lease on the line. While there is "overwhelming cross-partisan support for a revitalized rail corridor," local leaders are concerned they'll lose control of the corridor if it is sold.

Alberta transportation minister says passenger rail plan coming within weeks. CBC (March 6)

- Alberta's government says a long-awaited passenger rail master plan is expected to be made public within weeks. Transportation Minister Devin Dreeshen says the plan is complete and he hopes to announce it next month. Dreeshen says it aims to include proponents for a high-speed rail line between Edmonton and Calgary, and to connect the two cities and their international airports.

TNBD receives update on fate and state of CN rail line. Ashcroft Cache Creek Journal (March 12)

- The Thompson-Nicola Regional District (TNRD) Board of Directors received an update on the possible closure of a regional line after CN Rail marked the railway from 100 Mile House to Squamish for discontinuance as early as July 2026. Two short-rail operators are bidding on the track, the West Moberly First Nations have been approached about co-governing the track, and discussion of scrapping the railway has ceased.

B.C. Green leader proposes province-wide rail network. CTV (March 18)

- The leader of the B.C. Green Party is proposing a massive passenger rail network across the province, saying the project could create jobs, ease congestion, and boost local economies. Emily Lowan believes the new network could operate routes like Victoria to Campbell River, Vancouver to Whistler, and the Lower Mainland to the Kootenays and beyond.

CN Rail's exit puts Quesnel's economy on the wrong track. CKPG Today (March 30)

- Quesnel mayor Ron Paul is raising concerns about the economic impact of CN Rail ending its lease on the rail line between Squamish and 100 Mile House. He is worried about reduced freight and tourism traffic and is working with local MLA Sheldon Clare on a solution.

Rail company eyes former BC Rail corridor. The Squamish Chief (April 7)

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Rail company eyes former BC Rail corridor. The Squamish Chief (April 7)

- U.S.-based short-line operator Columbia Rail is expressing interest in 344 kilometres of track running from just north of Squamish to near 100 Mile House after CN Rail announced it would be discontinuing service on the line. Gerry Bisailon, vice-president of design and development at Columbia Rail, visited Squamish, the North Shore, and Lillooet to tour facilities and meet with prospective partners on March 26.

CN moves record grain volumes in March as strong demand continues, Cochrane Now (April 13)

- CN Rail moved a record amount of grain out of Western Canada in March, contributing to the strongest first-quarter grain performance in the company's history. David Przednowek, assistant vice-president of grain for CN, says March shipments reached three million tonnes of grain and processed grain products, surpassing the previous monthly record.



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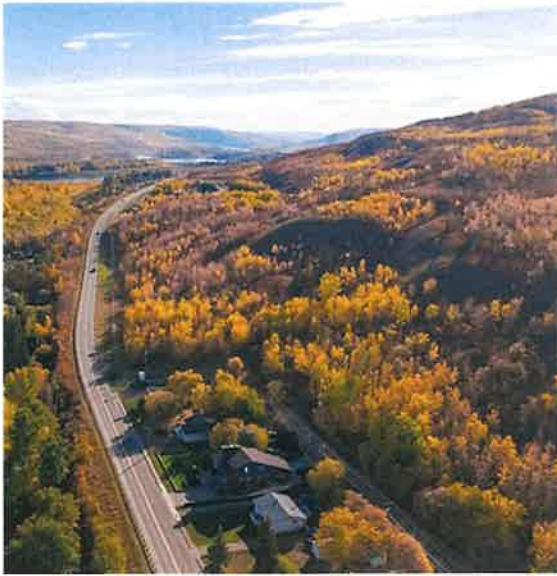


From: RhPAP <info@rhpap.ca>
Sent: April 22, 2026 9:03 AM

To:
Subject: RHPAP Newsletter: Resident physicians eager to give back to promote rural practice, Mighty Peace Country give glimpse into northern strengths, challenges at RHPAP



IMPACT



Mighty Peace Country to give glimpse into northern strengths, challenges at RHPAP Conference

The Peace River district will share its insights, geography, challenges, and more when it hosts RHPAP's biennial conference this fall.

[To Read the Full Story, Click Here](#)

Resident physicians eager to give back to promote rural practice

Two University of Calgary resident physicians jumped at the chance to give back to a community that supported their medical learning during a recent RHPAP Let's Go Rural! High School Skills Event.

[To Read the Full Story, Click Here](#)





Sylvan Lake and Slave Lake youth experience rural healthcare careers

On April 8 and 14, rural high school students from Sylvan Lake and Slave Lake participated in interactive Let's Go Rural! Events held in their communities.

To See Photos From the Events, [Click Here](#)



Three Hills med student with a love for the rural wants his kids to experience rural lifestyle

Terry Van Der Wind is one of four recipients of the 2026 RHPAP Rural Medical Student Award.

Raised in Three Hills, Alberta, Terry spent 10 years working as a paramedic and advanced care paramedic before choosing to pursue rural medicine.

Now in his second year at the University of Alberta, he is planning a long term clerkship in Innisfail during his third year.



Camrose's Young Medical Minds program convinced Cassandra to pursue a career in medicine

Cassandra Snider is one of four 2026 RHPAP Rural Medical Student Award recipients.

She grew up in New Norway, 100 kms. south of Edmonton. Originally, she imagined becoming a veterinarian. But in Grade 8, she enrolled in Dr. Chris Nichol's Young Medical Minds program in Camrose.

[To Watch the Video, Click Here](#)

[To Watch the Video, Click Here](#)

INITIATIVES

Apply for a Rural Community Attraction, Integration and Retention Grant

Rural Alberta Attraction, Integration, and Retention (AIR) committees are invited to apply for RHPAP's Rural Community Attraction, Integration and Retention Grant. This \$1,000 grant supports local AIR Committees in their efforts to attract, integrate, and retain health professionals in their regions.

[Learn More](#)

Early bird tickets are on sale now! Join us in Peace River this October

The RHPAP Conference brings together healthcare providers, community and government leaders, learners, and rural health champions from across Alberta to explore how strong communities build a resilient and vibrant future for rural healthcare.

Purchase your tickets today and save \$75!

[Learn More](#)

The next REAL cycle opens May 6!

Allied health professionals and nurses can apply to have continuing education costs covered through the REAL program. The next application cycle is open May 6 through till June 17.

[Learn More](#)

EVENTS

Let's Go Rural! High School

APRIL 23, 2026 | ELK POINT, AB

The event, organized by RHPAP in partnership with the Town of Elk Point and local health professionals, aims to introduce students to the dynamic world of rural healthcare while showcasing the wide range of local opportunities available.

[Click Here To Learn More](#)

WNRCSN 2026 Conference

APRIL 26-28, 2026 | LETHBRIDGE, AB

RHPAP will be an exhibitor and attendee of the WNRCSN 2026 Conference in Lethbridge. Like a bridge spanning the gap between tradition and innovation, this conference connects the essential foundations of nursing education with the emerging possibilities that will shape the future of healthcare.

[Click Here To Learn More](#)

Let's Go Rural! High School Event

MAY 7, 2026 | PEACE RIVER, AB

The event, organized by RHPAP in partnership with the Town of Peace River and local health professionals, aims to introduce students to the dynamic world of rural healthcare while showcasing the wide range of local opportunities available.

[Click Here To Learn More](#)

RHPAP

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RHPAP supports healthcare services throughout rural Alberta, which are provided on both historical and contemporary Indigenous lands. These lands include the territories that are home to Treaty 6, Treaty 7, and Treaty 8, as well as the Métis Regions and the Inuit people. We recognize and acknowledge the Indigenous people who have for generations been the traditional keepers of these lands.

int6



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News Release: Energy Alberta and Bruce Power Enter into a Collaboration Agreement on Nuclear Energy in Alberta

April 15, 2026



April 16, 2026 – Calgary, Alberta – Energy Alberta, a private-sector developer advancing the first major nuclear energy project in Alberta, has entered into a **Collaboration Agreement with Bruce Power.**

The collaboration reflects a shared interest in understanding how an expanded Canadian nuclear energy sector could play an important role as Canada faces a surge in electricity demand and the issues of long-term

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can serve the Alberta and inter-connected markets by 2050.

"Nuclear energy's potential to enhance energy security for all Canadians makes it an attractive solution to meet growing electricity demand," said Nathan Neudorf, Minister of Affordability and Utilities for Alberta's government. "With one of the most reliable grids in the country, Alberta is proud to play a key role in building a national energy corridor, leveraging interprovincial expertise and strengthening connections with our neighbours to deliver affordable, reliable and sustainable power for Albertans and Canadians alike."

Energy Alberta's proposed Peace River Nuclear Power Project is in the planning phase of the regulatory process, and the company expects the first phase of the Project to be in operation by 2035. Energy Alberta is interested in Bruce Power's perspective on governance models, regulatory considerations and how nuclear generation would complement Alberta's existing and future energy mix.

"At a time when energy security and economic resilience are more closely linked than ever, co-operation within Canada's nuclear energy sector is critical," said Scott Henuset, CEO and President of Energy Alberta. "Bruce Power's past experience in the same area as our proposed Project as well as their current work, provides a credible reference point and valuable insights as we advance planning for the future of nuclear energy in Western Canada."

company continues to advance long-term planning for potential new nuclear generation.

“Bruce Power understands what it means to explore nuclear energy carefully, deliberately, and over the long term,” said James Scongack, Bruce Power’s Chief Operating Officer and Executive Vice-President. “This collaboration allows us to share practical insights from our own feasibility work and planning experience with Energy Alberta.”

Fifteen years ago, Bruce Power itself undertook extensive feasibility studies to evaluate options for new nuclear development in Alberta, work that helped shape its current approach to long-range planning, regulatory readiness, and community and Indigenous engagement. That experience, alongside more recent planning for its Bruce C project, provides valuable perspective for Energy Alberta as it advances licencing for a four-unit, 4,800 MW facility north of Peace River, Alberta.

The agreement enables structured information-sharing on topics such as early-stage project frameworks, regulatory pathways, Indigenous and stakeholder engagement approaches, and lessons learned from operating and planning nuclear facilities in Canada. Given Energy Alberta’s private-sector structure and early mandate, engagement under the agreement will remain appropriately scoped and exploratory. Bruce Power is uniquely positioned to share its expertise in operating a nuclear facility through a private-public

experience at the development stage, the collaboration supports informed decision-making and strengthens dialogue across provinces as Canada considers the long-term role of nuclear energy in a changing energy landscape.

About Energy Alberta

Energy Alberta is a Canadian energy company focused on advancing reliable, low-emission power solutions in Western Canada. The Peace River Nuclear Power Project in northern Alberta, which is currently in the federal regulatory review process, would generate up to 4,800MW of electricity and is designed to provide safe, clean and dependable baseload power to support growing demand across the region. The Project is expected to create thousands of jobs over more than a decade of construction, along with hundreds of long-term operating roles that support regional economic growth. Energy Alberta is committed to ongoing, meaningful relationships with Indigenous Nations and local communities to help inform Project planning and support long-term regional benefits. Learn more at www.energyalberta.com and follow us on [Facebook](#), [LinkedIn](#), [X](#) and [YouTube](#).

About Bruce Power

Bruce Power is an electricity company based in Bruce County, Saugeen Ojibway Nation Territory, Ontario. We are powered by our people. Our 4,200

of IC Energy, OMEKS, the Power Workers' Union and The Society of United Professionals. Learn more at www.brucepower.com and follow us on [Facebook](#), [X](#), [LinkedIn](#), [Instagram](#), and [YouTube](#).

For further information, please contact:

Energy Alberta Media Relations
media@energyalberta.com

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← **Understanding the Technology Options for the Peace River Nuclear Power Project**

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Power Points: Understanding Nuclear Energy →



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BRUCE POWER INC.

Bruce Power and SaskPower sign memorandum of understanding to inform Saskatchewan large reactor technology assessment

April 20, 2026

Bruce Power has signed a memorandum of understanding (MOU) with SaskPower to share its expertise in nuclear generation, project development, and long-term operations as Saskatchewan evaluates large nuclear technologies for potential use in the province.

In January, the Government of Saskatchewan and SaskPower announced plans to formally evaluate large nuclear reactor technologies. That process will proceed in parallel with the existing SMR project.

"Saskatchewan's *Energy Security Strategy* sets out a pathway to nuclear power generation from both SMRs and large nuclear reactors to prepare for rising electricity demand and future export opportunities, including electricity and critical minerals such as potash and uranium," Minister Responsible for SaskPower Jeremy Harrison said. "Collaboration is key to ensure we make informed, future-focused decisions that benefit our provinces and our country."

With most of Canada's nuclear industry and supply chain focused in Ontario, the MOU with Bruce Power will formalize information-sharing, enable alignment on federal and provincial nuclear strategy, and leverage Bruce Power's national leadership in nuclear expertise.

"We're uniquely positioned to collaborate with SaskPower as it explores new nuclear to power the province with clean energy for the next generation," said James Scongack, Bruce Power's Chief Operating Officer and Executive Vice-President. "We will share what we've learned in 25 years of operating the Bruce site and in planning projects and planning for new nuclear."

The agreement demonstrates interprovincial collaboration, improved alignment across companies and the potential for additional growth as additional provinces look to nuclear power to meet future needs for power.

"The growing demands for reliable, baseload power, not just in Saskatchewan, but across the country, reinforce the vital role that nuclear power will play in the years ahead," said Rupen Pandya, President and CEO of SaskPower. "Power is a key economic driver in Saskatchewan that's needed to advance critical sectors such as mining, oil and gas and agriculture."

SaskPower will also benefit from lessons learned through Bruce Power's proposed Bruce C Project, the first new nuclear development in Canada to enter the federal Impact Assessment process.

The Bruce Power site was home to Canada's first commercial reactor, Douglas Point, which operated from 1967 to 1984, and its current fleet of eight Candu pressurized heavy water reactors are being renewed to operate for several decades to come. Bruce Power is also exploring the option for a Bruce C project and up to 4,800 megawatts of new nuclear on its site.

For more information



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BRUCE POWER INC.

Bruce Power and Energy Alberta enter into a Collaboration Agreement on nuclear energy in Alberta

April 20, 2026

Bruce Power has entered into a Collaboration Agreement with Energy Alberta, a private-sector developer advancing the first major nuclear energy project in Alberta.

The collaboration reflects a shared interest in understanding how an expanded, Canadian nuclear energy sector could play an important role as Canada faces a surge in electricity demand and the issues of long-term reliability, emissions reduction and economic competitiveness. The agreement is focused on Bruce Power sharing its experience, high-level frameworks and lessons learned.

It also builds on the Canada-Alberta Memorandum of Understanding around energy and a commitment within it to collaborate to develop a nuclear generation strategy to build and operate competitive nuclear power site that can serve the Alberta and inter-connected markets by 2050.

"Nuclear energy's potential to enhance energy security for all Canadians makes it an attractive solution to meet growing electricity demand," said Nathan Neudorf, Minister of Affordability and Utilities for Alberta's government. "With one of the most reliable grids in the country, Alberta is proud to play a key role in building a national energy corridor, leveraging interprovincial expertise and strengthening connections with our neighbours to deliver affordable, reliable and sustainable power for Albertans and Canadians alike."

Bruce Power brings decades of nuclear operating and project-planning experience to the collaboration. The company operates one of the world's largest nuclear generating sites and has been a cornerstone of Canada's nuclear industry since the Bruce site hosted the country's first commercial reactor, Douglas Point. Today, Bruce Power's eight CANDU reactors are undergoing life-extensions to operate for decades to come, while the company continues to advance long-term planning for potential new nuclear generation.

Fifteen years ago, Bruce Power undertook extensive feasibility studies to evaluate options for new nuclear development in Alberta, work that helped shape its current approach to long-range planning, regulatory readiness, and community and Indigenous engagement. That experience, alongside more recent planning for its Bruce C Project, provides valuable perspective for Energy Alberta as it advances licensing for a four-unit, 4,800-megawatt facility north of Peace River, Alberta.

"Bruce Power understands what it means to explore nuclear energy carefully, deliberately, and over the long term," said James Scongack, Bruce Power's Chief Operating Officer and Executive Vice-President. "This collaboration allows us to share practical insights from our own feasibility work and planning experience with Energy Alberta."

Energy Alberta's proposed Peace River Nuclear Power Project is in the planning phase of the regulatory process, and the company expects the first phase of the Project to be in operation by 2035. Energy Alberta is interested in Bruce Power's perspective on governance models, regulatory considerations and how nuclear generation would complement Alberta's existing and future energy mix. The collaboration does not include a commitment to development, timelines or specific technologies.

"At a time when energy security and economic resilience are more closely linked than ever, co-operation within Canada's nuclear energy sector is critical," said Scott Henuset, Chief Executive Officer and President of Energy Alberta. "Bruce Power's past experience in the same area as our proposed project, as well as their current work, provides a credible reference point and valuable insights as we advance planning for the future of nuclear energy in Western Canada."

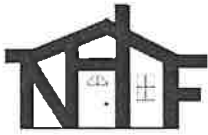
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While much of Canada's nuclear industry and supply chain is based in Ontario, the collaboration reflects growing interprovincial interest in how nuclear energy expertise can be applied across different market structures and policy environments, including Alberta's competitive electricity market.

By sharing experience at the development stage, the collaboration supports informed decision-making and strengthens dialogue across provinces as Canada considers the long-term role of nuclear energy in a changing energy landscape.

For more information

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North Peace Housing Foundation

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Email: tammy.menssa@nphf.ca

info

North Peace Housing Foundation Board Meeting Synopsis – March 25, 2026

Harvest Lodge:

Water Event Restoration

Update from First Onsite:

2nd Floor - Hallway & Units:

- Insulation installation has been completed in all selected units.
- Boarding, fire taping, and mudding in the hallway are fully completed.
- Boarding on the back wall of bathtubs in selected washrooms is complete and ready for bathtub reinstallation.
- Fire-rated taping in all designated units is scheduled for completion this week.
- Ceiling framing in the hallway is finished and ready for drywall installation.
- Ceiling framing and drop-ceiling work at the doorways of selected units is ongoing and will be completed this week.
- Fire sealant application on ceiling pipe penetrations in both the hallway and units has been completed.

3rd Floor - Hallways & Units:

- Millwork installation has been completed.
- Vanities and cabinets have been reinstalled
- The cabinets in the cozy corner were able to have new kicks built for them. The fridge cabinet gable is damaged, and we are looking for a match for this.
- Final coat of paint is in progress and will be completed this week.
- The finish trim will be completed once the painting is completed.
- Chair rail moulding install scheduled for this week.
- Ceiling texture application in the Cozy Corner has started.
- Plumbing walk-through scheduled for tomorrow for plumbing reinstalls to start on the 3rd floor this week

Additional Findings – Second Floor Units

As previously reported, during the demolition of several second-floor units, it was discovered that sections of the sole plate were compromised due to water intrusion unrelated to the recent flood event. NW Construction is replacing the damaged sections of the sole plate, allowing the restoration work to continue in the 4 affected units.

The damaged sections of exterior wall sheathing will be replaced as weather permits.

Structural Engineering Update

All structural deficiencies discovered in the janitor room and crawl space have been repaired as per the suggested scope of work. The repairs will restore structural integrity and ensure the floor system meets current engineering standards.

Aztec Engineering Inc. will be onsite the week of March 23 to inspect the work and issue a Certificate of Completion.

Garden Court:

Pre-Action System Installation

Delays with the installation of the pre-action system continue, while Johnson Controls waits for a part. We are hopeful that work will start the week of March 23.

On March 16, it was discovered that the fire protection air compressor serving the attic's dry fire suppression system had failed. This compressor is designed to operate continuously, supplying pressurized air that maintains the required pressure within the dry pipe sprinkler system. Maintaining this pressure is essential to ensure the system remains ready to deliver water when a fire is detected.

We have been working with Johnson Controls to expedite the purchase of a new fire protection compressor. In the meantime, we have hired APEX Security to provide fire watch services between the hours of 7 pm and 7 am daily.

Ice Damming and Subsequent Water Issues

Update from First Onsite:

- Blow-in insulation completed
- The rebuild team was on site fixing deficiencies the week of March 9.
 - Some of the ceilings in some of the units may require extra work - this will require tenant content to be moved completely out of these units.

- Baseboards have been installed in some of the units, with the remainder to be completed once material arrives.
- Carpet cleaning in the common hallways has been postponed until work is completed.

Garrison Manor:

Ice Damming and Subsequent Water Issues

There have been delays with the restoration project, as we struggle to find a contractor available to complete the work.

Asset Transfers:

On March 11, 2026, we received the fully executed copies of the Transfer Agreements between the Alberta Social Housing Corporation and North Peace Housing Foundation.

The first funding advance of \$154,880.00 has been received. The remaining 20% of the Maintenance Reserve funding (\$38,720.00) will be disbursed upon the receipt of the first annual audited financial statements, demonstrating that the funds are in a reserve account.

Nominal Sum Properties:

No update to report.

SRHI (Sustainable Remote Housing Initiative) - Cadotte Lake:

No update to report.

Westview – Fairview Development Committee:

No update to report.

Del-Air Lodge Redevelopment:

No update to report.

Insight Facility Advisors Operational Review/Maintenance IQ/Asset IQ:

No update to report.

Board Actions:

The Board directed that the North Peace Housing Foundation Audited Financial Statements for the year ending December 31, 2025, as delivered in draft form by Steven Kim, Doyle & Company Chartered Professional Accountants, be approved as presented.

The Board directed that the Board approve allocation of funds for the replacement steamer and filter from Hubert in the amount of \$15,895.00 plus GST, including delivery.

Tammy Menssa
Executive Director

Project

Advancing to the Next Phase: Impact Assessment Begins for the Peace River Nuclear Power Project

April 20, 2026



Energy Alberta has reached an important milestone in the development of the proposed Peace River Nuclear Power Project, as the Project moves into the next phase of Canada’s federal regulatory process with the commencement of an [Impact Assessment](#).

This step marks a significant progression - from [early planning](#) and engagement into a more structured, comprehensive review of the Project’s potential effects and benefits, guided by formal plans for Indigenous engagement and partnership, as well as public participation. It reflects continued momentum as Energy Alberta works through one of the most rigorous regulatory frameworks in the world for nuclear development.

The Impact Assessment process is guided by the [Impact Assessment Agency of Canada](#), in collaboration with the [Canadian Nuclear Safety Commission](#). Together, these federal bodies will oversee a thorough and science-based evaluation of the Project to ensure it is safe, environmentally responsible and in the public interest. In addition, Energy Alberta is committed to ensuring that Indigenous knowledge and ways of knowing are incorporated into the Impact Statement. Energy Alberta is engaging directly and bilaterally with rights-bearing Indigenous Nations and Communities on Project-related matters, including through support for Indigenous-led studies.

As part of this stage, which is expected to continue over the next two years, the Impact Assessment Agency of Canada has released a set of key documents that will support the preparation of the Project's [Impact Statement](#) and outline how the assessment will be carried out. These include:

- [Integrated Tailored Impact Statement Guidelines](#), which define the information and studies required to assess potential environmental, health, social and economic effects.
- [An Indigenous Engagement and Partnership Plan](#), supporting meaningful, early and ongoing collaboration with Indigenous Nations and Communities.
- [A Public Participation Plan](#), ensuring opportunities for input and transparency throughout the process.
- [A Cooperation Plan](#), coordinating roles across federal and provincial regulators.
- [A Permitting Plan](#), identifying the regulatory approvals that may be required as the Project advances.

Together, these documents establish a structured and transparent roadmap for the work ahead.

For Energy Alberta, this phase will involve detailed studies across a range of areas, including local environmental conditions, water systems, wildlife, land use and community well-being. It will also build on engagement already underway with Indigenous Nations and Communities, municipalities and residents - ensuring that Indigenous ways of knowing and local knowledge, priorities and perspectives are meaningfully reflected in Project planning.

info



DIXONVILLE HAPPENINGS



APRIL 2026

This newsletter is not routinely mailed out. Copies are available at the post office and store. If you would like to receive this newsletter via email please submit your email address

to: dixonvillenews@gmail.com

Dates to Remember

April 16 DIY Bee Hotel

April 21 4-H General Meeting

May 7 LIFE Meeting

May 9 Mother's Day Flower Pot

May 23 4-H Equine and Outdoor Living Achievement Day

June 8 4-H Achievement Day

July 6-10 Summer Reading Program

Thursday—Seniors Day @ Store

Wednesday—Coffee at Seniors

Dixonville LIFE Club

Next General Meeting will be May 7, 2026 at 7:00 PM at the Dixonville Curling Rink. Everyone is welcome!

Dixonville Curling Club

The 2026 Curling Season has come to an end. Big thanks to all organizers, supporters, and volunteers. You have made this season a big success!! League winners this year are the Nathan Sorensen Team.

Dixonville Curling Club

Thank you to all our 2026 sponsors!

- | | | |
|---------------------------|------------------------------|--------------------------------|
| Aspen Grove Spa | Invision Accounting | Richardson Pioneer |
| ATB | Johnny Sausage | Rocky Mountain Equipment |
| Beaton Creek Ranch | Lonetech Ent | Rousseau Creek Farms |
| Beyond 2000 | Lucky Strike Bowling | Shoppers Drug Mart |
| Big North | Manning Collision | South Rec Board - CNL |
| Board N Barrel | Manning Disposals | STAT Energy Services |
| Canterra | Midnight Oil Instrumentation | Stone Insurance |
| Chaotic Projects | Mr. Mikes | Strategic HSE |
| County of Northern Lights | Night Fire Ranch | Talga General |
| Crooked Eye Contracting | North Town Esso | Trek Outfitting |
| CSS Contracting | Northstone Ventures | Tupperware - Allison Estabrook |
| Dairy Queen | Panago Pizza | UFA - (KTK Ventures) |
| Dixonville General Store | Patricia Ford | VIP Travel with Latoya |
| Eagle Energy | Peace Country Co op | What The Chuck |
| Empire Lumber | Peace Regional Swimming Pool | Whitty Automotive |
| Grimshaw Gravel Sales | Pioneer Seeds | Yasinski Farms |



Dixonville Transfer Station

Hours: Tuesdays 9-12

Saturday 10-4



Deadline for submissions is the 10th of each month. To submit items for future editions please email

dixonvillenews@gmail.com

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Dixonville 4-H Multiclub



Hello!!

Our sheep members have started their projects and both market lambs and ewe lambs are growing well. We did a sheep farm tour on March 28-29 visiting our sheep members farms for tagging and weighing. I will be posting some pictures of them soon on both Instagram and Facebook. Look for our sheep and equine 4-H updates of what our members have been up to this last month.

We are currently taking orders for the Growing Smiles fundraiser with the link to order on our Facebook page. Get ready for spring with flower baskets, house plants, bedding plants, hanging baskets, and more!! You can also put an order in by texting or calling Barb Vanclleaf @ (780)-953-4511.

We had an equine meeting on March 28 and had a lot of fun out in the sunshine with the horses checking off our requirements for equine levels 1-3. It was a super nice day out to be hanging out with the horses and all of the equine members are looking forward to our next meeting!!

Remember to save the date for our Achievement Day scheduled for June 8, 2026 at the Pioneer Museum at Lac Cardinal Lake. Come watch Berwyn 4-H Multi Coveralls and Dixonville's Club Shows in the morning then our combined Inter-Club Show in the afternoon. Join us for a buyers supper and our Sale later that day. We would love to have you!!! Our Equine and Outdoor Living Achievement Day is May 23, 2026 happening right in Dixonville. More info coming out soon. If you have any questions feel free to email or message the club.

Upcoming dates are the next outdoor living meeting April 15, equine meeting April 18, and general meeting on April 21.

Adele Greenwald

Riddle Me This? Answers on Page 4

1. Say my name and I disappear. What am I?
2. Where do sheep go for spring break?
3. Why is the letter A like a flower in spring?

New to the Dixonville area??

Contact Joy at 780-906-1200 to receive a package from our Welcome Wagon!

**Grimshaw
Community Suppers**

Every Friday night from 6-7 PM!

Location: River Junction Church 5012 50 Ave (brown building beside RJs)

Cost: FREE!!!!

ALL WELCOME
(Wheelchair accessible)

DIXONVILLE COMMUNITY LIBRARY

Hours:

Tuesdays 3:30 –6:30

Thursdays 3:30-6:30

Saturdays 10:00—4:00



New at the library!

Book Bingo cards available for patrons ages 6 to 14. Get a prize when you get a straight line bingo!

Events:

April 16 DIY Bee Hotel

May 9 Mother's day Flower pot

Library Information:

TD Summer Reading club scheduled for July 6-10

The library is in need of library board directors. Consider volunteering for 1 to 1.5 hrs per month.

Reminder that the Student Bursary applications must be submitted by June 1, 2026

Seed Library at the library. Take what you need or exchange seeds.

Can be used in pursuit of any vocational or academic programs that lead to an employment: qualification, certificate, diploma, or degree.

Applicants can be awarded the bursary once during an academic year (Sept - Aug) and again in subsequent years while pursuing their goal

Application packages available in the library or at dixonvillelibrary.ab.ca
For more information visit our website or contact librarian@dixonvillelibrary.ab.ca



**COUNTY OF NORTHERN LIGHTS
BURSARY DEADLINE:
JULY 15, 2026**

Two \$2,500 bursaries are available for students in the County!

Successful candidates of the County Program may also be eligible for matching funds through the Northern Alberta Development Bursary Partnership Program!



**COUNTY OF NORTHERN LIGHTS
HOMETOWN PROUD
PROGRAM**

Heading off to college or starting your first year of technical training for an apprenticeship?

Check out the Hometown Proud program!

Sign up before the end of July and be entered to win a Hometown Proud hoodie!

MORE INFO:
countyofnorthernlights.com/bursary ←

MORE INFO:
countyofnorthernlights.com/hometown-proud

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Dixonville General Store

780-618-9145

Monday to Thursday: 9—6

Friday: 9—7 Saturday: 9—6 Sunday: 12—4

Senior's Day is Thursday! 55 and over enjoy 15% off kitchen menu!

- Café with weekday lunch specials
- ♦ Liquor Sales - give us requests for stock
- ♦ Pizza (now available XL 15")
- ♦ Propane
- ♦ Large Water Jugs
- ♦ Ice
- ♦ Locally sourced beef

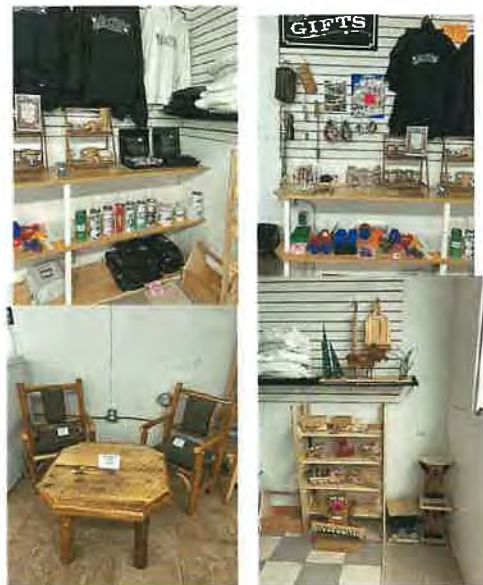
Coffee is always on!

Consignment Corner

Need a last minute gift?

Something for yourself?

Souvenir of Dixonville? All items locally made!



A bit of history.....

Excerpts from Ten Dollars and a Dream

THE SORENSEN BROTHERS COME TO THE PEACE—by John Sorensen

The Sorensen brothers were born on the island of Fyen, Denmark. In the spring of 1923, I, John, immigrated to the United States. I got a job digging draining ditches, making cement blocks, and wheeling cement around to the different building forms. Carl came over the next spring and got a job on a farm. In 1927 Albert came to Canada and got a job on a farm in Saskatchewan. Carol and I joined him that fall. We all wanted to get our own farm and were willing to try homesteading. The Peace River country seemed the place to go. Carl and I went to Peace River in the spring of 1928. We met Tom Ryan in Grimshaw. He recommended the Battle River district as a place to look for homesteads but the road was not very good—just a trail. Tom Ryan took us, and two other Polish boys, in his old ford car as far as Clifford Vance's. That is as far as he could go by car. Then Clifford Vance took us by team and wagon to Battle River. The trail went over the old Whitemud bridge and by Bill Anderson's stopping place. We forded the Battle River and the water came in the wagon box and the horses had to swim a few feet. The Battle River seemed so far from town, so coming back Carl and I stopped at Bill Anderson's and started looking for homesteads around here.

To be continued.....

Dixonville Community Forest

The bird feeding program in the Dixonville Community Forest will be coming to an end shortly. A huge thanks goes out to Kris Kennedy from Boucher Brothers sawmill for securing the funding, Dan Brister for delivering the birdseed to our storage facility and the donation of suet blocks from the Ginters.

Thanks as well goes out to the Dixonville LIFE Agricultural Society of which the Community Forest is part of. Thanks for your support.

A HUGE THANKS to Kiara Woods (with help from Kathy) for slogging through the deep snow and 40 below temperatures all winter all the while hauling bags and bags and bags of the black oil sunflower seed to fill the feeders!!!

Right now is a perfect time to go check out the trail as the birds from much further south have began their long flight north. Some from as far away as South America. At this time of year, you could see new and different arrivals each day.

Don't worry about the snow being too deep as you'll find a conveniently located wooden rack containing snowshoes near the trail entrance. Yes, free for you to use then place back after you've finished. This rack was built a couple years ago by the Dixonville school students who were enrolled in the Skills Canada Program. The snowshoes were initially donated by a school in BC.

Kiara supplied a photo of the tracks of people taking advantage of the warmer weather and free use of snowshoes!


Please note any issues you might observe along the trail and send a note along to the Dixonville Life Ag society FB page

Riddle Answers:

1. Silence
2. The Baa-hamas
3. Because a bee (B) comes after it!

HA!
HA!
HA!

Can anyone relate?



I've been to a lot of places, but I've never been in Cahoots. Apparently you can't go alone, you have to be in Cahoots with someone. I've also never been in Cognito, either. I hear no one recognizes you there. I have, however, been in Sane. They don't have an airport, you have to be driven there. I have made several trips.

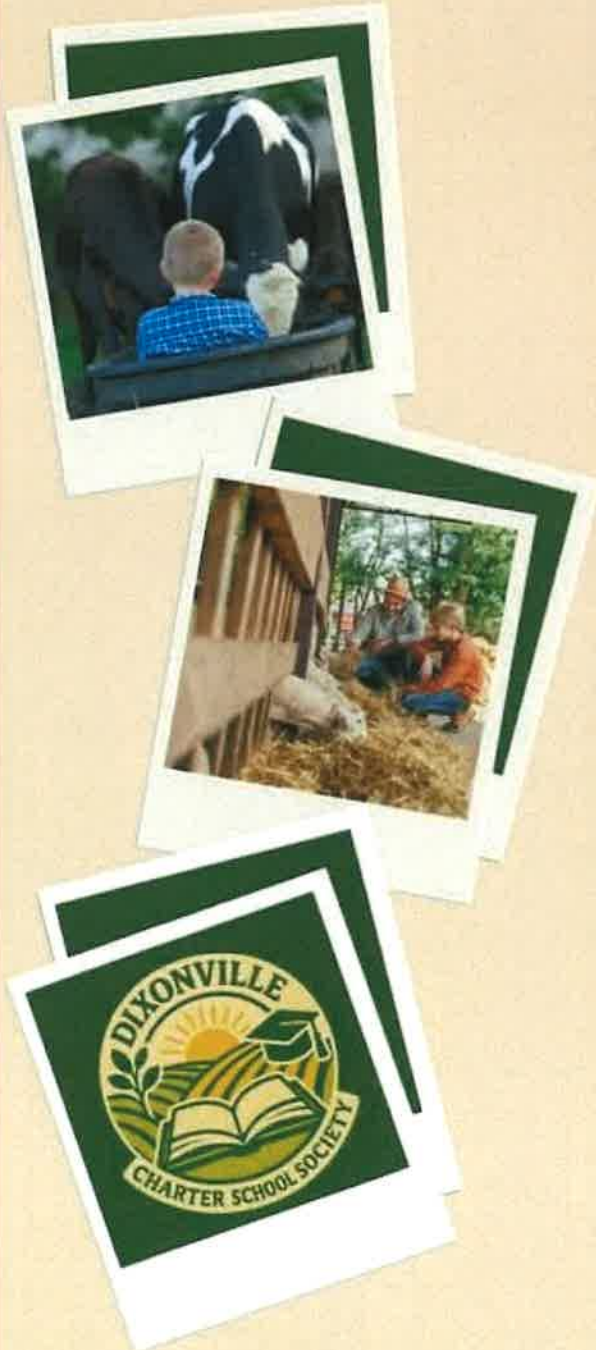
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DIXONVILLE CHARTER SCHOOL SOCIETY

NEWSLETTER



BUILDING A SCHOOL, EVEN UNDER MOUNTAINS OF SNOW

Hello friends,

April has arrived, though you wouldn't know it by looking out the window. While other communities are celebrating the first signs of spring, Dixonville is still proudly displaying snowbanks tall enough to cast their own shadows. Many of us have yards that look more like alpine terrain than anything resembling April. It's been a winter for the books — the kind that tests your patience, your shovels, and your sense of humour.

But even in a year where the snow refuses to leave, the Rural Academy has been moving forward with steady purpose. This past month wasn't about public events or big announcements; it was about the serious, behind-the-scenes work that turns approval into action. And in that department, we've had a full and productive stretch.

Over the past several weeks, our board has been in ongoing meetings with Alberta Infrastructure, Alberta Education, and a number of other provincial partners and specialists. These conversations have been essential in helping us understand timelines, requirements, and the next steps in bringing the Academy to life. Each meeting adds another piece to the puzzle — clarifying processes, shaping expectations, and ensuring we're aligned with the people who help guide new schools from concept to reality.

One of the most exciting developments this month is that we are beginning interviews for our superintendent position. This is a major milestone for the Academy. Once a superintendent is hired, they will begin the process of recruiting a principal, teachers, and additional faculty. It's the first step in building the team that will shape the daily life, culture, and learning environment of the school. This is where the vision starts becoming people — and that's when a school truly comes alive.

At the same time, we've been preparing for our first official year-end as a society. This milestone comes with its own set of responsibilities, and we've been busy organizing our records, drafting our zero-activity financial statements, and assembling the documents needed for our AGM. It's not the glamorous side of building a school, but it's the kind of foundational work that keeps everything strong and transparent as we grow.

Internally, we've also been mapping out the next phase of planning — identifying what needs to happen in the coming months and ensuring our board is aligned and ready for the work ahead. With approval behind us, the focus now is on building structure, clarity, and momentum. It's steady progress, and it's exciting to see the pieces begin to take shape. And through all of this, the snow has remained a constant companion. Kids are climbing the drifts like sherpas. Geese have returned and are already judging us. Driveways are still a "choose your own adventure" situation. And board members have been spotted staring at snowbanks with the quiet optimism of people who believe — or at least hope — that melting is inevitable.

Despite the weather, the work continues. And with every meeting, every document, and every step forward, the Rural Academy becomes a little more real.

As the snow (eventually) begins to retreat, we'll be moving into the next stage of planning and preparation. We look forward to sharing more with you as things unfold and as the path ahead becomes clearer.

Thank you for walking with us — through deep snow, slow thaws, and the steady, meaningful work of building something important for our kids and our community.



Thank You

U18 Manning Comets would like to thank you for your generous support of our 2026 provincial playoffs!

