

2009  
Annual Report



**EID**   
**EASTERN IRRIGATION DISTRICT**



# 2009

## Annual Report

For Year Ending:  
September 30, 2009

# NOTICE OF ANNUAL MEETING

### TAKE NOTE

that the annual meeting of the irrigators of the Eastern Irrigation District will be held on **Wednesday, March 24<sup>th</sup>, 2010 at 1:30** in the afternoon at the Heritage Inn, 1217 2nd Street West Brooks, Alberta.

Eastern Irrigation District  
P.O. Bag 8  
550 Industrial Road West  
Brooks, Alberta T1R 1B2  
Canada

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The Eastern Irrigation District (EID) operates an extensive water supply, storage and drainage network. Water diverted from the Bow River at the Bassano Dam provides water for:

- Irrigated agriculture
- Household and livestock water uses
- Municipal and industrial water requirements
- Many recreational needs and enhanced environmental conditions

The EID was organized under Alberta legislation in 1935. The formation of the District made it possible for the irrigators to take over the irrigation project started by the Canadian Pacific Railway Company in the early 1900's. The vision of these early settlers and agricultural entrepreneurs has created a long-lasting and positive legacy for the region.

The EID is governed by a Board of Directors, elected from and by the irrigators in the District. The main office of the District is located in the City of Brooks.

In addition to the water management functions of the District, the EID owns and is responsible for the operation and management of large tracts of native and improved pasture lands. These lands are primarily used in support of the beef cattle industry.

The management of water and land resources is conducted with an integrated and sustainable approach. This approach allows the District and these important natural resources to act as a catalyst to support important regional economic development initiatives.

In the truest sense, water is more than agriculture. The Eastern Irrigation District is a place where **"WATER WORKS WONDERS"**.

For more information about the Eastern Irrigation District, please visit our web site at: [http:// www.eid.ab.ca](http://www.eid.ab.ca)



Main Bantry canal rehabilitation

# 2009 Board of Directors



Bob Chrumka (Chairman)  
Division 6



Floyd George  
Division 1



Tom Livingston  
Division 2



Ross Owen  
Division 3



Neil Johnson  
Division 4



Allen Nielsen (Vice-Chair)  
Division 5



Pat Hemsing  
Division 7



Bassano Dam

## Eastern Irrigation District

## Board of Directors

Members of the Board of Directors are elected by the irrigators. The Eastern Irrigation District has adopted a practice of staggered elections, in which two directors are elected in one year, two directors are elected the next year and three directors are elected in the following year. This method of elections provides for long-term stability in the governance, administration and operation of the District.



Bob Chrumka (Chairman)  
Division 6

## Chairman and Board of Directors Report

“... simple communication between the Water Users and Water District Supervisors could make substantial further reductions.”

In the spring of 2009 Clint Henrickson retired after 18 years of service, representing the Patricia/Millicent Division from 1991 to 2009. We would like to sincerely thank Clint for his dedication, experience and contribution to the Board and the Water Users of the Eastern Irrigation District. The Board welcomes Ross Owen, new Director for Division 3.

This annual report's financial statements reflect a twelve month period unlike last year's changeover that only represented nine month totals. This is due to last report's year end change to September 30th. The process of making this changeover is complete and all future reports will cover 12 month financial periods.

The District's revenue from oil and gas leases on our land base totalled just shy of \$20 million, this includes annual rentals and new takings. This amount, combined with some \$2.3 million from investments, provided the Board the ability to waive the water rate which totally unsubsidized would be close to \$22 per acre.

Our aggressive rehabilitation program is continuing with \$22.2 million being invested this year and the average over the past 5 years is \$20.8 million per year. The Board would also like to recognize and thank the Government of Alberta for their annual contribution of \$5.6 million in base grants and \$3.0 million in a onetime increase. The majority of this government funding has been earmarked for F Springhill and North Bantry Canal rehabilitations over the next two years.

During the 2009 season the District diverted 435,650 acre-feet from the Bow River, using most of this amount during the months of June and July. While reviewing these numbers and examining methods that would save on the totals, it has been determined that simple communication between the Water Users and Water District Supervisors could make substantial further reductions. Once a water delivery is closed off, that flow of water (unless otherwise



Main Bantry canal rehabilitation





designated by a Supervisor for other demands and applications) is destined for return flows. Having to maintain a charged system to accommodate surprise water demands is also a factor in water waste. On average, it is believed that some 5,000 acre feet are sent into return flows annually from poor notification of start-ups and shut-offs. This is more than the City of Brooks uses in a year. Thus it is not a stretch to conclude that this is an area of needed improvement. To make strides in reducing this total, the Board is asking everyone to use increased diligence when starting and finishing their irrigation water uses. Providing the Water District Supervisors with sufficient notice and time to make necessary adjustments in regulating water delivery systems, will result in substantial savings when spread across and calculated throughout the entire District.

We are continuing with our License Amendment Application that would allow a portion of the District's license to be used for other purposes. Discussions with Alberta Environment Ministry and staff have been productive and it would appear that we are on the right track to accomplishing this goal.

The District completed phase 1 of the Crawling Valley Campground revitalization and expansion, with the second phase planned for 2011. The south end of the Rolling Hills Reservoir Campground was expanded by 56 sites which will be available for use in 2011 as well. These areas now provide substantially increased recreational opportunity and entertainment for Water Users and others from within and outside the District's boundaries.

EIDNet continues to face service level challenges on an ongoing basis. Equipment failures, viruses and technology changeovers seem to arise far more often than anyone would like. The Board has approved the elimination of an internet service provider, electing to provide direct internet connection within the District's head office. While outages and speed reductions are declining, we will continue to make the changes and repairs that are necessary to update and improve this system.

*Continued on page 4*



PHD tree planting site





In the fall of 2009 an agreement was reached with the County of Newell for the purchase of land south of the new rodeo grounds with future plans to relocate their head office and equipment shops to that location. The purchase price of this land was \$959,505.

The Spring Information Meetings in early March will be introducing and addressing an irrigation expansion opportunity from the Rolling Hills Reservoir. Other topics of discussion will include the District's drought plan and the License Amendment update.

As we leave 2009 the Board of Directors would like to pay special recognition to all levels of our District management and staff who contribute in so many ways towards forging the accomplishments that this District enjoys.

*Respectfully submitted on behalf of the Board of Directors by:  
Bob Chrumka, Board Chairman*



**Standing:** Nelson Timko, Greg Christianson, Patrick Beasley, Scott Fraser, Jay Philipsen, Danny Graham, Jordan Woehr, Greg Frank, Kyle Stolz, Logan Owen.  
**Sitting:** Donna Chomistek, Carina Mahrer, Michaela Pratt, Hilary McRobert, Krista Annicchiarico, Meghan Nannt, Emily Williams, Michelle Walde, Amanda Rommens.



Laura Hemsing, Rebecca Leshures  
Missing: James Eastman, Anqi Tong

## EID 2009 Scholarship Recipients

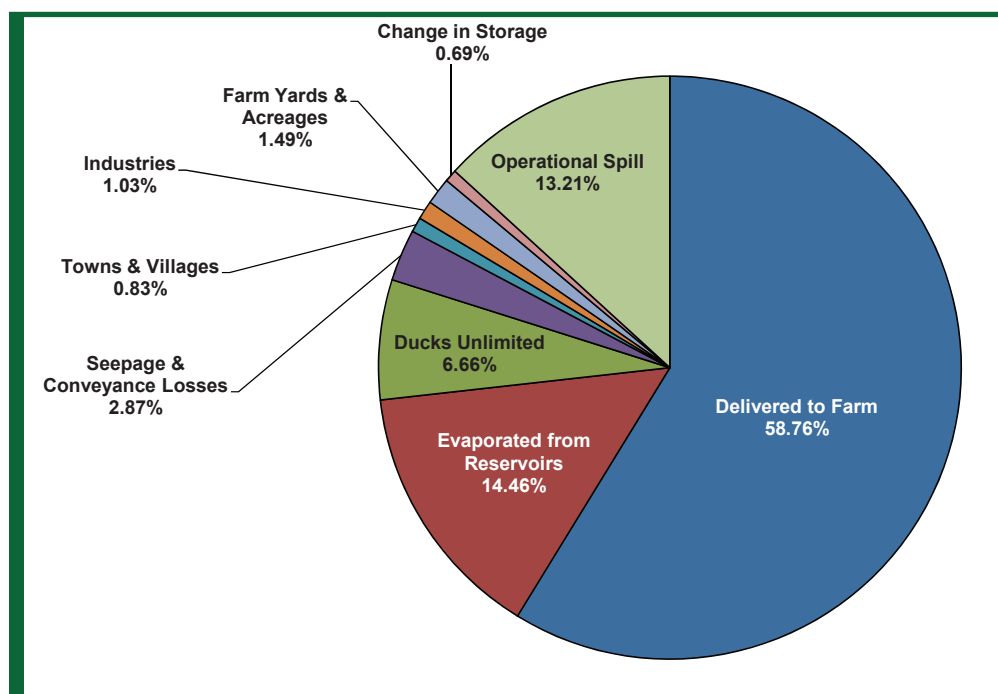
2009 was not a very good growing season, with 5 killing frosts in May and early June, and severe frosts in early October. This cold weather had quite an effect on the irrigation system; we experienced a lot of damage to valves with the severe frosts while we were still operating the system, and draining the system at -10° is not ideal. The cold spring also had quite an effect on the demand for water; we experienced below average demand in May and early June and numerous mass shut-offs with no notice because of the cold temperature. The above average rainfall in July also reduced the demand for irrigation. We diverted a total of 435,650 acre-feet between April 13th and October 10th.



Earl Wilson  
(General Manager)

## General Manager's Report

Water Balance (acre-feet)		
	2009	2008
<b>Diversion</b>	<b>435,650</b>	<b>409,400</b>
Delivered to Farm	256,000	257,500
Evaporated from Reservoirs	63,000	55,500
Ducks Unlimited	29,000	26,000
Seepage and Conveyance Losses	12,500	12,500
City, Towns and Villages	3,600	3,200
Industries	4,500	4,800
Farm Yards and Acreages	6,500	5,500
Change in Storage	3,000	900
Operational Spill	57,550	43,500
<b>Measured Return Flow</b>	<b>94,200</b>	<b>97,440</b>
Operation	57,550	43,500
Farm Spill and Run Off	36,650	53,940



Continued from page 5

We continued with our Farm Improvement Incentive Program that rewards farmers for conserving water, both financially and by being able to expand their irrigation acres. In 2009, 43 grants were approved by the Board totalling \$200,395. The majority of these, 40, were for converting to low pressure pivots. We added 2,566 new acres to the Water Roll, 82 acres were bought back by the District and 101 acres were converted to Rural Water Use agreements.

In the last 7 years we have seen the acres being irrigated by low pressure pivot go from 86,000 to 136,500; while the number of acres being flooded or irrigated with wheels have dropped (see table below). These changes have saved us approximately 11,000 acre feet of water – more than the total increase in assessment in this time. Because of these efficiency gains, the District accepted applications for new parcels of irrigation in all parts of the District (not just below Crawling Valley or Lake Newell reservoirs). We received 37 applications for a total of 3,900 acres. 2,350 acres met the District's criteria that favours existing parcels, good soils and the most efficient system both on-farm and in our delivery system and were approved for development in 2010 or 2011.

### Method of Irrigation: 2009

As of End of 2009 Water Delivery Season

Low Pressure Pivot	136,528	47.4%
High Pressure Pivot	36,267	12.6%
Wheel Move	34,408	12.0%
Other Sprinkler	925	0.3%
Flood Irrigation (Leveled)	65,318	22.7%
Flood Irrigation (Not Leveled)	14,242	5.0%

Note: percentages shown are the percentage of total irrigation.

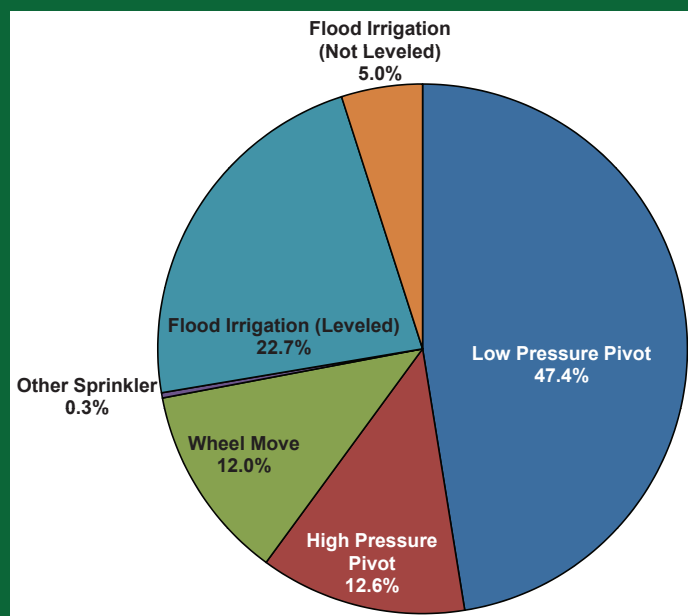
### Method of Irrigation: 2002

As of End of 2002 Water Delivery Season

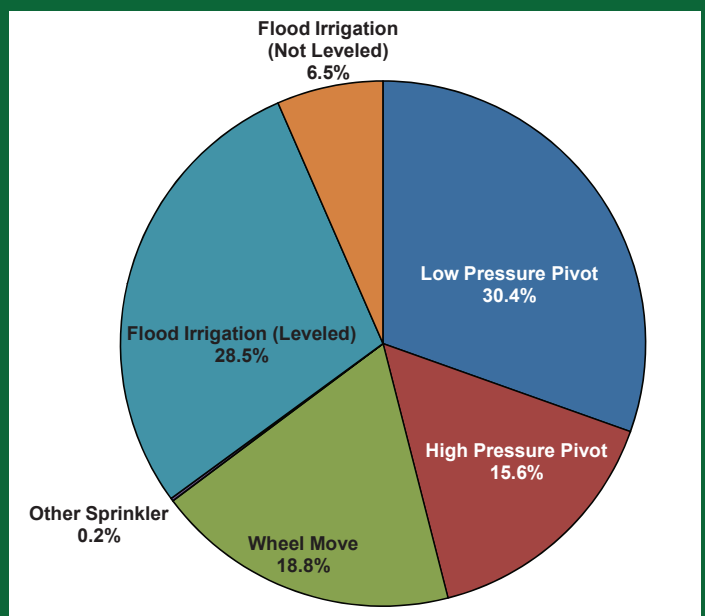
Low Pressure Pivot	86,000 Ac.	30.4%
High Pressure Pivot	44,000 Ac.	15.6%
Wheel Move	53,000 Ac.	18.8%
Other Sprinkler	500 Ac.	0.2%
Flood Irrigation (Leveled)	80,500 Ac.	28.5%
Flood Irrigation (Not Leveled)	18,500 Ac.	6.5%

Note: percentages shown are the percentage of total irrigation.

### Acres By Irrigation Method: 2009



### Acres By Irrigation Method: 2002





The District made improvements to control structures on drains or extended pipelines, allowing us to convert 1,511 acres from terminable to irrigable (second to first).

V Tilley construction



Canola field

## General Manager's Report

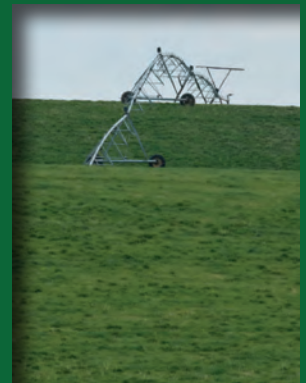
The Community Pastures had an average grass year; the cold spring was not ideal for grass growth. A total of 14,879 head (54 head per full member) were turned out in May and came home by October 24<sup>th</sup>.

There were 76 new oil and gas leases taken in 2009 and an additional 81 wells were drilled on existing leases. New pipeline easements totalled 860 acres or 143 miles.

Two employees left the District: Stacie Wirachowsky and Pete Boettcher. The District welcomed Darryl Louey, Pedro Isidoro, Levi Millington, Derek Kroschel, Josey Brodoway and Scott Beddows to its staff in 2009.



**2009 Eastern Irrigation District Long Term Service Awards (L to R)**  
Peter Green (30 Years), Darlene Fisher (10 Years), Ivan Friesen (15 Years)



Pivot irrigation on rolling land



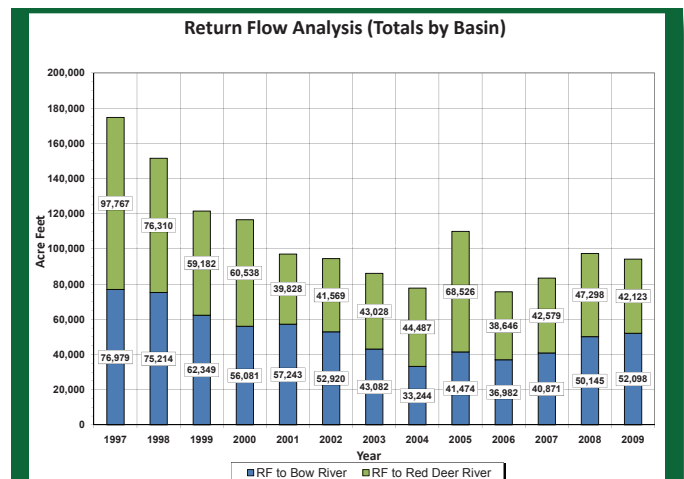
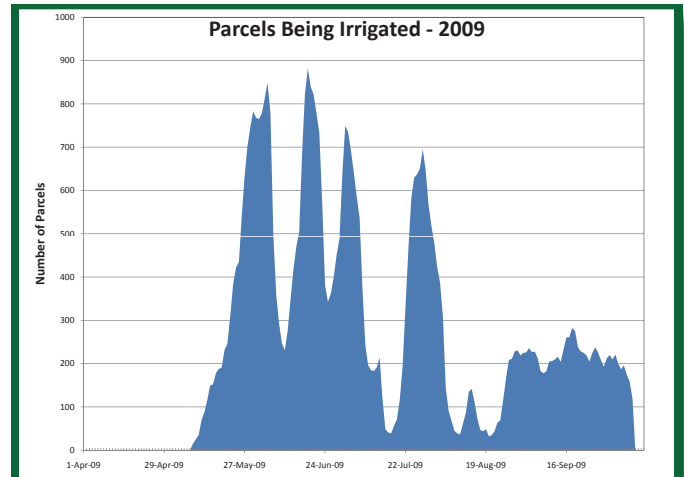
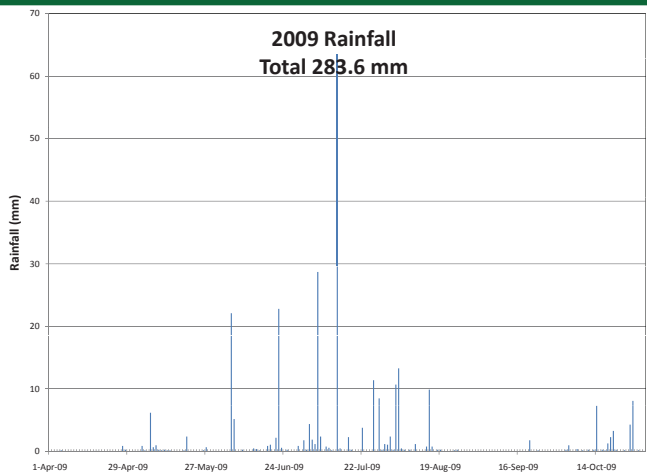
Harvest time

# Crop and Irrigation Statistics

## 2009 System Water Delivery Summary

As of End of 2009 Water Delivery Season

Block	Irrigated Area (ac.)	Volume Delivered (ac-ft)	Water Use/Acre (ac-ft/ac)
D1 (Leland)	19,726	18,200	0.92
D2 (Kroschel)	14,656	11,900	0.81
D3 (Senneker)	15,749	16,500	1.05
D4 (Slomp)	19,652	17,500	0.89
D5 (Tryhorn)	13,855	14,700	1.06
E1 (Marshall)	17,098	13,000	0.76
E2 (Isidoro)	20,896	15,900	0.76
E3 Kroschel	13,046	13,100	1.00
E4 (Getz)	16,350	12,900	0.79
S1 (Syvret)	19,351	16,500	0.85
S2 (Currie)	18,363	14,800	0.81
S3 (Thiessen)	16,505	14,000	0.85
S5 (Bobinski)	13,482	11,700	0.87
S6 (Canning)	15,773	13,500	0.86
S7 (Cleland)	17,900	18,000	1.01
S8 (Olund)	18,920	18,700	0.99
S9 (Stout)	16,366	14,900	0.91
<b>Totals:</b>	<b>287,688</b>	<b>255,800</b>	<b>0.89</b>





## 2009 Crop Summary

Crop Class	Crop Type	Acres	Crop Class	Crop Type	Acres
Forage Crops	Alfalfa 2 <sup>nd</sup> Cut	42,267	Cereals	Barley	21,561
	Alfalfa 3 <sup>rd</sup> Cut	3,108		CPS Wheat	5,866
	Alfalfa Hay	1,279		Durum Wheat	2,950
	Alfalfa Silage	4,000		Grain Corn	744
	Barley Silage Under Seed	720		Hard Spring Wheat	45,682
	Barley Silage	3,128		Malt Barley	556
	Brome Hay	0		Oats	1,652
	Corn Silage	9,517		Rye	722
	Grass Hay	10,149		Soft Wheat	1,252
	Green Feed	5,267		Triticale	4,041
	Milk Vetch	32		Winter Wheat	1,547
	Millet	232	<b>Total Cereal Crops</b>		<b>86,573</b>
	Native Pasture	2,098	Specialty Crops	Alfalfa Seed	14,128
	Oats Silage	53		Carrots	155
Oil Seeds	Canola	25,590		Dry Beans	1,327
	Flax	8,777		Dry Peas	1,105
	Hyola	888		Faba Beans	513
	Mustard	0		Fresh Corn (Sweet)	135
<b>Total Oil Seeds</b>		<b>35,255</b>		Grass Seed	5,457
Non Irrigated	Miscellaneous	0		Hemp	70
	Non-Crop	126		Market Gardens	81
	Summer Fallow	2,371		Nursery	419
<b>Total Non-Irrigated</b>		<b>2,497</b>		Potato	3,441
				Seed Potatoes	289
				Soy Beans	375
				Sugar Beets	909
				Sunflower	647
			<b>Total Specialty Crops</b>		<b>29,051</b>

### Total of All Crops (Acres)

As of End of 2008 Water Delivery Season

Summary	Forage Crops	134,312
	Cereals	86,573
	Oil Seeds	35,255
	Specialty Crops	29,051
	Non-Irrigated	2,497
<b>Total:</b>		<b>287,688</b>



# Maintenance of Irrigation Works



M Tilley with armour in place

Maintenance Item	2005	2006	2007	2008	2009	Average
Canal cleaning, bank leveling and seeding	10 km	15 km	10 km	12 km	7 km	10.8 km
Drain cleaning, bank leveling and seeding	15 km	17 km	24 km	18 km	9 km	16.6 km
Drain and canal clipping	124 km	104 km	139 km	130 km	114 km	122.2 km
Drain relocations	3 km	3 km	10 km	3 km	2 km	4.2 km
Gravel armour placed on canal side slopes	1 km	4.2 km	3.2 km	1 km	1 km	2.1 km
Gravel placed on canal banks	30 km	56 km	26 km	76 km	20 km	41.6 km
Canals fenced	10 km	12 km	5 km	4 km	6 km	7.4 km
Chemical weed control on canal banks	1,521 km	1,495 km	1,646 km	1,476 km	1,345 km	1,497.0 km
Mowing of canal banks	370 km	460 km	510 km	590 km	460 km	478.0 km
Canal liner installed	0 km	0 km	2 km	0 km	0 km	0.4 km
Road crossing repairs and replacements	11	15	17	4	14	12.2
Replacement of farm turnouts	11	5	7	8	15	9.2
Flood well to riser conversions (on pipelines)	9	21	23	21	23	19.4

Maintenance Cost	2005	2006	2007	2008 (9 months)	2009	Average
Heavy equipment	\$939,015	\$1,336,480	\$1,091,775	\$954,114	\$906,685	\$1,045,614
Labour	\$641,611	\$620,891	\$681,863	\$586,281	\$878,219	\$681,773
Materials (culverts, gates, fence posts, etc.)	\$206,652	\$286,060	\$237,224	\$216,157	\$375,041	\$264,227
Chemical for broadleaf weed control	\$51,298	\$51,273	\$63,396	\$65,239	\$64,871	\$59,215
Vehicles	\$140,400	\$158,400	\$187,200	\$140,400	\$180,000	\$161,280
Repairs to pump stations and control structures	\$12,712	\$86,476	\$68,472	\$102,542	\$209,443	\$95,929
Maintenance of buildings and grounds	\$18,844	\$20,517	\$35,736	\$11,546	\$20,070	\$21,343
<b>Total Costs:</b>	<b>\$2,010,532</b>	<b>\$2,560,097</b>	<b>\$2,365,666</b>	<b>\$2,076,279</b>	<b>\$2,634,329</b>	<b>\$2,329,381</b>



## 2009 Rehabilitation

The District's rehabilitation plan focused more on our earthworks and drainage infrastructure and less on pipelines. This is due to the fact that most of our large scale pipeline projects are complete. Sixteen (16) large scale projects were completed in 2009 and fifteen (15) new projects are being constructed in the fall of 2009 / spring 2010 construction period. Construction prices were favorable and the District chose to call four (4) tenders (some of which were part of much larger projects) and the remaining projects are being constructed with District equipment and crews. Our 2010 rehabilitation plan remains fairly aggressive with a similar earthworks to pipeline ratio as 2009.

## Irrigation Rehabilitation Program (IRP)

This is an Alberta Government sponsored program for irrigation districts in southern Alberta. It is a cost shared program based on a 75:25 cost sharing agreement.

In 2009 the Province provided \$8,593,122 (75%) and the District invested \$2,783,708 (25%). The 2009 expenditures amount to approximately \$4.59 million. The unused funds will be used in the fall 2009/spring 2010 construction period. The District completed the construction of 12 km of canal in the winter of 2009 and will be constructing/rehabilitating 10 km of canal and 25 km of pipeline in the fall 2009/spring 2010 construction period under the IRP program.



Bow Slope canal rehabilitation

# Irrigation Rehab. Report

### Irrigation Rehabilitation Program (IRP)

Project	Description	Engineer	Contractor	2009 Project Cost	Total Project Cost
<b>Spring</b>					
Various Prior Year Projects				\$32,000	
Kitsim Bypass	3.0 km of new canal	MPE	Top Notch	\$1,573,000	\$2,523,000
Kitsim Feeder	9.0 km of canal	EID	Horizon Earthworks	\$2,290,000	\$2,340,000
Flow Measurement/Automation	Various projects	EID	EID	\$162,000	\$265,000
Open Channel Flow Meters	Various Projects	EID	EID	\$137,000	\$137,000
<b>Fall</b>					
Main/North Bantry Canal	10 km canal	MPE	Richardson Brothers	\$339,000	
F Springhill	25 km pipeline	EID	EID	\$38,000	
Antelope Creek	Reservoir Study	MPE	-	\$16,000	
<b>Total:</b>				<b>\$4,587,000</b>	

## EID Capital Construction Program

Funds for this program are provided entirely from the District's Irrigation Works Reserve Fund. The 2009 expenditures amount to approximately \$17.6 million. In the spring of 2009 the District completed the installation of 54 km of pipeline and 2 km of lined canal. The fall of 2009/spring 2010 will see the construction of approximately 9.5 km of pipe, 9.0 km of lined canal, and 13 km of drain rehabilitation under this program.

Continued on page 12

## EID Capital Construction Program - Spring Projects

Project	Description	Engineer	Contractor	2009 Project Cost	Total Project Cost
04-C East Branch	30 km pipeline	MPE	EID	\$7,196,000	\$7,789,000
06-B Springhill	10 km pipeline	EID	EID	\$3,334,000	\$3,363,000
01-21 North Branch	0.5 km pipeline	EID	EID	\$112,000	\$119,000
07-H West Bantry	0.8 km pipeline	EID	EID	\$125,000	\$140,000
11-H West Bantry	0.8 km lined canal	EID	EID	\$324,000	\$338,000
07-02-D Springhill	2.5 km pipeline	EID	EID	\$309,000	\$320,000
T Tilley	1.2 km lined canal	EID	EID	\$347,000	\$434,000
14 Springhill	1.5 km pipeline	EID	EID	\$288,000	\$322,000
03-01 Bow Slope	1.2 km pipeline	EID	EID	\$524,000	\$546,000
11 Springhill	2.5 km pipeline	EID	EID	\$224,000	\$237,000
09-G North Bantry	0.8 km pipeline	EID	EID	\$249,000	\$263,000
10-G North Bantry	0.8 km pipeline	EID	EID	\$322,000	\$338,000
Antelope Creek	3.0 km pipeline	EID	EID	\$526,000	544,000
01-12 Rolling Hills	0.8 km pipeline	EID	EID	\$152,000	\$152,000
Bassano Dam	Control gates and electrical upgrade	MPE	United Util.	\$433,000	\$1,428,000
Structures Program	5 precast structures	EID	EID	\$171,000	\$171,000
Screen Cleaners	5 screen cleaners	EID	EID	\$286,000	\$286,000
Farm Improvements	Projects throughout the year	EID	EID	\$178,500	-
2009/2010 Projects	Preliminary work and construction of numerous smaller projects	EID	EID	\$1,963,500	-
Land Acquisition	Legal surveys and purchase of ROW	EID	EID	\$582,000	-
<b>Totals:</b>				<b>\$17,646,000</b>	<b>\$16,790,000</b>

## EID Capital Construction Program 2009/2010

Project	Description
09-08-A Springhill	2.3 km pipeline
20 Rolling Hills	2.0 km pipeline
27 Rolling Hills	4.3 km lined canal
M Tilley	0.3 km lined canal
Bow Slope canal	3.0 km lined canal
17 Springhill	0.2 km pipeline
V Tilley	1.5 km lined canal
01-06 Bow Slope	1.6 km pipeline
05-AH North Bantry	3.5 km pipeline
Rolling Hills Spill #2	1.5 km drain
One Tree	5.0 km drain
Jamison Lake Drain	1.0 km drain
John Ware	5.5 km drain
Screen Cleaners	as needed



27 Rolling Hills





27 Rolling Hills canal



V Tilley canal



Bow Slope canal



F Springhill pipeline



Main Bantry canal



Scott canal turnout on Main Bantry canal



Kevin Bridges  
(Assistant General Manager)

## Financial Report

The Eastern Irrigation District operates under the authority of the Irrigation Districts Act (c. I-11, RSA 2000). Each year the District appoints an auditor to prepare an audit of the District's financial statements. The audit is prepared in accordance with the form and the reporting standards for not for profit organizations as recommended by the Canadian Institute of Chartered Accountants.

The auditor reports to the Board of Directors. A copy of the District's financial statements and the auditors' report are subsequently provided to the Irrigation Council as required under the Irrigation Districts Act.

## BEVAN, HALBERT, GERRARD and MOSSEY CHARTERED ACCOUNTANTS

### PARTNERS

Daryl J. Halbert, CA\*  
J.T. (Jack) Gerrard, CA\*  
Tyler W Mossey, CA\*  
Carrie J. Rooke, CA\*

Box 460

Brooks, Alberta T1R 1B5  
Tel: (403) 362-3472  
Fax: (403) 362-7448  
office@bevanandpartners.ca

### PROFESSIONAL STAFF

Robbie F. Hodgson, CA  
Thomas A. (Andy) Rice, CGA  
Vanda L. Marcy, CGA  
John H. Musgrove, CGA

\* denotes professional corporation

## Auditors' Report

**To: The Board of Directors of  
the Eastern Irrigation District**

We have audited the balance sheet of the Eastern Irrigation District as at September 30, 2009 and the statements of operations and changes in fund balances and cash flows for the year then ended. These financial statements are the responsibility of the Eastern Irrigation District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Eastern Irrigation District as at September 30, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Brooks, Alberta  
January 21, 2010

Bevan, Halbert, Gerrard and Mossey  
Chartered Accountants



# Eastern Irrigation District

## Balance sheet, September 30, 2009

	General Fund	Irrigation Works Fund	2009 Total	2008 Total
<b>ASSETS</b>				
Current				
Cash	\$4,022,012	\$551	\$4,022,563	\$5,669,822
Short term deposits (Note 5)	4,478,425	12,881,434	17,359,859	17,930,080
Accounts receivable (Note 6)	2,227,712	379,864	2,607,576	2,409,621
Materials and supplies	1,340,698	0	1,340,698	1,051,574
Prepaid expenses	480,792	0	480,792	523,814
	12,549,639	13,261,849	25,811,488	27,584,911
Accounts receivable (Note 6)	0	2,820,898	2,820,898	2,403,217
Investments (Note 7)	0	43,046,654	43,046,654	39,620,572
Trust funds held (Note 15)	100,042	0	100,042	127,409
	12,649,681	59,129,401	71,779,082	69,736,109
Property and Equipment (Note 8)				
Buildings and equipment, net	9,468,744	3,721,704	13,190,448	9,921,650
Irrigation works, net	0	296,935,903	296,935,903	285,914,214
Land (Note 2)	0	1,242,491	1,242,491	564,341
	9,468,744	301,900,098	311,368,842	296,400,205
	\$22,118,425	\$361,029,499	\$383,147,924	\$366,136,314
<b>LIABILITIES</b>				
Current				
Accounts payable	\$1,289,761	\$422,903	\$1,712,664	\$2,812,185
Unearned revenue (Note 2)	11,148,624	167,763	11,316,387	10,384,128
	12,438,385	590,666	13,029,051	13,196,313
Trust funds held (Note 15)	100,042	0	100,042	127,409
Provision for gravel pit closure and post closure (Note 16)	0	496,063	496,063	436,350
Unearned revenue (Note 2)	0	1,986,171	1,986,171	1,986,171
Deferred grants and contributions, net (Note 8)	66,776	119,222,919	119,289,695	116,007,827
	12,605,203	122,295,819	134,901,022	131,754,070
Uncompleted contract commitments (Note 17)				
Contingency (Note 18)				
<b>FUND BALANCES</b>				
Invested in property and equipment (Notes 8 & 9)	9,401,968	182,677,179	192,079,147	180,392,378
Unrestricted (Note 9)	0	0	0	0
Internally restricted, to be used for future community pasture development (Notes 2 & 9)	111,254	0	111,254	157,800
Internally restricted, to be used for future irrigation works additions (Notes 2 & 9)	0	42,665,921	42,665,921	47,373,233
Externally restricted by the Province of Alberta, to be used for future irrigation works additions (Notes 2 & 9)	0	13,390,580	13,390,580	6,458,833
	9,513,222	238,733,680	248,246,902	234,382,244
	\$22,118,425	\$361,029,499	\$383,147,924	\$366,136,314

# Eastern Irrigation District

## Statement of operations and changes in fund balances, Year Ended September 30, 2009

	General Fund	Irrigation Works Fund	2009 12 Months	2008 9 Months
<b>REVENUE</b>				
WATER EARNINGS				
Oil and gas drilling water	\$907,015	\$0	\$907,015	\$1,034,380
Water conveyance agreements	460,091	0	460,091	389,760
Penalties	2,092	0	2,092	1,466
Irrigation rates (Note 10)	0	0	0	0
	1,369,198	0	1,369,198	1,425,606
Less discounts allowed	(67,115)	0	(67,115)	(65,310)
	1,302,083	0	1,302,083	1,360,296
LEASE REVENUE AND COMPENSATION				
Oil and gas well leases	17,894,232	0	17,894,232	12,517,891
Right of entry and initial consideration	1,985,190	0	1,985,190	2,042,371
Oil and gas administration fees	50,250	0	50,250	76,600
Community grazing leases	975,007	0	975,007	889,777
Private grazing leases	297,194	0	297,194	147,333
Irrigated leases	147,945	0	147,945	83,799
Other lease revenues	82,450	0	82,450	52,145
OTHER REVENUE				
Amortization of deferred grants and contributions	0	5,299,678	5,299,678	3,814,114
Investment income	552,764	1,779,783	2,332,547	1,963,935
Adjust investments to market value (Notes 2 & 7)	0	1,416,082	1,416,082	28,851
Gain (loss) on sale of land, equipment and buildings	(39,983)	246,241	206,258	534,467
Capital asset charges, net	0	904,750	904,750	120,800
Gravel royalties and miscellaneous	0	23,337	23,337	22,647
	23,247,132	9,669,871	32,917,003	23,655,026
<b>EXPENSES</b>				
Amortization of irrigation works and buildings	0	11,384,056	11,384,056	8,072,382
Operations and administration (Schedule 1)	6,222,050	0	6,222,050	4,855,425
Community grazing expenses (Note 11)	905,235	0	905,235	830,911
	7,127,285	11,384,056	18,511,341	13,758,718
Revenue over expenses (Deficiency), before special projects	16,119,847	(1,714,185)	14,405,662	9,896,308
Special projects, net (Note 13)	(154,631)	0	(154,631)	8,779
EIDNet, net (Note 14)	(386,373)	0	(386,373)	(62,954)
REVENUE OVER EXPENSES (DEFICIENCY)	15,578,843	(1,714,185)	13,864,658	9,842,133
TRANSFER TO IRRIGATION WORKS FUND	(14,509,519)	14,509,519	0	0
FUND BALANCES, BEGINNING OF YEAR	8,443,898	225,938,346	234,382,244	224,540,111
FUND BALANCES, END OF YEAR	\$9,513,222	\$238,733,680	\$248,246,902	\$234,382,244



# Eastern Irrigation District

## Statement of cash flows, Year Ended September 30, 2009

	General Fund	Irrigation Works Fund	2009 12 Months	2008 9 Months
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Revenue from water operations	\$1,302,083	\$0	\$1,302,083	\$1,360,296
Compensation from oil and gas operations	19,929,672	0	19,929,672	14,636,862
Revenue from lease operations	1,502,596	0	1,502,596	1,173,054
Capital asset charges, net	0	904,750	904,750	120,800
Cash receipts from gravel royalties and miscellaneous	0	23,337	23,337	22,647
Operations and administration expenses	(6,222,050)	0	(6,222,050)	(4,855,425)
Community grazing expenses	(905,235)	0	(905,235)	(830,911)
Add: Amortization in expenses, not using cash	1,212,797	0	1,212,797	847,064
Net cash expenditure on special projects	(154,631)	0	(154,631)	8,779
Net cash expenditure on EIDNet	(280,225)	0	(280,225)	11,236
Investment income received	552,764	1,779,783	2,332,547	1,963,935
Change in non-cash current assets and liabilities	298,859	87,439	386,298	280,864
	17,236,630	2,795,309	20,031,939	14,739,201
<b>CASH FLOWS USED IN FINANCING AND INVESTING ACTIVITIES</b>				
Grants from Province of Alberta	0	8,593,122	8,593,122	5,634,287
Proceeds on sale of land, buildings and equipment	62,476	247,680	310,156	858,799
Purchase of land, buildings and equipment	(2,217,979)	(3,016,941)	(5,234,920)	(2,025,337)
Pasture development and reseeding (Note 12)	(319,294)	0	(319,294)	(174,507)
Grazing water pipeline and improvements (Note 12)	0	0	0	(57,648)
Farm improvement program	0	(178,506)	(178,506)	(188,299)
Expenditures on irrigation works	0	(22,054,392)	(22,054,392)	(12,143,119)
Change in non current accounts receivable	0	(417,681)	(417,681)	(2,097,001)
Change in irrigation works unearned revenue	0	(98,184)	(98,184)	2,252,119
Proceeds on sale of investments	0	7,615,798	7,615,798	9,044,114
Purchase of investments	0	(9,625,798)	(9,625,798)	(5,895,935)
Change in provision for gravel pit closure and post closure (Note 16)	0	59,713	59,713	54,821
Change in irrigation works accounts payable	0	(899,433)	(899,433)	22,318
	(2,474,797)	(19,774,622)	(22,249,419)	(4,715,388)
<b>NET INCREASE (DECREASE) IN CASH</b>	14,761,833	(16,979,313)	(2,217,480)	10,023,813
Cash, beginning of year	8,248,123	15,351,779	23,599,902	13,576,089
Transfer from general fund	(14,509,519)	14,509,519	0	0
<b>CASH, END OF YEAR</b>	<b>\$8,500,437</b>	<b>\$12,881,985</b>	<b>\$21,382,422</b>	<b>\$23,599,902</b>
Cash is comprised of:				
Cash	\$4,022,012	\$551	\$4,022,563	\$5,669,822
Short term deposits	4,478,425	12,881,434	17,359,859	17,930,080
	<b>\$8,500,437</b>	<b>\$12,881,985</b>	<b>\$21,382,422</b>	<b>\$23,599,902</b>

### 1. Purpose of the Organization

The Eastern Irrigation District is charged with the responsibility of efficient and economical distribution of water to users in the District and operates as a not-for-profit organization under the Irrigation Districts Act, Chapter I -11, Revised Statutes of Alberta 2000.

### 2. Accounting Policies

The financial statements have been prepared in accordance with the restricted method of fund accounting. Significant accounting policies include:

#### Fund Accounting

The activities of the District have been disclosed as two distinct funds - the General Fund and the Irrigation Works Fund:

**General Fund** - Discloses the water management and delivery operations, EIDNet operations and land lease operations of the District, as well as certain special projects as designated by the Board of Directors from time to time. The general fund includes management of equipment and personnel, the costs of which are billed to the irrigation works fund to the extent they relate to construction activities.

**Irrigation Works Fund** - Discloses receipts and expenditures for new irrigation works and interest earned on such monies. Costs incurred in constructing new irrigation works and in replacing and rehabilitating existing structures are provided for from this fund. The Province of Alberta contributes to this fund 75% of the expenditures on projects approved by the Irrigation Council.

#### Use of Estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future years could be significant. Significant areas requiring use of management estimates relate to the useful lives of assets for amortization purposes, gravel pit closure and post closure costs and the amount of allowance required for uncollectible accounts receivable.

#### Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### Property and Equipment

Property and equipment are recorded at cost. Amortization of buildings and equipment is provided using the declining balance method (except for grazing pasture reseeding which uses the straight-line method) at rates intended to amortize the cost of these assets over their estimated useful lives. The annual rates are as follows:

Computer and radio equipment	25%
Mobile equipment	20%
Agricultural equipment	15%
Buildings	10%
Other equipment	10%
Grazing pasture reseeding	7%

Irrigation works assets are recorded at cost to the District. Additions to irrigation works are capitalized only if the cost of the individual project exceeds \$10,000. Items capitalized include the cost of easements and rights of way purchased. Irrigation works are amortized on a straight-line basis over their estimated average useful lives of 40 years.

#### Land

Land is recorded at cost to the District. Approximately 574,000 acres of land that were transferred from the Canadian Pacific Railway Company in 1935 are recorded at zero cost.

#### Materials and Supplies

Materials and supplies are carried at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.



## 2. Accounting Policies (continued)

### Financial Instruments

The District's financial instruments consist of cash, short term deposits, accounts receivable, investments and accounts payable. The carrying amounts of these instruments approximates their fair value. It is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The District's financial assets and liabilities are generally classified and measured as follows:

Cash	Held for trading	Fair Value
Short term deposits	Held for trading	Fair Value
Investments	Held for trading	Fair Value
Accounts receivable	Loans and receivables	Amortized cost
Accounts payable	Other liabilities	Amortized cost
Other accrued liabilities	Other liabilities	Amortized cost

### Unearned Revenue

Annual compensation related to oil and gas well leases is charged to the lessee at the beginning of each lease year. These monies are recognized as revenue on a straight-line basis over the succeeding twelve months. At year-end, the unamortized portion of such leases is reflected on the balance sheet as unearned revenue.

The outstanding balance from land sale agreements is reflected on the balance sheet as unearned revenue. Land sale revenue is recognized in the period in which the payment is received.

### Pension Plan

The District is a member of the Local Authorities Pension Plan, a multi-employer defined benefit pension plan. This Plan is accounted for by the defined contribution method.

### Deferred Grants and Contributions

Grants and contributions from third parties received to finance construction of irrigation works and the EIDNet towers and sector radios are deferred and amortized to income on the same basis as the irrigation works and the EIDNet assets to which they relate. Amortization of deferred grants related to irrigation works is provided on a straight-line basis over a 40 year period. Amortization of deferred grants related to EIDNet assets is provided using the declining balance method (sector radios at 25%; towers at 10%).

### Gravel Pit Closure and Post Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the District is required to fund the closure of its gravel pits and provide for post closure care. Closure and post closure activities include contouring the site, replacing the soil, re-establishing vegetation and submitting the final reclamation report. The accrued liability is based on an estimate of future costs.

### Internally Restricted Net Assets

The future use of a portion of the District's net assets has been restricted by the Board of Directors. Monies have been allocated to the following areas:

Irrigation works additions - monies to be used for future irrigation works additions and rehabilitation, including the District's 25% commitment to Province of Alberta Cost Share Projects.

Community pasture development - monies to be used for future improvements or expansion of community grazing pastures.

### Externally Restricted Net Assets

Funds received from the Province of Alberta must be used for specific cost shared irrigation projects. These monies and interest earned on their investment are disclosed separately as externally restricted net assets.

## 3. Change of Year End

During the prior fiscal period, the District's Board of Directors approved a change of year end to September 30. The Statement of Operations and Changes in Fund Balances and the Statement of Cash Flows show the 12 months ended September 30, 2009 as compared to the nine months ended September 30, 2008.

### 4. Local Authorities Pension Plan

Employees of the Eastern Irrigation District participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 189,149 people and 411 employers. It is financed by employer and employee contributions and investment earnings of the LAPP fund. The District is required to make current service contributions to the Plan of 8.46% of pensionable earnings up to the Canada Pension Plan's Maximum Pensionable Earnings and 11.66% for the excess. Total current service contributions by the District to the Local Authorities Pension Plan in 2009 were \$462,782 (2008 (9 mos) - \$300,257). Total current service contributions by the employees of the District to the Local Authorities Pension Plan in 2009 were \$414,417 (2008 (9 mos) - \$265,667). At December 31, 2008, the Plan disclosed an actuarial deficiency of \$4.4 billion (December 31, 2007 - \$1.2 billion).

### 5. Short Term Deposits

Short term deposits maturing in the next 90 days include GICs and term deposits at interest rates varying from 0.86% to 2.35% (2008 - 3.09% to 3.92%). At year end these deposits have an average annual interest rate of 1.9% and will mature within the next 90 days.

### 6. Accounts Receivable

Accounts receivable consist of:

	2009	2008
Property and equipment	\$2,158,640	\$2,278,865
Lease rentals and seismic	1,138,803	1,491,594
Reclassification agreements	1,024,273	566,818
Sundry debtors	782,085	198,549
Water conveyance agreements	236,287	143,151
Water rates and charges	107,630	125,998
Gravel and dirt	17,850	24,838
Less: Allowance for doubtful accounts	(37,094)	(16,975)
	<b>\$5,428,474</b>	<b>\$4,812,838</b>
Accounts receivable - current	\$2,607,576	\$2,409,621
Accounts receivable - non current	2,820,898	2,403,217
	<b>\$5,428,474</b>	<b>\$4,812,838</b>

### 7. Investments

Investments consist of:

	2009	2008
Term Deposits	\$13,379,538	\$12,562,781
Provincial Utility Bonds	15,317,245	14,044,326
Provincial Government Bonds	7,334,408	6,836,604
Corporate Bonds	6,920,448	6,090,732
Chinook Credit Union Ltd.- patronage account	95,015	86,129
	<b>\$43,046,654</b>	<b>\$39,620,572</b>
Approximate market value at September 30	<b>\$43,046,654</b>	<b>\$39,620,572</b>

The District adjusted the book value of its investments to market value on September 30, 2009. The adjustment made was:

Date	Book Value	Market Value	Adjustment
September 30, 2009	\$41,630,572	\$43,046,654	\$1,416,082

Disclosure and presentation of the investments is intended to reflect the unrealized gains and losses as if the investments had been sold. The District's investments are high quality bonds and term deposits that, if held to maturity, will be redeemed at face value and will return the yield that was locked in at the time of purchase.



## 8. Property and Equipment

	Cost	Accumulated Amortization	2009 Net	2008 Net
General Fund:				
Equipment	\$15,662,334	\$7,689,884	\$7,972,450	\$7,107,382
Community pasture reseeded	1,973,305	477,011	1,496,294	1,257,068
Irrigation Works Fund:				
Buildings	8,668,818	4,947,114	3,721,704	1,557,200
Irrigation works	452,164,883	155,228,980	296,935,903	285,914,214
Land	1,242,491	0	1,242,491	564,341
	<u>\$479,711,831</u>	<u>\$168,342,989</u>	<u>311,368,842</u>	<u>296,400,205</u>
Deferred grants and contributions	<u>(\$212,773,821)</u>	<u>\$93,484,126</u>	<u>(119,289,695)</u>	<u>(116,007,827)</u>
Net assets invested in property and equipment			<u>\$192,079,147</u>	<u>\$180,392,378</u>
Changes in irrigation works assets, net of amortization are as follows:			2009 12 Months	2008 9 Months
Beginning of year			\$285,914,214	\$281,575,303
Additions to irrigation works				
District projects			17,063,842	8,061,100
Province of Alberta cost shared projects			4,587,229	3,848,358
Survey costs and easements			581,827	421,960
Amortization			(11,211,209)	(7,992,507)
End of year			<u>\$296,935,903</u>	<u>\$285,914,214</u>
Changes in deferred grants and contributions, net of amortization are as follows:			2009 12 Months	2008 9 Months
Beginning of year			\$116,007,827	\$114,197,740
Contributions from third parties			8,593,122	5,634,287
Amortization			(5,311,254)	(3,824,200)
End of year			<u>\$119,289,695</u>	<u>\$116,007,827</u>
Current year additions to irrigation works are as follows:				
	District	Province of Alberta Cost Sharing	2009 12 Months	2008 9 Months
External Charges:				
Materials and supplies	\$10,150,869	\$758,121	\$10,908,990	\$5,622,959
Equipment and other services	2,539,814	69,821	2,609,635	1,712,978
Contract Services	529,713	3,056,346	3,586,059	1,662,283
Contract Services - Engineering	179,158	450,574	629,732	454,225
Internal Charges:				
Equipment recovery	2,714,926	53,511	2,768,437	1,826,217
Labour recovery - Other	1,130,357	27,440	1,157,797	659,243
Labour recovery - Engineering	400,832	171,416	572,248	393,513
	<u>\$17,645,669</u>	<u>\$4,587,229</u>	<u>\$22,232,898</u>	<u>\$12,331,418</u>

### 9. Continuity of Fund Balances

	Invested in Property and Equipment	Unrestricted Funds	Internally Restricted Funds - Pasture Development	Internally Restricted Funds - Irrigation Works	Externally Restricted Funds - Province of Alberta	Total Fund Balances
Beginning of year	\$180,392,378	\$0	\$157,800	\$47,373,233	\$6,458,833	\$234,382,244
Assets received from Province of Alberta	(8,593,122)	0	0	0	8,593,122	0
District contribution to cost share projects	0	0	0	(2,783,708)	2,783,708	0
Additions to property and equipment, net	27,683,212	(2,434,813)	0	(20,661,170)	(4,587,229)	0
Revenue over expenses (Deficiency) allocated	(7,403,321)	16,897,786	0	4,228,047	142,146	13,864,658
Transfer to (from) community pasture development reserve	0	(6,600)	6,600	0	0	0
Applied to grazing expenses	0	53,146	(53,146)	0	0	0
Transfer to irrigation works fund from operations	0	(14,509,519)	0	14,509,519	0	0
End of year	\$192,079,147	\$0	\$111,254	\$42,665,921	\$13,390,580	\$248,246,902

The Board of Directors has authorized the transfer of \$14,509,519 from current year operations to internally restricted funds to be used for future irrigation works additions and \$6,600 for community pasture development. As well, authorization was given to use \$2,783,708 of internally restricted funds to pay for the District's 25% share of Province of Alberta cost share projects and to use \$53,146 from the community pasture development reserve to pay some of the community pasture fencing costs.

### 10. Irrigation Rates

Irrigation rates consist of:

	2009 12 Months	2008 9 Months
286,387 Acres at \$0 per acre	\$0	\$0
8,225 Acres at \$0 per acre terminable	0	0
Minimum parcel rates and adjustments	0	0
	\$0	\$0

### 11. Community Grazing Expenses

Community grazing expenses consist of:

	2009 12 Months	2008 9 Months
Fencing, fire and cattle guards	\$309,898	\$217,053
Amortization of equipment and pipelines	146,634	150,275
Property taxes and water rates	146,502	112,899
Management and lease rider fees	87,715	63,750
Pump power and maintenance	74,949	77,324
Fertilizer and chemicals	55,103	90,128
Dugouts and pond maintenance and digging	40,106	49,133
Irrigation equipment maintenance	24,564	56,090
Miscellaneous	17,178	5,670
Dugouts - pumping and filling	2,586	8,589
	\$905,235	\$830,911

Of the fencing, fire and cattle guards expenses noted above, \$53,146 was paid for by a withdrawal from the community pasture development Reserve.



## 12. Community Grazing Property and Equipment Expenditures

Property and equipment expenditures include:	2009 12 Months	2008 9 Months
Pasture development and reseeding	\$319,294	\$174,507
Grazing water pipeline and improvements	0	57,648
	<u>\$319,294</u>	<u>\$232,155</u>

## 13. Special Projects

Revenue:	2009 12 Months	2008 9 Months
Rolling Hills Reservoir Campground	\$174,427	\$169,250
Expenses:		
Rolling Hills Reservoir Campground	(142,080)	(104,700)
Partners In Habitat Development	(100,000)	(50,000)
Environmental remediation - Modern Auto property	(16,978)	(5,771)
Brooks fire/rescue boat	(70,000)	0
Deficiency	<u>(154,631)</u>	<u>\$8,779</u>

## 14. EIDNet

Revenue:	2009 12 Months	2008 9 Months
Wireless subscription revenue	\$405,634	\$295,780
Customer installation fees	75,453	88,119
Amortization of deferred grant	11,576	10,086
Dial-up subscription and operating revenue	2,414	12,112
Total Revenue	<u>495,077</u>	<u>406,097</u>
Expenses:		
Wages and administration	(357,508)	(106,785)
Telecommunications and bandwidth	(206,960)	(143,499)
Customer installation expenses	(199,258)	(134,491)
Amortization	(117,724)	(84,276)
Total Expenses	<u>(881,450)</u>	<u>(469,051)</u>
Deficiency	<u>(\$386,373)</u>	<u>(\$62,954)</u>

## 15. Trust Funds Held

Trust funds held include \$60,249 (2008: \$66,260) in the Carl Anderson fund plus \$39,793 (2008: \$61,149) for the Partners in Habitat Development Program. The Carl Anderson fund's principal and annual interest earnings will be disbursed to local libraries over 10 years beginning in 2008 and ending in 2017. The District manages and administers habitat development work for the Partners in Habitat Development Program and the funds held will be spent on that program.

## 16. Provision for Gravel Pit Closure and Post Closure

	2009 12 Months	2008 9 Months
Beginning of year	\$436,350	\$381,529
Contributions	91,830	54,821
Reclamation activities	(32,117)	0
End of year	<u>\$496,063</u>	<u>\$436,350</u>

**17. Uncompleted Contract Commitments**

The District has commitments in an estimated amount of \$2,834,024 (2008 - \$1,790,222) in respect of uncompleted work under contracts on approved projects.

**18. Contingency**

The Eastern Irrigation District is currently party to a land claim dispute, the results of which cannot be determined.

**19. Comparative Amounts**

Certain of the comparative amounts presented in these financial statements have been reclassified to conform to the presentation adopted in the current year.

**20. Approval of Financial Statements**

These financial statements were approved by Management and the Board of Directors.



# Eastern Irrigation District

## Schedule 1

### Schedule of operations and administration expenses, Year ended September 30, 2009

	Equipment Pool	Maintenance	Water Delivery	EID Land Administration	Administration and General	2009 12 Months	2008 9 Months
<b>Salaries and benefits</b>							
Salaries	\$1,678,958	\$952,009	\$1,274,898	\$323,891	\$1,025,029	\$5,254,785	\$3,608,542
Pension plans	180,039	52,606	178,914	50,209	153,006	614,774	448,162
Group insurance	68,787	18,279	66,594	18,655	53,348	225,663	159,090
Employment insurance and WCB	43,949	12,696	40,901	17,510	30,453	145,509	112,191
<b>Equipment</b>							
Heavy equipment expense	1,157,081	0	0	0	0	1,157,081	783,376
Amortization of equipment	995,043	0	0	0	71,119	1,066,162	696,789
Vehicle expense (recovery), net	(172,678)	180,000	347,992	68,627	68,383	492,324	433,781
Equipment rent (recovery), net	(788,451)	906,685	72,843	0	0	191,077	228,741
<b>Other</b>							
Materials and supplies	67,726	410,415	75,876	0	0	554,017	288,057
Irrigation pumps and structures	0	209,443	166,504	0	0	375,947	256,269
Insurance	140,986	8,278	29,747	0	49,894	228,905	151,902
Buildings and grounds	61,784	20,070	59,514	0	68,983	210,351	205,060
Office supplies and maintenance	0	0	0	28,222	152,390	180,612	107,135
Advertising and promotion	0	0	0	4,133	100,482	104,615	145,018
Shop supplies and small tools	94,734	6,353	51	0	0	101,138	57,301
Directors per diems	0	0	0	0	100,360	100,360	61,035
Professional fees	0	0	0	6,656	89,076	95,732	62,838
Telephone	11,415	5,289	28,191	4,050	25,913	74,858	60,240
Association fees	0	0	0	0	59,384	59,384	1,597
Miscellaneous and freight	924	9,577	13,657	13,570	8,396	46,124	25,179
Directors expenses	0	0	0	0	40,868	40,868	19,611
Travel	120	0	0	1,147	8,508	9,775	8,625
Water quality testing	0	0	0	0	0	0	3,943
Total expenses	3,540,417	2,791,700	2,355,682	536,670	2,105,592	11,330,061	7,924,482
Less: Recovery from capital construction	(3,567,433)	(157,371)	(690,995)	(25,902)	(666,310)	(5,108,011)	(3,069,057)
	(\$27,016)	\$2,634,329	\$1,664,687	\$510,768	\$1,439,282	\$6,222,050	\$4,855,425

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