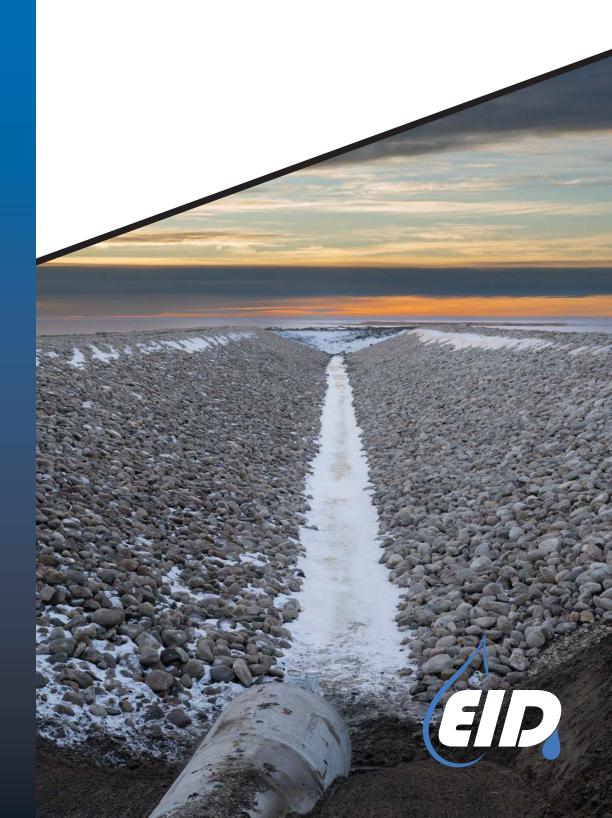
Where Water Works Wonders

Annual Report

Eastern Irrigation District



NOTICE OF ANNUAL MEETING

TAKE NOTE that the annual meeting of the irrigators of the Eastern Irrigation District is scheduled to be held on **Tuesday**, **March 8**th, **2022**, **at 1:30** in the afternoon at the Heritage Inn, 1217 – 2nd Street West, Brooks, Alberta.

In the event that the meeting cannot be held in person, an online meeting will be arranged for the same date and time.

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"!

Eastern Irrigation District

P.O. Box 128 550 Industrial Road West Brooks, Alberta T1R 1B2, Canada

Phone: (403) 362-1400 Fax: (403) 362-6206

email: eid@eid.ca web: www.eid.ca



Cover Photo: Inlet channel from Lake Newell to Scott Pipeline stilling pond.

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2021 Board of Directors



Jason Hale (Chairman) Division 1 Gem/Bassano

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.



David Peltzer Division 2 Rosemary/Duchess



Ross Owen Division 3 Patricia/Millicent



Brian Schmidt Division 4 Cassils/Brooks



Division 5 Scandia/Rainier



Brent Schroeder Division 6 Tillev



Tracy Hemsing (Vice-Chair) Division 7 Rolling Hills

Chairman and Board of Directors' Report

The Board of Directors would like to thank our water users for your patience and understanding as we dealt with yet another year of Covid restrictions and changes. Though Covid continued to interrupt some aspects of our business, the year was very busy and exciting in the EID.

This April, Divisions 3 and 6 Board seats were up for election. Ross Owen was acclaimed to Division 3 and new Board member, Brent Schroeder, was acclaimed to Division 6. A sincere thank you to Bob Chrumka for his years of service representing Division 6.

The Board continues to work hard on behalf of our water users to provide, construct, and maintain a first class system to convey water and promote the economic viability of the District. To this end, the Board developed new Vision and Mission Statements:

Vision: "The EID is dedicated to providing water security to the area and managing the District's diverse resources in a manner that will provide the greatest economic, social and environmental benefit."

Mission: "The EID will divert and convey water through a maintained and continually improved infrastructure system while providing good stewardship of District lands and promotion of agriculture and the local economy in a collaborative, informed, sustainable, and fiscally responsible manner through District policy and practices."

Chairman and Board of Directors' Report

The Board will keep the vision and mission statements front of mind when setting goals and during decision-making processes to ensure consistency, efficiency, and consensus.

The Board also approved a Code of Conduct policy for Board members which states:

"This Code of Conduct for the Eastern Irrigation District applies to all the directors of the Board of the Eastern Irrigation District. The purpose of the Code is to establish standards for the ethical conduct of directors relating to their roles and obligations as directors of the Eastern Irrigation District and to establish a procedure for the investigation and enforcement of those standards. Members understand this Code may not cover every specific scenario and therefore use the spirit and intent of the Code to guide their conduct and exercise care and diligence in the course of their work with the District".

The Board and staff, including Earl Wilson, worked hard to put together relevant information to present at the expansion plebiscite meetings. The Board received a very definitive answer to the plebiscite with 75% of those voting water users approving an increase in irrigation acres to 345,000 acres. The positive result allowed the District to accept applications in April and November from water users who wished to expand their irrigation operations through new parcel development.

The EID worked with the Government of Alberta, the Canada Infrastructure Bank (CIB) and 9 other

irrigation districts to invest an additional \$118 million to modernize irrigation infrastructure. This brings the total investment in irrigation infrastructure under this program to just under one billion dollars. The additional investment will support agriculture production and value-added processing expansion. Agriculture is one of the Province's main economic drivers, and it is great to see both the provincial and federal governments continued confidence in agriculture.

Aquatic invasive species, specifically invasive mussels, continue to be a major concern for the District and AIDA. We are working collaboratively to continue to stop the spread of these invasive species through education, mandatory inspections, and watercraft registration. This summer we continued to see high boat use on our reservoirs. A total of 4,166 watercraft were registered under the District boating program. 12 high risk water craft were disallowed entry to our reservoirs. We thank the dedicated staff who tirelessly monitor our reservoirs to keep them free from mussels.

The EID and County of Newell continue to work together through the County-EID Drainage Program to help landowners deal with drainage issues. This year the EID is working with the County as a member of the Soil Erosion/Degradation Advisory Committee to develop a soil conservation policy which will benefit landowners as well as County and EID infrastructure from the problems associated with extensive soil erosion.



Chairman and Board of Directors' Report

The past summer drought was very taxing on all producers. Provincially, most producers experienced challenges with hay and crop production, livestock watering, and grazing. It is comforting to know that even with increased demands on our system, our EID irrigation infrastructure works, and with continuous improvements to that system provides certainty for our water users.

One of the most important infrastructure projects the District has proposed is the expansion of Snake Lake Reservoir. This is a multi generational project that will benefit our District, local communities, and others within the Bow River Basin. In times of drought, water storage is critical and this reservoir will help alleviate current pressure on the river and the EID system. We are extremely happy that a sale agreement for the land required for reservoir expansion has been entered

with the landowners. This is a big step forward in the process of expanding the reservoir.

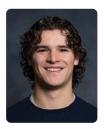
In closing, the Board of Directors would like to thank the EID staff for all their hard work and dedication. This has been another year with ever changing restrictions and the added pressures of conveying water in dry conditions. Your dedication and support has not gone unnoticed.

I would like to encourage all the water users to continue to reach out to directors with your suggestions, concerns, and questions. As your Board, we are here to represent water users and do what is in the best interest for you and the District as a whole.

Respectfully submitted, Jason Hale, Chairman, Board of Directors

Eastern Irrigation District Scholarship Recipients

2021



lan Altwasser



Isabella Buckosky



Antonia Declercq



Nina Deschner



Jenny Gao



Jadyn Giroux



Brittney Hemsing



Shaylee Ledoux



Bradley Magnusson



Jordan Materi



Cesar Montesinos



Farren Moss



Spencer O'Hara



Bryanne Peltzer



Stratton Pickett



Amy Stinnissen



Samantha These



Carson Troidl



Austin Wiebe



Andrew Wolf

General Manager's Report

Ivan Friesen, General Manager



The 2021 irrigation season started with precipitation levels well below average. The District started deliveries the week of April 25th, approximately 2 weeks sooner than average (average start date since 2001 is May 7th), to accommodate these dry conditions. Closer to average rainfall occurred in May to mid June, followed by extreme heat,

and dry conditions. Total precipitation for the year was 157.8 mm, well below the long-term average of 312.9 mm/year. Diversion for the year was approximately 540,000 ac-ft, and when including the approximate 20,000 ac-ft drawdown of Lake Newell Reservoir which was done to accommodate the construction of the Scott Pipeline inlet, total water volumes required this year amounted to 560,000 ac-ft. At the time of writing this report, the winter snowpack for the 2022 season is well above average which bodes well for river supply this coming spring.

The irrigation expansion plebiscite on February 23rd, 2021, was successful (75% of those voting were in favour) and provides the District with the ability to expand irrigation in the District from the previous expansion limit of 311,000 acres to 345,000 acres, providing that Snake Lake Reservoir expansion is complete (340,000 if not built). With the expansion limit successfully increased, the District approved approximately 2,000 new irrigation acres in April to be developed by the fall of 2021, and conditionally approved approximately 2,000 new irrigation acres in November 2021, with these approvals to be developed by Fall 2022.

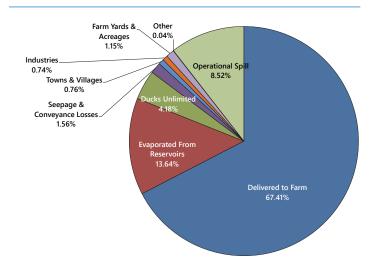
The Government of Alberta's (GOA) historic \$815 million investment in the irrigation industry in southern Alberta was expanded in the fall of 2021 with an additional approximate \$118 million investment, for a total investment of \$933 million. This investment is comprised of the GOA providing 30% in funding, the districts contributing 20% down, and the Canada Infrastructure Bank (CIB) providing financing arrangements of 50%. The EID's total portion of these monies will be \$282.8 million, comprised of \$64.2 million modernization (mainly open canal to pipeline)

and the Snake Lake Reservoir expansion. With the lands that make up the footprint for the Snake Lake Reservoir expansion secured and in the due diligence phase, the environmental, geo-technical, engineering, detailed feasibility, and applicable regulatory work has commenced in earnest. This funding will go a long way in improving efficiencies, expanding irrigated agriculture, and providing water security to this area and Southern Alberta.

The Farm Improvement Program saw 83 approved applications totaling \$802,415. The majority of these

Water Balance (acre feet)

	2021	2020
Diversion	537,700	384,500
Delivered to Farm	374,200	228,600
Evaporation from Reservoirs	75,700	67,600
Ducks Unlimited	23,200	15,300
Seepage and Conveyance Losses	8,700	8,700
City, Towns and Villages	4,200	3,900
Industries	4,100	3,700
Farmyards and Acreages	6,400	6,100
Change in Storage	-17,400	-5,100
Other Purposes	200	200
Operational Spill	58,400	55,500
Measured Return Flow	75,500	86,600
Operational Spill	58,400	55,500
Farm Spill and Run Off	17,100	31,100



General Manager's Report

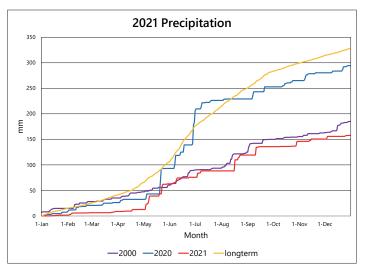
Ivan Friesen, General Manager

improvements were for smart control pivot panels, then converting to a more efficient method of irrigation, installation of corner arms, pump upgrades, nozzle packages, and cost-shares for tree removal, infill of dugouts, or drain relocations. Portions of this incentive program will be concluded on September 30th, 2022, (see Farm Improvement Policy on website).

In 2021, 16,848 head (cow/calf pairs) were grazed on EID lands, or 75 head per member in the 10 grazing associations. This was a 1,295 head increase from 2020; however, it was below the 5 year average of 17,313 head. Spring moisture conditions were below normal, but some timely rains in all regions of the District in mid-May and early June resulted in normal grass growth and with past years' grass reserves allowed for a normal grazing year seeing cattle removed in mid-October. The extreme heat and dry conditions in mid-summer led to 3 larger fires that burned approximately 5,500 acres of pasture lands, which was a harsh reminder of how quickly fires can occur and the vigilance on prevention that is required. It is projected to maintain the 75 head per member with adjustments made as required depending on growing conditions in the spring.

This past year 16 new wells were acquired on District owned land, with an additional 26 twinned wells on existing leases, and 39 wells reclaimed. There were 7.78 miles or 46.42 acres of new pipelines. To minimize our potential exposure to future declining oil and gas industry activity on our lands, the District is always willing to consider all opportunities that arise from time to time with respect to industry or commercial entities looking to develop in our area, including renewable energy projects.

Phase 1 of the EIDNet fibre project was near complete



in 2021, with fibre being installed to the One Tree, Duchess, and Rosemary towers. These were the areas where more customers couldn't be added due to the towers' backhaul capabilities being at capacity. This will now allow additional customers to be added to these areas and allow for faster speeds to be provided to existing customers if they choose. Additional phases are planned and will continue to be constructed over the next number of years.

The District would like to thank Alex Bischke, Tom Canning, and Bill Blackwell, who retired in 2021, for their dedication and years of service.

A sincere appreciation is also extended to the water users, Board of Directors, and staff for the dedication and work necessary in achieving the District's primary directive of conveying water to the farm gate. Their commitment and support have resulted in continued enhancements throughout the District.

Respectfully submitted, Mr. Ivan Friesen, General Manager

2021 EID Long Term Service Awards



Ryan Summach



15 Years



Duce Currie



Rick Severtson 30 Years



Don Syvret 40 Years



General Manager's Report

Ivan Friesen, General Manager



Method of Irrigation: 2021 As of December 31, 2021

Low Pressure Pivot	242,348 (78.22%)
High Pressure Pivot	18,333 (5.92%)
Wheel Move	12,612 (4.07%)
Other Sprinkler	683 (0.22%)
Flood Irrigation (Leveled)	29,377 (9.48%)
Flood Irrigation (Not Leveled)	6,469 (2.09%)

Note: percentages shown are the percentages of total irrigation.

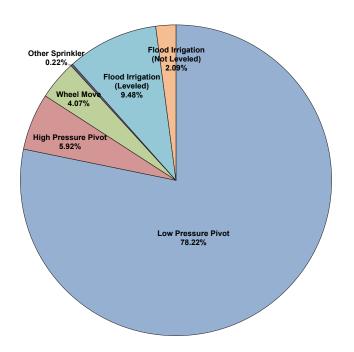
Method of Irrigation: 2002

As of December 31, 2002

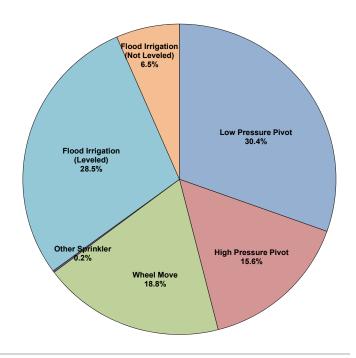
Low Pressure Pivot	86,000 Ac. (30.4%)
High Pressure Pivot	44,000 Ac. (15.6%)
Wheel Move	53,000 Ac. (18.8%)
Other Sprinkler	500 Ac. (0.2%)
Flood Irrigation (Leveled)	80,500 Ac. (28.5%)
Flood Irrigation (Not Leveled)	18,500 Ac. (6.5%)

Note: percentages shown are the percentages of total irrigation.

Acres by Method of Irrigation: 2021



Acres by Method of Irrigation: 2002



Maintenance of Irrigation Works

As of End of 2021 Water Delivery Season

This past year saw costs fall just slightly above the 5-year average. There was an increased amount of drain/canal cleaning and clipping and a reduced amount of mowing and spraying when compared to the average. Both can largely be attributed to hot summer conditions in 2021.



Maintenance of Irrigation Works						
Maintenance Item	2017	2018	2019	2020	2021	Average
Canal cleaning, bank leveling and seeding	0 km					
Drain cleaning, bank leveling and seeding	5 km	4 km	4 km	0 km	9 km	4 km
Drain and canal clipping	45 km	40 km	63 km	48 km	79 km	61 km
Gravel armour placed on canal side slopes	1.5 km	1.5 km	1 km	0 km	0 km	1 km
Gravel and screenings placed on canal banks	34 km	36 km	28 km	30 km	31 km	30 km
Canals fenced	1.5 km	0 km	0 km	0 km	0 km	0 km
Chemical weed control on canal/drain banks	1,869 km	1,689 km	1,652 km	1,698 km	1,603 km	1,664 km
Mowing of canal banks	1,000 km	875 km	775 km	775 km	740 km	781 km
Pivot and road crossing repairs and replacements	16	12	2	5	6	ī
Leaks and replacement of farm turnout repair	8	21	23	23	16	20
Flood well to riser conversion (on pipelines)	5	2	0	2	4	2
Replace buried services for pipeline drain outs	14	13	8	14	13	12
Maintenance Cost	2017	2018	2019	2020	2021	Average
Heavy equipment	\$874,680	\$964,695	\$970,278	\$883,675	\$986,220	\$935,910
Labour	1,070,097	1,083,786	1,005,856	1,021,482	1,109,696	1,058,183
Vehicles	181,359	179,900	190,544	178,633	170,472	180,182
Repairs to pump stations and control structures	546,326	430,044	288,781	443,447	305,847	402,889
Materials (culverts, gates, fence posts, etc.)	178,816	230,882	127,741	171,692	185,410	178,90
Chemical for broad leaf weed control	93,700	94,534	103,313	108,239	110,310	102,019
Maintenance of buildings and grounds	52,549	52,261	44,409	51,202	68,403	53,765
Total Costs:	\$2,997,527	\$3,036,102	\$2,730,922	\$2,858,370	\$2,936,357	\$2,911,856

Crop and Irrigation Statistics 2021 Crop Summary

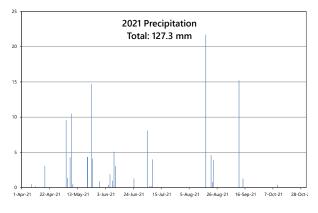
Crop Class	Crop Type	Acres
	Alfalfa 2 Cuts	30,287
	Alfalfa 3 Cuts	6,308
	Alfalfa Hay	2,269
	Alfalfa Silage	715
	Barley Silage Under Seed	998
	Barley Silage	4,014
	Corn Grazing	1,301
Forage	Corn Silage	16,246
3	Custom Variety Forage	587
	Grass Hay	14,916
	Green Feed	6,091
	Millet	124
	Native Pasture	1,107
	Sorghum Sudan Grass	180
	Tame Pasture	33,428
	Timothy Hay	6,572
	Barley	14,719
	Barley - Malt	399
	CPS Wheat	1,078
	Durum Wheat	7,171
	Grain Corn	5,255
Cereals	Hard Spring Wheat	50,103
	Oats	1,931
	Rye	696
	Soft Wheat	2,619
	Triticale	3,756
	Winter Wheat	2,294
0.1.6	Canola	35,237
Oil Seeds	Flax	6,335

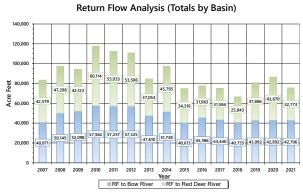
Crop Class	Crop Type	Acres
	Alfalfa Seed	13,338
	Carrots	463
	Dill	250
	Dry Beans	4,792
	Dry Peas	9,194
	Faba Beans	1,435
	Fresh Peas	67
	Grass Seed	288
	Hemp	917
Specialty	Market Gardens	320
	Mint	12:
	Nursery	408
	Pinto Beans	17!
	Potato	6,678
	Seed Canola	9,84
	Seed Potato	20
	Soy Beans	260
	Sugar Beets	1,524
	Sunflower	707
	Misc.	1,732
Non	Non-Crop	174
Irrigated	Summer Fallow	185

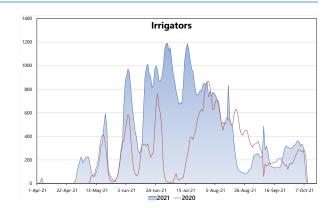
Total of All Crops (As of December 31, 2021)				
Crop Class Acres				
	Forage Crops	125,143		
	Cereal Crops	90,021		
Summary	Oil Seed Crops	41,572		
	Specialty Crops	50,995		
	Non-Irrigated	2,091		
	Total	309,822		

2021 System Water Delivery Summary

Water Delivery Block	Water Operator	Irrigated Area (acres)	Volume Delivered (acre feet)	Water Use/Acre (acre feet/acre)
District N1 Bassano	Beddows	18,768	18,900	1.01
District N2 Pitau	Isidoro	22,364	26,200	1.17
District N3 Gem	Kroschel	14,577	18,400	1.26
District N4 Rosemary	Lepp	22,562	24,300	1.08
District N5 Duchess	Hasper	20,329	23,100	1.14
District N6 Cockerill	Leland	22,131	23,700	1.07
District N7 Millicent	Allaby	22,028	24,600	1.12
District N8 Patricia	McInnis	18,182	23,900	1.31
District S1 Antelope Creek/Brooks	Klassen	21,083	24,100	1.14
District S2 Kitsim	Currie	19,610	26,100	1.33
District S3 Bow Slope	Thiessen	21,606	29,500	1.37
District S4 Aqueduct/Bantry	Canning	14,034	17,600	1.25
District S5 Elizabeth	Williams	15,826	18,100	1.14
District S6 Tilley	Cleland	19,792	24,400	1.23
District S7 Rolling Hills North	Olund	18,906	26,200	1.39
District S8 Rolling Hills South	Beierbach	18,024	25,100	1.39
Totals:		309,822	374,200	1.21









Irrigation Rehabilitation Report

Ryan Gagley, Engineering Manager

2021 Rehabilitation

The EID's 2021 construction season saw the EID install 29 km of PVC pipeline over five different projects where we installed almost 5 km of the largest PVC pipe available at 60" (1500 mm) in diameter.

As is typical for the EID, the majority of our projects were designed, managed and constructed inhouse by EID staff. The projects were completed throughout the 2020/2021 construction season at a cost of \$29,731,800.

Next year's 2021/2022 capital construction program will consist of five major projects, as well as the continuation of the EID/County Joint Drainage Program. The Drainage Program will continue in the Rosemary area with crews finishing up phase one and moving onto phase two.



Irrigation Rehabilitation Program (IRP)

The IRP program is an Alberta Government sponsored program for irrigation districts located in southern Alberta. It is a cost shared program based on a 75:25 cost sharing agreement. One canal rehabilitation project at a length of 3 km and repairs to two check structures are scheduled for the 2021/2022 construction season under this program.

Project	Description	Engineer	Contractor	2021 Project Cost	Tota Project Cost
Spring 2021					
	No New	RP Pro	ject		
	•				
Fall 2021					
	Canal Rehabilitation	EID	EID	\$6,884	
Fall 2021 Bow Slope Canal 15 North Branch Check Structure	Canal Rehabilitation Structure Repair	EID EID	EID EID	\$6,884 \$5,774	

Irrigation Rehabilitation Report

Ryan Gagley, Engineering Manager

EID Capital Construction Program

Funds for this program are provided entirely from the District's Irrigation Works Reserve Fund. The 2021 expenditures amount to approximately \$29,715,100 for the installation of 29 km of pipeline and 1 km of canal rehabilitation. The fall of 2021/spring 2022 will see the construction of approximately 28 km of pipeline under this program.

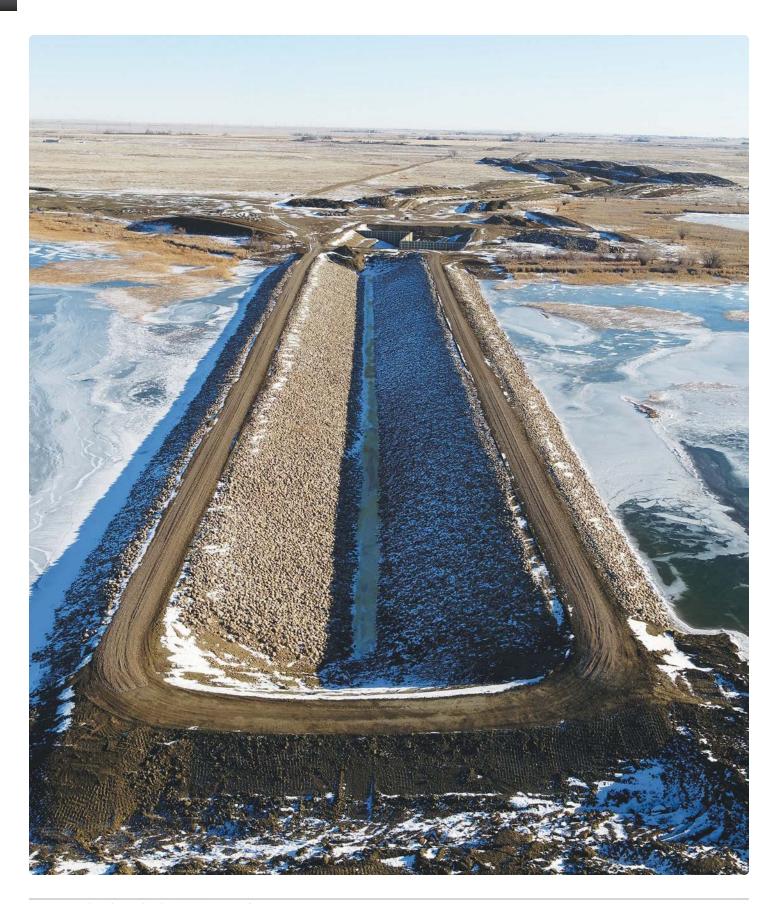
EID	Capital	Construction	Program

Project	Description	Engineer	Contractor	2021 Project Cost	Total Project Cost
Various Years Projects	Smaller Projects	EID	EID	\$372,100	
C Springhill	11 km Pipeline	EID	EID	\$12,014,900	\$12,185,600
01 C Springhill	6.5 km Pressure Pipeline	EID/MPE	EID	\$4,862,700	\$5,141,000
9 H West Bantry	2.2 km Pipeline	EID	EID	\$1,063,700	\$1,101,700
10 H West Bantry	5.7 km Pipeline	EID	EID	\$3,062,200	\$3,094,900
16 H West Bantry	3.3 km Pipeline	EID	EID	\$1,981,300	\$2,003,500
West Bantry Canal	3 km Canal Rehab.	EID	EID	\$169,600	
Structure Replacement Program		EID	EID	\$1,300,500	
Culvert Replacement Program		EID	EID	\$197,000	
EID/County Joint Partnership		EID	EID	\$151,200	
Cost Shared Projects		EID	EID	\$138,300	
2021/2022 Project Engineering		EID	EID	\$36,400	
Small Drain Works		EID	EID	\$93,100	
District Automation		EID	EID	\$629,100	
Land Equities / Purchases		EID	EID	\$153,900	
Campgrounds		EID	EID	\$186,700	
Scott Pipeline		EID	EID	\$2,795,200	
Snake Lake Reservoir Expansion				\$507,200	
Total				\$29,715,100	

EID Capital Construction Program: 2021/2022

Project	Description	Project	Description
Scott Pipeline	17 km PVC Pipeline	2 Bow Slope	2.3 km Pipeline/1.7 km Canal Rehabilitation
13 H West Bantry	1 km PVC Pipeline	District Automation	Automation
08 B Springhill Extension	3 km PVC Pipeline	2021/2022 Structure Program	Structure Replacement
09 B Springhill Extension	3 km PVC Pipeline	EID/County Joint Partnership	Drainage Program
12 Springhill	1.2 km Twinned Pipeline/1.8 km Canal Rehabilitation		

Scott Pipeline Stilling Pond and Inlet Channel



Irrigation Recording And Management App (IRMA)

IRMA is a web mapping tool that has been developed in-house and is used by EID Water Operators to record water usage, irrigation method, and crop type on all irrigated parcels for District operations and Alberta Ag reporting purposes. Since the initial version in 2012, several enhancements to IRMA have been made and development continues to add features essential for District Staff and water users.

On a smart phone, tablet, laptop, or computer, water users may access IRMA's mapping layer to view their parcels' real time water usage as well as the flow rates being used to calculate water usage for the current water season.

Planned future enhancements to IRMA include smoother and more convenient usage on a smart phone, personal water consumption reports, map-based water ordering, and the ability to send out District notifications to water users. Other in-house advancements have improved Field Staff capabilities, communications, and reporting;

Irrigation Recording and Management App Water User Sign Up Sheet

For Office Use Only

I hereby authorize the Eastern Irrigation

Water User Number: _

Date Completed:

Completed By:

Phone: 403-362-1400 | Email: eid@eid.ca | www.eid.ca | P.O. Box 128 | 550 Industrial Road West | Brooks, Alberta | Canada T1R 1B2

Company/Farm Name:	
Name:	
Cell:	Cell:
Email: email address will beused to access irma	
Password: minimum 8 char, including 1 number and 1 uppercase	
Owned Lands	Owned Lands

Twp.

3			Ownec	Lanus	
	Rge.	Qtr.	Sec.	Twp.	Rge.

	Owned	Lanus		District to configure the parcels listed to
Qtr.	Sec.	Twp.	Rge.	the left/below in the irrigation recording and management app. I affirm that
				own the parcels listed to the left. It i my responsibility to notify the EID of an
				changes to the owned/rented parcels.
				Landowner Signature
				Date

Rented/Leased Lands (Owner Authorization Required)							
Qtr.	Sec.	Twp	Rge.	Owner	Phone	Date	Signature of Titled Owner
							N
							I W
l do her	eby auth	orize the	renter of	the above listed land	ds, to have access to view the	water usage detai	Is of the above listed parcels.

It is my responsibility to notify the Eastern Irrigation District when the renter listed on this document no longer has approval to view the water

Eastern Irrigation District

details for the parcels listed above

Advancing Irrigation Management Technology

and plans are to integrate the District's infrastructure automation system.

Call Mark Porter, Information Services Supervisor at 403-363-5920 for any questions you may have and to get signed up for this useful app. View IRMA at: https:// gis.eid.ca/maps/irma.html

An application form for IRMA can be requested from the EID office or downloaded from: https:// www.eid.ca/downloads/ irma_application.pdf. This file can be returned to the EID office or emailed to mark.porter@eid.ca

Coming Soon:

Updated web presence for your EID information needs.

Watch for more information at www.eid.ca



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 Chartered Professional Accountants of Canada.

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

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BEVAN AND PARTNERS CHARTERED PROFESSIONAL ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Members of Eastern Irrigation District

Opinion

We have audited the financial statements of Eastern Irrigation District (the Company), which comprise the statement of financial position as at September 30, 2021, and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at September 30, 2021, and its results of operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Company 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 the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Company'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 liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

(continues)

Independent Auditor's Report

Independent Auditor's Report to the Members of Eastern Irrigation District (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures
 that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the Company'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 Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Brooks, Alberta January 27, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

Bevan & Partners

STATEMENT OF FINANCIAL POSITION

As At September 30, 2021

	General Fund	Irrigation Works Fund	2021 Total	2020 Total
ASSETS				
Current				
Cash	\$10,768,701	\$50,900,373	\$61,669,074	\$10,936,779
Short term deposits (Note 4)	0	14,362,693	14,362,693	12,120,129
Investments (Note 6)	0	19,077,462	19,077,462	37,613,661
Accounts receivable (Note 5)	3,154,962	3,072,847	6,227,809	3,520,261
Materials and supplies (Note 8)	2,881,677	0	2,881,677	2,583,292
Prepaid expenses	1,068,266	0	1,068,266	892,649
	17,873,606	87,413,375	105,286,981	67,666,771
Accounts receivable (Note 5)	0	1,249,818	1,249,818	960,693
Investments (Note 6)	0	16,678,369	16,678,369	37,483,707
Deposits	155,632	0	155,632	170,297
Trust funds held (Note 16)	272,018	0	272,018	240,650
	18,301,256	105,341,562	123,642,818	106,522,118
Property and Equipment (Note 7)				
Buildings and equipment, net	14,058,612	2,222,553	16,281,165	14,572,311
Irrigation works, net	0	434,975,632	434,975,632	424,228,021
Land (Note 2)	0	13,293,594	13,293,594	13,312,868
	14,058,612	450,491,779	464,550,391	452,113,200
	\$32,359,868	\$555,833,341	\$588,193,209	\$558,635,319
LIABILITIES Current	¢2.660.755	¢1.167.507	¢2.026.242	¢2.445.024
Accounts payable and accrued liabilities	\$2,668,755	\$1,167,587	\$3,836,342	\$2,415,931
Goods and services tax payable Unearned revenue (Note 2)	21,789 15,169,791	0 54,604	21,789 15,224,395	25,695 14,281,097
oneamed revenue (Note 2)				
Long torm dobt (Note 0)	17,860,335 0	1,222,191	19,082,526 11,985,507	16,722,724 0
Long term debt (Note 9) Trust funds held (Note 16)	272,018	11,985,507 0	272,018	240,650
Provision for gravel pit closure and post closure (Note 17)	0	854,674	854,674	832,851
Unearned revenue (Note 2)	0	146,043	146,043	104,023
Deferred grants and contributions, net (Note 7)	13,578	137,262,689	137,276,267	134,264,825
	18,145,931	151,471,104	169,617,035	152,165,072
Commitments (Note 19) Contingencies (Note 20)		.5.,,		
FUND BALANCES				
Invested in property and equipment (Notes 7 & 10)	14,045,034	313,229,090	327,274,124	317,848,375
Unrestricted (Note 10)	14,043,034	0 0	0	0
Internally restricted, to be used for future community	O	Ü	· ·	Ü
pasture development (Notes 2 & 10)	168,903	0	168,903	167,254
Internally restricted, to be used for future irrigation works additions (Notes 2 & 10)	0	98,083,439	98,083,439	80,237,545
Externally restricted by the Province of Alberta, to be used for Bassano Dam Spillway project (Notes 2 & 10)	0	936,986	936,986	936,403
Externally restricted by the Province of Alberta, to be used for future irrigation works additions (Notes 2 & 10)	0	(7,887,278)	(7,887,278)	7,280,669
to be used for future irrigation works additions (Notes 2 & 10)	14,213,937			
		404,362,237	418,576,174	406,470,247
	\$32,359,868	\$555,833,341	\$588,193,209	\$558,635,319

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES

For The Year Ended September 30, 2021

	General Fund	Irrigation Works Fund	2021 Total	2020 Total
REVENUE				
WATER EARNINGS				
Water conveyance agreements	\$715,209	\$0	\$715,209	\$670,944
Oil and gas drilling water	148,100	0	148,100	159,492
Penalties	355	0	355	300
Irrigation rates (Note 11)	0	0	0	2,028
	863,665	0	863,665	832,764
Less discounts allowed	(65,200)	0	(65,200)	(63,660)
	798,465	0	798,465	769,104
LEASE REVENUE AND COMPENSATION				
Oil and gas well leases	25,062,835	0	25,062,835	24,902,457
Right of entry and initial consideration - oil and gas	482,257	0	482,257	743,338
Oil and gas administration fees	22,200	0	22,200	15,600
Powerlines	265,781	0	265,781	227,976
Right of entry and initial consideration - powerlines	450	0	450	8,355
Community grazing leases	1,441,420	0	1,441,420	1,327,225
Irrigated leases	840,003	0	840,003	742,833
Private grazing leases	253,689	0	253,689	263,016
Other lease revenues	101,753	0	101,753	122,064
OTHER REVENUE				
Amortization of deferred grants and contributions	0	7,072,594	7,072,594	6,927,447
Investment income	641,324	1,061,859	1,703,183	2,174,929
Gain (loss) on sale of land, equipment and buildings	53,964	33,568	87,532	2,271,465
Capital asset charges, net	0	3,262,500	3,262,500	1,305,150
Operational grant	0	0	0	0
Gravel royalties and miscellaneous		164,218	164,218	418,934
	29,964,138	11,594,739	41,558,877	42,219,893
EXPENSES				
Amortization of irrigation works and buildings	0	19,204,211	19,204,211	18,498,189
Operations and administration (Schedule 1)	8,197,748	0	8,197,748	8,215,041
Community grazing expenses (Note 12)	1,426,078	0	1,426,078	1,302,128
	9,623,826	19,204,211	28,828,037	28,015,358
Revenue over expenses (Deficiency), before special projects	20,340,312	(7,609,472)	12,730,840	14,204,535
Special projects, net (Note 14)	(915,920)	0	(915,920)	(1,379,188)
EIDNet, net (Note 15)	291,008	0	291,008	180,575
REVENUE OVER EXPENSES (DEFICIENCY)	19,715,399	(7,609,472)	12,105,928	13,005,921
TRANSFER TO IRRIGATION WORKS FUND	(17,965,358)	17,965,358	0	0
FUND BALANCES, BEGINNING OF YEAR	12,463,895	394,006,351	406,470,246	393,464,325
FUND BALANCES, END OF YEAR	\$14,213,937	\$404,362,237	\$418,576,174	\$406,470,246

STATEMENT OF CASH FLOWS

For The Year Ended September 30, 2021

	General Fund	Irrigation Works Fund	2021 Total	2020 Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Revenue from water operations Compensation from oil and gas operations Compensation from powerline operations Revenue from lease operations Capital asset charges, net Operational grant Cash receipts from gravel royalties and miscellaneous	\$798,465 25,567,291 266,231 2,636,865 0 0	\$0 0 0 0 3,262,500 0 164,218	\$798,465 25,567,291 266,231 2,636,865 3,262,500 0 164,218	\$769,104 25,661,396 236,331 2,455,138 1,305,150 0 418,934
Operations and administration expenses (Schedule 1) Community grazing expenses (Note 12) Add: Amortization in expenses, not using cash	(8,197,748) (1,426,078) 1,709,273	0 0 0	(8,197,748) (1,426,078) 1,709,273	(8,215,041) (1,302,128) 1,786,824
Net cash expenditure on special projects (Note 14) Net cash expenditure on EIDNet	(915,920) 480,322	0	(915,920) 480,322	(1,379,188) 382,946
Investment income Non-cash investment income	641,324 (54,606)	1,061,859 (1,207,929)	1,703,183 (1,262,535)	2,174,929 (1,099,257)
Change in GST receivable and payable Change in Payroll taxes payable Change in non-cash current assets and liabilities	(3,906) 0 1,218,395	0 0 (2,862,978)	(3,906) 0 (1,644,583)	(7,712) (2,245) (655,893)
	22,719,905	417,669	23,137,575	22,529,288
CASH FLOWS USED IN FINANCING AND INVESTING ACTIVITIE	S			
Grants from Province of Alberta	0	10,085,544	10,085,544	5,798,308
Proceeds on sale of land, buildings and equipment Purchase of land, buildings and equipment Pasture development and reseeding (Note 13)	252,551 (3,466,413) (379,152)	52,841 (182,407) 0	305,392 (3,648,820) (379,152)	2,392,956 (11,333,131) (214,361)
Expenditures on irrigation works (Note 7)	0	(29,731,385)	(29,731,385)	(17,919,594)
Change in non current accounts receivable	0	(289,125)	(289,125)	477,792
Change in irrigation works unearned revenue Proceeds on sale of investments Purchase of investments Advances of long term debt Change in deposits	0 0 0 0 14,666	(10,234) 43,604,074 (3,000,000) 11,985,507 0	(10,234) 43,604,074 (3,000,000) 11,985,507 14,666	(115,706) 18,664,226 (30,716,603) 0 (16,246)
Change in provision for gravel pit closure and post closure (Note 17) Change in irrigation works accounts payable	0	21,823 878,994	21,823 878,994	12,649 (221,269)
Change in impation works accounts payable	(3,578,349)	33,415,633	29,837,284	(33,190,979)
NET INCREASE (DECREASE) IN CASH	19,141,557	33,833,302	52,974,859	(10,661,691)
Cash, beginning of year Transfer from general fund	9,592,502 (17,965,358)	13,464,406 17,965,358	23,056,908	33,718,599
CASH, END OF YEAR	10,768,701	65,263,066	76,031,767	23,056,908
Cash is comprised of: Cash Short term deposits	10,768,701 0 \$10,768,701	50,900,373 14,362,693 \$65,263,066	61,669,074 14,362,693 \$76,031,767	10,936,779 12,120,129 \$23,056,908

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

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 *Alberta Irrigation Districts Act*.

2. Significant Accounting Policies

The financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

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 the projects in the fund. The Irrigation Rehabilitation Partnership with the Province of Alberta contributes to this fund 75% of the expenditures on projects approved by the Irrigation Council. The Alberta Irrigation Modernization program with the Province of Alberta contributes to this fund 30% 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, provision for 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%
Heavy 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. 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, except for irrigation works automation projects which are amortized on a straight-line basis over their estimated average useful lives of 5 years.

Work in Progress - Capital additions that are not completed or are not in use are not amortized. The amount is included in Property and Equipment.

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.

Income Taxes

The District is exempt from income taxes under section 149(1)(I) of the Income Tax Act.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

2. Significant Accounting Policies (continued)

Materials and Supplies

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

Financial Instruments

The District initially measures its financial assets and liabilities at fair value; it subsequently measures all its financial assets and financial liabilities at amortized cost. The financial assets subsequently measured at amortized cost include cash and short term investments, accounts receivable and prepaids. The financial instruments measured at amortized cost include accounts payable, accrued liabilities and deferred revenue.

Impairment

At the end of each reporting period, the District assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. When there is an indication of impairment, the District determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset. Any impairment to the financial asset is charged to income in the period in which the impairment is determined. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the period the reversal occurs.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances and member deposits with maturities of less than 90 days.

Unearned Revenue

Annual compensation related to oil and gas well and powerline 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 Statement of Financial Position as unearned revenue. The outstanding balance from land sale agreements is reflected on the Statement of Financial Position 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 and the District's share of the Bassano Dam Spillway project.

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 share irrigation projects. These monies and interest earned on their investment are disclosed separately as externally restricted net assets.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

3. Local Authorities Pension Plan

Employees of the District participate in the Local Authorities Pension Plan (LAPP), which is covered by the *Public Sector Pension Plans Act*. The Plan serves about 275,863 people and 433 employers. It is financed by employer and employee contributions and investment earnings of the LAPP fund. Contributions for current service are recorded as expenditures in the year in which they become due. The District is required to make current service contributions to the Plan of 9.39% of pensionable earnings up to the Canada Pension Plan's Maximum Pensionable Earnings and 13.84% for the excess. Total current and past service contributions by the District to the Local Authorities Pension Plan in 2021 were \$639,512 (2020 - \$656,101). Total current and past service contributions by the employees of the District to the Local Authorities Pension Plan in 2021 were \$580,529 (2020 - \$596,185). At December 31, 2020, the Plan disclosed an actuarial surplus of \$4.96 billion (December 31, 2019 - actuarial surplus of \$7.91 billion).

4. Short Term Deposits

Short term deposits in the amount of \$14,362,693 (2020 - \$12,120,129) are maturing in the next 90 days and include GICs, term deposits and notice demand accounts at interest rates varying from 0.7% to 2.7% (2020 - 1.0% to 2.6%). At year end these deposits have an average annual interest rate of 1.19% and will mature within the next 90 days.

5. Accounts Receivable

Accounts receivable consist of:

	2021	2020
Lease rentals and seismic	\$1,821,723	\$2,125,814
Reclassification agreements	991,255	654,501
Property and equipment	3,329,785	514,435
Sundry debtors	664,422	731,712
Water rates and charges	497,393	315,000
Water conveyance agreements	191,253	168,973
Gravel and dirt	1,625	1,625
Less: Allowance for doubtful accounts	(19,830)	(31,106)
	\$7,477,627	\$4,480,954
Accounts receivable - current	\$6,227,809	\$3,520,261
Accounts receivable - non current	1,249,818	960,693
	\$7,477,627	\$4,480,954

6. Investments

Investments consist of:

	2021	2020
Investments - current: term deposits, GIC and notice demand accounts and corporate bonds that mature within 1 year	\$19,077,462	\$37,613,661
Investments - non current:		
Term deposits	16,533,384	37,342,858
Credit union common shares	144,985	140,849
	16,678,369	37,483,707
	\$35,755,831	\$75,097,368
Fair market value at September 30, 2021	\$35,755,831	\$75,102,758

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

7. **Property and Equipment**

		Cost	Accumulated Amortization	2021 Net	2020 Net
General Fund:	-				
Equipment		\$27,081,779	\$14,067,438	\$13,014,341	\$11,172,019
Community pasture reseeding Irrigation Works Fund:		3,596,051	2,551,780	1,044,271	1,139,709
Buildings		9,377,867	7,155,314	2,222,553	2,260,583
Irrigation works		772,131,593	337,155,961	434,975,632	424,228,021
Land	_	13,293,594	0	13,293,594	13,312,868
	-	\$825,480,885	\$360,930,493	464,550,391	452,113,201
Deferred grants and contributions		(\$303,962,417)	\$166,686,150	(137,276,267)	(134,264,825)
Net assets invested in property and equipment			:	\$327,274,124	\$317,848,376
Included in the cost total above is \$2,407,903 (2020) amortized as it was not in use as of year end.	0 - \$393,345) of w	ork in progress th	at is not being		
Changes in irrigation works assets, net of amortization a	are as follows:			2021	2020
Beginning of year Additions to irrigation works:				\$424,228,021	\$424,561,735
District projects				3,293,250	13,052,814
Province of Alberta cost share projects				26,284,229	4,540,940
Survey costs and easements				153,906	325,840
Amortization				(18,983,774)	(18,253,307)
End of year			=	\$434,975,632	\$424,228,021
Changes in deferred grants and contributions, net of an	nortization are as	follows:		2021	2020
Beginning of year				\$134,264,825	\$135,395,640
Contributions from third parties				10,085,544	5,798,308
Amortization			-	(7,074,102)	(6,929,123)
End of year			:	\$137,276,267	\$134,264,825
Current year additions to irrigation works are as follows:					
			Province of		
	District	Bassano Dam	Alberta	2021 Total	2020 Total
-	District	Spillway	Cost Share	Total	Total
External Charges:					
Materials and supplies	\$1,303,534	\$0	\$13,919,931	\$15,223,465	\$9,079,101
Contract services	2,724 692,203	0	2,327,691 4,470,149	2,330,415	448,858
Equipment and other services Contract services - engineering	133,371	0	823,872	5,162,353 957,242	2,796,612 415,150
Internal Charges:	.55,5.	· ·	023/0.2	3317= 1.2	,
Equipment recovery	659,810	0	3,495,100	4,154,910	3,314,632
Labour recovery - other	397,239	0	896,352	1,293,590	1,194,850
Labour recovery - engineering	104,368	0	351,134	455,502	344,553
	\$3,293,250	\$0	\$26,284,229	\$29,577,478	\$17,593,754

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

8. Inventories

\$2,881,677 \$2,583,292

Materials and supplies

The amount of inventories recognized as an expense during the year was \$783,507 (2020 - \$681,956).

9. Long Term Debt

Long term debt consists of a term loan with Irrigating Alberta Inc. which is repayable in variable annual installments including interest at 1.0%.

Annual payments begin in January 2022 and the loan is due in 2056.

The loan is secured by Incremental Revenues earned by the District. Incremental Revenues are generally defined in the loan agreement as revenues earned, as a result of the Alberta Irrigation Modernization program above the baseline revenues for irrigation rates, capital asset and capital construction charges and any other revenues directly attributable to the projects. The net book value of the Incremental Revenues at September 30, 2021 are \$2,855,050.

Current portion of long term debt

The current portion of the long term debt described above is not known as of the date of the financial statements. The Incremental Revenues that will be transferred to the Irrigating Alberta Inc. on January 31, 2022 is \$2,883,150. The current portion of the loan will be paid from those funds.

Five year repayment schedule

The loan repayment schedule is not determinable at the date of the financial statements as the amount of the loan is determined by the Irrigation Works projects that will be completed in the future and the repayments are impacted by the Incremental Revenues collected in the future.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

10. Continuity of Fund Balances

	Invested in Property and Equipment	Unrestricted Funds	Internally Restricted Funds - Pasture Development	Internally Restricted Funds - Irrigation Works	Externally Restricted Funds - Bassano Dam Spillway Project	Externally Restricted Funds - Province of Alberta	Total Fund
Beginning of year	\$317,848,376	\$0	\$167,253	\$80,237,545	\$936,403	\$7,280,669	\$406,470,246
Assets received from Province of Alberta	(10,085,544)	0	0	0	0	10,085,544	0
District contribution to cost share projects							
Irrigation Rehabilitation Program	0	0	0	(964,747)	0	964,747	0
Bassano Dam Spillway Project	0	0	0	0	0	0	0
Additions to property and equipment, net	33,541,496	(3,646,978)	0	(3,610,289)	0	(26,284,229)	0
Revenue over expenses (Deficiency) allocated	(14,030,203)	21,613,986	0	4,455,573	583	65,990	12,105,928
Transfer to (from) community pasture development reserve Transfer to irrigation works	0	(1,650)	1,650	0	0	0	0
fund from operations	0	(17,965,358)	0	17,965,358	0	0	0
End of year	\$327,274,124	\$0	\$168,903	\$98,083,439	\$936,986	(\$7,887,278)	\$418,576,173

The Board of Directors has authorized the transfer of 17,965,358 (2020 - 19,247,517) from current year operations to internally restricted funds to be used for future irrigation works additions and 1,650 (2020 - 900) for community pasture development.

11. Irrigation Rates

Irrigation rates consist of:	2021	2020
306,119 acres at \$0 per acre	\$0	\$0
3,553 acres at \$0 per acre terminable	0	0
39 acres subject to annual agreements at \$52 per acre	0	2,028
0 acres subject to annual agreements	0	0
117 acres at \$0 per acre 5R soils	0	0
Minimum parcel rates and adjustments	0	0
	\$0	\$2,028

The cost to deliver water to the farm gate during the current year was \$24 per acre (2020 - \$25). The Board of Directors approved using other District revenues to pay this cost so that the water rate charged to the irrigators could be set at \$0 per acre (2020 - \$0).

12. Community Grazing Expenses

Community grazing expenses consist of:	2021	2020
Water	\$402,842	\$310,643
Amortization of equipment and reseeded pastures	293,274	309,046
Property taxes	265,053	256,625
Fences	165,120	165,080
Pasture management fees	102,500	105,235
Irrigated pastures	88,729	72,737
Fire guards	60,380	51,543
Swing fields and miscellaneous	26,215	19,433
Pasture rental fees (net of recoveries)	16,523	7,354
Insurance	5,441	4,432
	\$1,426,078	\$1,302,128

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

14.

15.

13. Community Grazing Property and Equipment Expenditures	13.	Community	Grazing	Property	y and Eq	uipment Ex	penditures
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Property and equipment expenditures include:	2021	2020
Grazing water pipeline and improvements	\$291,361	\$214,361
Pasture development and reseeding	87,791	0
	\$379,152	\$214,361
Special Projects		
Revenue:	2021	2020
Campgrounds	\$787,322	\$561,895
Expenses:		
Farm improvement program	(792,354)	(1,046,142)
Campgrounds	(605,912)	(498,502)
Partners in Habitat Development	(115,000)	(125,000)
New development infrastructure program	0	(107,222)
Aquatic Invasive Species - public education	(102,221)	(95,289)
Dam safety inspections	(57,256)	(1,134)
Environmental remediation - old truck shop property	(16,500)	(8,560)
Engineering feasibility studies	(10,000)	(55,235)
Rural water initiative	(4,000)	(4,000)
Deficiency	(\$915,920)	(\$1,379,188)
EIDNet		
Revenue:	2021	2020
Wireless subscription and miscellaneous revenue	\$1,410,851	\$1,331,656
Customer installation fees	48,168	29,653
Amortization of deferred grant	1,509	1,676
Total Revenue	1,460,527	1,362,985
Expenses:		
Wages and operating costs	(767,287)	(735,141)
Amortization	(190,822)	(204,048)
Customer installation expenses	(106,143)	(106,296)
Telecommunications and bandwidth	(105,267)	(136,926)
Total Expenses	(1,169,519)	(1,182,410)
Revenue over expenses (Deficiency)	\$291,008	\$180,575

16. Trust Funds Held

Trust funds held include \$272,018 (2020 - \$240,650) for the Partners in Habitat Development program. 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.

17. Provision for Gravel Pit Closure and Post Closure

	2021	2020
Beginning of year	\$832,851	\$820,202
Contributions	21,823	12,649
Reclamation activities	0	0
End of Year	\$854,674	\$832,851

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

18. Related Party Transactions

The members of the District's board of directors are related parties by virtue of their influence. The District entered into transactions with the Directors in the normal course of business and on the same terms as are applicable to transactions with unrelated parties.

These transactions are recorded at their fair value, as follows:

Division	-	2	m	4	5	9	9	7		
Director's Name	Jason Hale	David Peltzer	Ross Owen	Brian Schmidt	Don Jacobson	Bob Chrumka	Brent Schroeder	Tracy Hemsing	2021 Totals	2020 Totals
Amounts included in the District's accounts receivable at year end: Sundry debtors	\$	\$0	\$0	\$	\$0	\$0	\$0	\$0	\$0	\$0
Amounts included in the District's accounts payable at year end: Unearned EIDNet fees	(147)	(19)	(48)	(48)	(125)	0	(96)	(48)	(532)	(1,535)
Revenues of the District: Irrigation works constructed by the District	0	0	0	0	0	0	0	0	0	0
Gain (loss) on sale of land	0	0	0	0	0	0	0	0	0	0
Private grazing, irrigated lease fees and cost recoveries	1,859	0	0	0	0	0	0	4,196	6,054	6,237
EIDNet fees	1,804	231	899	346	1,501	407	529	756	6,474	4,905
Capital assets charges	0	18,000	1,200	0	0	0	1,900	0	21,100	006
Acre Feet sales/subdivision lieu charges	0	0	0	0	0	0	0	0	0	2,000
Gravel and dirt sales and miscellaneous	0	0	0	0	0	0	0	0	0	137
Water conveyance agreements	0	0	0	0	1,185	0	0	299	1,483	285
Expenses of the District										
Irrigation works additions	0	0	0	0	0	0	0	0	0	0
Director per diems	(11,197)	(10,054)	(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)(6)((10,511)	(9,140)	(5,941)	(3,428)	(12,111)	(71,749)	(88,658)
Farm improvement program	0	(17,226)	(14,725)	0	0	0	0	(33,000)	(64,951)	(098'09)
Director benefits*	(538)	(478)	(441)	(502)	(428)	(286)	(155)	(288)	(3,416)	(4,193)
Scholarships	0	0	0	0	0	0	0	0	0	0
Infrastructure Savings Program	0	0	0	0	0	0	0	0	0	0
Rights-of-way purchased by the District	0	0	0	0	0	0	0	0	0	(15,294)

^{*}Benefits include the District's share of Canada Pension Plan contributions made on behalf of the directors.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2021

19. Financial Instruments and Risk Management

The District is exposed to the following risks as a result of holding financial instruments.

Currency Risk

The District has limited exposure to currency risk as most all of the District's transactions are denominated in Canadian dollars.

Fair Value

The District's financial instruments consist of cash and short term investments, accounts receivable, prepaids, accounts payable, accrued liabilities and deferred revenue. The fair values of these financial instruments approximate their carrying values due to their relatively short term to maturity.

Interest Rate Risk

The District is exposed to interest rate risk dependent upon the balance of its cash and cash equivalents.

Credit Risk

The District is exposed to credit risk on its cash, fixed income investments and accounts receivable.

Liquidity Risk

Liquidity risk is the risk that the District will not be able to meet its obligations as they become due. The District's approach to managing liquidity risk is to ensure that it always has sufficient cash and credit facilities to meet its operating requirements

20. Commitments

Uncompleted contracts:

The District has commitments in an estimated amount of \$244,710 (2020 - \$0) in respect of uncompleted work under contracts on approved projects.

The District has entered into agreements to sell land which, if all sale conditions are satisfied and the sales are completed as expected, will result in gross sale proceeds of approximately \$0 (2020 - \$86,410).

21. Contingencies

There is still some contamination at the old truck shop location. The cost of remediation, if required, cannot be determined at this time.

The District is a third party defendant and a defendant in a separate, but related, claim for damages and losses for trespass, nuisance, negligence and unauthorized use of land. The likelihood of a gain or loss is not determinable, nor is the amount reasonably estimable.

22. 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.

23. Approval of Financial Statements

These financial statements were approved by management and the Board of Directors

SCHEDULE OF OPERATIONS AND ADMINISTRATION EXPENSES

For The Year Ended September 30, 2021

	Equipment Pool	Maintenance	Water Delivery	EID Land Administration	Administration and General	2021 Total	2020 Total
Salaries and benefits							
Salaries	\$1,893,769	\$1,060,101	\$1,840,894	\$261,568	\$1,731,585	\$6,787,917	\$6,378,473
Pension plans	212,342	124,454	226,827	73,639	207,068	844,330	841,761
Group insurance	98,266	51,499	105,336	23,535	92,319	370,956	336,199
Employment insurance and WCB	47,635	20,867	47,318	20,956	39,739	176,514	119,835
Equipment							
Amortization of equipment	1,282,637	0	0	1,959	131,402	1,415,999	1,477,778
Equipment rent (recovery), net	0	986,220	57,574	42,838	0	1,086,632	992,154
Vehicle expense (recovery), net	(212,896)	218,619	418,760	00,570	81,756	266,809	382,259
Heavy equipment expense	381,992	0	0	0	0	381,992	89,532
Other							
Materials and supplies	134,630	294,603	341,827	12,447	0	783,507	777,881
Irrigation pumps and structures	0	466,380	301,852	0	0	768,232	704,252
Buildings and grounds	85,002	62,922	149,272	31,656	79,285	408,136	471,924
Office supplies and maintenance	0	0	0	0	174,657	174,657	108,621
Professional fees	0	0	0	28,080	121,065	149,145	149,658
Advertising and promotion	0	0	0	7,149	134,492	141,641	130,561
Insurance	69,384	519	41,080	0	23,325	134,308	141,006
Association fees	0	0	0	0	103,842	103,842	99,373
Directors per diems and CPP (Note 18)	0	0	0	0	75,165	75,165	92,851
Private and irrigated leases	0	0	0	49,600	0	49,600	54,638
Telephone	21,057	4,962	13,295	2,843	6,715	48,871	27,493
Miscellaneous and freight	450	1,117	5,782	1,168	22,642	31,159	44,964
Water quality testing	0	0	28,606	0	0	58,606	31,782
Directors expenses	0	0	0	0	13,275	13,275	20,734
Travel	226	0	1,437	228	2,373	4,264	9,743
Shop supplies and small tools	(35,499)	0	895	143	0	(34,461)	(15,215)
Total expenses	3,978,996	3,292,262	3,580,755	618,378	3,040,705	14,511,094	13,468,257
Less.	(50.00)	(510 000	(100,007)	c	(000 010)	(1) 7 0 7 6 7	70000
Recovery from cost share capital construction	(3,656,473)	(265,037)	(594,128)	0	(399,137)	(4,742,585)	(4,142,565)
	(\$638,004)	42 936 357	\$2 857 530	\$618.378	\$2 423 488	\$8 197 748	\$8 215 041
	(100,004)	¥E,000,000	7, 50, 74	0 0 0 0	001,011,14	01110100	1000

2022 Annual Meeting Agenda

Annual General Meeting, Tuesday, March 8, 2022, at 1:30 pm

1.0	Welco	ome and Opening Remarks: Mr. Jason Hale, Chairman, Board of Directors
2.0	Electi	on of a Chair for the Annual General Meeting: Mr. Jason Hale
3.0	Adop	tion of the Agenda
4.0	Appr	oval of the Minutes: March 9, 2021, Annual General Meeting
5.0	Busin	ess Arising from the Minutes: March 9, 2021, Annual General Meeting
6.0	"Ecor	nomic Value of Irrigation in Alberta": Mrs. Margo Jarvis Redelback, Executive Director, AIDA
7.0	Prese	ntation of Reports
	7.01	Chairman of the Board of Directors Report: Mr. Jason Hale
	7.02	General Manager's Report: Mr. Ivan Friesen, General Manager
	7.03	Maintenance Report: Mr. Ivan Friesen, General Manager
	7.04	Rehabilitation Report: Mr. Ryan Gagley, Engineering Manager
	7.05	Audited Financial Statements of the District: Mr. Justin Latrace, MNP
8.0	New	Business
	8.01	Integrated EID Website: Mr. Mark Porter, Information Services Supervisor
	8.02	General Matters Raised from the Floor
	8.03	Report on Scheduled Elections: Mr. Ivan Friesen, Returning Officer
		 Division 2 (Rosemary/Duchess): Mr. David Peltzer (Term Expired) Division 4 (Cassils/Brooks): Mr. Brian Schmidt (Term Expired) Division 7 (Rolling Hills): Mr. Tracy Hemsing (Term Expired)

Adjournment

9.0

March 9, 2021, Annual General Meeting

The Eastern Irrigation District held its Annual General Meeting on Tuesday, March 9th, 2021, 1:30 p.m. in a Zoom online format due to COVID-19 restrictions. Approximately 92 people were in attendance (13 Directors, administration, staff, and guest Chair in person in the boardroom to facilitate the meeting, and approximately 80 people participating online).

The meeting was called to order by the Chair of the District, Mr. Jason Hale, at 1:30 p.m.

1.0 Welcome and Opening Remarks

Mr. Hale welcomed those who had joined the annual meeting, introduced Directors, administration, and staff in the board room, and noted that Director Tracy Hemsing was participating online. Mr. Hale also welcomed online guests Martin Shields – MP for Bow River; Jennifer Nitschelm, Director – Irrigation Secretariat; and Margo Jarvis Redelback, Executive Director – AIDA.

2.0 Election of a Chair for the Annual General Meeting – Mr. Jason Hale

Mr. Hale advised that due to the online format, a volunteer to serve as chair had been arranged in advance of the meeting and introduced Mrs. Holly Johnson to serve in that capacity.

3.0 Adoption of the Agenda

Mrs. Johnson advised of the online meeting format, that a video recording will be posted to the District website, and of parameters for making comments, asking questions, and voting. A motion to adopt the agenda was requested.

Moved by Brian de Jong, seconded by Anne Marie Philipsen, that the agenda be adopted as presented.

Mrs. Johnson asked if there were any requests for additions or deletions to the agenda; none were raised.

As technical difficulties were being experienced, voting on the adoption of the agenda was delayed and the meeting continued with the Presentation of Reports.

6.0 Presentation of Reports

6.01 Chairman of the Board of Directors Report – Mr. Jason Hale

Mr. Hale presented the Chairman's Report, as summarized below:

- Water users were thanked for their patience as the District adapted to COVID-19 restrictions.
- Appreciation was given to outgoing Director Tony Brummelhuis for his years of service and a welcome to new Director Don Jacobson in Division 5. Jason Hale was acclaimed in Division 1.
- Open canals continue to be converted to pipelines, infrastructure is upgraded, and landowners are
 assisted with on-farm improvements. The Canal and Pipeline Rehabilitation Policy was amended to
 increase delivery from 2.5 cfs to 3.0 cfs, for parcels up to 250 acres to better allow future on-farm
 expansion such as infill and corner arm additions.
- The EID and 7 other irrigation districts will be contributing \$163 M, as well as benefitting from a \$244.5 M Government of Alberta (GOA) grant and a \$407.5 M loan from the Federal Government's Canada Infrastructure Bank (CIB), to invest in infrastructure to increase water conveyance efficiencies and storage, while permitting additional acres to be irrigated.
- The Governments' confidence in irrigated agriculture was shown just as the District originally prepared to hold the expansion plebiscite in 2020. Much appreciation was given for the investment opportunity and to water users for their on-farm efficiencies which greatly contribute to a proposed expansion with a lessened water security risk than was identified during the last expansion in 2003. The proposed expansion is critical to allow growth of water users' operations, value-added industry, and community economic benefit. In conjunction with the passing of the 2021 expansion plebiscite, water user feedback was welcomed for the development of new Irrigation Acres and Capital Assets bylaws.
- As part of the Government investment with the EID, the proposed expansion to Snake Lake Reservoir

- will allow the District to move a large portion of acres from off-river to under reservoir support, and in turn reduces water security risk for the remaining off-river acres.
- In support of a motion at the 2020 AGM, an audio recording policy for board meetings is being finalized and equipment has been purchased and installed.
- Aquatic Invasive Species (AIS) prevention measures continue, with EID staff employed to monitor reservoirs, register watercraft, and require inspection of watercraft when warranted. Increased recreation saw approximately 1,800 more watercraft registered to enter District reservoirs in 2020, than in 2019. Appreciation was extended to staff for their diligent efforts and to the County of Newell for their "Boating Safety and Aquatic Invasive Species" bylaw which works in tandem and gives support for the EID AIS Prevention Program.
- EID staff were thanked for their hard work and dedication, especially during a year of restrictions and work adjustments.
- Water users were encouraged to continue to reach out to Directors with any questions, concerns, or suggestions.

Mrs. Johnson asked for a motion to accept the report.

Moved by Daniel Doerksen, seconded by Kathlyn Peltzer, that the 2020 Chairman of the Board of Directors Report be accepted as presented.

Mrs. Johnson asked if there were any questions of the Chairman.

A question was received through the online meeting chat option which Mr. Friesen responded to later in the meeting.

Mrs. Johnson asked if there were any further questions of the Chairman; none were raised. In response to current technical abilities, Mrs. Johnson asked if anyone was opposed to the acceptance of the report, by using the "raise hand" feature. No opposition was expressed.

The motion to adopt the report was carried.

3.0 Adoption of the Agenda cont'd.

Returning to the beginning of the meeting, Mrs. Johnson asked if anyone was opposed to the adoption of the agenda. No opposition was expressed.

The motion to adopt the agenda was carried.

4.0 Approval of the Minutes – March 10, 2020, Annual General Meeting

Mrs. Johnson called for a motion to accept or revise the minutes from the March 10, 2020, Annual General Meeting.

Moved by Richard Hiebert, seconded by David Peltzer, that the minutes of the 2020 Annual General Meeting be approved as distributed.

Mrs. Johnson asked if there were any revisions to the minutes; being none she asked if anyone was opposed to the approval of the minutes. No opposition was expressed.

The motion to approve the minutes was carried.

5.0 Business Arising from the Minutes – March 10, 2020, Annual General Meeting

Mrs. Johnson called for items of business arising from the minutes of the 2020 Annual General Meeting; none were raised.

6.0 Presentation of Reports cont'd.

6.02 General Manager's Report – Mr. Ivan Friesen, General Manager

Mr. Friesen presented the General Manager's Report, as summarized below:

- The 2020 irrigation season began with a typical water delivery date of May 8th, followed by spring and early summer above average precipitation, which translated into a low diversion year. The District diverted 384,500 ac-ft, with approximately 228,600 ac-ft delivered to the farm gate. The latter half of the growing season saw more normal temperatures and dry conditions; river flows were adequate to sufficiently supply the demand.
- With irrigation assessment within 3,300 acres of the 311,000 acre expansion limit, information based on Government modelling and District analysis was forwarded to water users for a plebiscite vote on a 29,000 increase. With the announcement of the Government's investment in the irrigation industry, the District re-evaluated expansion in light of new opportunities, forwarded revised information supporting a 34,000 acre expansion to a new limit of 345,000 acres and re-scheduled the plebiscite for February 2021.
- In October, the GOA announced a historic \$815 M investment to expand the irrigation industry in southern Alberta for projects that meet the "modernization" and "off-stream storage" requirements. \$240.9 M was allocated to the EID: the GOA will contribute 30% or up to \$72.2 M, the EID will invest 20% or up to \$48.18 M, and the CIB will loan 50% or up to \$120.45 M. EID modernization projects include: C Springhill, 01-C Springhill, 9-H West Bantry, 10-H West Bantry, 16-H West Bantry, 08-B Extension, and 13 Springhill (12 Springhill); and are estimated to cost \$22.3 M. The off-stream storage project for the District is the Snake Lake Reservoir expansion and is estimated to cost \$170 M. This is an incredible investment, and the District is grateful to the GOA for their tremendous support for irrigated agriculture.
- The Snake Lake Reservoir project will see a potential 53,000 ac-ft expansion, for a total of 67,000 ac-ft, which will directly support 50,000 irrigation acres. The expansion could reduce the current number of acres fed directly off the river by 35% and provide the remaining 90,000 river fed acres with significant indirect support.
- 81 applications (majority for smart control pivot panels, then method conversions, corner arms, pump upgrades, nozzle packages, and cost-shares for tree removal or drain relocations) were granted under the Farm Improvement Program, totalling \$1,046,142. Portions of this incentive program will conclude on September 30, 2022 (see Farm Improvement Policy on the website).
- 15,553 cow/calf pairs grazed the 10 community leases, compared to 17,119 in 2019. Lower precipitation in 2018 and 2019 prompted a prudent reduction in numbers; however, with above average precipitation in most of the District in 2020, growing conditions were noticeably enhanced and allowed for a 7-10 day grazing extension. Animal Unit Months (AUM) totalled 79,888 as compared to 82,300 AUM in 2019. It is projected to increase to 17,000 cow/calf pair for 2021.
- 8 new well sites were leased, and an additional 3 wells were twinned on existing leases. New pipelines totalled 3.51 miles or 20.92 acres; and 2 seismic permits requested.
- Both the Rolling Hills Reservoir and Crawling Valley Reservoir campgrounds opened slowly to align with COVID-19 Government protocols but saw unprecedented demand through the season. No seasonal sites were offered at RHRC and the campground was for the most part at full capacity. For 2021, seasonal sites will be reduced at RHRC to respond to the demand in daily camping.
- The District thanked Ken Long and Kevin Bridges, who retired in 2020, for their dedication and years of service.
- 2020 had the extra challenge of COVID-19, and with the District deemed an essential service, protocols
 were implemented, and operations of the District have largely been uninterrupted. Staff were thanked
 for their additional efforts in adapting to the changes and water users were thanked for their patience
 and understanding as these challenges are navigated. In addition, water users, Directors, and staff were
 thanked for achieving the primary directive of conveying water to the farm gate, resulting in continued
 enhancements throughout the District.

Mrs. Johnson asked for a motion to accept the report.

Moved by Blake Mulvey, seconded by David Peltzer, that the 2020 General Manager's Report be accepted as presented.

Mrs. Johnson asked if there were any questions of the General Manager; being none, she asked if anyone was opposed to the approval of the report. No opposition was expressed.

The motion to adopt the report was carried.

6.03 Maintenance Report – Mr. Ivan Friesen, General Manager

Mr. Friesen presented the Maintenance of Irrigation Works Report, as summarized below:

- Maintenance costs for 2020 totalled \$2,858,370; which is on average over the last 5 years.
- A modest increase was seen in chemical weed control, due to the above average precipitation in parts of the District causing additional regrowth.

Mrs. Johnson asked for a motion to accept the report.

Moved by Tracy Hemsing, seconded by Bob Chrumka, that the 2020 Maintenance Report be accepted as presented.

Mrs. Johnson asked if there were any questions of the General Manager; being none, she asked if anyone was opposed to the approval of the report. No opposition was expressed.

The motion to adopt the report was carried.

6.04 Rehabilitation Report - Mr. Ryan Gagley, Engineering Manager

Mr. Gagley reviewed the 2020 Rehabilitation Report, displayed information on completed projects, and advised of plans for future IRP and capital projects.

- In 2019/2020, \$17,917,000 of District funds were spent on Capital Construction. 19.8 km of pipeline were installed on 3 projects, with pipe diameter ranging from 4" (100 mm) to 54" (1350 mm). The installation of a new pipeline, served by North Bantry Canal, enabled 2,802 off-river acres to be shifted to reservoir support out of Lake Newell.
- 2020 expenditures amounted to approx. \$4,577,000 to complete one Irrigation Rehabilitation Program (IRP) project at a length of 8.9 km. IRP construction was paused in 2020 to allow the IRP account to build up for the planning of a large project off of Lake Newell in 2021/2022.
- 2020/2021 capital construction will consist of 8 projects as well as the continuance of the County/EID Joint Drainage Program beginning the first phase of 7 in the Rosemary area. Capital projects being proposed for 2021/2022 include: 08-B Springhill, 13 Springhill, 13-H West Bantry, U-03 Tilley, U-04 Tilley, Bow Slope Canal, Scott Canal, and West Bantry Phase 2.

Mrs. Johnson asked for a motion to accept the report.

Moved by Brian DeJong, seconded by David Slomp, that the 2020 Rehabilitation Report be accepted as presented.

Mrs. Johnson asked if there were any questions of the Engineering Manager; being none, she asked if anyone was opposed to the approval of the report. No opposition was expressed.

The motion to adopt the report was carried.

6.05 Audited Financial Statements of the District – Mrs. Nancy Lassiter, Financial Services Super.

Nancy Lassiter, Financial Services Supervisor, presented the independent auditor's report and the audited financial statements, highlighting the following:

Compared to 2019:

- Changes in Assets:
 - Current assets increased over the year by approximately \$5.56 million. Cash, short term investments, and current investments increased by approximately \$5 million. \$2.5 million of this increase relates to carrying more short-term and current investments and fewer long-term investments. This shift into a shorter-term investment portfolio was determined mainly by the decrease in overall interest rates in the recent past. The remainder of the change is a function of our cash requirements, planning, and the timing of cash receipts and payments. While short term accounts receivable is up and long-term receivable is down, the net difference is insignificant. The small increase in materials and supplies inventory and the decrease in prepaid are both normal fluctuations expected to occur year over year.
 - Non-current asset accounts decreased by approximately \$2.6 million, which is primarily due to the decrease of \$2.5 million in long term investments and the decrease in long-term accounts receivable of \$477,000.
 - Property and Equipment assets, in total, increased by \$11.45 million net of amortization expenses.
 Building and equipment changes include improvements to the main office and improvements to
 one of the District's residents. Approximately \$17.9 million was invested into Irrigation Works which
 was more than completely offset by an amortization expense of \$18.3 million. Approximately \$9.34
 million were invested to purchase land. These purchases include 3779.83 acres purchased from
 Torxen, 141 acres purchased from Carbon Development, and 10 acres purchased from the County
 of Newell.
- Changes in Liabilities:
 - Accounts payable and accrued liabilities decreased by \$398,000, primarily due to a reduction in miscellaneous deposits and in land sales deposits as a result of the sale of some of the former irrigated lease lands.
 - Unearned revenues (current and non-current) in total are down from 2019 by about \$31,000. Within the unearned category: unearned revenues from oil and gas are up \$98,000 due to extra leases relating to the purchase of the Torxen land. Unearned revenues from land sales are down by \$116,000 and irrigated leases are down by \$27,000, both of which relate to the sale of the two irrigated leases. Unearned revenues from powerlines are up by \$10,000.
 - Deferred grants and contribution decreased by approximately \$1.13 million during the year. The
 District received funding of just under \$5.8 million from the Province under the IRP program. In
 2020, \$6.9 million from IRP grant funds received in prior years and from the Bassano Dam Emergency
 Spillway grant funds were drawn into income. These two transactions account for the \$1.13 million
 decrease from 2019.

Fund Balances:

- The Internally Restricted Pasture Development Fund started the year at \$166,354. \$900 was added during the year for a yearend balance of \$167,254.
- The Internally Restricted Fund for future Irrigation Works started the year with a balance of \$80.5 million. As the District did receive an IRP grant in 2020, the District was required to contribute to the Externally Restricted Fund Province of Alberta in the amount of \$1.93 million. \$22.7 million were withdrawn to pay for land and building purchases and capital projects funded solely by the District. \$5.11 million were added to the fund from capital asset charges, gravel royalties & dirt sales, the gain on the sale of land, and from interest earnings. The Board of Directors transferred \$19.2 million into the fund from current year's operations. Over the year, the fund balance decreased by about \$230,000.
- The Bassano Dam Emergency Spillway project fund started the year at \$973,300. \$51,414 were spent on the project winding up some final costs, and approx. \$14,501 of interest income was added, for a year end total of \$936,403.
- The Externally Restricted Fund Province of Alberta holds a combination of money from the Province through the IRP grant program plus the District's 25% matching share. IRP Government funding of \$5.8

million was received and the EID portion of \$1.933 million was contributed. \$4.54 million were spent on eligible capital projects and approx. \$94,604 of interest earnings were also added. Over the year, this fund balance increased by about \$3.28 million.

Statement of Operations and Changes in Fund Balances

- Total 2020 Water Earnings were down from 2019 by approximately \$135,000. This decrease is primarily due to a decrease in need for oil and gas drilling water due to low oil prices.
- Oil and gas well lease fees were down by \$9,040 from 2019. Some leases were cancelled but some other
 leases were gained due to the Torxen land purchase resulting in essentially the same revenue year over
 year. Oil and gas right of entry fees and administration fees were down by \$190,000 from 2019 due to
 falling oil prices and less activity. This is the main reason for the decrease of \$204,000 in the oil and gas
 revenues compared to the prior year.
- Community grazing lease revenue for 2021 was \$1.327 M compared to \$1.163M, an increase of \$164,000.
- Irrigated lease fees increased \$36,600 in 2020 primarily due to increased fee rates, partially offset by having fewer irrigated leases because of the sale of two of those parcels.
- Private grazing lease fees increased by \$36,000 in 2020 due an increase in the AUM rate.
- Amortization of deferred grants and contributions is up due mainly to the first full year of amortization on the Bassano Dam Emergency Spillway grant.
- Investment income is down \$323,000 due to lower investment interest rates.
- The Gain / Loss on the sale of land, equipment, and buildings can be broken down as:
 - a gain of \$77,000 from the usual disposal of various pieces of equipment;
 - a gain on the sale of land of \$2.2 million.
- The Capital Asset Charges revenue is made up of \$1.295 million from issuing irrigation acres plus \$10,000 from new acreage agreements.
- In 2020, the District did not receive any operational grant funding from the Province.
- The District received \$446,400 from dirt sales which was partially offset by net gravel pit expenses of \$61,900 and a small amount of other miscellaneous revenue which make up the total revenue of \$419,000.
- In 2020, total operating and administration costs of \$13.47 million were incurred compared to \$14.24 million in 2019. Of the \$13.47 million of incurred costs in 2020, \$5.25 million were recovered from or charged to capital construction projects leaving net 2020 operating costs of approx. \$8.22 million, which is \$169,600 less than 2019. The decrease is primarily attributable to lower expenses for equipment costs, building and grounds, and professional fees, which were partially offset with lower recoveries from capital projects.
- Community grazing expenses decreased by \$119,200 due primarily to a decrease in fences expense
 and is partially offset by an increase in property tax expense relating to the purchase of the Torxen land.
- The net cost of the Special Projects decreased in 2020 by \$622,800. Campground revenue was up from 2019 slightly. Farm Improvement expenses decreased and Campgrounds expenses went down slightly, while PHD funding remained unchanged. New Development Infrastructure programs spending was up; Aquatic Invasive Species program spending was up; Engineering Feasibility studies was up slightly; Aerial Photos and Soils Testing had no spending for the fiscal year. Environmental Remediation was down just slightly while the Rural Water Initiative remained unchanged and Dam Safety Inspection net spending was down.
- In 2020, EIDNet revenues exceeded its expenses by \$180,575 due to an increase in revenues of \$77,800 and an increase in expenses of \$87,000 (telecommunications and bandwidth expenses went down while the other EIDNet expenses went up but were within budget).
- Overall surplus for the year which is equal to total revenue less expenses was \$13,006,000 for the year.
 In terms of how this compared to what was budgeted for the year, actual revenues came in slightly over budget while expenses came in a bit under the budget resulting in a larger surplus than anticipated.

Mrs. Johnson asked for a motion to accept the report.

Moved by Stephen Anderson, seconded by Arno Doerksen, that the 2020 Independent Auditor's Report and Financial Statements be accepted as presented.

Mrs. Johnson asked if there were any questions of the Financial Services Supervisor; being none she asked if anyone was opposed to the approval of the report. No opposition was expressed.

The motion to adopt the report was carried.

7.0 Results of Plebiscite – Mr. Ivan Friesen, General Manager

Mr. Friesen recapped the results of the expansion plebiscite held February 23, 2021. Water users voted 485 in favour to 163 against (75% / 25%) increasing the expansion limit from 311,000 to 345,000 acres. Moving forward with the expansion plan, the following was highlighted:

- As an exception in 2021, to accommodate irrigation development applications in queue and for projects that can be developed by September 30, 2021:
 - all applications that have been received within the last 2 years will move forward and be presented for review
 - all landowners, including those who had submitted previous applications, were encouraged to apply or reapply by March 26th to ensure their applications are up to date
 - projects that meet criteria will be approved in April
 - approved projects are required to be completed by September 30, 2021
 - projects that do not meet the completion deadline will not be ultimately approved and may reapply by September 30th for the annual review in November

As further information, and in response to the question following the Chairman's Report, Mr. Friesen gave comment on the Expansion Limit Bylaw, Irrigation Acres Bylaw, and Capital Assets Charges Bylaw, which are all available on the District website. Some of the main points of note within the bylaws are:

- The expansion limit was approved to increase from 311,000 irrigation acres to 345,000 irrigation acres.
- In the event that Snake Lake Reservoir is not developed, the expansion limit is capped at 340,000 irrigation acres; provided, however, if the Board meets with the irrigators at a public meeting and approves by resolution of no less than 6 Directors in favour, the 345,000 irrigation acre expansion limit may be utilized.
- The evaluation of affiliates/farm links of titled landowners used to reconcile the General Assessment will not be considered going forward.
- Landowner maximum limits will no longer be imposed, for either reservoir or river supported areas.
- Applications will continue to be rated, using the criteria and weighting system from the Irrigation Acres Bylaw, with the best projects gaining approval.
- The maximum annual amount for irrigation acres being assessed to dry parcels (New Acres) is 2,000 acres/year:
 - a maximum of 800 New Acres per year is allowed off-river
 - 1,200 New Acres per year is allowed for under reservoir support, although more can be approved if not all of the off-river acres are used in that year
- 12,000 acres of the 34,000 acre expansion increase is reserved for infill:
 - there is no cap on infill acres/year
- Capital Assets Charges are:
 - \$350/acre for terminable acres converting to irrigation acres
 - \$950/acre for irrigation acres up to 50 irrigation acres
 - \$2,300/acre for irrigation acres in excess of 50 irrigation acres
 - \$2,300/acre for new irrigation acres assessed to dry parcels
 - The District will pay \$3,500/acre for irrigation acres sold back to the District.
- As follow up to reconciling the General Assessment, landowners identified with unauthorized irrigation acres (acres in excess of assessment) will be charged 150% the new acre rate to purchase acres to continue irrigating those acres, subject to meeting all requirements, or be required to cease irrigating those acres.
- The method for applying for irrigation development (projects requiring over 50 irrigation acres or for projects

on dry parcels) resumes as an annual process. Landowners wanting to purchase irrigation acres must apply and landowners with applications that are not approved must reapply (previously declined applications will not be automatically reviewed year after year).

- applications must be received by September 30th of each year
- applications will be rated and reviewed at the November Board Meeting of each year
- Landowners may apply any time throughout the year for projects requiring 50 or less irrigation acres to be added to existing irrigation parcels.
- Applications are evaluated and given a rating based on the following criteria and weighting from the Irrigation Acres Bylaw:

•	Ability to Deliver Water	0-25
•	Land Classification	0-15
•	Size of Parcel being Irrigated as One Field	0-15
•	Intensification	0-50
•	Efficiency of Overall Delivery	0-30

· The most efficient projects will rate the highest.

Directors responded to a statement from a water user.

8.0 General Matters & New Business

8.01 General Matters Raised from the Floor

Mrs. Johnson asked if there were any questions from the floor.

Directors and Admin responded to various questions from the floor regarding term limits, mission statements, Board governance, soils classifications, and farm improvement policies.

Information provided included the following:

A motion to impose term limits for Directors was passed at the May 26, 2020, meeting. A motion put forward at the March 8, 2021, meeting to rescind this motion failed.

Two sessions of Board governance training were completed in 2020. Vision and mission statements are being worked on.

A review of soil classifications has been presented to the Provincial Government by the EID and other irrigation districts.

The Farm Improvement Policy is reviewed by the Board from time to time and of this policy, 2 categories were determined to be the least effective in meeting the goals of the policy which are to improve the District's infrastructure or to save a significant amount of water. Effective September 30, 2022, the following items will no longer be covered under the policy:

- 8.0 Other Improvements Resulting in On-Farm Efficiency Gains (upgrades such as pivot panels, gear boxes, nozzles, etc., for a maximum grant of \$100/acre), and
- 9.0 Conversion to Low Pressure Pivot Corner Arm or Subsurface Irrigation on Corners, which already have assessment (for a maximum grant of \$700/acre).

Categories within the Farm Improvement Policy which have not had a deadline enacted include:

- A. Infrastructure Grant (a 50/50 cost-share up to \$15,000 to add or change existing turn-outs or add canal or drain crossings)
- B. Drain & Canal Relocations (a 50/50 cost-share up to \$50,000)
- C. Converting to a More Efficient Method of Irrigation:
 - 1.0, 2.0, 3.0, 4.0, 5.0, 6.0, 7.0 (\$100/acre for converting to a more efficient method of irrigation or eliminating spill past a pump)

Annual Report Insert

Minutes From Annual General Meeting, March 09, 2021

- 10.0 on-farm work such as tree removal (50/50 cost-share up to \$12,000)
- 11.0 pivot crossings (cost-share)

The efficiencies from the above main body of the program are evident and have allowed the District to expand. The policy is posted on the website for reference.

8.02 Report on Scheduled Elections – Mr. Ivan Friesen, Returning Officer

Mr. Friesen reported that the term of the members of the Board of Directors for Electoral Division 3 Patricia/ Millicent and Electoral Division 6 Tilley has been completed, and therefore nominations are being accepted for these divisions. The nomination period will close Wednesday, March 10, 2021, at 5:00 p.m. Nomination forms can be obtained from the District Office. An election, if necessary, will be held Tuesday, April 13th.

9.0 New Business/Adjournment

Mrs. Johnson asked if there was any new business arising from the floor; there being none, she called for a motion to adjourn the meeting.

Moved by Blake Mulvey that the annual meeting be adjourned at 3:42 p.m. CARRIED

NOTICE FOR FILING NOMINATIONS

Irrigation Districts Act, Parts 2 and 3

Local Authorities Election Act, Part 1

LOCAL JURISDICTION: Eastern Irrigation District, PROVINCE OF ALBERTA (the "District")

Notice is hereby given that nominations for the election of a candidate for the office of Member of the Board of the District for each of **Electoral Divisions 2**, **4 and 7** will be received at the Eastern Irrigation District office, 550 Industrial Road West, Brooks, AB, until **5:00 p.m. local time on Wednesday, March 9**, **2022**.

For the purposes of this election the description of the boundaries of the electoral divisions are:

Electoral Division 2 (Rosemary / Duchess)

The boundaries of Division No. 2 shall enclose the following lands ["Section(s)" refers to full or parts thereof]:

["Section(s)" refers to full or parts the	
Township 20 Range 13 W4M Township 20 Range 14 W4M	Sections 31, 32 and 33 All Sections
Township 20 Range 15 W4M	All Sections
Township 20 Range 16 W4M	Sections 1, 2, 3, 10, 11, 12, 13, 14, 15, 22, 23, 24, 25, 26, 27, 34, 35, and 36
Township 21 Range 13 W4M	Sections 4, 5, 6, 7, 8, 9, 16, 17, 18, 19, 20, 21, 28, 29, 30, 31, 32 and 33
Township 21 Range 14 W4M	All Sections
Township 21 Range 15 W4M	All Sections
Township 21 Range 16 W4M	Sections 1, 2, 3, 10, 11, 12, 13, 14, E ½ 15, E ½ 23, 24, 25 and 36
Township 22 Range 13 W4M	Sections 4, 5 and 6 lying to the south of the Red Deer River
Township 22 Range 14 W4M	All Sections lying to the south and west of the Red Deer River
Township 22 Range 15 W4M	All Sections lying to the west of the Red Deer River
Township 23 Range 14 W4M	All Sections lying to the north and west of the Red Deer River
Township 23 Range 15 W4M	Sections 1, 2, 3, 4, 9, 10, 11, 12, 13, 14, 15, 16, 21, 22, 23, 24, 25, 26, 27, 28, 33, 34, 35 and 36 lying to the west of the Red Deer River
Township 24 Range 14 W4M	All Sections lying to the west of the Red Deer River
Township 24 Range 15 W4M	Sections 1, 2, 3, 4, 9, 10, 11, 12, 13, 14, 15, 16, 21, 22, 23, 24, 25, 26, 27, 28, 33, 34 and 35 lying to the south and west of the Red Deer River
Township 25 Range 15 W4M	Sections 3 and 4 lying to the south and west of the Red Deer River

Electoral Division 4 (Cassils / Brooks)

The boundaries of Division No. 4 shall enclose the following lands ["Section(s)" refers to full or parts thereof]:

Township 17 Range 14 W4M	Sections 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 34 and 35
Township 18 Range 14 W4M	All Sections
Township 18 Range 15 W4M	All Sections
Township 18 Range 16 W4M	All Sections
Township 18 Range 17 W4M	All Sections
Township 18 Range 18 W4M	All Sections lying to the east of the Bow River
Township 19 Range 14 W4M	Sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, 31, 32, 33, 34 and 35
Township 19 Range 15 W4M	All Sections
Township 19 Range 16 W4M	All Sections
Township 19 Range 17 W4M	All Sections
Township 19 Range 18 W4M	All Sections lying to the north and east of the Bow River

Division 7 (Rolling Hills)

The boundaries of Division No. 7 shall enclose the following lands ["Section(s)" refers to full or parts thereof]:

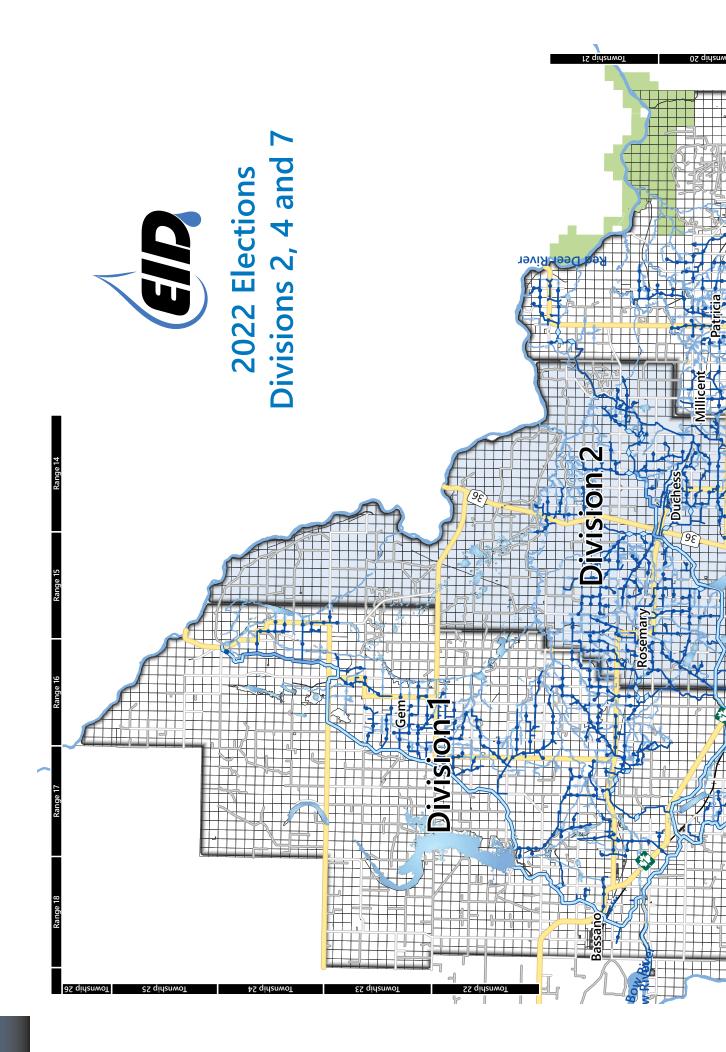
Township 13 Range 13 W4M	All Sections lying to the north of the Bow River
T 1: 44 D 44 WANA	
Township 14 Range 11 W4M	All Sections
Township 14 Range 12 W4M	All Sections
Township 14 Range 13 W4M	All Sections lying to the north
	of the Bow River
Township 14 Range 14 W4M	Sections 1, 2, 3, 9, 10, 11, 12,
	13, 14, 15, 16, 21, 22, 23, 24,
	25, 26, 27, 28, 33, 34, 35 and
	36 lying to the north of the
	Bow River
Township 15 Range 11 W4M	All Sections
Township 15 Range 12 W4M	All Sections
Township 15 Range 13 W4M	All Sections
Township 15 Range 14 W4M	Sections 1, 2, 3, 10, 11, 12,
. 5	13, 14, 15, 22, 23, 24, 25, 26,

27, 34, 35 and 36

Nomination forms and additional information regarding this election are available from the Eastern Irrigation District office. If required, an **Election** will be held Tuesday the **12**th day of **April**, **2022**.

Dated at the City of Brooks, in the Province of Alberta, this 4th day of February, 2022.

Ivan Friesen, Returning Officer



NOMINATION PAPER AND CANDIDATE'S ACCEPTANCE

Irrigation Districts Act, s. 33, 35, 36 & Part 3 and Local Authorities Election Act s. 22, 27, 28, 68.1, 151

inate: (given names) Email: Land Location with Irrigation Acres in this Electoral Division e office of Member of the Board of the District for Electoral Division: cation containing n Acres in the District: Signature: igation Districts Act to be elected to the office; the Local Authorities Election Act (as applicable); gation Districts Act, and sections 22, 27, 28, 68.1 and 151 of the Local Authorities
Land Location with Irrigation Acres in this Electoral Division e office of Member of the Board of the District for Electoral Division: cation containing n Acres in the District: Signature: igation Districts Act to be elected to the office; the Local Authorities Election Act (as applicable); gation Districts Act, and sections 22, 27, 28, 68.1 and 151 of the Local Authorities
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s available from the EID Office); and (mailing address)
(phone #) as my official ager
(Given Name(s) (may include nicknames but not titles i.e. Mr., Mrs., Dr.)
(Candidate's Signature)

NOTE: The personal information on this form is being collected to support the administrative requirements of the local authorities election process and the *Irrigation Districts Act*, and is authorized under sections 54 and 58 of the *Irrigation Districts Act*, section 27 of the *Local Authorities Election Act* and section 33(c) of the *Freedom Of Information and Protection of Privacy Act*. The personal information will be managed in compliance with the privacy provisions of the *Freedom of Information and Protection of Privacy Act*. If you have any questions concerning the collection of this personal information, please contact the Assistant General Manager - Legal and Corporate Services, 362-1400.

(Signature of Returning officer)

Eastern Irrigation District P.O. Box 128 550 Industrial Road West Brooks, Alberta Canada T1R 1B2

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