



2019

**FINANCIAL STATEMENTS
AND
ANNUAL REPORT**

The Board of Directors invites you
to attend the annual meeting
Tuesday, March 10, 2020 at 1:30 p.m.
Vauxhall Legion Hall
Please bring this report with you.

New Acres Turnout Installation



Drop 5 Demolition



FINANCIAL STATEMENT AND ANNUAL REPORT 2019

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**2019 DIRECTORS AND STAFF OF THE
BOW RIVER IRRIGATION DISTRICT**

****BOARD OF DIRECTORS****

Walter Unruh, Chairman -District #7	John DeVries, Director -District #4
Ron Schlaht, Vice-Chairman -District #2	Vic Van Dyk, Director -District #5
Glenn Logan, Director -District #1	Laus Stiekema, Director District#6
James Larson, Director -District #3	

****STAFF****

Administration/Engineering

Richard Phillips, P. Eng.	General Manager
Jessica Teasdale, CPA, CA	District Accountant
Rolf Schwabe	Executive Assistant
George Thiessen	Land Administrator/Safety Officer
Ray Nickel	Landman
Muriel Golby	Accounts Payable
Teri Unruh	Accounts Receivable
Lori Van Hal	Receptionist/Secretary
Darryl Row	Computer Technologist/Draftsman
Noel Going	Engineering Technologist
Evan Blindback	Draftsman/Engineering Technologist

Operations/Maintenance

Bill Skelly	Superintendent of Maintenance
Rod Lowen	Shop and Equipment Foreman
Denis Odland	Operations Supervisor
Butch Porter	Maintenance Supervisor
Marlin Hill	Survey Crew Chief
Daryl Brouwers	Operations Assistant
Matt Coster	Headworks Operator
Louise Christie	Assistant Headworks Operator – Seasonal
Adam Locke	Ditchrider
Conrad Cazemier	Ditchrider
Kelly Howg	Ditchrider
Lonnie Howg	Ditchrider - Seasonal
Mark Borle	Ditchrider
Ray Friesen	Ditchrider
Richard Church	Ditchrider
Vince Row	Ditchrider

Adrian Oostlander	Inventory Storekeeper
Nick May	Mechanic
Allan Friesen	Tandem Gravel Truck Operator
Dennis Brouwers	Semi Tractor Operator
Jaarno Van Der Wielen	Equipment Operator
Keith Gertzen	Equipment Operator
Kelvin Wright	Equipment Operator
Kevin Jorgensen	Equipment Operator
Rob Zalik	Equipment Operator
Art Carlson	Groundskeeper – Seasonal
Ernie Crowson	Weed Control Operator/Welder
Ivan Bolen	Labourer
Westin Hlatky	Labourer
Jared Willis	Weed Control Operator/Labourer

(Staff hired casual or part-time on an as-needed basis and released as work requirements dictate are not included on the above list.)

CHAIRMAN'S REPORT

To the irrigators of the Bow River Irrigation District:

These are items the board worked on this year and information that affects the District.

Irrigation Rehabilitation Projects (IRP) funding

Late in October agriculture and Forestry Minister Dreeshen informed the Districts of the next 4 years of IRP funding. \$14 million for 2019, \$10 million for 2020, \$12 million for each 2021 and 2022. This is a significant drop from \$3 million per year to around \$2.25 million for 2019 and less in 2020 -2022 for the BRID. With much work to do on pipelines, canals and structure replacement we will draw from our reserves to stay on course with District rehabilitation plans.

Meetings

Meetings were held with other Districts, BRID irrigators, MD's, Counties, MLA's, and various Government departments to learn, lobby and inform others of the BRID's needs and concerns. Area meetings will be held throughout the district in late February to discuss operations and listen to irrigators.

Tours

A tour of WID, the new Bassano Dam Spillway and tour of areas in the BRID by the Board and staff to see past, present and future projects were held. We also took our newly elected MLA, Joseph Schow on a tour to help him understand the workings and needs of the BRID. As well as, the economic benefit that irrigated agriculture is to our area and the province.

Milestones

Some of us attended WID's 75th and UID's 100th Anniversary celebrations. The BRID and Town of Vauxhall 100th Anniversary celebrations will be held together June 19-21 in Vauxhall. We honored our past Chairman Harold Unruh with a banquet for his 33 years as Director with most of those years serving as Chairman of the Board. Thank you, Harold, for your commitment to irrigation, the District and your area by providing this service to us all.

Deadhorse Reservoir

The board is planning ahead for the possibility of this reservoir. Landowners and irrigators affected have been updated on the progression of this process. This proposed reservoir would benefit the District much like Badger Reservoir did in the 1980's when it was built.

Water Allocation

The annual 24" limit per acre is very high compared to all the other irrigation districts. We are considering dropping it to 20". The flood acres would still qualify to purchase an extra 6" if needed and irrigators can transfer between their parcels.

This would:

1. Help improve water ordering and operations.
2. Reflect current efficiencies. 98% of parcels used less than 18" in 2019.
3. Help irrigators and the BRID become more efficient in the future.

Conclusion

We would like to thank our water users for another good year even though the year started out cold and dry and ended with many crops in poor harvesting conditions where roughly half the beets could not be harvested. Your cooperation and communication in water ordering were much appreciated. Thank you staff for all you do to keep our district in good shape and help supply water for our farmers. We thank our Departments of Agriculture and Forestry, and Environment and Parks for all the help you give to our District. May your 2020 year be blessed.

Respectfully Submitted,

Walter Unruh
Chair, Board of Directors

BOARD OF DIRECTORS REMUNERATIONS REPORT
NOVEMBER 1, 2018 - OCTOBER 31, 2019

Members of the Board of Directors of the Bow River Irrigation District receive remuneration for their time spent in attendance at meetings, and compensation for whatever expenses are incurred in attending those meetings, such as meals and mileage. For attendance at meetings, directors receive \$486 per day. The board chairman receives an extra \$106 per day for each board meeting and for each day of official district business when specifically performing duties of board chairman. The board member who reviews the monthly bank reconciliations and investment summaries receives an extra \$53 per day for each board meeting.

The following is a listing of fees incurred through operations of the Board of Directors of the Bow River Irrigation District:

<u>Year</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Directors' Fees	\$ 112,856	\$77,664	\$84,811	\$70,267	\$60,638
Miscellaneous	<u>27,022</u>	<u>15,362</u>	<u>20,008</u>	<u>18,664</u>	<u>20,213</u>
TOTAL:	<u>\$139,877</u>	<u>\$93,026</u>	<u>\$104,819</u>	<u>\$ 88,931</u>	<u>\$80,851</u>

<u>Director</u>	<u>Fees</u>	<u>Mileage</u>	<u>Expense</u>	<u>Total</u>
John DeVries	\$ 7,818	\$ 225	\$ 0	8,043
James Larson	17,423	1,935	596	19,954
Glenn Logan	9,224	1,138	0	10,362
Ron Schlaht	15,532	2,800	0	18,332
Laus Stiekema	5,346	224	0	5,570
Harold Unruh	8,683	410	797	9,890
Walter Unruh	22,339	2,538	680	25,557
Vic Van Dyk	<u>14,580</u>	<u>568</u>	<u>0</u>	<u>15,148</u>
TOTALS:	<u>\$100,945</u>	<u>\$9,837</u>	<u>\$2,073</u>	<u>\$112,856</u>

REPORT ON ADDING AND REMOVING PARCELS

Section 46(1)(d) of the IRRIGATION DISTRICTS ACT states that each district must report all parcels added to or removed from the district; the following parcels have been added to the Bow River Irrigation District in 2019:

S.E. 28-12-16-W4M	N.W. 33-15-18-W4M
N.E. 19-14-19-W4M	N.E. 33-15-18-W4M
S.E. 18-16-19-W4M	S.E. 7-21-24-W4M
S.W. 18-16-19-W4M	N.E. 7-21-24-W4M
S.E. 19-15-19-W4M	N.W. 8-21-24-W4M
N.E. 19-15-19-W4M	N.E. 8-21-34-W4M
N.W. 13-15-20-W4M	S.E. 9-21-24-W4M
N.E. 13-15-20-W4M	N.W. 9-21-24-W4M
S.E. 25-15-20-W4M	N.E. 9-21-24-W4M
S.W. 25-15-20-W4M	S.E. 22-21-24-W4M
N.W. 25-15-20-W4M	S.W. 22-21-24-W4M
N.E. 25-15-20-W4M	N.W. 22-21-24-W4M
N.E. 32-14-20-W4M	N.E. 22-21-24-W4M
S.E. 4-15-20-W4M	S.W. 7-21-24-W4M
S.W. 4-15-20-W4M	N.E. 27-13-17-W4M
Block 41A. Plan 4397HX	N.W. 22-16-19-W4M
N.W. 36-14-18-W4M	N.E. 22-16-19-W4M
N.E. 36-14-18-W4M	S.W. 26-12-17-W4M
S.W. 25-14-18-W4M	N.W. 26-12-17-W4M
S.W. 10-13-18-W4M	S.W. 26-13-17-W4M
S.E. 22-19-22-W4M	N.W. 23-15-19-W4M
S.E. 34-19-22-W4M	S.W. 30-15-19-W4M
N.E. 34-19-22-W4M	S.E. 34-13-17-W4M
N.E. 7-14-19-W4M	N.E. 34-13-17-W4M
S.E. 18-14-19-W4M	N.W. 21-13-15-W4M
S.W. 35-15-18-W4M	N.W. 17-15-19-W4M

No parcels were removed from the Bow River Irrigation District in 2019.

GENERAL MANAGER'S REPORT

Expansion

The approval of our most recent expansion in December 2018 was probably the single biggest story of the past year. This increased our expansion limit to 295,000 acres from 260,000 acres. Eight thousand acres were reserved for intensification of existing parcels, with the remaining 27,000 acres available for dryland parcels. Since the demand for irrigation acres for dryland parcels again exceeded the number available, we followed the same process as in our previous two expansions to approve applications. Under that process, each applicant received approval for one parcel before anyone received approval for a second parcel, each applicant wanting a second parcel received approval for it before anyone received approval for a third parcel, and so on. At this point, everyone wanting 11 or more parcels has received approval for 11 parcels. Applications for dryland parcels were received from 57 individuals, and 66 individuals have applied for intensification acres so far. We still have acres available for intensification.

Water Operations

The 2019 irrigation season was our fifth consecutive dry year with high water demand, but once again we were able to deliver all the water required, and we ended the season with excellent winter storage in the reservoirs of 333,000 acre feet. This is 8,000 acre feet more than the previous year, and is more than was stored in any previous winter. Water use was above average each month from April through August, with extremely high use in June. It was slightly below average after September 1.

Our total diversion out of Little Bow Reservoir was 314,000 acre feet, which is 17.5% above the average for the previous 25 years. Given the number of acres added to the district in recent years it is not surprising to use this much water in a dry year. Our peak daily diversion was 2,100 cubic feet per second on July 17 – 18. The total diversion from the Bow River at Carseland was 389,000 acre feet, which is 71.5% of the total licenced allocation. Flow in the river was good through most of the year, due to frequent summer rainfall in the mountains.

We experienced fewer problems with aquatic weeds and algae this year than in 2018, which is probably attributable to less local runoff into our canals and reservoirs and increased Magnacide applications.

Water Ordering

We continue to struggle unnecessarily with water operations because of a lack of cooperation from too many irrigators with water ordering. Although pipelines seem to always have water available in them it takes time for water to flow down the canals from the reservoirs to the pipeline inlets, and when too many irrigators help themselves to water without ordering it causes shortages further down the canals. We do our best to predict what demand will be and to allow for extra water in the system, but we cannot always get it right, and if we put too much water in it gets wasted as excess return flow. We need 24 hours notice for water orders in order to guarantee delivery and operate efficiently, even though orders may frequently be

filled more quickly. Please cooperate in order to ensure that everyone gets water when they need it.

Deadhorse Coulee Reservoir

For several years we have been considering the possibility of constructing a new reservoir on the main canal at Deadhorse Coulee in TWP 13 RG 18 W4. In addition to storing water for use in drought, a reservoir at this location would improve operation of the main canal, including reducing the amount we spill back to the river. A preliminary engineering investigation completed in 2017 showed that a reservoir with a useable capacity of approximately 20,000 acre feet could be constructed. This year we had a preliminary geotechnical evaluation completed to determine whether the foundation conditions were likely to be suitable for construction. The results of this were generally positive. We also held a meeting with landowners in the immediate vicinity of the proposed reservoir to discuss their concerns. Although we believe this reservoir would be extremely beneficial to the district, it will only be built if we can obtain significant cost shared funding from the government.

Staff Changes

Glen Brown (land administrator), Edith Stevens (accounts receivable) and Koos Van Der Wielen (building maintenance) retired in 2019, and Laurie Gallup (receptionist/secretary) resigned. George Thiessen replaced Glen, and also assumed the duties of safety officer. George had been an equipment/weed control operator for us, and Jared Willis was hired to fill that position. Teri Unruh replaced Edith, and Lori Van Hal replaced Laurie.

Respectfully submitted,

Richard J. Phillips, P. Eng.
General Manager
Bow River Irrigation District

MAINTENANCE REPORT

The maintenance department of the BRID experienced a normal year. Before water was turned on in the spring, thirteen turnouts were installed for new irrigation acres. With scheduled Magnicide H treatments, including on the Main Canal, we experienced fewer problems with aquatic weeds and algae this year. Scheduled Magnicide H treatments will continue in the upcoming year on the canal system including the Main Canal.

Magnicide H Chemical Costs:

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$693,046	\$709,742	\$276,881	\$269,657	\$323,367

Maintenance projects that were completed this year, include the R-0 Pipeline in the South Hays area and three pipeline emergency spillway turnouts installed in the Vauxhall area.

Through the Irrigation Rehabilitation Program (IRP), the district with its own forces undertook the rehabilitation of Lateral B (West Block) Phase 3 – B Pipeline in the Enchant area. This project consisted of PVC pipeline and turnout installations.

The BRID spent approximately \$877,061 on Special Projects this year. Under the 2019 Special Projects program the BRID installed power to twelve pipeline screen cleaners, added more solar panels to five pipeline screen cleaners, installed five side sweep pipeline screen cleaners, two inline pipeline screen cleaners, upgraded screens and brooms on eight pipeline screen cleaners, automated four structures and changed actuators on three gates.

Under the domestic relocation program, the district completed three farmer-initiated projects at a total cost of \$9,000. The BRID provides \$3,000 towards each domestic relocation, to a maximum of 10 relocations per year on existing canals or pipelines.

Following is a list of routine maintenance performed by the BRID in 2019:

Canal Banks Sprayed with Boom or Spot Treated by Handgun	380	km
Ditch Channel Cleaned	3	km
Ditch Cleaned with Herder (Cattails)	18	km
Ditch Banks Mowed	357	km
Ditch Banks Leveled	2	km
Ditch Banks Graveled	21	km
Ditch Banks Graded	20	km
Ditch Closed	1	km
Fence Installed, Removed or Replaced	9	km
Rock, Gravel and Armour Placement (includes IRP projects)	9,985	m ³
Beaver Dams & Weed Jams Removed	4	units
Canal Washouts Repaired (Structures & Culverts)	5	units
Catwalks & Handrails Fabricated and Installed	12	units
Concrete Bridge Repair	1	unit
Domestic Turnouts Installed	2	units
Drain Inlets Installed	2	units
Farm Turnouts Installed in Laterals	2	units
Farm Turnouts Repaired	15	units
Farm or Lateral Crossings Replace or Repaired	5	units
Gates Repairs	6	units
Pipeline Repairs (above ground)	25	units
Pipeline Repairs (below ground)	14	units
Pipeline Screen Modifications	4	units
Pipeline Screens Fabricated and Installed	10	units
Pipeline Turnouts Fabricated	61	units
Pipeline Turnouts Installed	3	units
Road Crossings Installed or Repaired	2	units
Rock Weir Installed or Repaired	6	units
Standpipes Installed or Repaired	2	units
Structures Removed	5	units
Structures Repaired	2	units
Texas Gates Installed or Removed	3	units
Tile line Repair	2	units
Turnouts Removed	6	units
Turnout Screen Fabricated	4	units

Respectfully submitted,

Bill Skelly
Superintendent of Maintenance

OPERATIONS REPORT

Water Diversions

Water diversions from the Bow River at Carseland began on April 11, 2019 and ceased on October 11, 2019. A total of 389,000 acre feet was diverted this season. McGregor, Travers and Little Bow Reservoirs started the season with 325,000 acre feet total storage and ended the season at 333,000 acre feet storage.

Water diversions into our main canal at Little Bow Reservoir began on April 22nd, and ceased on October 11th. A total of 314,000 acre feet of water was diverted into our main canal at Little Bow Reservoir in 2019, which is 17.5% above the average for the previous 25 years. The return flow was 66,319 acre feet, which was returned to the river through the District's drainage system.

The Lost Lake pumps returned 3,789 acre feet into the main canal. This year the Vauxhall Research Station recorded 165 mm of precipitation between April 1st and October 31st, which is 65% of the average.

COMPARISON OF PREVIOUS YEARS:

Year	Carseland Diversion (acre feet)	Little Bow Diversion (acre feet)	Acres Irrigated	Irrigation Acres & Annual Acres with Systems	Precipitation @ Vauxhall (April 1 to October 31)
2019	389,000	313,914	250,832	251,750	165 mm
2018	290,400	300,000	239,295	248,318	145 mm
2017	422,000	351,500	242,150	245,224	124 mm
2016	328,085	262,391	226,566	242,598	281 mm
2015	331,900	298,800	226,042	239,957	156 mm
2014	222,191	231,167	224,942	232,422	256 mm
2013	240,000	238,995	216,571	225,222	247 mm
2012	260,000	230,618	208,217	217,218	305 mm
2011	151,700	214,666	202,478	216,375	289 mm
2010	156,116	163,603	182,483	216,285	363 mm
2009	295,557	244,573	211,577	215,183	282 mm
2008	238,000	217,179	206,283	213,951	314 mm
2007	256,518	247,527	201,286	211,060	250 mm

The assessment roll at the close of the 2019 irrigation season was 264,239.51 acres. The expansion limit of the district is 295,000 acres.

CROP RECORDS

Crops on parcels with irrigation systems:

CROP	ACRES	CROP	ACRES
Hard Spring Wheat	59,490	Triticale	936
Barley	18,456	Oats	906
Dry Beans	18,134	Green Feed	772
Canola	17,171	Malt Barley	639
Dry Peas	14,499	Sunflower	606
Alfalfa Hay	13,590	Rye	511
Canola Seed	12,750	Mint	504
Durum wheat	12,488	Summer Fallow	494
Potatoes	11,987	Soy Beans	412
Alfalfa Seed	10,536	Fresh Peas	378
Sugar Beets	10,523	Faba Beans	305
Tame Pasture	9,002	Chick Peas	262
Corn Silage	8,508	Quinoa	255
Hay Grass Timothy Brome	7,289	Miscellaneous	248
Soft Wheat	3,625	Native Pasture	145
Grain Corn	3,476	Lentils	140
Winter Wheat	3,061	Alfalfa silage	131
Flax	2,921	Miscellaneous - Yards	100
Hemp	2,477	Market Gardens	13
Barley Silage	2,319	Hops	5
CPS Wheat	1,683	Turf Sod	3
		TOTAL:	251,750

The methods of irrigation and acres of each are:

	% of Total	Acres:
Pivot	93.8	236,293
Gravity (Flood)	3.8	9,502
Wheel Move/Hand Move Sprinklers	2.3	5,767
Subsurface Drip	0.1	188
	100	251,750

DISTRICT REHABILITATION PROGRAM REPORT

Rehabilitation of the BRID's irrigation works is normally funded primarily through the provincial government's Irrigation Rehabilitation Program (IRP), which requires the district to provide 25% of the cost, with the government providing the remaining 75%. IRP funds are used only on projects which are approved by Irrigation Council. No funds were added to the district's IRP account in 2019 due to delays related to the change in government. The 2019 provincial budget included IRP funding, which we expect to receive in early 2020. The district is also spending substantial money from reserves to rehabilitate our system.

Brief descriptions of projects that were completed last year, those that are now under construction, and those that are planned for next year follow. The cost shown for IRP 2319 Phase 3 covers the work included in all three phases of the project from 2016 through 2019. Projects which do not include IRP in the description are being funded entirely from our reserves.

Projects Completed in the 2018/2019 Construction Season

<u>Project Description</u>	<u>Estimated Final Cost</u>
IRP 2319 Lateral B (West Block) Phase 3	\$14,690,000
Main Canal Drop 5 Replacement	\$2,265,000

Projects to be Completed in the 2019/2020 Construction Season

<u>Project Description</u>	<u>Cost Estimate</u>
Lateral M-1 (West Block) Pipeline	\$145,000
Lateral E-2 / Drain F (West Block) Pipelines	\$2,194,000
Main Canal Drop 7 Replacement	\$1,800,000

Projects to be Completed in the 2020/2021 Construction Season

<u>Project Description</u>	<u>Preliminary Cost Estimate</u>
IRP 2364 Lateral H/H-1 (Vauxhall Block) Pipeline	\$2,250,000
B-5-C / Drain A (Vauxhall Block) pipelines	\$2,485,000
Lomond Lateral Rehabilitation km 30.2 to km 37.1	\$5,200,000
Main Canal Drop 3 Replacement	\$2,200,000

Under Section 164 of the Irrigation Districts Act, the District is able to be exempted from sections of the Act dealing with claims for seepage damage by submitting five-year plans which specify canals to be rehabilitated with seepage control included. A portion of Lateral B is included in the 2016-2020 plan. Lateral E-2 is included in our 2019-2023 seepage control plan. Pipelines will eliminate seepage on these systems.

I wish to thank all those involved in the projects which have been completed and which are underway, including the BRID staff, the Board of Directors, the irrigators, contractors, suppliers, engineering consultants, Irrigation Council, the Irrigation Secretariat, and Alberta Agriculture and Forestry.

Respectfully submitted,

Richard J. Phillips, P. Eng.
General Manager

NOTICES AND ANNOUNCEMENTS

2020 BOARD ELECTIONS

Elections for two (2) electoral divisions are scheduled for Tuesday March 17, 2020 (providing there are enough nominees to hold an election).

The electoral divisions up for this year are:

Division #2: Current Director Ron Schlaht (not seeking another term)

Division #4 Current Director John Devries

Electoral Division 2- Term Expires 2023

Includes all parcels of land with irrigation acres recorded on the assessment roll of the Bow River Irrigation District situated within Range 19 West of the Fourth Meridian.

Electoral Division 4-Term Expires 2023

Includes al parcels of land with irrigation acres recorded on the assessment roll of the Bow River Irrigation District situated within Township 14, Range 16 and 17 West of the Fourth Meridian and Townships 15,16 and 17, Range 16 West of the Fourth Meridian

Nominations will close at 4:00 P.M Tuesday, February 25, 2020.

A nomination form may be found on Page 49 of this report.

**ANNUAL MEETING OF THE BOARD OF DIRECTORS
AND WATER USERS OF THE
BOW RIVER IRRIGATION DISTRICT**

**TUESDAY, MARCH 10, 2020
VAUXHALL LEGION HALL, 1:30 PM**

AGENDA

- 1) Welcoming remarks – General Manager – Richard Phillips, P. Eng.
- 2) Appointment of meeting Chairperson
- 3) Adoption of agenda
- 4) Approval of the minutes of the last Annual Meeting, March 12, 2019
- 5) Business from the minutes of last year's Annual Meeting
- 6) Presentation of the Financial Statements for the year ended October 31, 2019
– District Accountant - Jessica Teasdale, CPA, CA
- 7) Chairman of the Board's report – Chairman – Walter Unruh
- 8) General Manager's Report – General Manager – Richard Phillips, P. Eng.
- 9) Maintenance of Irrigation Works Report – Superintendent of Maintenance –
Bill Skelly
- 10) Presentations
- 11) New Business
- 12) Recognition
- 13) Adjournment

**ANNUAL MEETING OF THE BOARD OF DIRECTORS
AND WATER USERS OF THE
BOW RIVER IRRIGATION DISTRICT**

**TUESDAY, MARCH 12, 2019
VAUXHALL LEGION HALL, 1:30 PM**

Following are the minutes of the Annual Meeting of the Board of Directors and irrigators of the Bow River Irrigation District, held on Tuesday, March 12, 2019, in the Vauxhall Legion Hall.

Attendance included 22 irrigators, 7 board members, 5 BRID staff members, 1 representative from Avail CPA, 1 AIDA representative, 3 provincial government staff, 1 representative from Irrigation Council and 1 representative from MPE Engineering Ltd. for a total of 41 attendees.

The meeting was called to order at 1:36 P.M. by General Manager Richard Phillips

1. Welcoming Remarks - General Manager - Richard Phillips, P. Eng.

In opening the meeting, Richard Phillips welcomed all attendees to the meeting and asked for introductions.

Richard Phillips said that the 2019 board elections saw two incumbents returned to the board by acclamation: James Larson (Area #3 – Enchant) and Vic Van Dyk (Area #5 – Vauxhall). Area #6 was vacated by Harold Unruh's resignation, Laus Stiekema was elected to the board by acclamation.

BRID employees in attendance were introduced.

2. Appointment of a Meeting Chairperson

Richard Phillips introduced Ron Schlaht, Vice Chairman of the board, whom the directors had previously appointed as Chairman of the meeting.

3. Adoption of Agenda

Ron Schlaht welcomed all attendees and introduced the board members. He asked that attendees review the agenda on page 18 of the Annual Report and asked if anyone wished to add items. As there were none, he requested a motion to accept the agenda.

Moved by Brian Witdouck that the agenda in the Annual Report be accepted

as printed.

CARRIED

4. Approval of the Minutes of the last Annual Meeting: March 13

5. 2018

Ron Schlaht requested that attendees review the minutes of last year's annual meeting on pages 19 through 27 of the report and inquired whether there were any errors, omissions or corrections required. None were noted. A motion to accept the minutes of the March 13, 2018 annual meeting was requested.

Moved by John Kolk that the minutes of the March 13, 2018 Annual Meeting as printed and circulated in the 2019 annual report be accepted.

CARRIED

6. Business from the Minutes of Last Year's Meeting

Ron Schlaht asked if there was any business from the minutes of last year's meeting. None was noted.

7. Auditor's Report and Review of Financial Statements

Period Ending October 31, 2018: District Accountant – Jessica Teasdale, CPA, CA

Jessica Teasdale directed attention to the Auditor's Report on page 30 of the annual report and stated that we were issued a clean opinion on the audit.

-Income: water rates were consistent; lease revenues were up slightly due to solar projects and investment earnings were down due to an unrealized loss of \$170,000 on investments

-the district received a grant of nearly \$500,000 for operating expenses

-IRP funding was reduced to \$2.2 million in 2018

-\$70,000 of excess disaster recovery costs were absorbed

-Magnacide costs exceeded \$700,000

-there was a surplus from operations of \$63,000

Ron Schlaht invited any questions relating to the Auditor's Report and Review of Financial Statements.

- Q. Ben Janz asked Richard Phillips why the Lost Lake pumping costs were lower in 2018 than in 2017 considering all the spring flooding.

- A. Richard Phillips said once the runoff was removed from the lake there was little water that entered the lake. The cost of pumping related to the spring flooding is considered part of the disaster recovery cost, rather than the regular pumping cost.

Ron Schlaht invited further questions. None were raised. A motion to approve the statements and report was requested.

Moved by Henry Wiebe that the financial statements and auditor's report for the year ending October 31, 2018 be accepted as presented.

CARRIED

8. **Chairman of the Board's Report: - Harold Unruh**

Harold Unruh presented a summary of his written report as it appeared in the annual report. Items noted:

-Expansion: It was approved by plebiscite. Of the 35,000-acre expansion, 25,000 acres were reserved for dryland development and 10,000 acres for intensification. Dryland applications totalled over 37,000 acres, with intensification applications totalling 3,700 acres. All the intensification applications will be approved if the criteria are met, but not all the dryland applications will be approved.

-IRP funding: The funding has been dropping from \$19 million per year for all the districts. In 2018 and 2019 the funding was \$14 million and in 2020, the funding is \$10 million. Our share of the \$10 million will only be \$1.5 million. We held a strategic planning meeting on February 21, a large part of which focussed on future rehabilitation and how best to use the expansion funds. Within 7 years, most of the pipelines in the BRID will be completed.

-52,000 acre foot licence: The process initiated in 1992 is now complete. The final decision was that the BRID will receive 40,000 acre feet of that licence. We appealed the decision twice, and lost both times, so we consider the issue now to be settled.

-Joint meetings: We met with representatives of the WID, EID, MD of Taber and Vulcan County. We have a meeting on March 27 regarding joint issues between irrigation districts and MD and Counties.

-HR firm: The board hired Real HR from Calgary to work for us. The final report was received on March 11, 2019. 37 of 40 staff were interviewed (three declined). Real HR said that they were impressed with our staff. Some things do require attention. We were also made aware that one quarter of our staff will be retiring within the next 4 to 5 years, with 42% of staff retiring within 10 years. Planning for their replacement should start now. Real HR

also helped us with policies. New government regulations regarding workplace issues such as bullying, abuse and harassment must be dealt with by the drafting of policies that comply with the legislation. The penalties for non-compliance are harsh. Real HR will also do training sessions with us every 3 months.

-Government: We want to thank the Department of Agriculture and Forestry and the Department of Environment and Parks of Alberta for their work in the modelling of our district for expansion.

Harold Unruh said that he has spent a total of 33 years as a member of the BRID's board of directors, which is one third the age of the district itself. He also wished Laus Stiekema well in his position on the board.

Ron Schlaht invited questions relating to the Chairman's report. None were raised. A motion to accept the annual maintenance of irrigation works report was requested.

Moved by Doug Stanko that the Chairman's report for 2018 be approved.

CARRIED

9. General Manager's Report -Richard Phillips, P. Eng.

Richard Phillips presented a summary of his written report as it appeared in the annual report.

-Water ordering: Pipelines and pivots are great, but their downside is that too many irrigators are careless with water ordering. Not everyone currently orders water and all irrigators are requested to do a better job of ordering water.

With the aid of graphs, the seasonal flows in 1985 and 2015 through 2018 were shown to compare dry years. In 1985, when the irrigation was mainly using wheel lines and flood, the demand was shown to accelerate in the spring, stay high at a steady demand and then drop off at the end of the season. In later years, with the prevalence of pivots, the demand has high variability through the season. Although the district does try to predict the demand, this is not as accurate as the irrigators letting their ditchriders know when they need water. Big storms cause irrigators to shut off their pivots immediately and they should coordinate this with their ditchriders. The main canal can also get very high in these situations.

-Water operations: 2018 was the fourth dry year in a row. There was more water in our reservoirs this winter than ever before. The total 2018 diversion from the Little Bow Reservoir was 300,000 acre feet. The peak daily diversion was 2,250 acre feet. 290,400 acre feet were diverted at the Carseland Weir, which is just over half of the district's licenced allocation. The diversion was low due to the headworks reservoirs receiving over 50,000 acre feet of snow melt in the spring.

-Spring flooding: The flooding caused unprecedented damage to our system. A major spillway in south Hays was lost. The flooding damages cost \$1.1 million, which included the Lost Lake pumping costs. It required seven weeks of pumping to return Lost Lake to its normal levels. To protect the pumphouse, an earthen dyke was built around three sides. Inside the building, openings were closed with sealant and sandbags. Debris had to be prevented from getting into the pumps.

Staff put in an incredible effort last spring and we received valuable outside help from F. Miller Excavating. MPE Engineering engineered the spillway replacement, with the work completed quickly by Porter Tanner Associates. The concrete chute was replaced with a 48" PVC pipe, which has greater capacity than the old chute. There was some sloughing on the main canal. In most areas of the district, the water flows away from the canal but in the Sundial area some water flows against the canal. Much of the damage couldn't be repaired until fall but the canal was still operational. There was some erosion on drains and canals. Slides illustrating flood damages and repairs were shown.

-Main canal structure replacements: Drop 5 is being replaced now. The structure is very close to the MD of Taber road, so the road bridge had to be replaced at the same time. The MD received some government funding. The concrete work is nearly complete and only backfilling remains to be completed.

-Staff changes: Two ditchriders joined the BRID in early 2018: Adam Locke and Mark Borle. Daryl Brouwers was hired as an Operations Assistant. Tim Gow retired in early 2018.

Richard Phillips thanked various government departments, staff and contractors. Staff worked long hours to control weeds, but the main canal will now be regularly treated with Magnacide. He also stated that Harold Unruh was a pleasure to work with on the board, and he will be missed as a Chairman.

Ron Schlaht invited any questions relating to the General Manager's report.

- Q. Anthony Brummelhuis asked how big the pumping bill was at Lost Lake and if it could be drained naturally?
- A. Richard Phillips said that the cost was \$130,000. To drain the lake to the south without pumping would require a very deep canal.

- Q. Brian Witdouch asked if some permanent fixture could be installed at the Lost Lake pumphouse to protect it during flood events.
- A. Richard Phillips said that a dyke could be built on the inlet canal to the pumphouse from the high ground on the east bank to the west bank. This is on the to-do list.

- Q. Anthony Brummelhuis asked if there was any way to divert water north from the lake.
- A. Richard Phillips said that the canal would have to be even deeper.

- Q. Dirk Geerlings asked what caused the extreme weed problems in 2018.
- A. Richard Phillips said that the heat units and sunshine fostered weed growth. Warm weather and nutrients in the water made the 2018 season much worse than normal for weed growth. The heavy spring runoff would have been high in nutrients.

- Q. Dirk Geerlings asked what has been done about high-water levels in canals during power failures. He has heard some discussion regarding spillways.
- A. Richard Phillips said that we have been installing larger pipeline drain outs and retrofitting the older pipelines. The drainout on the Lateral B pipeline is the largest the district has ever installed. The Little Bow Reservoir head gates can now be operated remotely. Automated gates in the canals should not be left in the automated mode during high flow periods. If all the gates were to drop, the water will continue downstream and cause flooding. A large volume of water can be stored in the canal.

- Q. John Kolk asked if the district is working on data to better predict negative incidents.
- A. Richard Phillips said that we know that when it is hot and dry people will irrigate more, and during a quick rain people will shut off their systems. A phone call from the irrigator to their ditchrider is far more valuable than any predictions.

- John Kolk added that the district should consider having irrigators text when planning shutoffs to help predict events. The accumulation of information would help to quickly adjust flows.

- Q. It was asked what solar projects are under way in the BRID.
- A. Richard Phillips said that we have three leases signed, two of those with Solar Krafte. Construction on one project will begin in mid April. The second site is currently under investigation and the third is in the planning stages.

- Q. Albert Dalton asked if the district would consider cleaning snow out of the ditches earlier as there were a lot of drain culvert washing out last spring.
- A. Bill Skelly said that it can be difficult to clean out all the road ditches; they can be cleaned out and quickly refilled by wind blown snow.

- Q. Ivan Locke asked why people have been allowed to take banks off ditches by farming right to the canal edge. If the banks had been left, water would have drained off fields slowly.
- A. Bill Skelly said that some landowners have taken the liberty of removing the banks.
Richard Phillips added that we have heard that larger culverts Should be installed-this would only move the water downstream quicker.

- Q. Eldon Habraken asked if there was a generic replacement for Magnicide, and if it was patented or another company could produce it.
- A. Richard Phillips said that only one company made it and they planned to stop selling it to irrigation districts some time ago. Fortunately, another company picked up the sale of the product. Another company is looking at registering a couple of alternative aquatic herbicides, but the process is painfully slow.

- Q. Albert Dalton asked if there was a reclamation plan in place when a solar project is decommissioned.
- A. Richard Phillips said that the lease requires the company to perform the reclamation. There is a third-party guarantee of \$800,000 for cleanup if reclamation is unsatisfactory. Once a solar project is built, if the original company no longer operates it, someone will take it over.

- Q. Albert Dalton asked if the solar panels are stationary.
- A. Richard Phillips said that the panels on the project immediately north of Vauxhall will be moveable to track the sun.

Ron Schlaht invited further questions relating to the General Manager's report. None were raised. A motion to accept the General Manager's report was requested.

Moved by Dirk Geerlings that the General Manager's report be accepted as presented.

CARRIED

9. Annual Maintenance of Irrigation Works Report

- Superintendent of Maintenance - Bill Skelly

Bill Skelly reviewed the annual maintenance report on pages 10 and 11 in the annual report. He said that 2018 was the first year in which the main canal was treated with Magnicide. It was done at a higher flow, resulting in more chemical required and higher costs. Treatment of the main canal is scheduled twice in 2019. The main canal flow will be reduced at that time to reduce costs and the scheduling will be advertised. \$435,000 more was spent on Magnicide in 2018 than in 2017.

-Several road crossings were replaced.

-\$305,000 was spent on special projects.

-Under the domestic relocation policy, the BRID will pay the first \$3,000 towards each domestic relocation. Up to 10 relocations are budgeted per year. Every year concrete precast beaks break off turnouts, which are replaced as needed. Any irrigator having this problem should call.

Ron Schlaht invited any questions relating to the maintenance of irrigation works report.

- Q. Brian Witdouck asked if the BRID was having problems with screen cleaners in 2018.
- A. Bill Skelly said that some screen cleaners powered only by solar were unable to keep up with continuous operations. Generators were used in 2018, and any cleaners near a power source are being hooked into the electrical grid. If no power source was nearby, the solar panels were doubled at some locations.
- Q. Anthony Brummelhuis asked if the entire canal could be screened.
- A. Richard Phillips said that there were a couple of deflectors installed in canals to direct weeds to a trash rack conveyor that then takes them off to the side. A combination of mechanical and chemical weed control appears to work the best. Herbicide is required and there is also a use for mechanical systems.

Anthony Brummelhuis added herbicides may kill weeds, but they remain in the canal. Richard Phillips said that if we are keeping up with the weed growth there aren't as many floating in the canals.

- Q. Doug Stanko asked if irrigators are allowed to build their own deflectors in the canals.
- A. Bill Skelly said that irrigators can build their own deflectors providing there is no interference to the canal flow.

Koos VanderWielen added that the district used to drag large chains along the canal beds to control weeds. Bill Skelly said cutting weeds is more to restore flow than control algae.

- Q. Dick DeVries asked if the district would make use of gabion walls.
- A. Bill Skelly said TID is in favor of gabion walls, but the BRID prefers screen cleaners.
- Q. Ivan Locke asked if holding ponds would be useful for weed control in pipelines.
- A. Richard Phillips said that the holding ponds were originally designed for silt settling, but that is a minor issue.

Ron Schlaht invited further questions relating to the report. None were raised. A motion to accept the annual maintenance of irrigation works report was requested.

Moved by Henry Wiebe that the annual maintenance of irrigation works report be accepted as presented.

CARRIED

10. Presentations

The following reports were presented:

District Rehabilitation Program Report – Richard Phillips, P. Eng., General Manager

Richard Phillips said that under the IRP program, funding has been decreasing over the past years. The district is still completing work under that program. The main project still underway is Lateral B pipeline in the West Block. The total approved cost for the Lateral B project is just under \$15 million, and the final cost should be below the approved cost. All the pipe has been paid for and most has been installed. Most of the costs have already been incurred. Next year's work includes the Lateral E-2 pipeline and a small pipeline from the Lomond Lateral into Drain F. Next winter Drop 7 will be replaced, which is somewhat smaller than Drop 5.

Ron Schlaht invited any questions relating to the district rehabilitation program report.

- Q. Doug Stanko asked why it seems that pipelines are installed right at curves in the canal, which lets water flow directly into screens.
- A. Richard Phillips said that we try to avoid installing the pipelines in the worst spots, but sometimes it is unavoidable. In those situations, we try to install a different type of cleaner.

2018 Water Operations Report– Rolf Schwabe, C.E.T. Executive Assistant

Rolf Schwabe presented the report.

Ron Schlaht invited questions relating to the Water Operations Report. None were raised.

Future Reservoir Possibilities – Richard Phillips, P. Eng., General Manager

Richard Phillips said that there has been quite of bit of talk about possible new reservoirs in the Bow River basin lately. The recent disastrous flooding in Calgary generated discussion on what could be done to reduce flooding but also to increase the water supply.

As a quick overview, TransAlta has six major storage reservoirs in the mountains: Lake Minnewanka, Spray Lake, Upper and Lower Kananaskis Lakes, Barrier Lake and Ghost Lake. Other major reservoirs include McGregor, Travers, Little Bow and Lake Newell in the EID. The goal is to create new reservoirs to protect Calgary from flooding and generate storage.

Possibilities are a new reservoir near Morley, enlarging Ghost reservoir or building the Glenbow reservoir. The Morley reservoir appears to be the best for storage, although the others could provide some storage as well. Discussions were held about Eyremore reservoir on the lower Bow River. The Siksika nation discussed a large reservoir on their land. The WID would like to build the Delacour Reservoir, while the EID is looking at the expansion of Snake Lake. The BRID is considering the Deadhorse reservoir on our main canal.

The Eyremore reservoir would flood all the way back to the Bassano dam. It was first proposed by Calgary Power in the 1960's, then the PFRA and Alberta Agriculture considered it again in the 1970's. they concluded that this reservoir could store from 580,000 acres feet to 1,580,000 acre feet. A smaller reservoir, that would flood back to the Bassano Dam would still be useful, as it would allow the EID to use more of the water in the river at low flow, with releases from the new reservoir maintaining good flow below the Eyremore Dam. This would also benefit upstream water users, including the BRID. It would provide flood mitigation for Medicine Hat and it would create improved flow in the lower Bow River. The reservoir could partly fill through the winter, because most of TransAlta's water is released in the winter. TransAlta's reservoirs now store a total of 570,000 acre feet, and the Oldman River on-stream reservoirs store 786,000 acre feet. TransAlta's release schedule doubles the natural winter flow and they store water in the summer, when irrigation districts need it. The Eyremore Dam would allow us to make better use of the river.

Deadhorse Reservoir would be located approximately midway on the main canal. MPE Engineering completed a study here and the most attractive option is the second largest. It would store 21,000 acre feet at a cost of \$45 million. Smaller versions would not be large enough to make a difference on the main canal. The Bow River Working Group recommended this project. A long dyke would be required to contain the reservoir on the north side, or it would cover Lost Lake and a large amount of irrigated land. It would be a good project but at a high price. The government is aware of it. We would want to cost share as the price is too high for the district to fund on its own.

Ron Schlaht invited any questions relating to the Future Reservoir Possibilities report.

Q. Peter Pepneck asked if grassland is not considered productive?

A. Richard Phillips said that it is considered non-productive in terms of agricultural production.

Q. Laus Stiekema asked if reservoirs are supposed to be kept empty.

A. Richard Phillips said that this is a function of the reservoir location. All potential reservoirs upstream of Calgary could store water for real use, as well as having empty space for flood storage.

Eyremore would store a lot of water but still be used to protect Medicine Hat from floods.

Q. Eldon Habraken asked if the cost estimate for Deadhorse included land costs.

A. Richard Phillips said that the cost estimate included the land.

Q. John Kolk asked how many acres this reservoir would cover.

A. Richard Phillips said that it would flood about 1,500 acres. Right now, there is more dryland than irrigated land in the reservoir area. Some land trades could be done if the project ever gets underway.

Q. Peter Pepneck asked if the BRID is the biggest beneficiary of this project. To gain government funding, a larger benefit must be shown.

A. Richard Phillips said that the government's priority is the Springbank project on the Elbow River and a reservoir on the Bow River to protect Calgary, but in the 1980's the government did provide funding so that Badger Reservoir could be built.

Q. Eldon Habraken asked if Calgary would be paying for a reservoir if it is a benefit to them.

A. Richard Phillips said that Calgary is basically non-consumptive in their water use.

- Q. Albert Dalton asked if there would be several small dykes along the south boundary of the Deadhorse reservoir.
- A. Richard Phillips said that there would be some small dykes in intermittent locations. The north dyke would be continuous. The reservoir would be quite shallow, as most irrigation reservoirs are.

Jeff Hust said that the dam's maximum height would be 12 meters.

- Q. Brian Witdouck asked if Deadhorse Dam would allow more expansion, or would it just be used for additional storage.
- A. Richard Phillips said that it may be used for expansion, but it is more about improving our water supply and controlling the flow in the main canal.

Ron Schlaht invited further questions relating to the Future Reservoir Possibilities report. None were raised.

11. New Business

Ron Schlaht asked if anyone had new business.

- Q. John Kolk asked that the board consider giving relief from the \$45 per acre postponement fee to irrigators working on expansion. It is difficult to prepare in time for the 2019 irrigation season; some people are having trouble getting pivots ordered or securing easements. Some people have had this charge forgiven and it would be nice to have this applied district wide.
- A. Ron Schlaht said that this would be discussed at the next board meeting.
- Q. Albert Dalton asked if the water rates were increasing, as he had heard that the rate was going to be \$19 per acre.
- A. Richard Phillips said that this is the annual agreement rate, which is \$3 more than the water rate. There is no reason to believe the regular water rate would increase any time soon.

No further questions were raised.

12. Recognition

John DeVries, board member, presented Harold Unruh with a plaque recognizing his 33 years as a director. John DeVries stated that he has been a water user for 40 years, and the system has improved greatly over those years, and thanked Harold Unruh for being a part of making those improvements. He expressed his regrets that Harold Unruh is retiring.

Harold Unruh thanked John DeVries for his words and said that the right time to leave is amid compliments rather than complaints. He said that this board is very good to work with and he has been on the board long enough to work with four different general managers. He stated his

appreciation for the plaque because although some people don't like them, he will be proud to hang the plaque in his house.

13. **Adjournment** The meeting was adjourned at 3:24 P.M. on a motion by Ben Janz.

BOW RIVER IRRIGATION DISTRICT
FINANCIAL STATEMENTS
OCTOBER 31, 2019

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MANAGEMENT RESPONSIBILITY STATEMENT

The financial statements are the responsibility of the management of the Bow River Irrigation District.

These financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The elected Board of Directors of the Bow River Irrigation District is responsible for ensuring that management fulfils its responsibilities for financial statements. The Board carries out its responsibility principally through the Audit Committee.

The Board meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. The Board also considers the engagement or re-appointment of the external auditors. The Board reviews the monthly financial reports.

The financial statements have been audited by Avail LLP, Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Board. Avail LLP has full and free access to the Board.

General Manager

January 22, 2020

INDEPENDENT AUDITOR'S REPORT

To: The Irrigators of
Bow River Irrigation District

Opinion

We have audited the financial statements of Bow River Irrigation District, which comprise the statement of financial position as at October 31, 2019, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at October 31, 2019, and its results of operations and its cash flows 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 organization 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 organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

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

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

Lethbridge, Alberta

January 22, 2020

Chartered Professional Accountants

BOW RIVER IRRIGATION DISTRICT
Statement of Financial Position
As at October 31, 2019

	General Fund	Irrigation Works	2019	2018
ASSETS				
CURRENT ASSETS				
Cash	4,890,244	11,459,793	16,350,037	18,872,266
Short-term investments (Note 3)	-	3,898,813	3,898,813	2,544,824
Accounts receivable (Note 4)	1,348,439	311,957	1,660,396	1,945,620
Materials and supplies, at cost	809,934	-	809,934	913,049
Prepaid expenses	114,389	-	114,389	94,553
Work in process	-	673,395	673,395	770,209
Due from funds	-	734,482	734,482	308,662
	7,163,006	17,078,440	24,241,446	25,449,183
LONG-TERM INVESTMENTS (Note 3)	-	17,901,988	17,901,988	13,677,264
PROPERTY AND EQUIPMENT (Note 5)	3,449,503	-	3,449,503	3,249,320
IRRIGATION WORKS (Note 5)	-	113,049,326	113,049,326	108,170,460
	10,612,509	148,029,754	158,642,263	150,546,227
LIABILITIES AND FUND BALANCES				
CURRENT LIABILITIES				
Accounts payable and deferred revenue (Note 10)	1,783,981	3,640,881	5,424,862	1,472,102
Due to funds	734,482	-	734,482	308,662
	2,518,463	3,640,881	6,159,344	1,780,764
COMMITTMENTS (Note 11)				
CONTINGENCIES (Note 12)				
FUND BALANCES				
Invested in capital assets (Note 5)	3,449,503	113,049,326	116,498,829	111,419,780
Externally restricted (Note 6)	-	30,799	30,799	4,723,029
Internally restricted (Note 6)	-	31,308,748	31,308,748	27,915,351
Unrestricted	4,644,543	-	4,644,543	4,707,303
	8,094,046	144,388,873	152,482,919	148,765,463
	10,612,509	148,029,754	158,642,263	150,546,227

The accompanying notes and schedules are part of these financial statements.



General Manager



Chairman of the Board

BOW RIVER IRRIGATION DISTRICT
Statement of Operations and Changes in Fund Balances
For the Year Ended October 31, 2019

	General Fund	Irrigation Works	2019	2018
REVENUE				
WATER EARNINGS				
Irrigation rates (Note 7)	4,373,244	-	4,373,244	4,193,468
Water supply rentals	88,168	-	88,168	88,452
Sale of excess and domestic water	79,040	-	79,040	78,080
Discounts and penalties, net	-170,257	-	-170,257	-173,260
	4,370,195	-	4,370,195	4,186,740
LEASE REVENUE, NET	1,190,348	-	1,190,348	1,114,117
INTEREST EARNINGS	35,327	622,513	657,840	720,204
UNREALIZED GAIN (LOSS) ON INVESTMENTS	-	262,829	262,829	-170,027
PROVINCE OF ALBERTA	479,769	-	479,769	2,722,648
CONTRIBUTIONS FROM FARMERS	-	7,669,580	7,669,580.00	498,018
DISASTER RECOVERY PROGRAM (Note 8)	193,521	-	193,521	879,370.00
MISCELLANEOUS	62,197	-	62,197	57,821
	6,331,357	8,554,922	14,886,279	10,008,891
EXPENSES				
OPERATING EXPENSES (SCHEDULE 1)	5,286,448	36,060	5,322,508	4,738,247
DISASTER RECOVERY EXPENSES (Note 8)	157,486	-	157,486	952,867.00
AMORTIZATION OF IRRIGATION WORKS	-	5,706,453	5,706,453	5,490,400
CONSULTING FEES (REVENUE)	-	-17,624	-17,624	-7,388
	5,443,934	5,724,889	11,168,823	11,174,126
EXCESS OF REVENUE OVER EXPENSES	887,423	2,830,033	3,717,456	-1,165,235
PROVISION FOR IRRIGATION WORKS (Note 9)	-750,000	750,000	-	-
	137,423	3,580,033	3,717,456	-1,165,235
FUND BALANCES, beginning of year	7,956,623	140,808,840	148,765,463	149,930,698
FUND BALANCES, end of year	8,094,046	144,388,873	152,482,919	148,765,463

BOW RIVER IRRIGATION DISTRICT
Statement of Combined Cash Flows
For the Year Ended October 31, 2019

	2018	2018
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Excess of revenue over expenses	3,717,456	-1,165,236
Items not involving cash:		
Amortization of property and equipment	460,623	388,447
Amortization of irrigation works	5,706,453	5,490,400
Gain (loss) on sale of property and equipment	-54,206	-48,699
	<u>9,830,326</u>	<u>4,664,912</u>
Net change in non-cash working capital balances		
Accounts receivable	285,224	-1,203,268
Materials and supplies, at cost	103,115	-210,341
Prepaid expenses	-19,836	-7,753
Accounts payable and deferred revenue	3,952,760	-832,512
	<u>14,151,589</u>	<u>2,411,038</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	-680,697	-456,182
Proceeds on disposal of capital assets	74,097	165,404
Expenditures on irrigation works	-10,585,319	-5,025,311
Change in work in process	96,814	1,411,432
Change in long-term investments	-4,224,724	-4,598,237
	<u>-15,319,829</u>	<u>-8,502,894</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	-1,168,240	-6,091,856
CASH AND CASH EQUIVALENTS, beginning of year	<u>21,417,090</u>	<u>27,508,946</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>20,248,850</u></u>	<u><u>21,417,090</u></u>
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash	16,350,037	18,872,266
Short-term investments	3,898,813	2,544,824
	<u><u>20,248,850</u></u>	<u><u>21,417,090</u></u>

BOW RIVER IRRIGATION DISTRICT

Notes to Financial Statements

For the Year Ended October 31, 2019

1. Purpose of the Organization

The Bow River Irrigation District (District) is charged with the responsibility of efficient and economical distribution of water to users in the District and operates as a not-for-profit organization under the Irrigation Districts Act, Chapter 1-11, Revised Statutes of Alberta 2000.

The District is considered a tax-exempt Government of Alberta agency and as a result pays no income taxes or Goods and Services Tax (GST) on purchases but is still required to collect and remit GST.

2. Accounting Policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations including 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 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. It includes funds provided by the Province of Alberta for the Irrigation Rehabilitation Program. The Province contributes 75% of the funds for this program and the District contributes 25%. This IRP fund can only be used for projects approved by Irrigation Council.

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.

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

2. Accounting Policies (continued)

Cash and Cash Equivalents

The District considers cash on hand, in banks and term deposits that mature within twelve months of year-end as cash and cash equivalents.

Inventory

Purchased materials and supplies inventory are valued at the lower of cost or net realizable value with cost determined by the average cost method.

Work in progress is stated at cost and capitalized as specific projects are completed.

Property and Equipment

Property and equipment are recorded at cost. Amortization of buildings and equipment is provided using the declining balance method at rates intended to amortize the cost of these assets over their estimated useful lives. The annual rates are as follows:

Office shop complex	3%
Buildings	5%
Other equipment	10%
Power equipment	15%
Trucks	20%
Computer equipment	25%

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.

Pension

Expenditures: Employee benefits include pension costs which comprise the cost of pension obligations earned by employees during the year.

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

2. Accounting Policies (continued)

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Management has estimated the average useful life of irrigation works in the District to be 40 years. Amortization of irrigation works is based on this estimate.

Long-lived Assets

Long-lived assets consists of property, buildings and equipment and irrigation works. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The District performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset, or group of assets, may be unrecoverable. Impairment losses are recognized when undiscounted future cash flows from its use and disposal are less than the asset's carrying amount. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment is included in income for the year.

Financial Instruments

The District recognizes its financial instruments when the District becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recognized at their fair value, including financial assets and liabilities originated.

At initial recognition, the District may irrevocably elect to subsequently measure any financial instrument at fair value. The District has not made an election during the year.

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

2. Accounting Policies (continued)

The District subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial Asset Impairment

The District assesses impairment of all of its financial assets measured at cost or amortized cost. The District groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group; there are numerous assets affected by the same factors; no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the District determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the District reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The District reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

3. Investments

	2019	2018
Managed portfolios (cost - \$4,256,778)	4,482,974	4,135,852
GICs	16,617,046	10,154,528
Fixed income (cost - \$696,373)	700,781	1,931,708
	21,800,801	16,222,088
Less: short term	-3,898,813	-2,544,824
Long term investments	17,901,988	13,677,264

Short-term investments totalling \$3,898,813 (2018- \$2,544,824) mature in the next year. They include GICs, term deposits and bonds at interest rates varying from 1.35% to 2.50%. Long term investments totalling \$17,901,988 (2018 - \$13,677,264) mature in one to five years. They includes GICs, term deposits and bonds at varying interest rates from 1.55% to 3.28% and equities.

4. Accounts Receivable

	2019	2018
Water rates and charges	824,905	526,022
Leases	134,137	92,866
Sundry	389,397	1,161,923
Accrued interest	311,957	164,809
	1,660,396	1,945,620

Sundry includes an estimate of \$300,180 to be received from the Disaster Recovery Program relating to expenses incurred during the flood of 2018.

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

5. Property and Equipment

<u>General</u>	2019		2018	
	Cost	Accumulated Amortization	Net	Net
Office shop complex	2,373,953	1,107,782	1,266,171	1,305,332
Buildings	193,354	147,018	46,336	48,775
Trucks	2,010,833	1,181,891	828,942	413,052
Power equipment	2,807,854	1,910,638	897,216	1,055,549
Computers	247,935	212,796	35,139	38,573
Other equipment	1,132,858	757,159	375,699	388,040
	<u>8,766,787</u>	<u>5,317,284</u>	<u>3,449,503</u>	<u>3,249,320</u>

<u>Irrigation Works</u>	2019	2018
Irrigation works opening balance	230,744,876	225,719,565
Additions to irrigation works		
External goods and services	7,105,415	3,282,961
Internal (District) goods and services	3,479,904	1,742,350
Irrigation works at end of year	<u>241,330,195</u>	<u>230,744,876</u>
Amortization opening balance	122,574,416	117,084,016
Disposals	-	-
Current year amortization	5,706,453	5,490,400
Amortization at end of year	<u>128,280,869</u>	<u>122,574,416</u>
Irrigation works closing balance	<u>113,049,326</u>	<u>108,170,460</u>

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

6. Restricted Fund Balances

The District has funds contributed by Alberta Agriculture (externally restricted) and by the District (internally restricted) for use in addition to and/or rehabilitating irrigation works. The District also has funds contributed by Alberta Environment (externally restricted) to secure right of way for deficiencies existing prior to 1974.

	Internal	External			
	District	Right of Way	Cost Share	2019	2018
Opening fund balance	27,915,351	33,233	4,689,796	32,638,380	33,401,580
<u>Add:</u>					
Contributions new parcels	7,383,318	-	-	7,383,318	199,863
Province of Alberta	-	-	-	-	2,242,638
District	750,000	-	-	750,000	1,794,094
Contributions from farmers	368,332	-	-	368,332	375,462
Interest earnings	603,200	636	18,677	622,513	675,583
Unrealized gain (loss)	262,829	-	-	262,829	-170,027
	37,283,030	33,869	4,708,473	42,025,372	38,519,193
<u>Deduct:</u>					
Additions to capital works (Note 5)	3,439,446	-	7,145,873	10,585,319	5,025,311
Consulting fees (revenue)	-17,624	-	-	-17,624	-7,387
Investment fees	36,060	-	-	36,060	38,536
Payments to water users	19,000	3,070	-	22,070	33,953
Drain relocations	60,000	-	-	60,000	43,353
Transfer to cost share	2,437,400	-	-2,437,400	-	747,047
	31,308,748	30,799	-	31,339,547	32,638,380

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

7. Irrigation Rates

Irrigation rates, net, consist of:		2019
263,184.52 acres	at \$16.00 per acre	4,210,952
536.63 acres	at \$400.00 per parcel minimum 56 parcels at 25 acres minimum	22,400
240.93 acres	at \$19.00 per acre, terminable	4,578
		4,237,930
6,848.13 acres	at \$19.00 per acre, annual	130,114
13.00 acres	at \$400.00 per parcel minimum, annual	5,200
		4,373,244

8. Disaster Recovery Program

The District incurred \$157,486 in costs to repair damage due to flooding in the spring of 2018. Based on guidelines set out by the Disaster Recovery Program, funding to cover these costs is estimated to be \$205,409. This funding was not received as of October 31, 2019.

9. Provision for Irrigation Works

	2019	2018
Contribution to cost share reserve	-	747,047
Transfer surplus to reserves	750,000	300,000
	750,000	1,047,047

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

10. Accounts Payable and Deferred Revenue

Included in accounts payable is deferred revenue of \$3,497,715 representing deposits on expansion acres and goods and services taxes payable of \$490,174.

11. Commitments

The District has commitments in an estimated amount of \$0 (2018 - \$1,456,066) in respect of uncompleted work on approved cost sharing projects.

12. Contingencies

The District is involved in various minor litigation, regulatory and environmental matters in the ordinary course of business. In management's opinion, an adverse resolution of these matters would not have a material impact on operations or the District's financial position.

13. 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. It is financed by employer and employee contributions and investment earnings of the LAPP fund. The District is required to make current service contributions to the plan of 9.39% of pensionable earnings up to the Canada Pension Plan's Maximum Pensionable Earnings and 13.84% for the excess. Total current service contributions by the employees of the District to LAPP in 2019 were \$240,173 (2018 - \$262,731) and the contributions made by the District to the plan in 2019 were \$265,198 (2018 - \$287,590). At December 31, 2018 the Plan served about 265,813 people (2017 - 259,714) and 421 employers (2017 - 420) and it disclosed an actuarial surplus of \$3.5 billion (2017 - \$5 billion).

BOW RIVER IRRIGATION DISTRICT
Notes to Financial Statements
For the Year Ended October 31, 2019

14. Financial Instruments

The District as part of its operations carries a number of financial instruments. It is management's opinion that the District is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Fair value of financial instruments

The carrying value of current financial assets and liabilities approximates their fair values due to the short-term nature of these instruments.

The fair value of the District's long-term investments consisting of fixed income bonds, term deposits and equities are \$17,901,988 (2018 - \$13,677,264).

Credit concentration

The District does not have significant exposure to risk from any individual customer. The District conducts regular reviews of its existing customers' credit performance. The Irrigation Districts Act provides a mechanism to recover losses associated with non-payment of irrigation rates and rights.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The District does not have any specific exposure to interest rate risk.

15. Related Parties

During the year the District received revenues of \$110,426 for irrigation water rates from members of the board of directors. These transactions are in the normal course of operations and are measured at the exchange amounts outlined in the District's by-laws.

16. Approval of Financial Statements

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

BOW RIVER IRRIGATION DISTRICT
Schedule of Operating Expenses
For the Year Ended October 31, 2019

Schedule 1

	2019			2018	
	Maintenance & Equipment	Water Delivery	Administration	Total	Total
EXPENSES					
Salaries and wages	1,595,490	451,399	912,913	2,959,802	2,891,617
Employee benefits	309,866	93,457	183,650	586,973	590,049
Equipment operations & maintenance	649,182	-	2,748	651,930	644,944
Materials and supplies	457,633	910	61,129	519,672	444,130
Amortization	446,287	-	14,337	460,624	388,447
Weed and pest control	18,663	693,046	-	711,709	719,620
Delivery pumps	3,443	102,142	-	105,585	146,576
Contracted services	-	-	129,589	129,589	19,458
Association fees	-	23,459	86,566	110,025	114,395
Board of Directors fees and expenses	-	-	139,877	139,877	93,026
Insurance	63,153	-	5,939	69,092	69,908
Equipment rent	125,598	-	-	125,598	26,974
Professional fees	-	-	39,387	39,387	59,643
Telephone	-	6,903	15,616	22,519	21,355
Miscellaneous	537	124	7,672	8,333	8,901
Conference and seminars	9,030	848	4,649	14,527	4,858
Postage	-	-	12,703	12,703	8,993
Advertising	-	-	10,598	10,598	2,894
Land titles charge	-	-	30,155	30,155	4,411
Loss (gain) on disposal of equipment	-	-	-54,206	-54,206	-48,699
Bank charges	-	-	2,724	2,724	2,241
Travel	777	-	1,271	2,048	2,812
Allowance for doubtful accounts	-	-	-	-	1,202
Custom work recoveries	-10,855	-	-	-10,855	-5,136
Building occupancy costs, net	-17,439	-	-	-17,439	-41,476
Labour recoveries	-222,878	-129,494	-195,460	-547,832	-641,540
Equipment recoveries	-922,428	111,515	14,223	-796,690	-829,894
General Fund operating expenses	2,506,059	1,354,309	1,426,080	5,286,448	4,699,711
Irrigation Works investment expenses				36,060	38,536
TOTAL	2,506,059	1,354,309	1,426,080	5,322,508	4,738,247



**FORM FOR NOMINATION
FOR DIRECTOR OF THE
BOW RIVER
IRRIGATION DISTRICT
IRRIGATION DISTRICTS
ACT (SECTION 58)**

We, the undersigned Irrigators in the Bow River Irrigation District,
hereby nominate:

Name (Please Print)

Resident Land Location

as candidate for the election now to be held for Electoral Division # ____.

WITNESSED by our hands this ____ day of _____, A.D. 2020.

To be signed by at least two (2) } _____
Irrigators of the Bow River }
Irrigation District who are } _____
eligible to vote. }

I hereby consent to being nominated as a candidate for election of Director for the Board of the Bow River Irrigation District, and hereby agree, if elected to serve as a member of the Board for the term for which I am elected.

To be signed by Candidate

