

**REGULAR MEETING AGENDA
SUMMER VILLAGE OF HALF MOON BAY
JULY 12, 2021 @ 1:00 P.M.**

A. CALL TO ORDER

B. AGENDA - additions/deletions
 - adoption

C. ADOPTION OF MINUTES - Regular Meeting Minutes, May 31, 2021

D. INFORMATION ITEMS

- 1) Accounts Payable Report
- 2) Quarterly Financial Report
- 3) Public Works Report
- 4) Development Update

E. REQUESTS FOR DECISION

1) Council & Legislation

- a) Sylvan Lake Management Plan
- b) Sylvan Lake Regional Water Commission
- c) Subdivision and Development Appeal Board Training
- d) Munis 101 Councillor Training
- e) Drowning Prevention Week
- f) Annual Information Meeting & Canada Day BBQ

2) Planning & Development

- a) Community Standards Bylaw

F. COUNCIL, COMMITTEES AND CORRESPONDENCE

1) Council Reports

- a) Mike Pashak
- b) Jon Johnston
- c) Andrea Remington

2) Committee Reports

- a) Ann Zacharias, Summer Village of Birchcliff
 - Parkland Regional Library Board

3) Upcoming Meetings

- a) Council Meeting – September 13, 2021 @ 1 p.m.

G. ADJOURNMENT

Summer Village of Half Moon Bay
Regular Meeting Minutes
May 31, 2021

C-1

Minutes of a Regular Council Meeting of the Summer Village of Half Moon Bay, Province of Alberta, held May 31, 2021, in the Summer Village Administration Office at Sylvan Lake, Alberta.

- IN ATTENDANCE

Mayor:

Deputy Mayor:

Councillor:

CAO:

Finance Officer:

Public Works Coordinator:

Junior Development Officer:

Recording Secretary:

Mike Pashak via Zoom

Pam Skakun via Zoom

Ted Hiscock via Zoom

Tanner Evans via Zoom

Tina Leer via Zoom

Chris Loov via Zoom

Kara Kashuba via Zoom

Teri Musseau

Tamara Lawrence
- CALL TO ORDER

The Meeting was called to order at 1:01 p.m. by Mayor Pashak.

AGENDA APPROVAL

- HMC-21-060

MOVED by Deputy Mayor Skakun that the agenda be adopted as amended:

E.1.D. Metrix Group

D.3. Annual Information Meeting

D.4. Canada Day BBQ

E.4.C. EOS Dock

D.5. Hoist Storage

MOVE:

E.1.B. Surplus until after Public Works

CARRIED

CONFIRMATION OF MINUTES

- HMC-21-061

MOVED by Councilor Hiscock that the minutes of the regular meeting of Council held on April 12, 2021, be approved as presented.

CARRIED

INFORMATION ITEMS:

- 1) Accounts Payable Report

2) Development Update

3) Annual Information Meeting

4) Canada Day BBQ

5) Hoist Storage
- HMC-21-062

MOVED by Deputy Mayor Skakun that the information items be received as information and further, the Canada Day BBQ and Annual Information Meeting be rescheduled to the August long weekend.

CARRIED

REQUEST FOR DECISION

FINANCE & ADMINISTRATION

- HMC-21-063

Quarterly Financial Report

MOVED by Mayor Pashak that Council move the MOST Funding of \$6,323.99 from Deferred Revenue into the following accounts:

\$1,977.01 to Office Supplies
\$ 112.39 to IT Expenses
\$ 62.04 to Facility Maintenance
\$ 4,172.55 to Other Revenue to offset uncollected taxation
CARRIED
-
- HMC-21-064

MOVED by Deputy Mayor Skakun that Council move the Lacombe County Grant funding from Deferred Revenue to other revenue in the amount of \$539.00 to be used to support the annual Canada Day BBQ.
CARRIED
- HMC-21-065

MOVED by Councillor Hiscock that Council accepts the Quarterly Financial Report as information.
CARRIED
- HMC-21-066

MSI Amending Memorandum of Agreement

MOVED by Mayor Pashak that Council sign the MSI Amending Memorandum of Agreement.
CARRIED
- HMC-21-067

Metrix Group Audit Fees

MOVED by Councillor Hiscock that Council approve the Metrix Group continuing with audit services for 2021 and 2022.
CARRIED

COUNCIL & LEGISLATION

- HMC-21-068

Purchase of 10 Thevenaz Industrial Trail

MOVED by Mayor Pashak that Council that Council accept Jarvis Bay’s offer to carry the cost at 0% interest for the shared condo bay’s cash call of \$7,000.00 from Half Moon Bay to be paid out of the sale proceeds from the shared condo before any further distributions.
CARRIED
- HMC-21-069

Boat Mooring Policy

MOVED by Councillor Hiscock that Council approve the Boat Mooring Policy as amended.
CARRIED

PUBLIC WORKS

- HMC-21-070

Pathway Program Policy

MOVED by Deputy Mayor Skakun that Council approve the Pathway Program Policy as presented.

CARRIED
- HMC-21-071

Dead and Decadent Tree Removal

MOVED by Deputy Mayor Skakun that Council accept the RFP from Klassen Blade Contracting Ltd. to complete work for all 3 areas.

CARRIED
- HMC-21-072

Greenspace Policy

MOVED by Councillor Hiscock that Council approve the Greenspace Policy as presented.

CARRIED
- HMC-21-073

East Reserve Trail System Upgrade

MOVED by Mayor Pashak that Council proceed with completing the East Reserve Trail System Upgrade utilizing Triangle Contracting Limited.

CARRIED
- HMC-21-074

RFP East Reserve Beach Access

MOVED by Mayor Pashak that Council accept as information.

CARRIED

FINANCE & ADMINISTRATION Continued

- HMC-21-075

Surplus Distribution

MOVED by Councillor Hiscock that Council move the \$146,829.66 surplus into the following reserves:

General Contingency Reserve	\$63,000.00
Roads, Streets, etc. Reserve	\$10,000.00
Water & Sewer Reserve	\$62,829.66
Environment Reserve	\$ 0.00
Fleet Replacement Reserve	\$ 2,000.00
Information Technology & Facilities Reserve	\$ 0.00
Mill Rate Stabilization Fund	\$ 9,000.00

CARRIED

Tina Leer left the meeting at 3:07 p.m.

PLANNING & DEVELOPMENT

Community Standards Bylaw

- HMC-21-076

MOVED by Deputy Mayor Skakun that Council give 1st reading to the Community Standards Bylaw with public consultation to occur over the summer.

CARRIED
- HMC-21-077

Dock Request

MOVED by Mayor Pashak that Council accept as information and Administration notify the applicant of the Dock Policy and required application form.

CARRIED

Council recess at 3:38 p.m.

Council reconvened at 3:48 p.m.

- HMC-21-078

Environmental Open Space Dock

MOVED by Mayor Pashak that Council accept as information and direct Administration to process as per policy.

CARRIED

Kara Kashuba left the meeting at 4:10 p.m.

COUNCIL REPORTS

- Pam Skakun

- Sylvan Lake Regional Wastewater Commission
- Ted Hiscock

- Lacombe Regional Emergency Management Plan
- Mike Pashak

- Scouts Canada
 - Internal Wastewater Line
 - Community Work Calendar

Committee Reports

- Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board
- Ann Zacharias, Summer Village of Birchcliff

- Parkland Regional Library Board

- MC-21-079

MOVED by Councillor Hiscock that the Half Moon Bay Council reports be accepted as information.

CARRIED

NEXT MEETING

Summer Village of Half Moon Bay
Regular Meeting Minutes
May 31, 2021

C-1

HMC-21-080 MOVED by Mayor Pashak that the next meeting of Council be held July 12, 2021, at 1:00 p.m.

CARRIED

ADJOURNMENT

HMC-21-081 MOVED by Mayor Pashak that being the agenda matters have been concluded, the meeting adjourned at 4: p.m.

MIKE PASHAK, MAYOR

TANNER EVANS, CAO

Summer Village of Half Moon Bay

Administration and Finance

Council Date: July 12, 2021

Information Item

Agenda Item: *Accounts Payable Update*

Background:

Total payables processed and presented to Council \$ 86,076.05

The following list identifies any payments over \$3,000:

1. Johnston Ming Manning LLP	\$	5,000.00
a. GST for Belterra Land Purchase		
2. Fence N Things	\$	16,381.30
a. Project Warbler CI Trail System		
3. Triangle Construction	\$	25,383.75
a. East Reserve Trail System		
4. Alberta School Foundation Fund	\$	26,442.01
a. June 30 School Funding		

Administrative Recommendations:

Council to accept as information.

Authorities:

MGA 207 (c): The chief administrative officer advised and informs the council on the operations and affairs of the municipality.

Report Date
2021-06-30 12:21 PM

Summer Village of Half Moon Bay
List of Accounts for Approval
As of 2021-06-30
Batch: 2021-00050 to 2021-00062

Page 1

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
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Bank Code: NewAcct - New Main Bank Code

Computer Cheques:

1	2021-05-31	Black Press Group Ltd 34088668	Notice of Nomination	599.58	599.58
2	2021-05-31	G & M Graphics (Rocky) LTD 21117	Laser Cheques	290.85	290.85
3	2021-05-31	Lacombe County IVC00040563	2021 Portion of Sylvan IDP	26.25	26.25
4	2021-05-31	Town of Sylvan Lake IVC108914	FCSS-2021 Requisition	238.00	238.00
5	2021-06-09	Johnston Ming Manning LLP GST	GST for Belterra Land Purchase	5,000.00	5,000.00
6	2021-06-30	Fence N Things JUNE172021	Project Warbler CL Trail Syste	16,381.30	16,381.30
7	2021-06-30	G & M Graphics (Rocky) LTD 21217	Laser Cheques	290.85	290.85
8	2021-06-30	Void during printing			
9	2021-06-30	Void during printing			
10	2021-06-30	Hallstrom Associates HAE-21-HM001	Environmental Bird Sweep	915.60	915.60
11	2021-06-30	VOID			
12	2021-06-30	VOID			
13	2021-06-30	Sylvan West Tree Farm Ltd 42	Deliver and Install Trees	2,214.25	2,214.25
14	2021-06-30	Triangle Construction 1425	East Reserve Trail System	25,383.75	25,383.75

EFT:

5	2021-06-07	Summer Village of Norglenwold 2021-00092 2021-00086 2021-00082	Mar 2021 Monthly Shared Cost ATB MC-Ballot Boxes Election Mail-Out	2,472.86 24.83 89.10	2,586.79
6	2021-06-15	Empringham Disposal Corp 23159	Bi Weekly Collection	281.35	281.35
7	2021-06-15	Summer Village of Norglenwold 2021-00100 2021-00107	Teri's Salary-Election Office May 2021 Monthly Shared Cost	18.46 2,543.85	2,562.31
8	2021-06-30	Alberta Parking Lot Services 23149	May 28th Cold Pour Crack Seal	1,946.70	1,946.70
9	2021-06-30	Empringham Disposal Corp 23842	Weekly Collection-May 31st	454.03	454.03
10	2021-06-30	Rugged West Maintenance Inc. 1176	Mowing and Trimming	210.00	210.00

Report Date
2021-06-30 12:21 PM

Summer Village of Half Moon Bay
List of Accounts for Approval
As of 2021-06-30
Batch: 2021-00050 to 2021-00062

Page 2

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
Other:					
2740-Man	2021-05-31	Epcor APR23/21-6937	Utilities	83.21	83.21
2754-Man	2021-06-30	Epcor MAY2121-6937	Utilities	80.52	80.52
2767-Man	2021-06-30	Alberta School Foundation Fund 11503	June 30 School Funding	26,442.01	26,442.01
2768-Man	2021-06-30	Epcor JUNE212021-6937	Utilities	88.70	88.70
Total for NewAcct:					86,076.05

Certified Correct This June 30, 2021

Mayor

Administrator

Summer Village of Half Moon Bay

Finance

Information Item

Agenda Item: *Quarterly Financial Report*

Background:

Administration would like to provide the following 2nd Quarter Financial information to Council.

Options for Consideration:

Administration would like to provide the following Financial information to Council.

- The Operating Budget Report to June 30, 2021
- Please be advised that at this time of reporting, not all June costs have been fully distributed.
- ASFF Report to June 30, 2021
 - Capital Projects Report to June 30, 2021

Balances at June 30, 2021

- ATB Bank Account #1 \$ 17,479.51
- ATB Bank Account #2 \$ 897,774.52

Reserves and Deferred Accounts

• Accumulated Surplus	0.00
• Completions Deposits	5,000.00
• Deferred Revenue (Grants)	192,118.38
• JSC IT Reserve	5,000.00
• Fleet Replacement Reserve	4,229.13
• Reserves Roads	60,487.87
• Reserves Wastewater	451,845.93
• Reserves General Operating	316,000.00
• Reserves Environmental	987.87
• Mill Rate Stabilization Fund	25,000.00

Administrative Recommendations:

- 1) That Council discuss and accepts all items as information.

Authorities:

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality"

Report Date
2021-07-02 11:29 AM

Summer Village of Half Moon Bay
Operating Budget
For the Period Ending June 30, 2021

Page 1

	Budget	2020 YTD	Variance
Revenue			
101-000-110 - Taxation.	145,409	145,409	
101-000-510 - Penalties	July penalties have not been applied. 2,000	1,140	(860)
112-000-410 - Sale of Services & Su	60	175	115
112-000-550 - Return on Investments	5 months - Interest earned this year is about \$400 - \$450 per month. 12,000	2,119	(9,881)
112-000-570 - Other Revenue	Includes MOST Funding 508	4,752	4,244
112-000-740 - MSI Operational	Tax Offset and Lacombe Grant 5,703	4,919	(784)
161-000-410 - Compliance Certificat	52	100	48
161-000-510 - Inspection Fees	Permits and Inspection Fees are down this Qtr. 250	52	(198)
161-000-520 - Development Permits	250		(250)
161-000-590 - Encroachment Fees	200	400	200
Total Revenue:	166,432	159,066	(7,366)
Expenditures			
Council and Legislation			
211-101-210 - May Travel & Sub	3,454	422	3,032
211-101-510 - Mayor Remuneration	5,000	1,915	3,085
211-102-150 - D M Remuneration	2,000	1,000	1,000
211-102-210 - D M Travel & Sub	2,032		2,032
211-103-150 - Council Remuneration	2,000	1,015	985
211-103-210 - Councillor Travel & S	2,134	35	2,098
211-201-212 - Convention ASVA	610		610
211-202-212 - Convention AUMA	1,219		1,219
211-203-212 - Council Education Opportunity	650		650
211-301-220 - Mem. AUMA	900	794	106
211-302-220 - Memb. ASVA	977	975	2
211-303-220 - Memb. Fed. Can. Mun.	100		100
211-304-220 - Memb. Mayors & Reeves	100		100
Total Council and Legislation:	21,176	6,156	15,020
Shared Administration			
212-100-110 - Salaries	24,882	9,480	15,402
212-100-130 - Training	656	302	355
212-100-140 - Benefits	930	280	651
212-100-210 - Travel & Subsistence	854		854
212-100-211 - WCB	595	97	498
212-100-266 - PW Fleet	446	57	389
212-200-215 - Postage/Freight/Couri	454	129	326
212-200-500 - Printing Costs	509	112	397
212-200-510 - Office Supplies	798	48	750
212-300-217 - Phone/Fax/Internet	520	151	368
212-300-240 - Computer Software/Mtn	382	647	(266)
212-300-242 - IT Equipment	262	377	(115)
212-300-250 - Facility Improvements	262		262
212-300-255 - Facility Maintenance	920	44	876
212-300-263 - Condominium Costs	267	238	30
212-300-265 - Equipment Maintenance	112		112
212-300-270 - Equipment Rental	210	50	160
212-300-510 - Other Contingency	87	46	42
212-300-530 - Building Insurance	130		130
212-300-540 - Utilities	757	359	398
Total Shared Administration:	34,033	12,417	21,616

Report Date
2021-07-02 11:29 AM

Summer Village of Half Moon Bay
Operating Budget
For the Period Ending June 30, 2021

Page 2

	Budget	2020 YTD	Variance
Municipal Specific Administration			
212-400-220 - Election Expenses/Mee	1,016	1,445	(429)
212-400-222 - Advertising	500		500
212-400-231 - Audit Fees	4,636	4,594	42
212-400-232 - Assessment Fees	3,000	1,600	1,400
212-400-233 - Accounting Software License	1,868		1,868
212-400-275 - Municipal Insurance	2,479	2,574	(95)
212-400-910 - Tax Changes	267		267
212-400-930 - Fleet Replacement Reserve	1,000		1,000
212-402-220 - Donations to organiza	762		762
Total Municipal Specific Administration:	15,528	10,213	5,315
Protective Services			
223-000-200 - Contracted Fire Service	6,508	109	6,399
223-000-201 - Emergency Management	2,500	2,500	
225-000-200 - Policing Costs	3,169		3,169
226-000-200 - Enforcement	510		510
Total Protective Services:	12,687	2,609	10,078
Public Works			
232-000-200 - Green Space Program	9,000	200	8,800
232-000-250 - Road Maintenance Prog	5,486	3,733	1,753
232-000-255 - Plowing Program	9,754	3,670	6,084
232-000-260 - Tree Removal	5,000		5,000
232-000-265 - Sign Program	1,000		1,000
232-000-270 - Pathway Program	3,500		3,500
232-000-530 - Ditch & Culvert Progr	2,358	220	2,138
242-000-250 - SLR WasteWater Commis	8,463		8,463
242-000-251 - SLR Water Commission	1,000		1,000
242-000-253 - Unconnected Member Debenture	1,100		1,100
242-000-720 - Wastewater Reserve Co	15,000		15,000
243-000-200 - Contracted Services Solid Waste	5,871	1,504	4,367
243-000-255 - Landfill Costs	5,871	4,700	1,170
Total Public Works:	73,403	14,027	59,376
Planning and Development			
261-000-110 - Development Services	500	391	109
261-000-115 - IDP/MDP	3,500	26	3,474
261-000-200 - Contracted Planning S	240		240
261-000-215 - SDAB Costs	400		400
261-000-220 - MPC Costs	700		700
Total Planning and Development:	5,340	417	4,923
Recreation			
272-000-544 - Recreation Shelter El	807	467	340
212-403-220 - FCSS Town of Sylvan	571	238	333
274-000-850 - Parkland Regional Lib	365	180	185
272-000-550 - Canada Day Event	2,500		2,500
Total Recreation:	4,243	885	3,358

Report Date
2021-07-02 11:29 AM

Summer Village of Half Moon Bay
Operating Budget
For the Period Ending June 30, 2021

Page 3

	Budget	2020 YTD	Variance
Environment			
243-102-150 - Red Deer River Waters	22		22
Total Environment:	22	0	22
Total Expenditures:	166,432	46,724	119,708
Surplus / Deficit	0	112,342	112,342

Report Date
2021-07-02 11:30 AM

Summer Village of Half Moon Bay
ASFF Budget Report
For the Period Ending June 30, 2021

Page 1

	Budget	Year to Date	Budget Remain
Revenue			
101-000-130 - ASFF Residential	106,585.02	106,586.22	1.20
101-000-190 - ASFF Non-Residential	141.83	141.83	
101-103-130 - DI Designated Industrial	2.95	2.95	
Total Revenue:	106,729.80	106,731.00	1.20
Expenditures			
201-100-130 - ASFF-Residential	106,585.02	52,884.03	53,700.99
201-101-130 - ASFF-Non-Residential	141.83		141.83
201-300-130 - DI Designated Industrial	2.95		2.95
Total Expenditures:	106,729.80	52,884.03	53,845.77
Surplus / Deficit	0.00	53,846.97	53,846.97

Report Date
2021-07-02 11:29 AM

Summer Village of Half Moon Bay
Project Budget Report
For the Period Ending June 30, 2021

Page 1

	Budget	Year to Date	Budget Remain
Revenue			
197-196-840 - Project MSI - Emergency Access Shoreline	30,000.00		(30,000.00)
197-200-840 - Project MSI - WW Phase 3-Transfer Site	13,000.00		(13,000.00)
197-201-840 - Project MSI - WW Phase 2 Detailed Design	3,000.00		(3,000.00)
197-202-840 - Project MSI - Warbler Close Trail Ext	20,000.00		(20,000.00)
197-203-840 - Project MSI - Stormwater Drainage System	8,000.00		(8,000.00)
Total Revenue:	74,000.00	0.00	(74,000.00)
Expenditures			
297-196-840 - Project-Emergency Access Shoreline	30,000.00	10,584.50	19,415.50
297-200-840 - Project-WW Phase 3-Transfer Station Acqu	13,000.00	500.00	12,500.00
297-201-840 - Project-WW Phase 2-Detailed Design Low	3,000.00		3,000.00
297-202-840 - Project-Warbler Close Trail System Ext	20,000.00	43,841.00	(23,841.00)
297-203-840 - Project-Storm Water Drain Assess & Eng	8,000.00		8,000.00
Total Expenditures:	74,000.00	54,925.50	19,074.50
Surplus / Deficit	0.00	(54,925.50)	(54,925.50)

Summer Village of Half Moon Bay**July 12, 2021****Public Works****Information Item****Agenda Item: *Public Works Report*****Background:**

The following will provide an update on current Public Works projects and programs:

- Yellow road painting for the speed bumps and center line along Half Moon Bay Drive is scheduled for mid-July.
- Notices have been put on boat hoists stored along the beach. Any hoists left past July 15 will be removed.
- A new treated wood barrier is scheduled to be installed along the path coming off Hummingbird Lane.
- Acquiring quotes for pathway resurfacing in the West Reserve.
- Summer staff are trimming back vegetation along the roadways as per the Green Space Policy.

Options for Consideration:

Accept as information

Authorities:

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality"

Summer Village of Half Moon Bay

July 12, 2021

Planning and Development

Information Item

Agenda Item: *Development Update*

Background:

Development Permit Update:

Currently there are 72 development permits issued in the Summer Villages (30 in Birchcliff, 1 in Half Moon Bay, 9 in Jarvis Bay, 19 in Norglenwold, and 13 in Sunbreaker Cove).

The following is the list in Half Moon Bay:

49 Lakeview Road Garage with Guest House

Administrative Recommendations:

Council to accept as information.

Authorities:

Land Use Bylaw #123/13.

Summer Village of Half Moon Bay

July 12, 2021

Council and Legislation

Request for Decision

Agenda Item: *Sylvan Lake Management Plan*

Background:

Administration has received the attached request from the Chair of the Sylvan Lake Management Committee asking all 8 municipal partners to make a motion to rescind the Sylvan Lake Management Plan. With the recent completion of the Sylvan Lake Intermunicipal Development Plan (IDP), the Sylvan Lake Management Plan has now become redundant.

Options for Consideration:

- 1) That Council accept as information.
- 2) That Council rescind the Sylvan Lake Management Plan.

Administrative Recommendations:

- 1) That Council rescind the Sylvan Lake Management Plan.

Authorities:

MGA Section 201

201(1)(a) a council is responsible for evaluating the policies and programs of the municipality.

July 5, 2021

Dear Member:

In 1977 the first Sylvan Lake Management Plan was created, helping to establish an integrated approach to the management of the lake as a recreational resource. The plan was developed as a conceptual document providing recommendations for responsible land and recreational use. This plan was updated in 1986 and again in 2000, in a collaborative effort between the eight municipalities surrounding Sylvan Lake to ensure the lake's long-term protection and sustainability. The last plan update in 2000 was completed with the expectation of being adopted as an Intermunicipal Development Plan. The Plan was not adopted as a statutory document; however, it has still served as a guide for the responsible development and growth of land surrounding the lake since its approval. At that time, the responsibility of monitoring the Sylvan Lake Management Plan was granted to the Sylvan Lake Management Committee.

At the last Sylvan Lake Management Committee meeting, the Committee agreed that with the recent completion of the Sylvan Lake Intermunicipal Development Plan (IDP), the Sylvan Lake Management Plan has now become redundant. The IDP is a formal, statutory plan that addresses land-based issues within the watershed and achieves the vision and purpose of the Sylvan Lake Management Plan. As such, the Committee has determined that the Sylvan Lake Management Plan should be rescinded.

As the Chair of the Sylvan Lake Management Committee, I am requesting on the Committee's behalf, that the member municipalities rescind the Sylvan Lake Management Plan as the new IDP has established the policies needed to promote sustainable land development and protect the health of the watershed. We request that, if possible, each municipality rescind the Sylvan Lake Management Plan prior to the next Sylvan Lake Management Committee Meeting in September.

Should you have any questions please feel free to contact me at roger.gj.dufresne@gmail.com.

Sincerely,

Roger Dufresne
Chair, Sylvan Lake Management Committee

Summer Village of Half Moon Bay

July 12, 2021

Council and Legislation

Request for Decision

Agenda Item: *Sylvan Lake Regional Water Commission Disestablishment*

Background:

At the April 4, 2021, Commission meeting, motions were passed for the disestablishment of the Sylvan Lake Regional Water Commission with transfer of all assets to the Sylvan Lake Regional Wastewater Commission.

A motion is required from each Council to proceed with the disestablishment of the Sylvan Lake Regional Water Commission.

Options for Consideration:

- 1) That the Council of the Summer Village of Half Moon Bay hereby approves the disestablishment of the Sylvan Lake Regional Water Commission.
- 2) That Council accepts as information.

Administrative Recommendations:

- 1) That the Council of the Summer Village of Half Moon Bay hereby approves the disestablishment of the Sylvan Lake Regional Water Commission.

Authorities:

Municipal Government Act

602.4 Disestablishing a Commission



Sylvan Lake Regional Water Commission

c/o Lacombe County

RR 3

Lacombe, AB T4L 2N3

May 14, 2021

tevans@sylvansummervillages.ca

Tanner Evans
Sylvan Lake Summer Village Administration
Bay 8, 14 Thevenaz Industrial Trail
Sylvan Lake AB T4S 2J5

Dear Mr. Evans:

Re: Disestablishment of the Sylvan Lake Regional Water Commission (SLRWC)

At the April 26, 2021 meeting of the SLRWC the Board unanimously approved the following resolutions:

Moved by Mr. Ludwig that the Board agree to disestablish the Sylvan Lake Regional Water Commission and appoint CAO Keith Boras to wind up the affairs of the SLRWC and transfer any assets to the Sylvan Lake Regional Wastewater Commission.

Moved by Mr. Dufresne that the Board direct CAO Keith Boras to notify members of the disestablishment and inform them of their responsibilities under Bylaw No. 7.

With the Board's resolution to disestablish the Commission, a resolution is now required from each of the member municipalities authorizing the disestablishment. This resolution should read, "Council of [Municipality] hereby approves the disestablishment of the Sylvan Lake Regional Water Commission".

Once Administration has received resolutions from all of the member municipalities, the CAO will begin to initiate the conclusion of the SLRWC and transfer any assets to the Sylvan Lake Regional Wastewater Commission. A copy of the 2020 financial statements of the Commission is attached.

Also attached is a copy of Bylaw No. 7 pertaining to the process for disestablishment of the Commission.

Please feel free to contact me should you have any questions or concerns.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Keith Boras', written over a light blue horizontal line.

Keith Boras, CAO
SLRWC

/attachments

BYLAW NO. 7**SYLVAN LAKE REGIONAL WATER COMMISSION**

BEING A BYLAW OF THE SYLVAN LAKE REGIONAL WATER COMMISSION IN THE PROVINCE OF ALBERTA (THE "COMMISSION") RESPECTING THE PROCESS FOR DISESTABLISHMENT OF THE COMMISSION

WHEREAS pursuant to the provisions of the *Municipal Government Act* RSA 2000, c. M-26, the Board of the Commission must pass Bylaws respecting the process for disestablishment of the Commission, including the treatment of assets and liabilities on disestablishment

NOW THEREFORE the Board of Directors of the Sylvan Lake Regional Water Commission in the Province of Alberta, duly assembled, enacts the following:

1. DEFINITIONS

- 1.1. "Commission" means the Sylvan Lake Regional Water Commission, a continued commission pursuant to Part 15.1 of the *Municipal Government Act*;
- 1.2. "Members" means the Summer Village of Birchcliff, Summer Village of Half Moon Bay, Summer Village of Norglenwold, Summer Village of Sunbreaker Cove, Summer Village of Jarvis Bay, Town of Sylvan Lake, Lacombe County and Red Deer County.
- 1.3. "Director" means the representative of a Member on the Board appointed in accordance with Bylaw No. 1;

All other words in this Bylaw are as defined or used in the *Municipal Government Act*, if applicable.

2. DISESTABLISHMENT OF THE WATER COMMISSION

- 2.1. The Board of Directors may disestablish the Water Commission upon satisfaction of the following conditions:
 - (a) approval of the Board of Directors, and;
 - (b) the Councils of each of the Members having passed a resolution authorizing the disestablishment of the Commission.
- 2.2. The Commission shall, upon satisfaction of the conditions set out in Section 2.1 herein, cease to provide any services or begin the process of ceasing to provide services except to the extent that the Commission is required to do so or as required for the beneficial winding-up of the business or affairs of the Commission.
- 2.3. The Board of Directors shall, upon satisfaction of the conditions set out in Section 2.1, designate and direct a person or persons to take all such steps as are required to effect the beneficial winding-up of the business and affairs of the Commission and disposition of assets and liabilities referred to in Section 2.4 herein.
- 2.4. The Water Commission's remaining assets and liabilities, if any, at the time of disestablishment shall be transferred to the Sylvan Lake Regional Wastewater Commission.

3. SEVERABILITY

- 3.1. Every provision of the Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of the Bylaw shall remain valid and enforceable.

4. BYLAW IN FORCE

- 4.1. This Bylaw shall come into force and effect upon final passing thereof.

Received first and second readings, and by unanimous consent of the Board members present, a third and final reading this 26th day of April 2021.



Commission Chair



Commission CAO

SYLVAN LAKE REGIONAL
WATER COMMISSION

Financial Statements
Year Ended December 31, 2020

Sylvan Lake Regional Water Commission
Financial Statements
For the year ended December 31, 2020

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Tel: 403 342 2500
Fax: 403 343 3070
www.bdo.ca

BDO Canada LLP
Suite 100 179D Leva Avenue
Red Deer County AB T4E 1B9
Canada

Independent Auditor's Report

To the Members of the Board of the Sylvan Lake Regional Water Commission

Opinion

We have audited the financial statements of the Sylvan Lake Regional Water Commission, which comprise the statement of financial position as at December 31, 2020, and the statement of operations, statement of changes in net financial assets, and statement of 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 Commission as at December 31, 2020 and its financial performance and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Commission'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 Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission'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.

Independent Auditor's Report, continued

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 Commission'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 Commission'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 Commission 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.

BDO Canada LLP

Chartered Professional Accountants
Red Deer, Alberta
April 26, 2021

Sylvan Lake Regional Water Commission
Statement of Financial Position

As at December 31	2020	2019
<hr/>		
Financial assets		
Cash	\$ 17,173	\$ 11,993
Accounts receivable	8,384	22,037
	<hr/>	<hr/>
	25,557	34,030
	<hr/>	<hr/>
Liabilities		
Accounts payable and accrued liabilities	2,000	10,474
	<hr/>	<hr/>
Net Financial Assets & Accumulated Surplus	23,557	23,556
	<hr/>	<hr/>

Chair



CAO



Sylvan Lake Regional Water Commission Statement of Operations			
For the year ended December 31	Budget 2020	2020	2019
Revenue			
Transfers from local governments (Note 3)	\$ 13,870	\$ 13,870	\$ 16,395
Other income		141	123
Total Revenue	<u>13,870</u>	<u>14,011</u>	<u>16,518</u>
Expenses			
Administrative fees	-	20	78
Contracted services	5,140	5,140	8,500
Management fees (Note 3)	6,730	6,730	5,850
Professional fees	<u>2,000</u>	<u>2,120</u>	<u>2,120</u>
Total Expenses	<u>13,870</u>	<u>14,010</u>	<u>16,518</u>
Excess of Revenue Over Expenses	-	1	-
Accumulated Surplus, Beginning of Year	<u>23,556</u>	<u>23,556</u>	<u>23,556</u>
Accumulated Surplus, End of Year	<u>\$ 23,556</u>	<u>\$ 23,557</u>	<u>\$ 23,556</u>

Sylvan Lake Regional Water Commission Statement of Cash Flows		
For the year ended December 31	2020	2019
Operating transactions		
Excess of revenues over expenses	\$ 1	\$ -
Changes in non-cash operating balances		
Accounts receivable	13,653	(9,779)
Accounts payable	(8,474)	7,030
	<u>5,180</u>	<u>(2,749)</u>
Change in Cash	5,180	(2,749)
Cash, Beginning of Year	<u>11,993</u>	<u>14,742</u>
Cash, End of Year	<u>\$ 17,173</u>	<u>\$ 11,993</u>

Sylvan Lake Regional Water Commission
Summary of Significant Accounting & Policies

December 31, 2020

The Sylvan Lake Regional Water Commission's financial statements are the representations of management, prepared in accordance with Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Sylvan Lake Regional Water Commission are as follows:

Revenue Recognition

Water services are recognized as revenue in the period in which the service is delivered or in which the transactions or events occurred that gave rise to the revenue.

The Commission follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Use of Estimates

The preparation of financial statements, in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amount 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 expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Financial Instruments

The Commission measures its financial instruments initially at fair value and subsequently measures them at amortized cost.

The Commission's financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities. It is management's opinion that the Commission is not exposed to significant interest rate, currency, credit, market or liquidity risk arising from these financial instruments.

Sylvan Lake Regional Water Commission
Notes to Financial Statements

December 31, 2019

1. Nature of Operations

Sylvan Lake Regional Water Commission is constituted under the Municipal Government Act. Alberta Regulation 54/2008 established the Commission in May 2008 for the purpose of constructing and managing a regional water supply system. On September 1, 2020, changes to the Municipal Government Act took effect and regulation 54/2008 was repealed. The Commission is now governed entirely by the provisions of the Municipal Government Act and its own bylaws.

The members of the Commission are the Town of Sylvan Lake, Lacombe County, Red Deer County, Summer Villages of Birchcliff, Half Moon Bay, Jarvis Bay, Norglenwold, and Sunbreaker Cove.

The Commission is exempt from income taxation under Section 149 of the Canada Income Tax Act.

2. Debt Limits

Section 602.01(1) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation for the Commission be disclosed as follows:

	2020	2019
	\$	\$
Total debt limit	28,022	33,036
Total debt	-	-
Amount of debt limit unused	<u>28,022</u>	<u>33,036</u>
Debt service limit	4,904	5,781
Total debt costs	-	-
Amount of debt servicing limit unused	<u>4,904</u>	<u>5,781</u>

The debt limit is calculated at 2 times revenue of the Commission (as defined in Alberta Regulation 76/2000), and the debt service limit is calculated at 0.35 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify commissions that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the commission. Rather, the financial statements must be interpreted as a whole.

Sylvan Lake Regional Water Commission
Notes to Financial Statements

December 31, 2020

3. Related Party Transactions

	2020	2019
	\$	\$
Amounts paid/payable to related parties:		
Lacombe County - Contract Management	6,730	3,300
Lacombe County - Contract Administration	5,140	2,520
	11,870	5,820

These transactions are in the normal course of operations and were measured at exchange amount which approximates fair market value. The Sylvan Lake Regional Wastewater Commission is controlled by the same municipalities who control the Water Commission. Lacombe County is a member of the Commission. Effective July 1, 2019, Lacombe County provides management and administrative services.

	2020	2019
	\$	\$
Amounts received/due from related parties:		
Lacombe County	3,467	4,099
Red Deer County	3,467	4,098
Town of Sylvan Lake	3,466	4,098
Summer Village of Birchcliff	694	820
Summer Village of Half Moon Bay	694	820
Summer Village of Jarvis Bay	694	820
Summer Village of Norglenwold	694	820
Summer Village of Sunbreaker Cove	694	820
	13,870	16,395

4. COVID-19

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant impact worldwide. As the impacts of COVID-19 continue, there could be further impacts on the Commission and its related parties, suppliers and other third party business associates that could impact the timing and amounts realized on the Commission's assets and future profitability. At this time, the full potential impact of COVID-19 on the entity is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time.

5. Approval of Financial Statements

The Board of Directors and Management have approved these financial statements

Summer Village of Half Moon Bay

July 12, 2021

Council & Legislative

Request for Decision

Agenda Item: *Subdivision and Development Appeal Board Training*

Background:

Administration has received information on the upcoming Subdivision and Development Appeal Board (SDAB) Training.

In recent changes to the *Municipal Government Act*, Subdivision and Development Appeal Board training is mandatory before members can sit on the SDAB hearing and training must be completed every three years.

This course is for newly appointed SDAB members and clerks or yet to be certified members and clerks.

This course includes:

- administrative law principles
- introduction to planning and development in Alberta
- legislative and planning considerations
- roles and responsibilities of members, clerks and other parties
- SDAB appeals, process and authority
- decision making
- other issues

This course is now delivered in 4, 3-hour online sessions. Successful completion of an online exam within 7 days of the course date is required to obtain certification.

Administration has secured the following dates for our members:

- September 22-24 Member/Clerk Refresher AM
- October 12-15 New Member/Clerk AM

Options for Consideration:

- 1) Council authorize Administration to register the Chair and members-at-large for the upcoming training.

Administrative Recommendations:

Administration to register Mayor and members-at-large for training where available.

Authorities:

Subdivision and Development Appeal Board Regulation

2(2) A member of a subdivision and development appeal board must

- (a) before participating in any hearing as a member of a panel of the board, successfully complete a training program set or approved by the Minister, and
- (b) every 3 years successfully complete a refresher training program set or approved by the Minister.

Summer Village of Half Moon Bay

July 12, 2021

Administration

Request for Decision

Agenda Item: *Munis 101 Training*

Background:

Whether you are a new or returning councillor, developing your skills and knowledge of what it takes to effectively serve your constituents is always a good strategy.

Munis 101: The Essentials of Municipal Governance delivers the key information and strategies that you need to excel in your role. Munis 101 is completely updated to reflect recent changes made to the Municipal Government Act and includes best practices in everything from public participation to considering how to set tax rates.

Munis 101 will not only prepare you to excel in your role, but it also meets all Alberta Municipal Affairs requirements for mandatory post-election training by providing the fundamental strategies and concepts that new and returning elected officials can apply to learning about their own local municipal functions, plans, and financial information. In fact, the course has been endorsed by Alberta Municipal Affairs, so you can be confident that you have the baseline skills and knowledge you need to succeed.

Munis 101 is a 4-session course using Zoom and Google Classroom platforms with plenty of opportunities for reflection, discussion, and applying concepts and ideas to your own municipal context. The course is divided into four sections as follows:

Session 1 – Basics of Municipal Governance and Legislation in Alberta

- Review the role of municipalities in Alberta as legislated by the Municipal Government Act (MGA)
- Recognize municipal responsibilities in relation to service planning and delivery
- Differentiate between different forms of community planning – The Elected Official's Role in Municipal Leadership (pt. 1)
- Recognize the roles and responsibilities of council as a whole
- Understand council proceedings

Session 2 – The Elected Official’s Role in Municipal Leadership (pt. 2)

- Differentiate between the roles and responsibilities of individual councillors, the CAO, and municipal staff
- Evaluate the application of the Council Code of Conduct
- Identify instances of pecuniary interest
- Reflect on decision making process

Session 3 – Explore the Role of Municipal Planning and Development and Effective Collaboration

- Recognize how municipalities plan and grow
- Understand common planning and development processes
- Analyze and classify collaborative projects as opportunities or requirements
- Alleviate and resolve intermunicipal disputes
- Recognize tools for collaboration

Session 4 – Navigate the World of Municipal Finance

- Recognize important budgeting and financial administration processes
- Understand council’s role in financial statement and audit requirements
- Distinguish how municipalities are funded

The cost for this virtual event is \$275 per person and sessions run as follows:

- September 14 from 2:30 to 4:30 p.m.
- September 21 from 2:30 to 4:30 p.m.
- September 28 from 2:30 to 4:30 p.m.
- October 5 from 2:30 to 4:30 p.m.

Options for Consideration:

1. Accept as information.
2. Authorize Councillors to attend and have Administration make arrangements

Administrative Recommendations:

Authorize Councillors to attend and have administration make arrangements.

Authorities:

Bill 21 - 201.1(1) A municipality must, in accordance with the regulations, offer orientation training to each councillor within 90 days after the councillor has been elected.

Summer Village of Half Moon Bay

June 12, 2021

Council and Legislation

Request for Decision

Agenda Item: *Drowning Prevention Week*

Background:

Administration has received a request from the Lifesaving Society asking Council proclaim July 18 - 24, 2021, as National Drowning Prevention Week.

Options for Consideration:

- 1) That Council accept as information.
- 2) That Council proclaim July 18 - 24, 2021, as National Drowning Prevention Week.

Administrative Recommendations:

- 1) That Council proclaim July 18 - 24, 2021, as National Drowning Prevention Week.

Authorities:

n/a



LIFESAVING SOCIETY®

The Lifeguarding Experts

E-1-E

May 28, 2021

Mayor Mike Pashak
Summer Village of Half Moon Bay
Bay 8, 14 Thevenaz Industrial Trail
Sylvan Lake, AB T4S 2J5

Dear Mayor Pashak,

We are excited to announce the United Nations has adopted a Resolution on Drowning Prevention, of which Canada was a co-sponsor and lead supporter. This Resolution will not only bring more awareness to this preventable problem, but urgency for stakeholders to act. This will include policy development, research and support for community-based drowning prevention action.

Canada faces a major problem – and a preventable one: over 400 people die every year from drowning. On behalf of the Lifesaving Society Alberta and Northwest Territories Branch, I am writing to ask that you proclaim July 18-24, 2021 as NATIONAL DROWNING PREVENTION WEEK in the Summer Village of Half Moon Bay.

The Lifesaving Society is a national, charitable organization working to prevent drowning and reduce water-related injury through our training programs, Water Smart® public education, drowning research and aquatic safety standards. The Lifesaving Society also certifies Canada's National Lifeguards.

National Drowning Prevention Week is one of the Society's leading public education initiatives, with events taking place across the country to focus media and community attention on the drowning problem and drowning prevention. During this week, the Society urges individuals to:

- Supervise children in and around the water.
- Refrain from behaviors that may result in intoxication while participating in aquatic activities.
- Wear a lifejacket when boating.

If every Canadian followed these steps, we could greatly reduce Canada's drowning rate.

A proclamation from the Summer Village of Half Moon Bay would give greater exposure of our lifesaving efforts to the residents of the S.V. of Half Moon Bay. I hope you will consider our request. A template can be found here: [Proclamation Template 2021](#)

If you have any questions or would like to submit a proclamation, please contact our Drowning Prevention Coordinator at kelseyl@lifesaving.org.

Sincerely,

Kelly Carter
Chief Executive Officer

Summer Village of Half Moon Bay

July 12, 2021

Council and Legislation

Request for Decision

Agenda Item: *Annual Information Meeting & Canada Day BBQ*

Background:

At the May Council meeting, a motion was made to postpone the Annual Information Meeting and the Canada Day BBQ until the August long weekend.

Administration has provided a copy of 2019 Annual Information Meeting agenda for guidance in preparing the 2021 agenda.

Options for Consideration:

- 1) That Council accept as information.
- 2) That Council discuss and provide direction to Administration.

Administrative Recommendations:

- 1) That Council discuss and provide direction to Administration.

Authorities:

n/a



**THE SUMMER VILLAGE OF
HALF MOON BAY
Annual Information Meeting**

Saturday, June 8, 2019

10:00 a.m.

**Community Shelter
(Rain or Shine)**

AGENDA

- 1. Welcome**
- 2. Fiber Optic Presentation**
- 3. Council Report**
 -  *Canada Day*
- 4. Financial Report**
 -  *2018 Financial Report*
 -  *2019 Budget*
 -  *Reserves*
- 5. Sylvan Lake Regional Wastewater Commission**
 -  *Primary Pipeline from Sylvan Lake to Red Deer*
 -  *Update on Business Plan*
- 6. Cats Discussion**
- 7. Land Use Bylaw**
 -  *Items in Reserve*
 -  *Changes*
- 8. Community Committee**
 -  *5 Year Capital Plan*
 -  *Public consultation – West Beach*
- 9. Sign Design**
- 10. Open Discussion**
- 11. Adjournment**

**Please
remember all
lifts and docks
must be off the
reserve by July
1st as per policy.**

Thank you for your attendance. Your input is greatly appreciated.

*Ted Hiscock
Mayor*

*Pam Skakun
Deputy Mayor*

*Mike Pashak
Councillor*

Summer Village of Half Moon Bay

July 12, 2021

Council & Legislation

Request for Decision

Agenda Item: *Community Standards Bylaw*

Background:

Provided for council is the Community Standards Bylaw, first reading on the bylaw was given last meeting with public consultation to occur over the summer. Some options for public consultation could be:

- Survey sent by email blast, mail or both with a deadline for submission.
- Open house
- Information package sent by email blast, mail or both with a deadline for comment submission.

Options for Consideration:

1. Council to discuss and direct administration as to how they would like to proceed with public consultation before second reading of the bylaw.

Administrative Recommendations:

1. Council to discuss and direct administration as to how they would like to proceed with public consultation before second reading of the bylaw.

Authorities:

Section 4, Part 2 (7) of the MGA – A Council may pass bylaws for municipal purposes respecting the following matters:

- (a) the safety, health and welfare of people and the protection of people and property;
- (b) people, activities and things in, on or near a public place or place that is open to the public;
- (c) nuisances, including unsightly property.

**SUMMER VILLAGE OF HALF MOON BAY
COMMUNITY STANDARDS BYLAW
BY-LAW 162-21**

BEING A BYLAW OF THE SUMMER VILLAGE OF HALF MOON BAY IN THE PROVINCE OF ALBERTA TO PROHIBIT CERTAIN ACTIVITIES IN ORDER TO PREVENT AND COMPEL THE ABATEMENT OF NOISE, NUISANCE, UNSIGHTLY PREMISES AND PUBLIC DISTURBANCES

WHEREAS, the *Municipal Government Act*, R.S.A. 2000, c. M-26 as amended of the Province of Alberta provides that a Municipal Council may bylaw provide for a system of licensing, permits and approvals and regulating business within the Municipality;

AND WHEREAS, Council of the Summer Village of Half Moon Bay deems it expedient and in the public’s interest to pass a bylaw to regulate and control noise, nuisance, unsightly premises, and public disturbances.

NOW THEREFORE, the Municipal Council of the Summer Village of Half Moon Bay, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. TITLE

1.1 This bylaw may be cited as “Community Standards Bylaw”.

2. DEFINITIONS

2.1 In this Bylaw, including this section, unless the context otherwise requires:

- (a) “Act” means the Municipal Government Act, R.S.A. 2000, c. M-26 as amended, and any amendment or substitutions thereof.
- (b) “Bullying” means verbal or physical abuse, threats, taunts, teasing, name calling and put downs, written, or electronically transmitted, or repeated abusive communication, direct or through any medium whatsoever.
- (c) “Chief Administrative Officer” means the Chief Administrative Officer of the Summer Village of Half Moon Bay appointed by Council.
- (d) “Council” means the Municipal Council of the Summer Village of Half Moon Bay.
- (e) “Graffiti” means the defacement or disfigurement of any property or object, through the performance of any of the following acts:
 - a. The application of any substance, including paint, ink, stain, or whitewash to any surface or;
 - b. The affixing of any substance, including paper, fabric, or plastic, by any form of adhesion that does not remove cleanly when pulled away from the applied surface; or
 - c. The marking, scratching, etching or other alteration or disfigurement of any surface.
- (f) “Minor” means an individual under 18 years of age.
- (g) “Municipal Ticket” means a ticket in a form as approved by the Chief Administrative Officer, issued by the Summer Village allowing for voluntary payment of a fine established under this Bylaw.
- (h) “Premises” means the external surfaces of all buildings and the whole or part of any parcel of real property, including the land immediately adjacent to the building or buildings.
- (i) “Public Place” means any place, including privately owned or leased property, to which the public reasonable has or is permitted to have access.

- (j) "Roadway" means the part of a road/highway intended for use by vehicular traffic.
- (k) "Summer Village" means the Summer Village of Half Moon Bay.
- (l) "Youth" means an individual 12 to 17 years of age;

3. NOISE

- 3.1 No person shall cause or permit any noise that annoys or disturbs the peace of any other person.
- 3.2 No person shall permit property that they own or control to be used so that noise from the property annoys or disturbs the peace of any other person.
- 3.3 In determining what constitutes noise likely to annoy or disturb the peace of other persons, consideration may be given, but is not limited to:
 - 3.3.1. type, volume, and duration of sound;
 - 3.3.2 time of day and day of week;
 - 3.3.3. nature and use of the surrounding area.
- 3.4 Permissible Hours. Noise or disturbance that annoys or disturbs the peace of any other person is not allowed between 11:00 p.m. and 8:00 a.m. any day.

4. INDUSTRIAL/CONSTRUCTION NOISE

- 4.1 Nothing in this bylaw shall prevent the continual operation or carrying on of an industrial activity where the activity is one which:
 - 4.1.1. is a permitted use; or
 - 4.1.2. is an approved discretionary use; or
 - 4.1.3. is a non-conforming, but not illegal, use as defined in the Municipal Government Act.
- 4.2 In the operation or carrying on of an industrial activity, the person operating or carrying on that activity shall make no more noise than is necessary in the normal method of performing or carrying on that activity.
- 4.3 With the exception of the activities referred to in section 4.1 herein, no person shall use, operate, or allow to be used or operated any tools, machinery, or equipment so as to create a noise, or disturbance which may be heard in a residential building between the house of 8:00 p.m. and 8:00 a.m. any day.
- 4.4 These provisions do not apply to work carried on by the Summer Village, or by a contractor carrying out the instructions of the Summer Village, providing it is work of an emergent nature of circumstance.

5. CONSTRUCTION WASTE

- 5.1 Each construction site shall have a waste container to ensure that wase construction materials are placed in the container to prevent the material from being blown away from the construction site.

- 5.2 No loose construction material is to be stored or accumulated on construction site unless it is not capable of being blown around the construction area.
6. **NUISANCE AND UNSIGHTLY PREMISES**
- 6.1 “Nuisance” for the purpose of this bylaw includes any use of or activity upon any property which is offensive to any person, or has or may have a detrimental impact upon any person or other property in the neighbourhood, and without limiting the generality of the foregoing, includes the following:
- 6.1.1. the failure to cut grass, weeds, shrubs, trees, or other landscaping features incidental to a landscaped area;
- 6.1.2. the failure to destroy restricted weeds, control noxious weeds, or prevent the spread or scattering of nuisance weeds;
- 6.1.3. the growth of trees or shrubs in such a manner that they interfere with utilities or endanger visibility to street signage, or roadway clearance;
- 6.1.4. the accumulation of any material that creates unpleasant odors, any material that attracts pests or any animal remains, parts of animal remains or animal feces;
- 6.1.5. the storage or accumulation of or failure to dispose of discarded dilapidated furniture or household appliances, loose garbage, rubbish, packaging material, scrap metals, scrap lumber, tires, parts of disassembled machinery, equipment or appliances and motor vehicle parts;
- 6.1.6. the causing of opaque or dense smoke and permitting such smoke to be emitted into the atmosphere for a period in excess of six (6) minutes in any one hour, or at a point other than the opening to the atmosphere of the flue, stack, or chimney, unless specifically authorized by Council;
- 6.1.7. the generation of excessive dust and permitting such dust to escape from the property.
- 6.1.8. the failure to maintain an accessory building, structure, or fence such that it deteriorates, becomes unsightly or becomes a safety hazard.
- 6.1.9. the failure to fence or secure an excavation, drain, ditch or other depression so that it does not become a danger to public safety;
- 6.1.10. the posting or exhibiting of posters, signs, billboards, placards, writings or pictures upon any light standard, bench, garbage receptacle, fence, or wall on any property, where the same are accumulated and become in a dilapidated and unsightly condition;
- 6.1.11. No person being the owner, agent of the owner, lease, or occupier of any property within the Summer Village shall permit such property, or the activities upon such property to be or remain a nuisance or safety hazard.
7. **GRAFFITI**
- 7.1 No person shall place graffiti or cause it to be placed on any property.

- 7.2 Every property owner shall ensure that graffiti placed on their premises is removed, painted over, or otherwise permanently blocked from the public view.
- 7.3 A property owner who breaches the provisions of Section 8.2 where, following the issuance of and failure to comply with an Order under section 545 of the Municipal Government Act, shall be liable to payment of a penalty as prescribed in Schedule A.
- 7.4 In prosecuting for an offence under this Section, the consent of the property owner of any premises to place graffiti shall not be a defense under this bylaw.

8. LITTERING

- 8.1 No person shall place, deposit, or throw or cause to be placed, deposited, or thrown upon any Summer Village property, including any street, lane, ditches, park, other public place, or water course:
- 8.1.1 a cardboard or wooden box, carton, container, or receptacle of any kind;
- 8.1.2 a paper, wrapper, envelope, or covering of any kind, whether paper or not, from food or confectionery;
- 8.1.3 paper of any kind, whether or not containing written or printed matter thereon;
- 8.1.4 any human, animal or vegetable matter or waste;
- 8.1.5 any glass, crockery, nails, tacks, barbed wire or other breakable or sharp objects;
- 8.1.6 scrap metal, scrap lumber, tires, dismantled wrecked or dilapidated motor vehicles or parts there from;
- 8.1.7 any motor vehicle or any part of any motor vehicle which may, in whole or in part, obstruct any highway, street, lane, alley, bi-way or other public place;
- 8.1.8 dirt, filth, yard refuse or rubbish of any kind whether similar or dissimilar to the foregoing.
- 8.2 A person who has placed, deposited, or thrown or caused to be placed or thrown anything or any matter mentioned in subsection 8.1 upon any road, ditch, municipal reserve or other public place or water course shall forthwith remove it.

9. CAUSE A DISTURBANCE

- 9.1 No Person located in a Public Place shall disturb the peace and enjoyment of other members of the public by:
- 9.1.1 screaming, shouting, or using loud, abusive, or grossly insulting language;
- 9.1.2 being intoxicated by alcohol or other substances; or
- 9.1.3 openly exposing or exhibiting an indecent act.

10. PARKING WITHIN THE SUMMER VILLAGE

- 10.1 The Traffic Bylaw covers a wide range of rules related to roads in the summer village and in particular states that no person shall park any vehicle on/in ditches, public parks or green spaces at any time and that Recreational vehicles or trailers shall not be parked on any road in the Summer Village of Half Moon Bay.
- 10.2 No Person shall park a Vehicle on Private Property with any part of the Vehicle extending over a sidewalk or Roadway.

11. RECREATIONAL FIRES

- 11.1 The Burning and Fire Pit Bylaw covers a wide range of rules that regulate and enforce burning within the Summer Village of Half Moon Bay on private property.
- 11.2 Open air recreational fires are only allowed in the Environmental Open Space District designated beach areas adjacent to the lake and in close proximity to the two community beach shelters. These fires shall be contained within a suitable fire pit as provided by or approved by the Summer Village of Half Moon Bay.
- 11.3 No fires are permitted within the Environmental Open Spaces and public forested areas unless approved by the Summer Village of Half Moon Bay.

12. COMMUNITY BEACH SHELTERS

- 12.1 There are two community beach shelters located in the Environmental Open Space District areas adjacent to the lake. These shelters are for the exclusive use of residents and guests. These shelters may on occasion be used for special events as approved by the Summer Village of Half Moon Bay.
- 12.2 The storage of personal goods and equipment in the shelters or storage sheds is at the risk of the owner.

13. OFF-HIGHWAY VEHICLES

- 13.1 Nothing in this bylaw should be perceived as providing an exemption to provincial legislation including, but not limited to, the Traffic Safety Act, the Use of Highways and Rules of the Road Regulations.
- 13.2 “Off-Highway Vehicle” as defined in the Traffic Safety Act (Part 6, clause 117), means any motorized mode of transportation built for cross country travel on land, water, snow, ice or marsh or swamp land or on other natural terrain and, without limiting the generality of the foregoing, includes, when specifically designed for such travel,

a) 4-wheel drive vehicles

b) low pressure tire vehicles

c) motorcycles and related 2-wheel vehicles

d) amphibious vehicles

e) all-terrain vehicles

f) miniature motor vehicles such as golf carts, go-karts, electric scooters, and pocket bikes

g) snow vehicles

h) minibikes, and

i) any other means of transportation that is propelled by any power other than muscular or wind

- 13.3 Off-highway vehicle use is only permitted along designated primary pathways within the municipal reserves. The intent is to allow owners of these vehicles to transport people and equipment from their place of residence to their boats and docks or to the beach areas near the community beach shelters.
- 13.4 Off-highway vehicles must stay on designated pathways.
- 13.5 Off-Highway vehicles are not permitted to travel or operate along the shoreline adjacent to the lake; this area is reserved for pedestrian traffic only. The exemption to this rule is for approved shoreline and beach maintenance activities.
- 13.6 The maximum speed at which an off-highway vehicle shall be permitted to travel on a primary pathway within a municipal reserve is 15 km/hr.
- 13.7 The hours of operating an off-highway vehicle shall be restricted to the period of time between 8:00 a.m. and 11:00 p.m.
- 13.8 Operators of all vehicles and off-highway vehicles shall be responsible for all damage incurred by operation of their vehicles in any reserve or municipally owned public area.
- 13.9 The Summer Village of Half Moon Bay assumes no liability for any equipment, or its use by the Owner or the Public.

14. SIGNS

- 14.1 “sign” means any word, letter, model, placard, board, notice, device, or representation, whether illuminated or not, in the nature of and employed wholly or in part for the purposes of advertisement, announcement or direction and its supporting structure;
- 14.2 No Person shall erect, remove, modify, or deface signs within the Summer Village of Half Moon Bay.

15. AUTHORITY TO REMOVE

- 15.1 The Chief Administrative Officer may authorize the removal and put in storage or destroy anything placed upon Summer Village property in contravention of this bylaw.

16. ORDER

- 16.1 A designated officer may, by written order, require a person responsible for the contravention to remedy the contravention.
- 16.2 The Order shall:
 - 16.2.1 state a time within the owner must comply with the order;
 - 16.2.2 state that if the owner does not comply with the order within a specified time, the Summer Village will take the action or measure at the expense of the owner.
- 16.3 the Summer Village may, in respect of an order, register a caveat under the Land Titles Act against the certificate of title for the land that is the subject of the order.

17. **RIGHT TO REMEDY**

- 17.1 The Summer Village may take whatever actions or measures are necessary to deal with any contraventions if:
- 17.1.1 the Summer Village has issued a written Order under Section 16 of this bylaw.
- 17.1.2 the Order contains a statement referred to in Section 16.2 of this bylaw.
- 17.1.3 the person to whom the Order is directed has not complied with the Order within the time specified in the Order, and
- 17.1.4 the appeal periods respecting the Order have passed or, if an appeal has been made, the appeal has been decided and it allows the Summer Village to take the action or measures.

18. **PENALTIES**

- 18.1 Any person who breaches any section of this Bylaw is guilty of an offence and liable to:
- 18.1.1 payment of the penalty specified in Schedule “A” hereto;
- 18.1.2 for any offence for which there is no penalty specified, to a penalty of not less than \$200.00 and not more than \$10,000.00;
- 18.1.3 and in default of payment of any penalty, to imprisonment for up to six (6) months.

19. **SEVERABILITY**

- 19.1 If any part of this Bylaw is found to be invalid, then that part shall be severed, and the remaining Bylaw will continue to be in force.

That this bylaw shall take effect on the date of the third and final reading.

READ a first time this 31st day of May 2021.

Mike Pashak, Mayor

Tanner Evans, C.A.O.

READ a second time this 12th day of July 2021.

Given UNANIMOUS consent to go to third reading on this 12th day of July 2021.

READ a third and final time this 12th day of July 2021.

Mike Pashak, Mayor

Tanner Evans, C.A.O.

Offence	Schedule “A” Schedule of Fines	Section	Fine
Make noise	a) first offence b) second offence within 1 year c) third and subsequent offences within 1 year	3.1	\$250.00 \$500.00 \$750.00
Permit Noise	a) first offence a) second offence within 1 year b) third and subsequent offences within 1 year	3.2	\$250.00 \$500.00 \$750.00
Industrial or construction noises	a) first offence b) second offence within 1 year c) third and subsequent offences within 1 year	4.1 or 4.2	\$250.00 \$500.00 \$750.00
Permitting a nuisance on Private Property	a) first offence b) second offence within 1 year c) third and subsequent offences within 1 year	6.1 or 6.2	\$200.00 \$400.00 \$600.00
Placing Graffiti on property	a) first offence b) a second offence within 1 year c) third and subsequent offences within 1 year	7.1	\$2,500.00 \$5,000.00 \$7,500.00
Failure to remove Graffiti	a) first offence b) second offence within 1 year c) third and subsequent offences within 1 year	7.2	\$250.00 \$500.00 \$1,000.00
Failure to comply with Graffiti order		8.3	\$250.00 for each day that the breach continues
Failing to contain construction waste	a) first offence b) second offence within 1 year c) third and subsequent offences	5.1 or 5.2	\$250.00 \$500.00 \$1000.00
Depositing litter on Summer Village property	a) first offence b) second offence within 1 year	8.1	\$500.00 \$750.00
Failing to remove litter	a) first offence b) second offence within 1 year c) third and subsequent offences within 1 year	8.2	\$500.00 \$750.00 \$1,000.00
Cause a Disturbance	a) first offence b) second offence within 1 year	9.1	\$250.00 \$500.00

	c) third and subsequent offences within 1 year	\$1,000.00
Parking within HMB	10.2	
	a) first offence	\$100.00
	b) second offence within 1 year	\$250.00
	c) third and subsequent offences within 1 year	\$500.00
Recreational Fires	11.2	
	a) first offence	\$250.00
	b) second offence within 1 year	\$500.00
	c) third and subsequent offences within 1 year	\$1,000.00
Recreational Fires	11.3	
	a) first offence	\$2,500.00
	b) second offence within 1 year	\$5,000.00
	c) third and subsequent offences within 1 year	\$10,000.00
Off-Highway Vehicles	13.3 to 13.7	
	a) first offence	\$250.00
	b) second offence within 1 year	\$500.00
	c) third and subsequent offences within 1 year	\$1,000.00

Summer Village of Half Moon Bay

July 12, 2021

Council Reports

Information Item

Council Reports:

Michael Pashak

Jon Johnston

Andrea Remington

Committee Reports:

Ann Zacharias, Summer Village of Birchcliff

- Parkland Regional Library Board

Correspondence:

Information Items:

Upcoming Meetings:

Next Council Meeting – September 13, 2021



PRLS Board Meeting Minutes May 20, 2021

The regular meeting of the Parkland Regional Library System Board was called to order at 10:06 a.m. on Thursday May 20, 2021 in the Small Board Room, Lacombe.

Present: Debra Smith (Board Chair)

Present via Zoom: Jackie Almberg, Alison Barker-Jevne, Doreen Blumhagen, Amanda Derksen, Kevin Ferguson, Jeanny Fisher, Elaine Fossen, Dwayne Fulton, Sandy Gamble, Bruce Gartside, Clark German, Barb Gilliat, Rick Manning (alternate for Jeanette Herle), Agnes Hoveland, Deborah Juch, Cora Knutson, Dana Kreil, Gord Lawlor, Stephen Levy, Daryl Loughheed, Josephine McKenzie, Philip Massier, Blair Morton, Leah Nelson, Ray Olfert, Terilyn Paulgaard, Norma Penney, Rosella Peterman, Len Phillips, Lori Reid, Danny Rieberger, Heather Ryan, Janine Stannard, Les Stulberg, Patricia Toone, Cindy Trautman, Doug Weir, Shannon Wilcox, Sharon Williamson, Bill Windsor, Mary Ann Wold, Bonita Wood

With Regrets: Trudy Kilner, Bill Rock, Ann Zacharias

Absent: Bill Chandler, Colleen Ebdon, Lonnie Kozlinski, Ricci Matthews, Rick Pankiw, Jas Payne, Heidi Pierce, Mike Yargeau

Staff: Ron Sheppard, Donna Williams, Colleen Schalm, Tim Spark, Kara Hamilton, Haley Amendt, Olya Korolchuk

Guests: Joey Ingram, Lindsay Schmidt, Rebecca Slater from MNP

Call to Order

Meeting called to order at 10:06 a.m. by Smith.

As part of PRLS' legislative compliance procedures, board members who send regrets are excused at the beginning of each meeting.

Motion by Janine Stannard to excuse Trudy Kilner, Bill Rock and Ann Zacharias from attendance at the board meeting on May 20, 2021 and remain members of the Parkland Board in good standing.

CARRIED
PRLS 14/2021

1.1 Agenda

1.1.2 Adoption of the Agenda

Motion by Bruce Gartside to accept the agenda as presented.

CARRIED
PRLS 15/2021

1.2. Approval of Minutes

Smith asked if there were any amendments to the February 25, 2021 minutes.

Patricia Toone mentioned that her contribution to the Parkland Community Update was missing half of her statement. It should read: ***Pat Toone:** Sundre Library offered Zoom book clubs. Even though the doors were locked, the library stayed open the whole time, and will probably continue the book clubs after the pandemic.*

Motion by Janine Stannard to approve the minutes of the February 25, 2021 meeting as amended.

CARRIED
PRLS 16/2021

1.3. Business arising from the minutes of the February 25, 2020 meeting

Smith asked if there was any business arising from the minutes. There were none.

2.5. Business Arising from the Consent Agenda

Smith asked if there was any business arising from the consent agenda. There were none.

Motion by Heather Ryan to approve the consent agenda as presented.

CARRIED
PRLS 17/2021

3.1. Changes to Parkland's Amortization Policy – Page 31

Williams reviewed. Parkland's auditors have suggested a change to the amortization calculation of our building. This suggestion was due to both Parkland's intention to keep the headquarters building for the long term, and the large gain that was recognized from the sale of the old building.

In MNP's municipal audits, they have found municipal buildings are generally amortized over 50 years straight-line and recommended Parkland do the same. The auditors made the following policy suggestion:

The current policy:

4.4.3 Amortization of capital assets

Amortization is recorded as an expense in the current year. Capital assets are recorded at cost. Amortization is calculated using the diminishing balance method. Assets are amortized by group following the rates and classes as set by the Canadian Income Tax Act.

The new policy:

4.4.3 Amortization of capital assets

All amortization for assets will be recorded as an expense in the current year. Capital assets are initially recorded at cost.

Amortization for buildings only will be recorded as straight-line over 50 years with full amortization in the first year and with no amortization in the year of disposal. Buildings are amortized using rates from the Alberta Municipal Affairs Toolkit.

For all other capital assets, amortization is calculated using the diminishing balance method, with full amortization in the first year and with no amortization in the year of disposal. Assets are amortized by group following the rates and classes as set by the Canadian Income Tax Act.

Motion by Philip Massier to approve the new amortization of capital assets policy statement as presented.

CARRIED
PRLS 18/2021

3.2. Approval of 2020 Audit – Page 33

Lindsey Schmidt and Joey Ingram from Parkland's audit company, MNP, presented the audit.

The Parkland Regional Library System 2020 Audit Findings Report to the Board of Directors/Executive Committee for December 31, 2020, two additional letters to the board and the Financial Statements December 31, 2020 was provided by PRLS's auditors MNP. In their report, the auditors state:

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 15, 2020, for the preparation and fair presentation of the Library's financial statements in accordance with Canadian public sector accounting standards. We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Library as at December 31, 2020, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.

Parkland received a clean audit. However, the auditors had two recommendations in their management letter, first, that employee timesheets should always be reviewed by immediate supervisors and approved by signature. Secondly, it was noted that reserve balances were below the recommended minimum outlined in the Governance Policies and Bylaws. They recommended that the board discuss transferring funds to these reserve accounts to meet minimum recommended levels or that the Governance policies be updated if the board believes these minimum levels should be reconsidered. They added that all other points from 2019 were rectified by management during the year.

Doreen Blumhagen entered the meeting at 10:43 a.m.

Motion by Elaine Fossen to approve the Parkland Regional Library System 2020 Audit Finding Report to the board of Directors/Executive Committee for December 31, 2020 as presented.

CARRIED
PRLS 19/2021

Joey Ingram, Lindsay Schmidt and Rebecca Slater left the meeting at 10:48 a.m.

3.3. Reserve Top-ups – Page 80

Smith reviewed. At the recommendation of the auditors, the Executive Committee reviewed the reserve levels. At the time of their April 22nd meeting, the Unrestricted Reserve was valued at \$418,860. Since not all Parkland's reserves were at the recommended minimum levels as stated

in PRLS policy, and as noted by MNP during the audit, staff requested to move funds from the Unrestricted Reserve to replenish four reserves. Parkland's Executive Committee is empowered to move reserve funds between board meetings.

Policy states the Building Reserve's recommended minimum level should be \$250,000. It had been at \$150,000. Staff recommended moving \$100,000 from the Unrestricted Reserve to the Building Reserve.

Amanda Derksen left the meeting at 10:50 a.m.

Policy states the Contingent Liability Reserve's recommended minimum level should be \$50,000 but its level had been at \$8,519 with more expenses likely to come in 2021. Staff recommended moving \$45,000 from the Unrestricted Reserve to the Contingent Liability Reserve.

Policy states that the Technology Reserve should carry a balance of between \$300,000 and \$500,000. When considering the current amount of \$291,716 and the additional purchases this year of \$131,000 it was estimated that this reserve will be valued at \$160,716 by the end of 2021. Staff therefore recommended that \$140,000 be moved from the Unrestricted Reserve to the Technology Reserve to leave an estimated balance at December 31 of \$300,716.

The Vehicle Reserve is an unfunded reserve that had been valued at \$74,347. It is only replenished in years when Parkland has surpluses. Staff are working to smooth out replacing the cargo vans with one purchase a year over the next three years. We currently run three cargo vans. Without additional funding, there would be insufficient funds to pay for new vehicles. Staff therefore recommended that \$50,000 be moved from the Unrestricted Reserve to the Vehicle Reserve. With this movement of monies, the Vehicle Reserve should be sufficiently funded to cover purchases through 2025.

After some discussion, the Executive Committee decided to move fewer funds to the Building reserve, and move more funds to the Technology Reserve and the Vehicle Reserve. They were aware of the policy stating that the Building Reserve be at a minimum of \$250,000, but with a new building, it was assumed that there will not be a need for major repairs in the next few years. The Executive Committee preferred to slowly bring the Building Reserve up to the minimum recommended amount of \$250,000 within the next 5 years.

At their meeting, the Executive Committee approved the:

- movement of \$25,000 to the Building Reserve,
- movement of \$45,000 to the Contingent Liability Reserve,
- movement of \$190,000 to the Technology Reserve, and
- the movement of \$75,000 to the Vehicle Reserve.

This left the balance of the Unrestricted Reserve at \$83,860

Motion by Janine Stannard to receive for information

CARRIED
PRLS 20/2021

3.4. Treasury Board and Finance Population Numbers – Page 82

Sheppard reviewed. According to clause 8.3 of Parkland's master agreement, when invoicing members for the requisition, "*The population of a municipality that is a Party to this Agreement shall be deemed to be the most recent population figure for the municipality as published by Alberta Municipal Affairs.*" However, according to the Government of Alberta's website "*The Municipal Affairs Population List has been discontinued and will be replaced by population estimates from Treasury Board and Finance in the future.*" The Government of Alberta (GOA) website further states that "*The Office of Statistics and Information at Treasury Board and Finance provides regular population estimates and projections for each census division in Alberta. Please note that population figures between the municipal population lists and the provincial population estimates and projections will differ due to different methodologies used to account for population.*"

The potential problem for Parkland is that the last updated official population list from Municipal Affairs uses 2019 population figures and, as stated, will no longer be updated. Instead, the only official population figures appear to be those from the Treasury Board. However, the population numbers are noticeably different.

At their March 25th meeting, the Executive Committee examined the issue. They recommended that for 2021, Parkland invoice municipalities using the updated 2019 population figures supplied by Alberta Municipal Affairs. For 2022, Parkland is to build the budget and invoice municipalities based on the population estimates supplied by Treasury Board and Finance. At the Executive Committee's direction, notice of this change was sent to all Parkland member municipalities and board members on March 31, 2021.

Due to some confusion, three municipalities responded to Parkland's communication on this subject. After Parkland staff provided clarification on the matter, the three municipalities were content with Parkland's position.

At the Executive Committee's direction, Parkland is building a budget for 2022 without increasing the per capita rate of the municipal requisition/levy. This will mean that the per capita levy will remain the same for three consecutive years.

Motion by Len Philips to receive for information

CARRIED

PRLS 21/2021

3.5. Purchase of Chairs from Reserves – Page 89

Sheppard reviewed. To equip the new meeting rooms with some new, comfortable furniture, staff purchased 30 new chairs. Since this was an unbudgeted expense, staff exercised the opportunity to pay for these chairs with funds from the Equipment/Furnishings Reserve. Cost for the chairs equaled \$4,899.33. The balance left in the Equipment/Furnishing Reserve equaled \$45,101

At their April 22nd meeting, the Executive Committee reviewed the purchase of chairs without concern.

Motion by Gord Lawlor to receive for information.

CARRIED

PRLS 22/2021

3.6. **2022 Strategic Plan** – Page 90

At the February board meeting, the Parkland Board made the decision to extend the current strategic plan for another year. This is because with the shutdowns and limitations on meetings, conducting a needs assessment in 2021 for a new plan in 2022 would be very difficult. Moreover, engaging in a new strategic plan that focuses on services Parkland provides to libraries is better conducted post-pandemic since what libraries require now will be very different from what they will require when we (hopefully) return to normal.

At the last meeting, motions were made to support the four goals of Parkland's current strategic plan and extend the plan for one more year.

In compliance with legislation, staff duly sent the strategic plan and workplan along with an explanation and motions made by the board to the Public Library Services Branch (PLSB) at Municipal Affairs. Unfortunately, the PLSB did not accept the extension of the strategic plan because there is no allowance to extend a plan of service in the legislation. To quote PLSB staff, *"PLSB needs to file a document that clearly indicates it is Parkland's 2022 strategic plan, not Parkland's 2019-2021 plan that has been extended for one year."* So, Parkland can use the same plan for another year, but the board had to approve it as the strategic plan for 2022 and not just extend the plan for another year. To fulfill legislative requirements, staff therefore proposed to approve the current strategic plan as the strategic plan for 2022.

Motion by Les Stulberg to endorse the 2019-2021 Strategic Plan document and approve it as Parkland's one-year strategic plan for 2022.

CARRIED

PRLS 23/2021

3.7. **Parkland Investments** – Page 98

Williams reviewed. According to Parkland's Annual Agenda policy, the Executive Committee is to review Parkland's investments at least twice a year.

In past years, Parkland only invested its funds in GICs and in a conservative, managed bond portfolio. RBC Wealth Management, Dominion Securities is the company managing PRLS' investment account. Our investor, Adam Lamb, reported that he does not think any changes are needed at this time but likely we will want to look at changes in the next 6-12 months before the Bank of Canada starts raising interest rates as that can hurt longer maturity bonds. At that point PRLS may want to own shorter term bonds as well as a bit of floating rate bonds to capitalize on raising interest rates. Lamb does not believe the Bank of Canada is in any rush to raise rates in the near future as the pandemic has created a lot of debt but higher interest rates are something to be aware of.

Staff did not recommend changing Parkland's overall investment strategy of keeping funds in a conservative, managed bond portfolio. PRLS does not currently have funds invested in GICs.

After reviewing the matter, the Executive Committee did not mandate any changes to Parkland's investment strategy.

Motion by Cindy Trautman to receive for information.

CARRIED

PRLS 24/2021

3.8. 2020 Outlet Annual Reports – Page 106

Sheppard reviewed. Included in the package was the annual reports for the four library service points for which the Parkland Board is the governing board. Under the Alberta Libraries Act, the PRLS Board must approve the annual reports for these service points. They are:

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

There is usually a delay in bringing these reports forward for review since these four libraries usually do not have their reports completed in time for the February board meeting.

Staff have not attempted to make comprehensive statistical comparisons between 2019 and 2020 due to the unprecedented interruptions to library service caused by the COVID-19 pandemic. That Parkland's outlet libraries have worked so hard to adapt services during this difficult time is testimony to their adaptiveness, resilience and resolve.

The reports have already been submitted to the Public Library Services Branch in compliance with the February 28th deadline. There were no questions regarding the reports.

Motion by Shannon Wilcox to receive for information.

CARRIED

PRLS 25/2021

3.9. Advocacy Committee Report – Page 173

Barb Gilliat gave the Advocacy report verbally. She talked about how Library service has stayed the same over the years, but also has adapted and changed some of the ways those services are delivered. A video about the Parkland annual report was shared next, and then a video about Parkland services "Then and Now" which highlighted the similarities and differences between services from the 1970s and now. Norma Penney then spoke about the Parkland Municipal ROIs, which are found on the Parkland website.

Motion by Stephen Levy to receive for information

CARRIED

PRLS 26/2021

3.10. Parkland Community Update

Barb Gilliat – The Alix Public Library manager is doing book reviews and posting them online. They are very popular and useful because patrons can only do curbside pickup at this time.

Gord Lawlor – The Town and County of Stettler have created an intermunicipal library board. The Stettler Public Library is using a 3D printer to print items for senior hobby kits. One of the items printed are knitting bobbins for a Learn to Knit kit.

Les Stulburg – The Stettler Public Library is livestreaming on Facebook for new gardeners. They are also continuing their outreach to 3 seniors lodges and 3 Hutterite colonies, and producing early literacy kits for children.

Shannon Wilcox – Mountain View County libraries are working together to make sure that patrons of all the county libraries have equal access. They are focusing on mental health supports, early literacy and are holding a Teen Kindness awareness program that accepts nominations for a Kindness Award with prizes.

Doreen Blumhagen – The Castor Municipal Library has hired new staff and has had a big reset. Parkland staff have been a fantastic resource. They are looking for a book drop box that is weatherproof.

Heather Ryan – Before the recent restrictions, when the restaurants moved to outdoor seating the Olds & District Municipal Library thought to move outdoors also. They placed two computers outside for patrons as well as a rack of lending books and had a staff member outside to assist. It was well received but couldn't continue due to COVID restrictions.

Terilyn Paulgaard – The Provost Municipal Library held a silent auction, with sale items donated by local businesses. Pictures of items were posted on their Facebook page. The public was notified via Facebook, local Facebook groups and signs on Main Street. Bids were taken via phone. The event was very successful and brought in \$3,000.

Norma Penney – The Clive Public Library held their annual book sale virtually. It was as successful as in-person book sales have been in the past.

Motion by Norma Penney to receive for information.

CARRIED
PRLS 27/2021

3.11.1. Director's Report

3.11.2. Library Services Report

3.11.3. IT Report

3.11.4. Finance and Operations Report

3.11.5. ALTA Report

Smith asked if there were any questions regarding the Director's, Library Services, IT, Finance and Operations, or ALTA reports. There were none.

Motion by Gord Lawlor to receive the Director's, Library Services, IT, Finance and Operations, and ALTA Reports for information.

CARRIED
PRLS 28/2021

4. Adjournment

Motion by Barb Gilliat to adjourn the meeting at 11:38 a.m.

CARRIED
PRL 29/2021

Meeting adjourned at 11:38 a.m.

Chair

DRAFT



PRLS BOARD TALK

Highlights of the Parkland Regional Library Board Meeting

MAY 20, 2021

Audit Report Approved

Parkland's audit was presented to the board by MNPs Lindsey Schmidt and Joey Ingram.

Parkland received a clean audit. However, the auditors had two recommendations in their management letter, first, that employee timesheets should always be reviewed by immediate supervisors and approved by signature. Secondly, it was noted that reserve balances were below the recommended minimum outlined in the Governance Policies and Bylaws. They recommended that the board discuss transferring funds to these reserve accounts to meet minimum recommended levels or that the Governance policies be updated if the board believes these minimum levels should be reconsidered. They added that all other points from 2019 were rectified by management during the year.

A copy of the Auditor's Report and Report to the Board will be sent to your municipality.

Treasury Board and Finance Population Numbers

According to clause 8.3 of Parkland's master agreement, when invoicing members for the requisition, "*The population of a municipality that is a Party to this Agreement shall be deemed to be the most recent population figure for the municipality as published by Alberta Municipal Affairs.*" However, according to the Government of Alberta's website "*The Municipal Affairs Population List has been discontinued and will be*

replaced by population estimates from Treasury Board and Finance in the future."

The last updated official population list from Municipal Affairs uses 2019 population figures and, as stated, will no longer be updated. Instead, the only official population figures appear to be those from the Treasury Board. However, the population numbers are noticeably different.

At their March 25th meeting, the Executive Committee recommended that for 2021, Parkland invoice municipalities using the updated 2019 population figures supplied by Alberta Municipal Affairs. For 2022, staff were instructed to build the budget and invoice municipalities based on the population estimates supplied by Treasury Board and Finance. At the Executive Committee's direction, notice of this change was sent to all Parkland member municipalities and board members on March 31, 2021.

Also, at the Executive Committee's direction, Parkland is building a budget for 2022 without increasing the per capita rate of the municipal requisition/levy. This will mean that the per capita levy will remain the same (\$8.55) for three consecutive years.

2022 Strategic Plan

At the February board meeting, the Parkland Board made the decision to extend the current strategic plan for another year. This is because with the shutdowns and limitations on meetings, conducting a needs assessment in 2021 for a new plan in 2022 would be very difficult.

In compliance with legislation, staff duly sent the strategic plan and workplan along with an explanation and motions made by the board to the Public Library Services Branch (PLSB) at Municipal Affairs. Unfortunately, the PLSB did not accept the extension of the strategic plan because there is no allowance to extend a plan of service in the legislation.

The board therefore approved the 2019-2021 Strategic Plan as Parkland's Strategic Plan for 2022.

Parkland Investments

Parkland reviewed its investment strategy and has decided to make no changes. Currently, all investments are in a conservative bond portfolio managed by Dominion Securities. Due to the potential change in interest rates, this matter will be re-examined in the fall.

Outlet Annual Reports

The board approved the Annual Reports for the four library service points for which the Parkland Board is the governing board. They are:

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

Despite the many challenges of 2020, Parkland's outlets actually saw increases in areas such as cardholders and programming. That Parkland's outlet libraries have worked so hard to adapt services during this difficult time is testimony to their adaptiveness, resilience and resolve.

The reports have been submitted to the Public Library Services Branch in compliance with the February 28th deadline.

Advocacy Committee Report

The Advocacy Committee introduced the 2020 Return on Investments (ROI) for member municipalities. They can be found on Parkland's website: [Return on Investment - Parkland Regional Library System \(prl.ab.ca\)](https://prl.ab.ca)

Community News from Trustees

The **Alix Public Library** manager is doing book reviews and posting them online. They are very popular and useful because patrons can only do curbside pickup at this time.

Stettler Public Library is using a 3D printer to print items for senior hobby kits. One of the items printed are knitting bobbins for a Learn to Knit kit.

Stettler Public Library is livestreaming on Facebook for new gardeners. They are also continuing their outreach to 3 seniors lodges and 3 Hutterite colonies, and producing early literacy kits for children.

Mountain View County libraries are working together to make sure that patrons of all the county libraries have equal access. They are focusing on mental health supports, early literacy and are holding a Teen Kindness awareness program that accepts nominations for a Kindness Award with prizes.

Castor Municipal Library has hired new staff and has had a big reset. Parkland staff have been a fantastic resource. They are looking for a book drop box that is weatherproof.

Before the recent restrictions, when the restaurants moved to outdoor seating the **Olds & District Municipal Library** thought to move outdoors also. They placed two computers outside for patrons as well as a rack of lending books and had a staff member outside to assist. It was well received but couldn't continue due to COVID restrictions.

Provost Municipal Library held a silent auction, with sale items donated by local businesses. Pictures of items were posted on their Facebook page. The public was notified via Facebook, local Facebook groups and signs on Main Street. Bids were taken via phone. The event was very successful and brought in \$3,000.

Clive Public Library held their annual book sale virtually. It was as successful as in-person book sales have been in the past.

Board Members Present

Debra Smith (Board Chair)

Board Members Present via Zoom

Jackie Almborg, Alison Barker-Jevne, Doreen Blumhagen, Amanda Derksen, Kevin Ferguson, Jeanny Fisher, Elaine Fossen, Dwayne Fulton, Sandy Gamble, Bruce Gartside, Clark German, Barb Gilliat, Rick Manning (alternate for Jeanette Herle), Agnes Hoveland, Deborah Juch, Cora Knutson, Dana Kreil, Gord Lawlor, Stephen Levy, Daryl Loughheed, Josephine McKenzie, Philip Massier, Blair Morton, Leah Nelson, Ray Olfert, Terilyn Paulgaard, Norma Penney, Rosella Peterman, Len Phillips, Lori Reid, Danny Rieberger, Heather Ryan, Janine Stannard, Les Stulberg, Patricia Toone, Cindy Trautman, Doug Weir, Shannon Wilcox, Sharon Williamson, Bill Windsor, Mary Ann Wold, Bonita Wood

Guests

Joey Ingram, Lindsay Schmidt, Rebecca Slater from MNP

With Regrets

Trudy Kilner, Bill Rock, Ann Zacharias

Absent

Bill Chandler, Colleen Ebdon, Lonnie Kozlinski, Ricci Matthews, Rick Pankiw, Jas Payne, Heidi Pierce, Mike Yargeau

Next Meeting: September 16, 2021, 10:00 AM (Zoom)

PARKLAND REGIONAL LIBRARY SYSTEM
FINANCIAL STATEMENTS
DECEMBER 31, 2020

PARKLAND REGIONAL LIBRARY SYSTEM**Table of Contents***DECEMBER 31, 2020*

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MANAGEMENT'S REPORT**To the Members of Parkland Regional Library:**

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The elected board is composed entirely of neither management nor employees of the Library. The board has the responsibility of meeting with management and external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The board is responsible for recommending the appointment of the Library's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the board and management to discuss their audit findings. The accompanying financial statements are the responsibility of the management of Parkland Regional Library.



Independent Auditor's Report

To the Board of Directors of Parkland Regional Library Systems:

Opinion

We have audited the financial statements of Parkland Regional Library Systems (the "Library"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net financial assets, cash flows, changes in accumulated operating surplus, and remeasurement gains and losses 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 Library as at December 31, 2020, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Library 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library'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 Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library'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:

- 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 Library'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 Library'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 Library 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.

Lacombe, Alberta

May 20, 2021

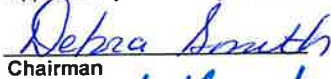
MNP LLP

Chartered Professional Accountants

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	2020	2019
FINANCIAL ASSETS		
Cash and cash equivalents (note 3)	\$ 643,246	\$ 3,139,666
Accounts receivable	68,759	25,609
Investments (note 4)	795,560	753,850
TOTAL FINANCIAL ASSETS	<u>1,507,565</u>	<u>3,919,125</u>
LIABILITIES		
Accounts payable and accruals (note 5)	\$ 102,836	\$ 99,890
Book allotment	32,204	15,983
Deferred revenue (note 6)	78,839	2,458,167
TOTAL LIABILITIES	<u>213,879</u>	<u>2,574,040</u>
NET FINANCIAL ASSETS	<u>1,293,686</u>	<u>1,345,085</u>
NON-FINANCIAL ASSETS		
Inventory for consumption	\$ 19,587	\$ 9,263
Prepaid expenses	91,305	88,791
Tangible capital assets (schedule 1)	4,690,283	139,911
Tangible capital assets held for sale (schedule 1)	-	435,922
TOTAL NON-FINANCIAL ASSETS	<u>4,801,175</u>	<u>673,887</u>
COMMITMENTS (note 7)		
ACCUMULATED SURPLUS	<u>6,094,861</u>	<u>2,018,972</u>
ACCUMULATED SURPLUS CONSISTS OF:		
Accumulated operating surplus (note 8)	6,048,809	2,005,951
Accumulated remeasurement gain on investments	46,053	13,021
	<u>6,094,862</u>	<u>2,018,972</u>

Approved by the Library Board:


Chairman


Director

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF OPERATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget	2020	2019
REVENUE			
Book and supply outside sales	\$ -	\$ 138,958	\$ 135,969
Investment income	35,000	32,329	33,037
Member fees	1,868,987	1,881,316	1,803,409
Miscellaneous and donations	-	1,301	1,480
Provincial funding (note 9)	1,565,171	1,486,330	1,575,249
	<u>3,469,158</u>	<u>3,540,235</u>	<u>3,549,144</u>
EXPENSES			
Administration and utilities	\$ 67,500	\$ 56,182	\$ 58,103
Amortization	-	159,575	56,170
Audit	15,200	15,815	14,900
Books and supply outside purchases	-	138,188	135,488
Communications, marketing and promotions	11,500	10,983	35,059
Continuing education	20,000	14,162	14,349
Dues, fees, and memberships	11,500	11,460	11,066
First Nations grant expense	78,839	-	105,252
Freight and postage reimbursement	6,500	4,347	8,818
Insurance	17,200	20,476	16,380
Investment fees	4,500	4,376	4,176
Library materials	372,716	382,652	378,018
Library service grant	428,738	428,738	428,738
Miscellaneous	800	800	800
Planned member technology purchases	65,580	85,151	41,068
Professional fees	-	40,778	352
Repairs and maintenance - building	50,500	59,398	37,607
Salaries and benefits	1,951,718	1,733,883	1,709,370
Supplies and stationary	55,000	50,952	46,409
Technology equipment, software and maintenance arrangements	207,367	181,177	304,143
Travel	12,000	2,137	7,834
Trustee	32,000	18,215	32,087
Vehicle	46,000	34,174	44,259
Workshops and advisory group	14,000	8,922	14,562
	<u>3,469,158</u>	<u>3,462,540</u>	<u>3,505,008</u>
Excess of revenue over expenses, before other expenses	-	77,695	44,136
OTHER INCOME (EXPENSES)			
Capital grant revenue	-	2,458,068	-
Loss on investments	-	-	(4,595)
Gain (loss) on disposal of tangible capital assets	-	1,507,094	(6,381)
Excess of revenue over expenses	-	4,042,857	33,160
Accumulated operating surplus, beginning of year	2,005,951	2,005,951	1,972,791
Accumulated operating surplus, end of year (Note 8)	2,005,951	6,048,808	2,005,951

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Excess of revenue over expenses	\$ 4,042,857	\$ 33,160
Acquisition of tangible capital assets	(4,755,112)	(25,372)
Amortization of tangible capital assets	159,575	56,170
Proceeds on disposal of tangible capital assets	1,988,182	-
Loss (gain) on disposal of tangible capital assets	(1,507,094)	6,381
Change in prepaid expenses	(2,514)	59,124
Change in inventory for consumption	(10,324)	4,140
Change in accumulated remeasurement gain (loss) on long-term investments	33,032	13,208
Increase (decrease) in net financial assets	(51,399)	146,811
Net financial assets, beginning of year	1,345,085	1,198,274
Net financial assets, end of year	1,293,686	1,345,085

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Cash receipts from membership fees, contracts, and sales	\$ 1,978,328	\$ 1,938,761
Cash receipts from grants	1,565,170	1,565,223
Investment income received	32,329	84,663
Cash paid for materials and services	(1,141,505)	(1,253,460)
Cash paid for salaries and benefits	(1,725,342)	(1,709,947)
Cash paid for library service grant	(428,738)	(428,740)
Interest paid	(1,050)	(1,487)
	<u>279,193</u>	<u>195,013</u>
CAPITAL ACTIVITY		
Purchase of tangible capital assets	(2,780,112)	(25,372)
Proceeds on disposal of tangible capital assets	13,179	-
	<u>(2,766,933)</u>	<u>(25,372)</u>
INVESTING ACTIVITY		
Purchase of investments	(91,623)	(96,449)
Proceeds on sale of investments	82,944	74,000
	<u>(8,679)</u>	<u>(22,449)</u>
Net increase (decrease) in cash	(2,496,420)	147,192
Cash and cash equivalents, beginning of year	3,139,666	2,992,474
Cash and cash equivalents, end of year	<u>643,246</u>	<u>3,139,666</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Unrestricted (Note 8)	Reserves (Note 8)	Equity in Tangible Capital Assets (Note 8)	2020	2019
Balance, beginning of year	380,367	1,049,750	575,834	\$ 2,005,951	\$ 575,832
Excess (deficiency) of revenue over expenses	4,042,857	-	-	4,042,857	33,160
Reserves used for (transferred from) operations	(63,067)	63,067	-	-	-
Reserves used for tangible capital assets	-	-	-	-	-
Purchases of tangible capital assets	(4,556,960)	(198,152)	4,755,112	-	-
Disposal of tangible capital assets	481,087	-	(481,087)	-	-
Annual amortization expense	159,575	-	(159,575)	-	-
Balance, end of year	<u>443,859</u>	<u>914,665</u>	<u>4,690,284</u>	<u>6,048,808</u>	<u>2,005,951</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Accumulated remeasurement gain (loss) on investments, beginning of the year	13,021	(187)
Increase in market value	33,032	13,208
Accumulated remeasurement gain (loss) on investments, end of year	<u>46,053</u>	<u>13,021</u>

PARKLAND REGIONAL LIBRARY SYSTEM
SCHEDULE OF TANGIBLE CAPITAL ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2020
SCHEDULE 1

	Vehicles	Building - Held for sale (1)	Building	Land	Technology equipment and systems	Equipment	Furniture and fixtures	2020	2019
Original Cost:									
Balance, beginning of year	133,058	1,375,359	-	-	293,848	78,144	16,900	1,897,310	2,115,893
Acquisition of tangible capital assets	59,006	-	3,946,960	610,000	71,512	33,633	34,001	4,755,112	25,372
Disposals of tangible capital assets	(60,873)	(1,375,359)	-	-	(41,405)	(62,992)	(7,810)	(1,548,439)	(243,955)
Balance, end of year	131,191	-	3,946,960	610,000	323,955	48,784	43,091	5,103,982	1,897,310
Accumulated Amortization:									
Balance, beginning of year	86,787	939,437	-	-	221,438	57,866	15,949	1,321,477	1,502,880
Annual amortization	23,912	-	78,939	-	42,258	7,526	6,940	159,575	56,170
Disposals	(35,304)	(939,437)	-	-	(38,341)	(46,712)	(7,559)	(1,067,353)	(237,574)
Balance, end of year	75,395	-	78,939	-	225,354	18,680	15,330	413,699	1,321,477
Net Book Value	55,796	-	3,868,021	610,000	98,601	30,105	27,761	4,690,283	575,833

During the year property, plant and equipment was acquired at an aggregate cost of \$4,755,112 (\$25,372 in 2019), of which \$1,975,000 (\$0 in 2019) was from trade-in, and the remainder of \$2,780,112 (\$25,372 in 2019) was acquired through cash. Of the total cash, \$2,458,167 (\$0 in 2019) was from a government grant received in previous years.

(1) In 2019, there was a contract with Tricon for the sale of the existing building to occur after year-end.
 In 2020, the previous building was sold and a new building was purchased.

PARKLAND REGIONAL LIBRARY SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. Nature of activities

Parkland Regional Library System (the "Library") is an independent body established under the Alberta Libraries Act for the purpose of providing a variety of support services for the public libraries of rural Central Alberta.

The Library is exempt from tax pursuant to Section 149(1)(l) of the Income Tax Act of Canada.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS") and include the following significant accounting policies:

Cash and cash equivalents

Balances with original maturities of less than 3 months are included in cash and cash equivalents. Marketable securities with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

Revenue recognition

Member fees are recognized as revenue when the services have been provided.

Book and supply outside sales are recognized as product is shipped to the member library that placed the order through the Library.

Provincial funding and grants that are externally restricted are recorded as deferred contributions if the terms of the funding create a liability.

These funds are recognized as revenue in the year in which the related expenses are incurred and the terms of the funding are met.

Unrestricted provincial funding, miscellaneous and donations, and other revenue are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All investment income is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenses

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or legal obligation to pay.

Non-financial assets

Non-financial assets are assets that are not available to discharge existing liabilities but held for use in Library operations. Such assets have useful lives extending beyond the current year and are not intended for sale in the normal course of Library operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the changes in net financial assets for the year.

Non-financial assets consist of the following:

i. Inventory for consumption

Inventory of materials and supplies for consumption is recorded in the financial statements at lower of the cost of the specific item or replacement cost.

ii. Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. Contributed tangible capital assets are recorded in the financial statements at fair market value at the time of contribution.

	Method	Rate
Vehicles	declining balance	30%
Building *	straight-line	50 years
Technology equipment and systems	declining balance	30%
Furniture and fixtures	declining balance	20%
Equipment	declining balance	20%

A full year of amortization is calculated in the year of acquisition. No amortization is calculated in the year of disposal.

Tangible capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be fully recoverable. An impairment loss is recognized when and to the extent that management assesses the future useful life of an asset to be less than originally estimated.

* During the year, the old building, which was amortized on a declining balance basis at 4% was sold and a new building was put into use, which with the Library assessed a more appropriate amortization rate and method to be amortized straight line over 50 years.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2020

2. Significant accounting policies (continued from previous page)

iii. Prepaid expenses

Expenses paid in advance where services have not been performed or materials have not been received.

Use of estimates

The preparation of financial statements in accordance with PSAS 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 statement of financial position date, and the reported amounts of revenue and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the provision for doubtful accounts in respect of receivables, the cost and net realizable value of inventories, employee benefit obligations, the useful lives of long-lived assets and the potential impairment of assets. Actual results could differ from these estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenue over expenses in the periods in which they become known.

Long-term investment

investments are recorded at fair market value, based on quoted prices in an active market, including accrued interest. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Foreign currency translation

These financial statements have been presented in Canadian dollars, the principal currency of the Library's operations.

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction date. Carrying values of monetary assets and liabilities reflect the exchange rates at the balance sheet date. Gains and losses on translation or settlement are included in the determination of excess of revenue over expenditures for the current period.

Financial instruments

The Library measures its financial instruments initially at fair value and subsequently measures them at amortized cost, except for investments which are measured at fair value.

Transaction costs related to financial instruments recorded at amortized cost are added to the carrying value of the instrument. Transaction costs related to financial instruments recorded at fair value are expensed as incurred.

Reserves for future expenditures

Reserves are determined at the discretion of the board to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment within accumulated surplus.

3. Cash and cash equivalents

	2020	2019
Unrestricted	\$ 643,246	\$ 681,598
Building renovation and maintenance	-	2,458,068
Total Cash	643,246	3,139,666

Cash accounts bear interest at bank prime rate of 2.45% (2019 - 3.95%) less a percentage based on balance held during the year. At year-end, the unrestricted cash balances bear interest at prime less 1.90% (2019 - prime less 1.6%) on \$650,449 (2019 - \$701,152) and prime less 1.90% (2019 - prime less 1.90%) on \$4,563 (2019 - \$2,842). The building account bore interest in 2019 at prime less 1.55%.

The building renovation and maintenance account is restricted for use in the maintenance, renovation or upgrade of the Library's current facilities (note 6).

4. Investments

	2020	2019
Bonds (original cost of \$746,789; 2019 - \$737,927)	795,560	753,850

Bonds bear interest at rates ranging from 2.10% to 3.80% and have maturity dates ranging from June 2021 to June 2030. Included in investments is \$2,718 (2019 - \$2,902) of accrued interest.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2020

5. Accounts payable and accruals

	2020	2019
Trade accounts payable and accruals	\$ 36,118	\$ 31,656
Employee benefit obligations	57,529	56,133
Goods and Services Tax payable	9,189	12,101
	102,836	99,890

Included in trade accounts payable and accruals is a balance of \$1,527 (2019 - \$4,556) on ATB Financial Mastercards with a total credit limit of \$15,000 (2019 - \$15,000).

Employee benefit obligation consist of estimated sick leave benefits of \$39,000 (2019 - \$35,000) that accumulate but do not vest, as well as vacation and lieu time of \$18,529 (2019 - \$20,801) that employees have earned and deferred to future years.

6. Deferred revenue

	2020	2019
Minister of Municipal Affairs building renovation and maintenance grant	\$ -	\$ 2,458,167
Minister of Municipal Affairs on-reserve/on-settlement population grant	78,839	-
	78,839	2,458,167

In 2017, the Library received \$2,400,000 from the Government of Alberta for maintenance and renovation of the Library's current headquarters or update of its existing facilities. No interest income (2019 - \$51,626) on the cash basis has been deferred during the year. No expenses related to this funding (2019 - \$4,679) were recognized in the year. This funding was spent on the new building purchased in 2020, and has therefore been recognized in income.

In 2020, the library received \$145,601 from the Government of Alberta to offer library services to on-reserve and on-settlement First Nations populations. Of this amount, \$78,839 was not spent before year-end.

7. Commitments

In 2018, the Library entered into a software license agreement from July 1, 2018 to December 31, 2023 in the amount of \$85,000 per year, subject to inflation increases.

The Library has a 3 year commitment for TAL core products, of which they only have 9 months remaining. The estimated commitment is \$18,677 subject to exchange rate changes.

The Library has a 3 year commitment for purchasing energy products from January 1, 2019 to December 31, 2021. Subsequent to year end, the Library has extended this until December 31, 2025.

Subsequent to year end, the Library entered into a 10 year agreement for maintenance on their elevator, platform for access eContent materials, and internet services.

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8. Accumulated operating surplus

	2020	2019
Unrestricted operating fund	443,859	380,367
Internally restricted		
Operating reserves		
Technology	291,718	357,712
Building	150,000	250,000
Contingent liability	9,223	50,000
	450,941	657,712
Capital reserves		
Amortization	339,378	221,864
Vehicle	74,346	120,174
Equipment/furnishings replacement	50,000	50,000
	463,724	392,038
Total reserves	914,665	1,049,750
Equity in tangible capital assets	4,690,284	575,834
	6,048,808	2,005,951

9. Provincial funding

	2020	2019
Government of Alberta - Municipal Affairs		
Operating grant	\$ 990,830	\$ 990,830
Library Service grant	428,738	428,738
Provincial First Nations grant	66,763	145,602
Provincial one time grant - Voice of Maskwacy	-	10,079
	1,486,330	1,575,249

10. Local Authorities Pension Plan

Employees of the Library participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 274,151 people and 420 employers. The LAPP is financed by employee and employer contributions and by earning investment earnings in the LAPP fund.

Contributions for current service are recorded as expenses in the year in which they become due.

The Library is required to make current service contributions to the LAPP of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan, and 13.84% on pensionable earnings above that amount.

Total service contributions by the Library to the LAPP in 2020 were \$131,830 (2019 - \$121,142). Total current service contributions by employees of the Library to the LAPP in 2020 were \$119,119 (2019 - \$104,683).

As at December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.913 billion (2018 - \$3.469 billion). LAPP has not yet disclosed the actuarial surplus or deficiency as at December 31, 2020.

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11. Economic dependence

The Library is dependent on funding from government grants to maintain its operations. In 2020, the Province of Alberta contributed \$1,486,330 (2019 - \$1,575,249) of revenue to the Library, equalling approximately 42% (2019 - 44%) of total revenue. If funding is not received, its operations would be significantly reduced.

12. Financial instruments

The Library, as part of its operations, carries a number of financial instruments. The financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accruals, and book allotment. It is management's opinion that the Library is not exposed to a significant interest, currency, market, liquidity, or credit risks arising from these financial instruments except as otherwise disclosed.

Credit risk

The Library is exposed to credit risk as it grants credit to its members in the normal course of operations. The risk is mitigated by the fact that the receivables are from municipalities. The Library is exposed to credit risk as it has purchased bonds which are included in investments. The risk is mitigated by the fact that the Library has only purchased bonds issued by the Federal or Provincial governments.

Accounts receivable from one municipality and one vendor (2019 - two municipalities) in connection with trade receivables represents 60% (2019 - 46%) of total accounts receivable at December 31, 2020. The Library believes that there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed among the remainder of the Libraries municipality and customer base.

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. In seeking to minimize the risks from interest rate fluctuations, the Library manages exposure through its normal operating and financing activities. The Library is exposed to interest rate price risk primarily through its fixed rate investments and variable rate cash.

Market rate risk

The Library is exposed to market rate risk on its investments due to changes in quoted market rates on investments.

Emerging risk

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. The Library's operations were impacted by COVID-19 due to required changes to operations of member libraries (i.e. closures and other restrictions on library operations), however this impact is not considered to have been significant on the Library's operations. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on Library as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

14. Contingencies

The Library has received a human rights complaint from an employee. This complaint remains at an early stage and is waiting on the Alberta Human Rights Commission. At this time, it is not possible to predict the ultimate outcome of this human rights complaint or to estimate any loss, if any, which may result.

15. Approval of financial statements

These financial statements were approved by the Library board on May 20, 2021