

**REGULAR MEETING AGENDA
SUMMER VILLAGE OF JARVIS BAY
JULY 4, 2023 @ 9:30 A.M.
TO FOLLOW ORGANIZATIONAL MEETING**

A. CALL TO ORDER

B. AGENDA - additions/deletions
- adoption

C. ADOPTION OF MINUTES - Regular Meeting Minutes, June 7, 2023

D. INFORMATION ITEMS

- 1) Accounts Payable Report
- 2) Quarterly Financial Report (to be sent separately)
- 3) Public Works Report
- 4) Development Update
- 5) CAO Report

E. REQUESTS FOR DECISION

1) Council & Legislative

- a) Alberta Municipalities Convention
- b) Bentley Parade

F. COUNCIL, COMMITTEES, AND CORRESPONDENCE

1) Council Reports

- a) Mayor Maplethorpe
 - Parkland Regional Library Board
- b) Deputy Mayor Wiseman
- c) Councillor Garratt

2) Upcoming Meetings

- a) Council Meeting – September 5, 2023

G. ADJOURNMENT

Summer Village of Jarvis Bay
Regular Meeting Minutes
June 7, 2023

C-1

Minutes of a Regular Council Meeting of the Summer Village of Jarvis Bay, Province of Alberta, held June 7, 2023, in the Summer Villages on Sylvan Lake Administration Office at Sylvan Lake, Alberta.

IN ATTENDANCE Mayor: Julie Maplethorpe
Councillor: David Garratt via Zoom
Public Works Manager: Owen Olynyk
Development Officer: Kara Hubbard
Recording Secretary: Teri Musseau

REGRETS Deputy Mayor: Annabelle Wiseman

CALL TO ORDER The Meeting was called to order at 9:39 a.m. by Mayor Maplethorpe.

AGENDA APPROVAL

JBC-23-086 MOVED by Mayor Maplethorpe that the agenda be adopted as presented.
CARRIED

CONFIRMATION OF MINUTES

JBC-23-087 MOVED by Mayor Maplethorpe that the regular meeting minutes of Council held on May 2, 2023, be approved as presented.
CARRIED

JBC-23-088 MOVED by Councillor Garratt that the Subdivision and Development Appeal Board meeting minutes held on April 18, 2023, be approved as presented.
CARRIED

INFORMATION ITEMS

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

JBC-23-089 MOVED by Mayor Maplethorpe that Council accept the information items as presented.
CARRIED

REQUEST FOR DECISION

FINANCE

JBC-23-090 Resident Credit Card Request
MOVED by Mayor Maplethorpe that Council deny the request to allow for in-person credit card payments at the office for taxes and utilities due to the high service fee associated with accepting credit card payments.
CARRIED

PUBLIC WORKS

JBC-23-091 Fleet Replacement Policy
MOVED by Councillor Garratt that Council approve the Fleet Replacement Policy as presented.
CARRIED

COUNCIL REPORTS

Mayor Maplethorpe

- Town of Sylvan Lake Library Board
- Parkland Regional Library Board
- Lacombe County Governance Workshop

Councillor Garratt

- No reports

JBC-23-092 MOVED by Mayor Maplethorpe that Council accept the Council reports as information.
CARRIED

NEXT COUNCIL MEETING

JBC-23-093 MOVED by Mayor Maplethorpe that the next meeting of Council be held July 4, 2023, at 9:30 a.m.
CARRIED

ADJOURNMENT

JBC-23-094 MOVED by Mayor Maplethorpe that being the agenda matters have been concluded, the meeting be adjourned at 10:51 a.m.
CARRIED

JULIE MAPLETHORPE, MAYOR

TANNER EVANS, CAO

Summer Village of Jarvis Bay

Administration and Finance

June 7, 2023

Information Item

Agenda Item: *Accounts Payable Update*

Background:

Total payables processed and presented to Council \$169,712.31

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

1. Brownlee LLP	\$ 3,104.75
a. Legal Fees	
2. Glen Goodall	\$ 5,000.00
a. Completions Deposit Refund	
3. Government of Alberta	\$ 3,158.00
a. Remaining MSP Grant Fund	
4. Rugged West Maintenance Inc.	\$ 3,150.00
a. May 16 & 31 st Mowing and Trimming	
5. Sylvan Lake Regional Water/Wastewater	\$ 4,011.02
a. May 2023 WW Services	
6. Town of Sylvan Lake	\$ 15,975.00
a. 2023 Recreation Cost Sharing	
7. Summer Village of Norglenwold	\$ 13,344.17
a. May 2023 - Muni Specific Costs	
b. May 2023 - Shared Costs	
8. Alberta School Foundation Fund	\$112,085.45
a. 2 nd Quarter School Funding	

Council Expense Claims Report:

May Expenses

▪ Julie Maplethorpe	\$ 530.32
▪ Annabelle Wiseman	\$ 0
▪ David Garratt	\$ 120.00

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.

**Summer Village of Jarvis Bay
List of Accounts for Approval (Detailed)
Batch: 2023-00046 to 2023-00053**

Date Printed
2023-06-20 1:13 PM

Bank Code - MAIN - General Bank

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
1158	2023-05-31	Ace Line Locating Ltd.			
5704		242-000-255 - Maintenance Pro	Line Locating	480.00	
		312-000-260 - GST Paid Refund	GST Tax Code	24.00	504.00
1159	2023-05-31	Brownlee LLP			
548361		212-400-230 - Legal Fees	legal fees	2,956.90	
		312-000-260 - GST Paid Refund	GST Tax Code	147.85	3,104.75
1160	2023-06-14	Barricades and Signs Ltd.			
49602		232-000-265 - Sign & Bench Prc	Reflective Signs Purchased	250.88	
		312-000-260 - GST Paid Refund	GST Tax Code	12.54	263.42
49604		232-000-265 - Sign & Bench Prc	Posts for Signs Purchased I	339.40	
		312-000-260 - GST Paid Refund	GST Tax Code	16.97	356.37
51916		232-000-265 - Sign & Bench Prc	Street Signs and Posts-Apri	1,756.12	
		312-000-260 - GST Paid Refund	GST Tax Code	87.81	1,843.93
			Payment Total:		<u>2,463.72</u>
1161	2023-06-20	Bellavance, Devon			
2154		461-000-520 - Completions Dep	Completions Deposit Refun	1,000.00	1,000.00
1162	2023-06-20	Goodall, Glen			
2236a		461-000-520 - Completions Dep	Completion Deposit Refund	5,000.00	5,000.00
1163	2023-06-20	Al's Bobcat & Trucking			
19530		232-000-200 - Green Space Pro	Moved Barriers to Block Lak	125.00	
		312-000-260 - GST Paid Refund	GST Tax Code	6.25	131.25
1164	2023-06-20	Empringham Disposal Corp			
48376		243-000-200 - Contracted Servic	May 2023 Weekly Collector	1,635.00	
		243-000-200 - Contracted Servic	May 2023 Bi-Weekly Collec	585.00	
		312-000-260 - GST Paid Refund	GST Tax Code	111.00	2,331.00
1165	2023-06-20	Government of Alberta			
Batch No: 001		412-000-270 - Trade Accounts F	Remaining MSP Grant Func	3,158.00	3,158.00
1166	2023-06-20	Pidherney's			
141330		242-000-255 - Maintenance Pro	2023 Sanitary Systems Rep	687.50	
		312-000-260 - GST Paid Refund	GST Tax Code	34.38	721.88
1167	2023-06-20	Red Deer Catholic Regional			
2023-2		201-100-130 - ASFF - Residenti	Supplementary Tax Requist	1,391.46	1,391.46
1168	2023-06-20	Rugged West Maintenance Inc.			
1329		232-000-200 - Green Space Pro	May 16 & 31st Mowing and	3,000.00	
		312-000-260 - GST Paid Refund	GST Tax Code	150.00	3,150.00
1169	2023-06-20	Sylvan Lake Regional			
1816		242-000-260 - Useage Fees	May 2023 WW Services	4,011.02	4,011.02
1170	2023-06-20	Town of Sylvan Lake			
IVC121984		274-000-510 - Operational Recr	2023 Recreation Cost Shari	15,975.00	15,975.00
1171	2023-06-20	Triangle Construction Inc.			
1714		232-000-200 - Green Space Pro	May 24 & June 19 Tree Rer	750.00	
		312-000-260 - GST Paid Refund	GST Tax Code	37.50	787.50

Total Computer Cheque: 43,729.58

**Summer Village of Jarvis Bay
List of Accounts for Approval (Detailed)**
Batch: 2023-00046 to 2023-00053

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
------------------------	------	---------------------------	----------------------------	---------------	----------------

EFT

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
------------------------	------	---------------------------	----------------------------	---------------	----------------

194	2023-05-31	Summer Villages of Norglenwold			
2023-00073		226-000-200 - Enforcement	ATB MC-CND Tire-Wiper Bl	11.00	
		261-000-110 - Development Ser	2023 Esri Canada ArcGIS F	166.50	
		226-000-200 - Enforcement	ATB MC-Intercon Messagin	7.00	
		261-000-110 - Development Ser	AB Land Title-47244387	10.00	
		226-000-200 - Enforcement	ATB MC-CND Tire-Velcro-B	5.40	
		226-000-200 - Enforcement	CO-OP-Bylaw Truck Wash	2.60	
		226-000-200 - Enforcement	ATB MC-Mobil 1-Oil Change	20.74	
		226-000-200 - Enforcement	ATB MC-Best Buy-Data Tra	4.00	
		226-000-200 - Enforcement	ATB MC-CND Tire-140 W Ir	12.00	239.24
2023-00077		212-100-110 - Salaries	Salaries	10,240.66	
		212-100-130 - Training	Training	0.02	
		212-100-140 - Benefits	Shared Benefits	379.57	
		212-100-210 - Travel and Subsis	T&S	561.11	
		212-100-211 - WCB	WCB	194.31	
		212-100-266 - PW Fleet	PW Fleet	48.58	
		212-200-215 - Postage/Freight/C	Postage/Freight	42.88	
		212-200-500 - Printing Costs	Printing Costs	137.29	
		212-200-510 - Office Supplies	Office Supplies	206.03	
		212-300-217 - Phone/Fax/Intern	Shared Phone/Fax	122.27	
		212-300-540 - Utilities	Utilities	228.06	
		212-300-250 - Facility Improvem	Facility Improvements	32.04	
		212-300-255 - Facility Maintenar	Facility Maintenance	377.07	
		212-300-263 - Condominium Co	Condominium Costs	0.00	
		212-300-240 - Computer Softwa	Computer Software	221.00	
		212-300-242 - IT equipment	IT Equipment	109.90	
		212-300-265 - Equipment Mainte	Equipment Maintenance	70.89	
		212-300-270 - Equipment Renta	Equipment Rental	49.68	
		212-300-510 - Other Contingenc	Contingency	83.56	
		212-300-530 - Building Insuranc	Shared Building Insurance	0.01	13,104.93
			Payment Total:		13,344.17
			Total EFT:		13,344.17

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
------------------------	------	---------------------------	----------------------------	---------------	----------------

3488	2023-05-31	Receiver General/OTH			
CP5-23		312-000-262 - CRA Remunerati	May Remuneration CPP	22.42	22.42
3495	2023-06-20	AB School Foundation Fund			
14327		201-100-130 - ASFF - Residenti	School Fund	112,085.45	112,085.45
3496	2023-06-20	Epcor			
JUN12023-7333		232-000-545 - Street Light Progr	Utilities-SE-09-039-01-5	255.28	
		312-000-260 - GST Paid Refund	GST Tax Code	14.01	269.29
3507	2023-06-20	Epcor			
JUN62023-9909		242-000-255 - Maintenance Proq	Utilities-3100 50A Ave	213.90	
		312-000-260 - GST Paid Refund	GST Tax Code	10.70	224.60

Date Printed
2023-06-20 1:13 PM

Summer Village of Jarvis Bay
List of Accounts for Approval (Detailed)
Batch: 2023-00046 to 2023-00053

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
3508	2023-06-20	Epcor			
JUN62023-5503		232-000-545 - Street Light Progr	0040 VIRTUAL SITE ID 004	35.05	
		312-000-260 - GST Paid Refund	GST Tax Code	1.75	36.80
				Total Other:	<u>112,638.56</u>
				Total MAIN:	<u>169,712.31</u>



Council Expense Claim Form

NAME: Julie Maplethorpe
 POSITION: Mayor
 MONTH ENDING: May-2023

Please follow the below steps for the formulas to work correctly.

1. Save this document to your desktop.
2. Right click the document, hover your mouse over "open with" then select "Adobe Acrobat".

RECEIVED

MAY 3 0 2023

Village Business

DATE	EVENT	TIME SPENT	CLAIM	TOTAL
5/2/23	Regular Council	2.0	Mayor	\$ 120.00
5/2/23	Joint Services Committee (HRSC)	1.0	Mayor	\$ 120.00
5/10/23	Town of Sylvan Lake Library Board	2.0	Mayor	\$ 120.00
5/18/23	Parkland Regional Library Board	3.5	Mayor	\$ 120.00
	Select Event		Title	\$ 0.00
	Select Event		Title	\$ 0.00
	Select Event		Title	\$ 0.00
	Select Event		Title	\$ 0.00
	Select Event		Title	\$ 0.00
	Select Event		Title	\$ 0.00
				\$ 480.00

If event is other please type it in.

COPY

Travel

DATE	EVENT	RETURN TRIP TOTALS (KM)	RATE	TOTAL
5/18/23	Parkand Regional Library Board	74.00	\$0.68	\$ 50.32
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
	Select Event		\$0.68	\$ 0.00
				\$ 50.32

Other Expenses

DATE	EXPENSE	SUBTOTAL	G.S.T	TOTAL
				\$ 0.00
				\$ 0.00
				\$ 0.00
				\$ 0.00

MAYOR: _____
 C.A.O: _____

TOTAL PAYABLE: \$ 530.32

Summer Village of Jarvis Bay

Finance

Request for Decision

Agenda Item: *2nd Quarter Report*

Background:

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

Please be advised that these reports have been prepared prior to fully completing June monthend and shared costs.

Options for Consideration:

Detailed 2nd Quarter Financial Report

Administrative Recommendations:

To accept the 2nd Quarter Financial Report as information.

Authorities:

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



SUMMER VILLAGE OF
JARVIS BAY

2023

Second Quarter Financial Report

Prepared by

Tina Leer, Finance Manager

Presented to Council July 4, 2023

2023 Operating Budget to June 30, 2023

The 2023 Operating Budget reflects the increased costs of the Council approved 2023 Municipal Budget that shows a small increase of 1.65% over 2022. This increase will help to offset the substantial decrease in Municipal Sustainability Initiative (MSI) funding from the province and items currently being subsidized year over year.

Revenue:

Our Return on Investments is currently collecting 4.5% on the bank balance of \$2,081,434.70 as of June 30, 2023. This has created a significant increase in year to date return on investments revenue. Also, due to the recent Bank of Canada Interest Rate increase, this rate will be increased to 5.15% for the foreseeable future.

The MSI Operational of \$10,636 has not yet been received from the Province.

Expenditures

Council and Legislation:

Mayor remuneration is 50% spent, Deputy Mayor remuneration is 10% spent and the Councillor remuneration is 60% spent of the budgeted allocations.

Very minimal Council travel, subsistence and conference expenditures have been used to date.

Council Education Opportunities has \$2,080 remaining to be utilized on training and education for Council members.

Overall, 34% of the Council and Legislation budget has been used as of June 30, 2023.

Administration:

Administrative overall costs are at 56% mid-year. Computer Software and IT Equipment (Shared Costs) are slightly over budget as are the Advertising costs.

Protective Services:

2023 Policing costs have only been invoiced for the January to March portion of the year. The remaining \$17,206 will be invoiced in April of 2024 as the RCMP do not have the same yearend as we do. Enforcement costs at June 30th are \$1,984, not including salary.

Public Works:

Public Works is currently operating at 27% of the allocated budget and summertime municipal services also mean many expenses to pay for contract grass cutting and maintenance around the Summer Village. Wastewater usage fees have only been invoiced up to May from SLRWW.

Planning and Development:

Planning and Development is currently operating at 28% percent of it's budget. Expenses are mainly for Municipal Planning Commission expenses.

Recreation:

Parks and Recreation is operating at 45% of their allocated budget. The Lions Club has started at Petro Beach as of May 6th and will be invoicing for their services more regularly than in the past. The Town of Sylvan Lake normally invoices us for the Operational Recreation Grants in June, so it's expected that the Recreation budget will be fully utilized at the end of the year.

Environment:

Red Deer River Watershed has been paid and their allocation is now 100% utilized.

In Conclusion:

The Summer Village of Jarvis Bay is operating at 43% of their overall 2023 Operational Budget on June 30, 2023 and is on track to be within budget for yearend.

2023 Capital Budget to June 30, 2023

Revenue:

An MSI grant has been applied for the Administrative Building Improvements for \$17,710 in a shared application with the other 4 Municipalities (not approved yet).

A CCBF grant was applied for the Road Analysis in the amount of \$10,718, also in a shared application with the other 4 Municipalities. This grant application has currently been denied due to insufficient Asset Management software. Public Works Asset software and training has been ordered and should be functioning within the next few weeks.

No further grants have been applied for at this time.

Expenditures:

The Logo/Signage Project has used \$1,535 to date and the Administrative Building Improvements has spent \$1,715.86.

Overall, just \$3,250.86 has been spent in the 2023 Capital Budget as of June 20, 2023.

Alberta School Foundation Budget to June 30, 2023

Currently, the 2023 mill rates and requisitioned amounts have not been finalized through the required legislative process yet. In accordance with section 162(4) of the Education Act, if a municipality has not received the requisition by this date, the requisition will be based on the prior year amounts. As such the June 2023 invoices are still based on the 2022 requisitions.

A Provincial Education property tax comparison report is attached for further information.

ATB Bank Balance to June 30, 2023 - \$2,081,434.70

Surplus and Reserve Balances to June 30, 2023

• Accumulated Surplus	0.00
• Completions Deposits	52,500.00
• Deferred Revenue (Grants)	463,440.36
• JSC IT Reserve	8,000.00
• Reserves Fleet Replacement	15,467.06
• Reserves Sewer	440,000.00
• Reserves General Operating	316,892.96
• Reserves Street Light	6,600.00
• Mill Rate Stabilization	70,000.00
• Reserves Environmental	257,317.50
• Reserves Twin Fawns Walkway	34,000.00
• Reserves Roads	450,000.00
• Capital Replacement Reserve	237,140.00
• Reserve Enforcement	14,669.28
• Reserve Infrastructure	61,000.00

2023 Assessment Growth and Summary Reports

The Summer Village of Jarvis Bay had a 3.8% Assessment increase from last year (reports from Wild Rose Assessment Services are attached).

MSI Report

The 2021, 2022 and 2023 MSI Allocations have not been received due to lack of projects being submitted for to date. This amounts to \$320,233 in funding being accessible. The Twin Rose and the Logo/Signage projects, once tendered and applied for, will utilize \$100,000 of this remaining MSI funding (Report attached).

Reminder: MSI ends in 2023 and will be replaced with the Local Government Fiscal Framework (LGFF) beginning in 2024.

The time limits to spend MSI capital funding will be strictly enforced when MSI ends in 2023. Municipalities who have not expended their 2007 to 2018 allocations, including credit items on or before December 31, 2023 will be required to return those funds to the Government of Alberta and/or if applicable, the municipality will forfeit any 2007 to 2018 unpaid allocations. MSI funding, including credit items, from 2019 to 2023 will be transferred to the LGFF. Municipalities will still be able to access their 2019 to 2023 allocations under the LGFF.

Municipalities will not be able to submit any new MSI capital projects and/or MSI capital project amendments after December 31, 2023. However, new capital projects or existing MSI projects that may require additional funding can be considered under the LGFF.

CCBF Report

CCBF Funding for 2019, 2020, 2021,2022 and 2023 have not been received to date due to projects not being submitted for. This amounts to \$122,291 being accessible to the Summer Village of Jarvis Bay for the Road Analysis of \$ 10,718.

Property Taxes

The 2023 Property Tax and Assessment notices were mailed out on May 22nd and are due and payable on or before July 31st. Jarvis Bay currently has no properties registered with Alberta Land Titles for tax arrears.

Utility Notices

The 2023 Utility Notices were also mailed out on May 22nd and are due and payable on or before July 31st.

Report Date
6/30/2023 8:51 AM

Summer Village of Jarvis Bay
Operating Budget
For the Period Ending June 30, 2023

Page 1

	Budget	Year to Date	Remaining	Var %
Revenue				
101-000-110 - Taxation	447,926	447,934	9	
101-000-510 - Penalties	10,300	3,243	(7,057)	68.52-
112-000-410 - Sale of Services & Su	241	125	(116)	48.03-
112-000-540 - Interest Charges	109	74	(35)	31.82-
112-000-550 - Return on Investments	8,268	39,612	31,344	379.10
112-000-570 - Other Revenue	1,088	25	(1,063)	97.70-
112-000-740 - MSI Operational	10,636		(10,636)	100.00-
121-000-530 - Fines Provincial Coll	500	100	(400)	80.00-
142-000-400 - Street Light Charges	7,000	6,970	(30)	0.43-
142-000-410 - Wastewater Charges	58,800	59,095	295	0.50
142-000-411 - Transfer to WW Offset	10,738		(10,738)	100.00-
161-000-410 - Certificates Compliant	100	100		
161-000-510 - Inspection Fees	1,631	1,192	(438)	26.89-
161-000-520 - Development Permits/A	600	2,300	1,700	283.33
161-000-590 - Encroachment Fees	219	1,750	1,531	699.96
Total Revenue:	558,156	562,520	4,364	0.78
Expenditures				
Council and Legislation				
211-101-150 - Mayors Remuneration	7,000	3,505	3,495	49.93
211-101-210 - Mayor Travel and Sub	1,285	151	1,134	88.26
211-102-150 - Deputy Mayor Remun	3,800	360	3,440	90.53
211-102-210 - Deputy Mayor Travel &	643		643	100.00
211-103-150 - Councillor Remun	1,400	840	560	40.00
211-103-210 - Councilor Travel and	643		643	100.00
211-201-212 - ASVA Conference	1,114		1,114	100.00
211-202-212 - AB Munis Conference	1,178		1,178	100.00
211-203-212 - Council Education Opportunity	2,500	420	2,080	83.20
211-301-220 - AB Munis Membership	1,143	1,074	69	6.06
211-302-220 - ASVA Membership	1,044	975	69	6.65
211-303-220 - FCM Membership	155		20	13.14
211-304-220 - Mayors and Reeves Mem	100		100	100.00
Total Council and Legislation:	22,005	7,325	14,545	66.10
Administration				
212-100-110 - Salaries	123,521	50,544	72,977	59.08
212-100-130 - Training	2,313	1,646	667	28.84
212-100-140 - Benefits	4,280	1,734	2,546	59.48
212-100-210 - Travel and Subsistenc	2,776	636	2,140	77.10
212-100-211 - WCB	1,767	275	1,492	84.42
212-100-266 - PW Fleet	925	457	468	50.63
212-200-215 - Postage/Freight/Couri	1,394	272	1,122	80.49
212-200-500 - Printing Costs	1,269	714	555	43.71
212-200-510 - Office Supplies	2,313	804	1,509	65.25
212-300-217 - Phone/Fax/Internet	1,157	507	650	56.17
212-300-240 - Computer Software / M	3,470	4,194	(724)	20.86-
212-300-242 - IT equipment	578	741	(163)	28.18-
212-300-250 - Facility Improvements	2,313	32	2,281	98.61
212-300-255 - Facility Maintenance	4,919	1,562	3,357	68.25
212-300-265 - Equipment Maintenance	347	110	237	68.17
212-300-270 - Equipment Rental	925	248	677	73.15

Report Date
6/30/2023 8:51 AM

Summer Village of Jarvis Bay
Operating Budget
For the Period Ending June 30, 2023

Page 2

	Budget	Year to Date	Remaining	Var %
212-300-510 - Other Contingency	116	137	(21)	18.14-
212-300-530 - Building Insurance	694	428	266	38.30
212-300-540 - Utilities	2,082	1,729	353	16.97
212-400-220 - Election Expenses/Mee	500		500	100.00
212-400-221 - Bank Fees	2,060	357	1,703	82.66
212-400-222 - Advertising	103	623	(520)	504.78-
212-400-230 - Legal Fees	5,717	5,069	648	11.33
212-400-231 - Audit Fees	7,604	4,699	2,906	38.21
212-400-232 - Assessment Fees	7,210	3,700	3,510	48.68
212-400-275 - Municipal Insurance	5,057	5,003	54	1.08
212-400-910 - Taxation Changes	572		572	100.00
212-400-911 - Infrastructure Reserve	41,000	41,000		
212-402-220 - Donations to other Or	800		800	100.00
Total Administration:	227,782	127,221	100,561	44.15
Protective Services				
223-000-200 - Contract Fire Service	14,002	13,662	340	2.43
224-000-200 - Emergency Management	2,500	2,750	(250)	10.00-
225-000-200 - Policing Costs	17,939	733	17,206	95.91
226-000-200 - Enforcement		1,984	(1,984)	
226-000-201 - Enforcement Reserve	3,330	3,330		0.01
Total Protective Services:	37,771	22,459	15,312	40.54
Public Works				
232-000-200 - Green Space Program	30,000	4,115	25,885	86.28
232-000-250 - Road Maintenance Prog	15,450	2,937	12,513	80.99
232-000-255 - Plowing Program	25,280	6,505	18,775	74.27
232-000-265 - Sign & Bench Program	3,214	2,346	867	26.99
232-000-530 - Ditch and Culvert Pro	3,214	750	2,464	76.66
232-000-545 - Street Light Program	7,210	2,500	4,710	65.33
242-000-250 - SLR WasteWater Commis	6,508		2,266	34.82
242-000-251 - SLR Water Commission	371		371	100.00
242-000-255 - Maintenance Program-S	25,000	2,956	22,044	88.18
242-000-260 - Useage Fees	63,033	20,055	42,978	68.18
243-000-200 - Contracted Services Solid Waste	26,310	8,760	17,550	66.70
243-000-270 - Recycling Program-WM	11,434	3,848	7,586	66.35
Total Public Works:	217,024	54,772	158,010	72.81
Planning and Development				
261-000-115 - IDP (RDC,TSL,LC)	1,000		1,000	100.00
261-000-200 - Community Planning	500	55	445	89.00
261-000-215 - Subdivision Appeal Bo	900	134	766	85.11
261-000-220 - Municipal Planning Co	1,200	835	365	30.42
Total Planning and Development:	3,600	1,024	2,576	71.56
Recreation				
272-000-510 - Parks and Playgrounds	22,868		22,868	100.00
272-000-250 - Buoy Programs	4,635	1,849	2,786	60.11
274-000-850 - Parkland Regional Lib	1,920	936	984	51.24
212-403-220 - FCSS Sylvan Lake	3,542	3,542		
274-000-510 - Operational Recreation Grants - ICF	16,454	15,975	479	2.91

Report Date
6/30/2023 8:51 AM

Summer Village of Jarvis Bay
Operating Budget
For the Period Ending June 30, 2023

	Budget	Year to Date	Remaining	Var %
Total Recreation:	49,419	22,302	27,117	54.87
Environment				
243-102-150 - Red Deer River Waters	555	555		
Total Environment:	555	555	0	0.00
Total Expenditures:	558,156	235,658	318,121	56.99
Surplus / Deficit	0	326,862	322,485	0.00

**Summer Village of Jarvis Bay
Projects Budget**
For the Period Ending June 30, 2023

	Budget	Year to Date	Budget Remain
Revenue			
197-203-840 - Project MSI-Twin Rose Pathway/Fence	40,000.00		(40,000.00)
197-204-840 - Project Rsv-WW Flushout Repairs	16,000.00		(16,000.00)
197-205-840 - Project CCBF-Road Analysis	10,718.00		(10,718.00)
197-206-840 - Project MSI-Logo/Sign	60,000.00		(60,000.00)
197-207-840 - Project MSI-Admin Bldg Improvements	22,967.00		(22,967.00)
197-208-840 - Project Rsv - DLO	25,000.00		(25,000.00)
197-209-840 - Project Rsv-GIS Implementation	2,300.00		(2,300.00)
Total Revenue:	176,985.00	0.00	(176,985.00)
Expenditures			
297-203-840 - Project MSI-Twin Rose Pathway/Fence	40,000.00		40,000.00
297-204-840 - Project Rsv-WW Flushout Repairs	16,000.00		16,000.00
297-205-840 - Project CCBF-Road Analysis	10,718.00		10,718.00
297-206-840 - Project MSI-Logo/Signage	60,000.00	1,535.00	58,465.00
297-207-840 - Project MSI-Admin Building Improvements	22,967.00	1,715.86	21,251.14
297-208-840 - Project Rsv - DLO	25,000.00		25,000.00
297-209-840 - Project Rsv-GIS Implementation	2,300.00		2,300.00
Total Expenditures:	176,985.00	3,250.86	173,734.14
Surplus / Deficit	0.00	(3,250.86)	(3,250.86)

Report Date
6/30/2023 8:51 AM

Summer Village of Jarvis Bay
ASFF Budget Report
For the Period Ending June 30, 2023

	Budget	Year to Date	Budget Remain
Revenue			
101-000-130 - ASFF-Residential	453,025.35	454,354.31	1,328.96
101-100-130 - ASFF-non-residential	1,330.55		(1,330.55)
101-103-130 - DI Designated Industrial	28.26	27.51	(0.75)
Total Revenue:	454,384.16	454,381.82	(2.34)
Expenditures			
201-100-130 - ASFF - Residential	453,025.35	226,953.83	226,071.52
201-101-130 - ASFF Non-Residential	1,330.55		1,330.55
201-300-130 - DI Desinated Industrial	28.26		28.26
Total Expenditures:	454,384.16	226,953.83	227,430.33
Surplus / Deficit	0.00	227,427.99	227,427.99

2023 Education Property Tax Requisition Comparison Report

Municipality	Residential / Farm Land Requisition			Non-Residential Requisition			Total Education Requisition		
	2022	2023	% Change	2022	2023	% Change	2022	2023	% Change
	Village of Morrin	\$35,549	\$34,032	-4%	\$3,856	\$3,901	1%	\$39,405	\$37,934
Village of Munson	\$44,078	\$44,158	0%	\$5,056	\$4,871	-4%	\$49,134	\$49,029	0%
Village of Myrnam	\$38,841	\$37,112	-4%	\$5,217	\$5,079	-3%	\$44,057	\$42,191	-4%
Village of Nampa	\$62,777	\$60,803	-3%	\$70,735	\$68,113	-4%	\$133,511	\$128,916	-3%
Village of Paradise Valley	\$21,154	\$20,531	-3%	\$5,061	\$4,906	-3%	\$26,215	\$25,437	-3%
Village of Rockford	\$63,229	\$62,185	-2%	\$22,886	\$23,008	1%	\$86,115	\$85,193	-1%
Village of Rosalind	\$29,609	\$30,101	2%	\$9,844	\$8,983	-9%	\$39,453	\$39,085	-1%
Village of Rosemary	\$69,233	\$67,990	-2%	\$8,229	\$8,093	-2%	\$77,463	\$76,083	-2%
Village of Rycroft	\$93,736	\$90,563	-3%	\$93,629	\$92,181	-2%	\$187,366	\$182,744	-2%
Village of Ryley	\$64,771	\$63,793	-2%	\$42,702	\$42,379	-1%	\$107,473	\$106,173	-1%
Village of Spring Lake	\$323,259	\$347,801	8%	\$10,613	\$11,290	6%	\$333,871	\$359,091	8%
Village of Standard	\$77,333	\$72,653	-6%	\$56,519	\$51,829	-8%	\$133,851	\$124,482	-7%
Village of Stirling	\$261,559	\$256,691	-2%	\$9,605	\$11,494	20%	\$271,165	\$268,185	-1%
Village of Veteran	\$23,395	\$23,192	-1%	\$9,100	\$9,070	0%	\$32,496	\$32,261	-1%
Village of Vilna	\$27,970	\$27,753	-1%	\$7,947	\$7,296	-8%	\$35,917	\$35,049	-2%
Village of Warburg	\$128,228	\$122,725	-4%	\$35,643	\$35,596	0%	\$163,872	\$158,321	-3%
Village of Warner	\$58,945	\$58,862	0%	\$15,832	\$15,810	0%	\$74,777	\$74,671	0%
Village of Waskatenau	\$40,257	\$38,462	-4%	\$6,794	\$6,453	-5%	\$47,051	\$44,915	-5%
Village of Youngstown	\$22,608	\$22,084	-2%	\$6,768	\$7,082	5%	\$29,376	\$29,165	-1%

Municipality	Residential / Farm Land Requisition			Non-Residential Requisition			Total Education Requisition		
	2022	2023	% Change	2022	2023	% Change	2022	2023	% Change
	Summer Village	\$211,812	\$207,923	-2%	\$1,140	\$1,123	-1%	\$212,952	\$209,046
Summer Village of Argentia Beach	\$61,459	\$61,013	-1%	\$202	\$197	-3%	\$61,661	\$61,210	-1%
Summer Village of Betula Beach	\$34,894	\$36,363	4%	\$192	\$187	-3%	\$35,086	\$36,550	4%
Summer Village of Birch Cove	\$459,049	\$466,572	2%	\$7,082	\$7,049	0%	\$466,131	\$473,621	2%
Summer Village of Birchcliff	\$161,898	\$168,167	4%	\$2,710	\$2,693	-1%	\$164,608	\$170,860	4%
Summer Village of Bondiss	\$68,899	\$65,826	-4%	\$649	\$636	-2%	\$69,547	\$66,463	-4%
Summer Village of Bonnyville Beach	\$54,461	\$53,213	-2%	\$125	\$122	-2%	\$54,587	\$53,335	-2%
Summer Village of Burnstick Lake	\$33,567	\$35,386	5%	\$59	\$58	-2%	\$33,626	\$35,444	5%
Summer Village of Castle Island	\$208,076	\$221,198	6%	\$1,186	\$1,156	-2%	\$209,262	\$222,354	6%
Summer Village of Crystal Springs	\$120,527	\$123,412	2%	\$249	\$244	-2%	\$120,777	\$123,655	2%
Summer Village of Ghost Lake	\$311,689	\$342,293	10%	\$3,037	\$2,979	-2%	\$314,726	\$345,271	10%
Summer Village of Golden Days	\$218,796	\$258,067	18%	\$1,048	\$1,028	-2%	\$219,844	\$259,095	18%
Summer Village of Grandview	\$249,454	\$250,392	0%	\$4,428	\$4,384	-1%	\$253,882	\$254,776	0%
Summer Village of Gull Lake	\$112,582	\$106,841	-5%	\$150	\$147	-2%	\$112,732	\$106,988	-5%
Summer Village of Half Moon Bay	\$43,545	\$39,794	-9%	\$667	\$667	0%	\$44,212	\$40,460	-8%
Summer Village of Horseshoe Bay	\$290,343	\$295,487	2%	\$2,485	\$2,466	-1%	\$292,828	\$297,953	2%
Summer Village of Island Lake	\$66,708	\$72,031	8%	\$404	\$396	-2%	\$67,112	\$72,427	8%
Summer Village of Island Lake South	\$97,823	\$109,828	12%	\$568	\$552	-3%	\$98,392	\$110,380	12%
Summer Village of Itaska Beach	\$452,547	\$452,831	0%	\$1,361	\$1,331	-2%	\$453,908	\$454,161	0%
Summer Village of Jarvis Bay	\$79,097	\$77,548	-2%	\$311	\$307	-1%	\$79,408	\$77,855	-2%
Summer Village of Kapasiwin	\$45,696	\$43,845	-4%	\$245	\$249	2%	\$45,941	\$44,094	-4%
Summer Village of Lakeview	\$81,404	\$78,940	-3%	\$215	\$213	-1%	\$81,619	\$79,153	-3%
Summer Village of Larkspur	\$259,982	\$263,469	1%	\$7,534	\$7,493	-1%	\$267,516	\$270,961	1%

D-2

Requisitions are actuals, subject to revision
Classification: Public

2023 Education Property Tax Requisition Comparison Report

Municipality	Residential / Farm Land Requisition			Non-Residential Requisition			Total Education Requisition		
	2022	2023	% Change	2022	2023	% Change	2022	2023	% Change
Summer Village of Mewatha Beach	\$148,589	\$146,696	-1%	\$831	\$855	3%	\$149,420	\$147,551	-1%
Summer Village of Nakamun Park	\$86,544	\$92,315	7%	\$541	\$526	-3%	\$87,085	\$92,841	7%
Summer Village of Norglenwood	\$543,582	\$569,217	5%	\$2,047	\$2,021	-1%	\$545,630	\$571,238	5%
Summer Village of Norris Beach	\$87,877	\$94,726	8%	\$653	\$649	-1%	\$88,531	\$95,375	8%
Summer Village of Parkland Beach	\$197,279	\$193,165	-2%	\$9,100	\$9,225	1%	\$206,379	\$202,389	-2%
Summer Village of Pelican Narrows	\$148,632	\$151,805	2%	\$1,136	\$1,113	-2%	\$149,768	\$152,918	2%
Summer Village of Point Alison	\$60,725	\$63,262	4%	\$275	\$266	-3%	\$61,000	\$63,528	4%
Summer Village of Poplar Bay	\$231,416	\$246,847	7%	\$1,460	\$1,420	-3%	\$232,876	\$248,266	7%
Summer Village of Rochon Sands	\$161,168	\$156,066	-3%	\$1,574	\$1,536	-2%	\$162,742	\$157,602	-3%
Summer Village of Ross Haven	\$157,865	\$155,676	-1%	\$813	\$793	-2%	\$158,678	\$156,469	-1%
Summer Village of Sandy Beach	\$114,472	\$119,453	4%	\$2,208	\$2,112	-4%	\$116,680	\$121,565	4%
Summer Village of Seba Beach	\$477,518	\$455,495	-5%	\$14,737	\$14,223	-3%	\$492,255	\$469,718	-5%
Summer Village of Silver Beach	\$213,370	\$235,535	10%	\$749	\$723	-4%	\$214,120	\$236,257	10%
Summer Village of Silver Sands	\$139,605	\$144,599	4%	\$3,950	\$3,898	-1%	\$143,555	\$148,497	3%
Summer Village of South Baptiste	\$50,600	\$50,705	0%	\$2,704	\$2,823	4%	\$53,304	\$53,528	0%
Summer Village of South View	\$49,675	\$50,387	1%	\$477	\$466	-2%	\$50,152	\$50,853	1%
Summer Village of Sunbreaker Cove	\$363,366	\$357,659	-2%	\$586	\$571	-2%	\$363,952	\$358,230	-2%
Summer Village of Sundance Beach	\$146,055	\$153,005	5%	\$297	\$295	-1%	\$146,352	\$153,300	5%
Summer Village of Sunrise Beach	\$69,763	\$73,345	5%	\$500	\$499	0%	\$70,263	\$73,843	5%
Summer Village of Sunset Beach	\$89,211	\$88,307	-1%	\$560	\$547	-2%	\$89,771	\$88,855	-1%
Summer Village of Sunset Point	\$178,437	\$196,126	10%	\$670	\$662	-1%	\$179,106	\$196,788	10%
Summer Village of Val Quentin	\$117,650	\$114,209	-3%	\$651	\$638	-2%	\$118,502	\$115,047	-3%
Summer Village of Waiparous	\$87,562	\$91,622	5%	\$162	\$160	-1%	\$87,725	\$91,782	5%
Summer Village of West Baptiste	\$96,596	\$98,589	2%	\$486	\$475	-2%	\$97,082	\$99,065	2%
Summer Village of West Cove	\$148,143	\$144,650	-2%	\$748	\$728	-3%	\$148,891	\$145,378	-2%
Summer Village of Whispering Hills	\$121,739	\$126,493	4%	\$1,046	\$1,033	-1%	\$122,786	\$127,526	4%
Summer Village of White Sands	\$297,887	\$293,946	-1%	\$1,824	\$2,151	18%	\$299,711	\$296,097	-1%
Summer Village of Yellowstone	\$90,483	\$95,352	5%	\$600	\$584	-3%	\$91,083	\$95,936	5%
Improvement District									
Improvement District No. 04 (Waterton)	\$410,378	\$444,591	8%	\$242,641	\$233,312	-4%	\$653,019	\$677,903	4%
Improvement District No. 09 (Banff)	\$319,681	\$279,775	-12%	\$2,673,345	\$2,157,390	-19%	\$2,993,026	\$2,437,166	-19%
Improvement District No. 12 (Jasper National Park)	\$14,956	\$14,940	0%	\$198,501	\$199,178	0%	\$213,457	\$214,118	0%
Improvement District No. 13 (Elk Island)	\$990	\$943	-5%	\$23,910	\$23,343	-2%	\$24,900	\$24,286	-2%
Improvement District No. 24 (Wood Buffalo)	\$6,534	\$6,290	-4%	\$3,918	\$3,832	-2%	\$10,452	\$10,122	-3%
Kananaskis Improvement District	\$167,207	\$161,029	-4%	\$423,830	\$398,650	-6%	\$591,037	\$559,678	-5%
Special Area									
Special Areas Board	\$1,633,021	\$1,600,593	-2%	\$9,687,466	\$8,948,803	-8%	\$11,320,487	\$10,549,396	-7%
Townsite									
Townsite of Redwood Meadows Administration Society	\$457,165	\$480,553	5%	\$0	\$0	0%	\$457,165	\$480,553	5%

Requisitions are actuals, subject to revision
Classification: Public

Assessment Growth

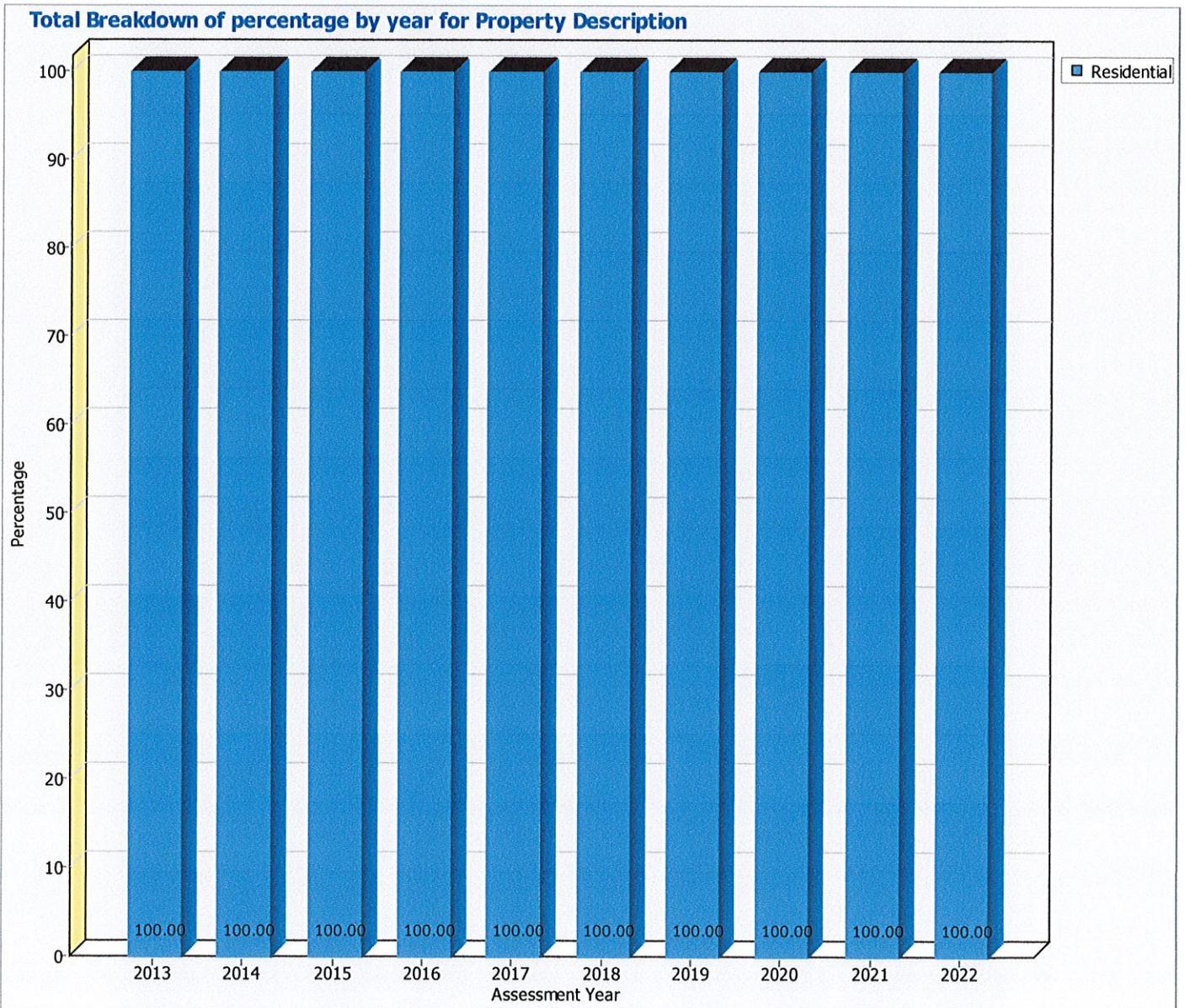
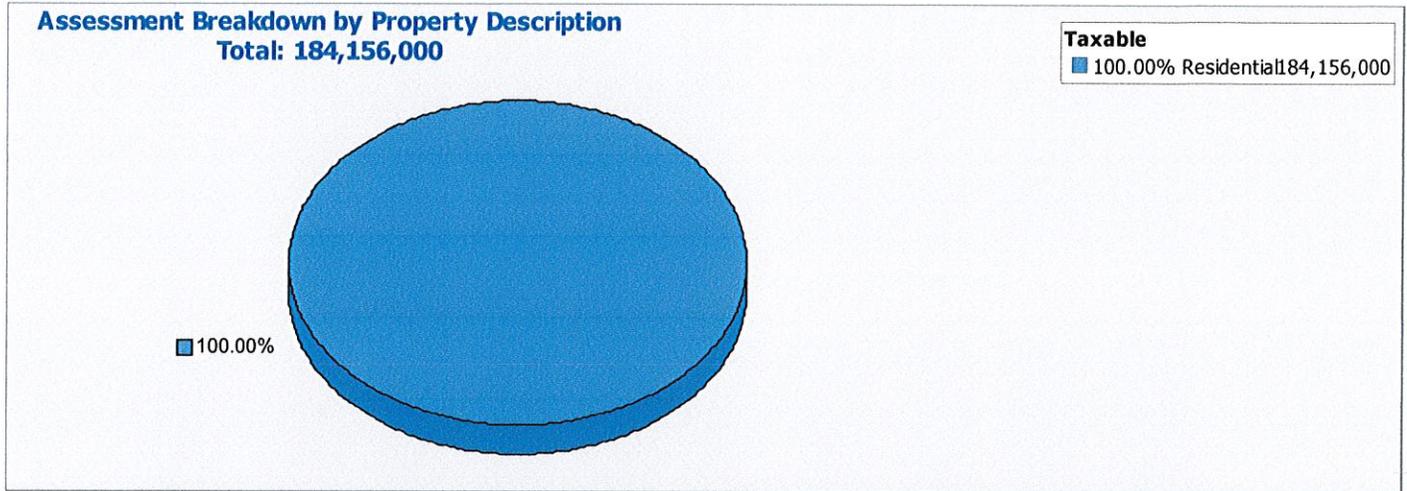
Summer Village of Jarvis Bay

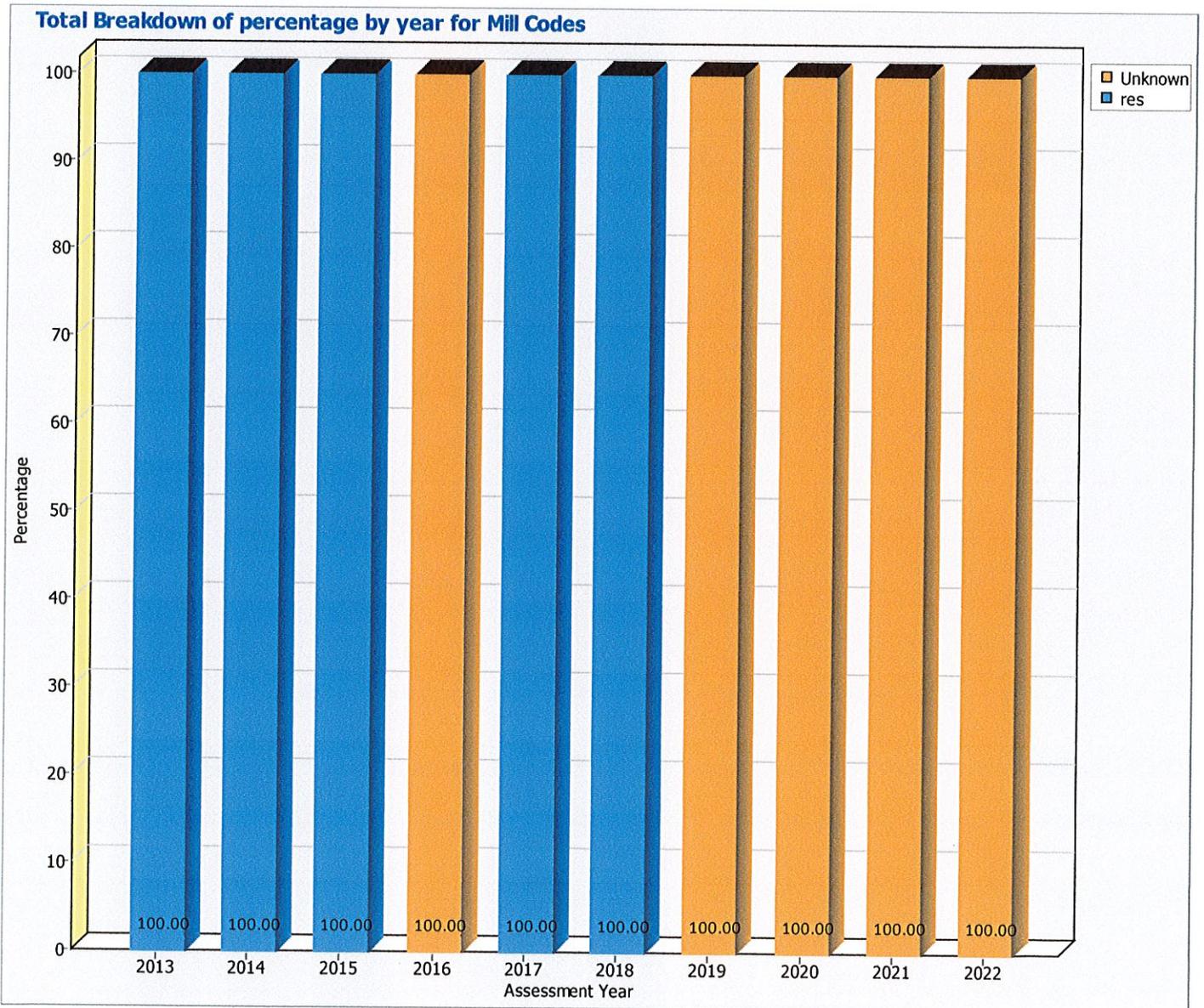
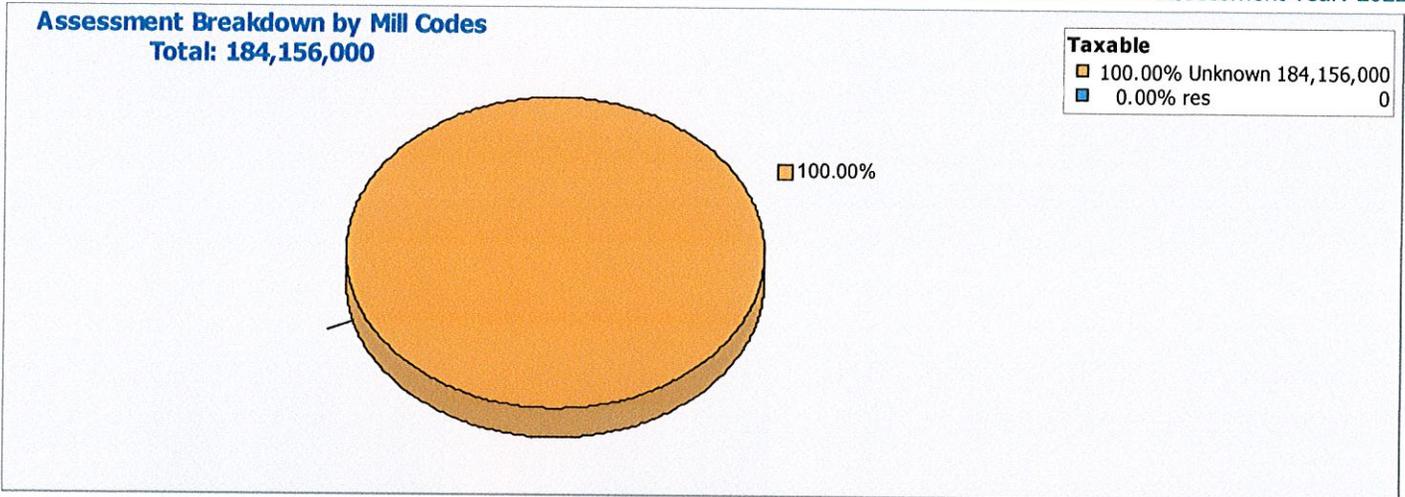
Assessment Year: 2022

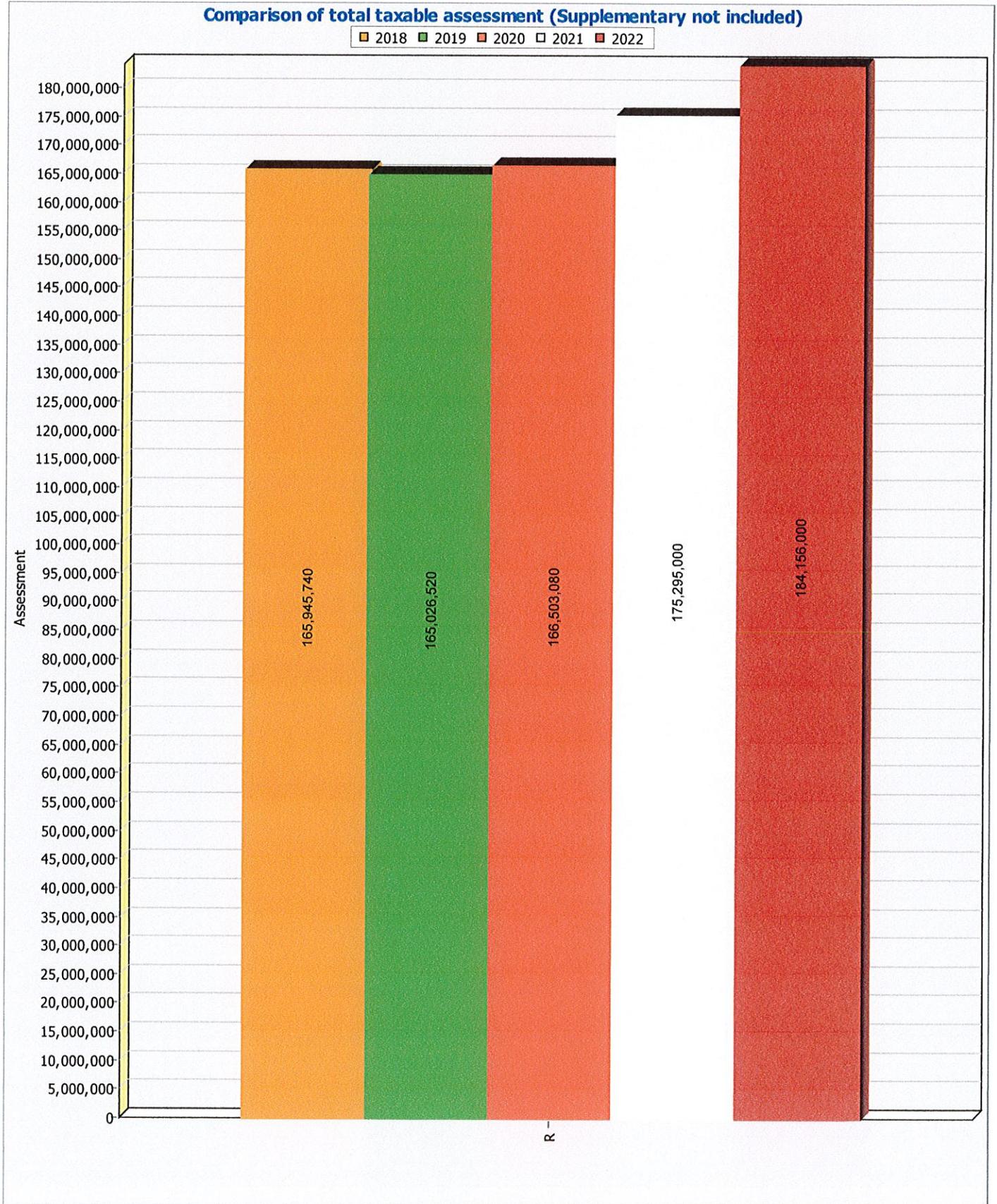
Assessment Code	Tax Status	Grand Totals			
		Previous (2021)	New (2022)	Growth	Inflation
300 Vacant	T	10,883,130	8,219,000	-2,664,130	0 0.0%
310 Single Family	T	164,411,870	175,937,000	4,635,130	6,890,000 4.2%
903 Municipal Owned - Public Use	E	5,700,530	5,700,000	-530	0 0.0%
Total:		180,995,530	189,856,000	1,970,470	6,890,000 3.8%

Municipal Assessment

<u>Code</u> <u>Description</u>	<u>Alt.Code</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
300 Vacant	5	15	T	8,219,000	0	0	8,219,000
310 Single Family	1	151	T	97,558,000	78,379,000	0	175,937,000
Taxable Total:		166		105,777,000	78,379,000	0	184,156,000
Sub Total:		166		105,777,000	78,379,000	0	184,156,000
<u>Code</u> <u>Description</u>	<u>Alt.Code</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
903 Municipal Owned - Public Use	4	11	E	5,700,000	0	0	5,700,000
Exempt Total:		11		5,700,000	0	0	5,700,000
For Municipal Assessment:		177		111,477,000	78,379,000	0	189,856,000
Grand Totals							
Taxable Total:		166		105,777,000	78,379,000	0	184,156,000
Exempt Total:		11		5,700,000	0	0	5,700,000
Parcels: 177		177		111,477,000	78,379,000	0	189,856,000







SUMMER VILLAGE OF JARVIS BAY

Program Year	Annual Allocation	Payment	Outstanding Balance	% Paid	Statement of Funding and Expenditure Status	Income Earned	MSI Funding Applied to Project Expenditures
2007	\$34,524	\$34,524	\$0	100	Certified	\$127	\$0
2008	\$50,387	\$50,387	\$0	100	Certified	\$898	\$0
2009	\$40,697	\$40,697	\$0	100	Certified	\$430	\$0
2010	\$129,145	\$129,145	\$0	100	Certified	\$773	\$0
2011	\$134,594	\$134,594	\$0	100	Certified	\$1,145	\$0
2012	\$141,070	\$141,070	\$0	100	Certified	\$1,288	\$23,781
2013	\$145,373	\$145,373	\$0	100	Certified	\$5,112	\$48,750
2014	\$167,762	\$167,762	\$0	100	Certified	\$0	\$256,471
2015	\$159,663	\$159,663	\$0	100	Certified	\$1,876	\$36,502
2016	\$150,953	\$150,953	\$0	100	Certified	\$0	\$9,113
2017	\$150,488	\$150,488	\$0	100	Certified	\$0	\$67,717
2018	\$187,465	\$187,465	\$0	100	Certified	\$1,635	\$351,158
2019	\$106,961	\$106,961	\$0	100	Certified	\$2,577	\$116,024
2020	\$146,113	\$146,113	\$0	100	Certified	\$1,049	\$754,198
2021	\$176,823	n/a	n/a	0	Certified	\$672	\$0
2022	\$71,705	n/a	n/a	0	Certified	\$2,477	\$0
2023	\$71,705	n/a	n/a	0	n/a	n/a	n/a
Total	\$2,065,428	\$1,745,195	\$0			\$20,059	\$1,663,714

"Pending" Project Summary

	Count	Requested Amount	
		Total Project Costs	Requested MSI to be Applied
New Applications			
Draft	0	\$0	\$0
Submitted	1	\$77,000	\$17,710
Sub-total	1	\$77,000	\$17,710
Amendments *			
Draft	0	\$0	\$0
Submitted	0	\$0	\$0
Sub-total	0	\$0	\$0
TOTAL PENDING:		\$77,000	\$17,710

* Amounts reflect the total increase or decrease to the original accepted amounts.

"Accepted" Project Summary

	Ongoing	Completed/Fully Funded	Total
Count	0	13	13
Total Project Costs	\$0	\$2,016,201	\$2,016,201
Total MSI Funding to be Applied	\$0	\$1,960,649	\$1,960,649
Total MSI Funding Applied	\$0	\$1,663,714	\$1,663,714

A municipality may commit future years' MSI capital funding to eligible project(s) prior to receiving its annual allocation, subject to a commitment limit. Acceptance of a project on the basis of estimated future funding does not guarantee that future funding will be available.

Canada Community-Building Fund - Summer Village of Jarvis Bay

Click on the tab to expand and view information about

- Application/Projects - Create, save, submit, view and print CCBF project information. View submitted application status
- Allocations and Payments - view annual allocations and payment status
- Statement of Funding and Expenditure reporting(SFE) - Create, save, submit, view and print CCBF SFEs. View submitted SFE status.
- Agreement Summary - View CCBF Memorandum of Agreement information

CCBF Summary

Total Allocation 2005 to Current	Total Payments	Total Certified Income Earned	Total Certified CCBF Expenditure
\$278,859	\$174,902	\$3,549	\$169,265

Applications/Projects

Allocations and Payments

Year	Allocation	Payments	Status	Search: Payment Criteria Status
FY2005	\$3,199	\$3,199	Paid (Reconciled)	Payment criteria has been met
FY2006	\$3,199	\$3,199	Paid (Reconciled)	Payment criteria has been met
FY2007	\$4,267	\$4,267	Paid (Reconciled)	Payment criteria has been met
FY2008	\$7,701	\$7,701	Paid (Reconciled)	Payment criteria has been met
FY2009	\$15,394	\$15,394	Paid (Reconciled)	Payment criteria has been met
FY2010	\$15,199	\$15,199	Paid (Reconciled)	Payment criteria has been met
FY2011	\$15,199	\$15,199	Paid (Reconciled)	Payment criteria has been met
FY2012	\$15,199	\$15,199	Paid (Reconciled)	Payment criteria has been met
FY2013	\$15,199	\$15,199	Paid (Reconciled)	Payment criteria has been met
FY2014	\$16,032	\$16,032	Paid (Reconciled)	Payment criteria has been met
FY2015	\$15,642	\$15,642	Paid (Reconciled)	Payment criteria has been met
FY2016	\$15,944	\$15,944	Paid (Reconciled)	Payment criteria has been met
FY2017	\$15,980	\$15,980	Paid (Reconciled)	Payment criteria has been met
FY2018	\$16,748	\$16,748	Paid (Reconciled)	Payment criteria has been met
FY2019	\$34,069	\$0	Processing	Payment criteria not met
FY2020	\$17,184	\$0	Processing	Payment criteria not met
FY2021	\$34,940	\$0	Processing	Payment criteria not met
FY2022	\$17,764	\$0	Processing	Payment criteria not met

Showing 1 to 18 of 18 entries

Statement of Funding and Expenditure Reporting

Agreement Summary

Summer Village of Jarvis Bay

July 4, 2023

Public Works

Information Item

Agenda Item: *Public Works Report*

Background:

The following will provide Council with an update on Public Works activities and initiatives:

- Seasonal laborers have begun doing maintenance to the 3 trails in Jarvis Bay
- Graffiti was removed from the Twin Rose bridge railing and bollard gates.
- Traffic signaged has been getting updated and will continue to do so throughout the summer.
- Crack sealing and painting will be completed in July as per contractor's schedule

Options for Consideration:

- 1) That Council accepts this report as information.

Administrative Recommendations:

That Council accept this report as information.

Authorities:

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

Summer Village of Jarvis Bay

July 4, 2023

Planning and Development

Information Item

Agenda Item: *Development Update*

Background:

Development Permit Update:

Currently there are 86 development permits issued in the Summer Villages (22 in Birchcliff, 2 in Half Moon Bay, 17 in Jarvis Bay, 20 in Norglenwold, and 25 in Sunbreaker Cove).

The following is the listing for Jarvis Bay:

- | | |
|---|----------------------------|
| 1. 166 Jarvis Bay Drive
(RPR in progress – final req.) | Demolition & Dwelling |
| 2. 165 Jarvis Bay Drive
(approved dp plans in progress – final req.) | Demolition & Tree Removal |
| 3. 184A Jarvis Bay Drive | Dwelling & Detached Garage |
| 4. 184B Jarvis Bay Drive | Demolition & Dwelling |
| 5. 11 Jarvis Bay Drive | Sunroom (Deck Addition) |
| 6. 37 Jarvis Bay Drive | Deck |
| 7. 10 Twin Rose Court | Dwelling |
| 8. 208 Jarvis Bay Drive | Dwelling |
| 9. 37 Jarvis Bay Drive | Garage w Guest House |
| 10. 234 Jarvis Bay Drive | Dwelling |
| 11. 234 Jarvis Bay Drive | Garage w Guest House |
| 12. 39 Jarvis Bay Drive | Garage w Guest House |
| 13. 191 Jarvis Bay Drive | Driveway & Culvert |
| 14. 19 Jarvis Bay Drive | Home Occupation |
| 15. 2 Twin Rose Court | Dwelling |
| 16. 152 Jarvis Bay Drive | Lakeside Retaining Wall |
| 17. 158 Jarvis Bay Drive | Demolition |
| 18. 44 Jarvis Bay Drive | Addition (Sunroom) & Deck |

Closed since last Council meeting:

- | | |
|-------------------------|-------------------------|
| 1. 210 Jarvis Bay Drive | Dwelling |
| 2. 152 Jarvis Bay Drive | Lakeside Retaining Wall |

Permit Summary:

Year to date 2023:

3 development permits. Estimated project cost \$171,000.00

2022 Jan.-Dec.:

11 development permits. Estimated project cost \$4,266,500.00

2021 Jan.-Dec.:

9 development permits. Estimated project cost \$1,518,000.00

Administrative Recommendations:

Council to accept as information.

Authorities:

Land Use Bylaw #125/13.

Summer Village of Jarvis Bay

July 4, 2023

Information

Agenda Item: *CAO Report*

Background:

- Administration has drafted a letter to be mailed to all residents requesting that any personal items be removed from municipal reserve areas by September 4, 2023. At that time anything left behind will be considered abandoned and will be removed by the municipality.
- According to the recently passed fleet replacement reserve, our Bylaw Enforcement vehicle is in need of replacement. Administration is asking Jarvis Bay to pass a motion to allow the spending of up to \$13,170 from the fleet replacement reserve (currently sitting at \$15,467) in order to pay for the Jarvis Bay share of the new vehicle. This price does not reflect the trade in value of the current truck.

Options for Consideration:

Council to discuss and accept as information.

Administrative Recommendations:

Council accept as information.

Authorities:

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

June 22, 2023

Mr. Tanner Evans
Chief Administrative Officer
Summer Villages on Sylvan Lake
#2 Erickson Drive
Sylvan Lake, AB T4S 1P5

Dear Mr. Evans:

Subject: Highway 20 Functional Planning Study (from Highway 11 to Highway 12)

I am pleased to advise you that Alberta Transportation and Economic Corridors (TEC) has retained AECOM Canada Ltd. to complete a functional planning study for Highway 20 from Highway 11 to Highway 12, which is within your area of interest.

This assessment is anticipated to be completed by October 2024 and will include the following main objectives:

- Update the previous twinning plan of Highway 20 between Highway 11 and Highway 11A, and investigate the feasibility of roundabout upgrades at the major intersections.
- Recommend a Highway 20 twinning plan between Highway 11A and Highway 12.
- Provide a comprehensive access management plan within the study area. Assess the operational characteristics of the highway and its intersections and provide recommendations for interim and long-term improvements.
- Protect the land required and develop cost estimates for the highway improvements.

The study will include a formal public consultation component. Public input maybe gathered through in-person public open houses and/or online virtual open houses, as deemed appropriate by TEC. Stakeholder consultation will also be conducted at the administration level for each of the affected municipalities. An electronic copy of the final report will be provided to each municipality upon completion of the study. If requested, a municipal council presentation of the final study recommendations can be provided.

AECOM Canada Ltd. will be contacting your administration soon to obtain any information that may be relevant to the study, including land use plans and traffic assessments. It would be much appreciated if you could provide the contact information for an administration official who can represent your municipality for this study.

If you have any questions regarding this functional planning study, please do not hesitate to call me at 403-348-1385 or through e-mail chris.lo@gov.ab.ca.

Yours truly,



Chris Lo, P.Eng., PTP
Infrastructure Engineer (Central Region)

Council
JSC
HRSC
JSO

<p>JANUARY</p> <p>CAO Goal Setting</p> <p>CAO Goal Setting</p> <p>CAO merit increase</p>	<p>FEBRUARY</p> <p>Year End Financial</p> <p>Q4 Review</p> <p>Year End Financial</p>	<p>MARCH</p> <p>Financial Audit Review</p>	<p>APRIL</p> <p>Q1 Review</p> <p>Adopt Mill Rate</p> <p>Q1 Financial Review</p>
<p>MAY</p>	<p>JUNE</p>	<p>JULY</p> <p>Q2 Review</p> <p>Organizational Meeting</p> <p>Q2 Review</p> <p>Organizational Meeting</p>	<p>AUGUST</p>
<p>SEPTEMBER</p> <p>Strategic Planning</p> <p>CAO Review</p>	<p>OCTOBER</p> <p>Q3 Review</p> <p>Q3 Review</p> <p>Budget Discussion</p> <p>CAO Review & Increase</p> <p>Consolidate CAO Review</p>	<p>NOVEMBER</p> <p>Adopt JSC Budget</p> <p>SV Budget Discussion</p>	<p>DECEMBER</p> <p>Adopt Municipal Budget</p>

Summer Village of Jarvis Bay

July 4, 2023

Council and Legislation

Request for Decision

Agenda Item: *Alberta Municipalities Convention*

Background:

Administration has received information about the upcoming Alberta Municipalities Convention. The 2023 Alberta Municipalities Convention is being held September 27 – 29 at the Edmonton Convention Centre. Online attendance will be available to those who do not wish to attend in person. Online attendees will not be able to attend breakout education sessions or in-person networking.

The cost to attend in-person is \$620 for early-bird registration and virtual attendance, or \$775 for in-person if registration is after August 18th. Summer Village members who register at least one (1) in-person attendee for Convention will have the option to register one attendee virtually for the reduced price of \$250. For every additional participant in-person, they will have the option to register a virtual attendee at the reduced rate.

Options for Consideration:

Council has rallocated \$1178 for the convention from the 2023 budget.

Administrative Recommendations:

Council to discuss and provide direction to Administration.

Authorities:

2023 Budget

Event Summary

Registration is OPEN!

DATES: September 27 - 29, 2023

LOCATION: Edmonton Convention Centre

AGENDA: *Coming soon ...*

TRADE SHOW: Registration for Trade Show is now open, [register today!](#) If you have any questions, please email tradeshow@abmunis.ca for more details.

[Trade Show Brochure](#)

SPONSORSHIP: If you are interested in becoming a 2023 Alberta Municipalities Convention sponsor, email sponsorship@abmunis.ca to receive a package. We are always looking for new and exciting partners, and can work with you to customize a package that best suits your needs.

[Sponsorship Brochure](#)

PRICING

Type	Early-bird & Virtual Pricing	In-Person Regular (After August 18)
Alberta Municipalities Member	\$620	\$775
RMA Member	\$720	\$900
Non-Member	\$1000	\$1200 Municipal
Interns	Complimentary	
Virtual	\$250	

Virtual registrants will NOT have access to live breakout session. Slide presentations and audio from each session will be recorded and made available following Convention.

PRE-CONVENTION SESSIONS

Cost: \$395 + tax

All sessions run concurrently from 8:30 am to 4:00 pm on Tuesday, September 26

EOEP - Effective Meetings

Join the inaugural offering of EOEP's newest course, Effective Meetings! The course builds on highly rated education sessions at recent ABmunis and RMA conventions by providing a full day interactive learning experience that will help participants:

- Understand what makes a great meeting and how you can help make meetings great
- Examine how rules of order and proper procedure enhance your meetings
- Discover ways to set up great decisions
- Identify action items that you can implement at your next council meeting

As an elected official, you spend a good chunk of your life in meetings. This course provides tools, tips, and ideas to make your meetings work best!

**Please note this course is not applicable for associate or affiliate members.

EOEP - Municipal Corporate Planning and Finance

Understanding municipal finances is fundamental to the job of an elected official. Municipal councils are expected to plan, govern and set policy for the best interests of their community. Sound financial planning and management is key to supporting a healthy municipality that can ensure that its current and future service commitments are funded in a sustainable manner.

It is important that elected officials understand how financial planning and monitoring align with the municipality's business cycle, including strategic planning, business planning and performance measurement. Elected officials need to understand their role in establishing and prioritizing competing service level demands on behalf of citizens and then determine strategies to fund those service level commitments.

**Please note this course is not applicable for associate or affiliate members.

RMRF Legal Course

* Please note this course is not applicable for associate or affiliate members.

The Reynold Mirth Richards and Farmer LLP legal pre-convention session will focus on two different subjects through the day:

CAOs: The One and Only

This session will cover a variety of topics related to the lifecycle of a Chief Administrative Officer, including hiring and firing, employment contracts, healthy communications between Council and the CAO and recognizing and cultivating the unique roles of Council and the CAO in a municipality. In addition, we will discuss some of the more mundane aspects of life as a CAO such as signing authority, going in camera and CAO duties and responsibilities.

Back Off: Harassment in the Workplace

As employers, municipalities have an obligation to provide a safe workplace for employees, which includes providing a workplace free from bullying, harassment or intimidation. This session will address the recent increase in difficult ratepayer interactions and what options municipalities have available to them to avoid potential liability under Occupational Health and Safety legislation, Human Rights legislation, Workers Compensation legislation and the common law, including the brand new tort of harassment. But this session will also address internal challenges and the importance of those at the top leading by example.

STUDY TOUR

Edmonton International Airport (YEG) Airport City Sustainability Campus Tour
Tuesday, September 26 from 2:00 pm to 4:30 pm (Complimentary)

Join us for an exciting tour of the Airport City Sustainability Campus, a hub of leading and emerging technologies from all sectors focused on aviation, commercial development and decarbonization. Having attracted \$1.5B in investment over the past nine years, the YEG campus houses many types of businesses in the transportation, cargo logistics, manufacturing, sustainability, technology development, training and tourism sectors. This tour will explore the Airport City Sustainability Campus' integrated ecosystem that spurs collaboration and innovation while fostering the commercialization of clean and emerging technologies.

Attendees will be picked up from the Edmonton Convention Centre, and will be dropped off at the same location at the conclusion of the study tour.

** Timing for this tour overlaps with Pre-Convention sessions. If you are registered for Pre-Convention, please do not register for the YEG Airport Tour.

HOTELS

Alberta Municipalities has partnered with the following hotels to do our best to get members the best hotel rates. Please note, as our pre-determined blocks become

full, the below rates may no longer be available. A deposit of first and last night's room rates may be required at the time of booking.

Fairmont Hotel Macdonald - rates starting at \$265 per night + tax

Sandman Signature Downtown Edmonton - rates starting at \$160 per night + tax*

Chateau Lacombe Hotel - rates starting at \$154 per night + tax*

Courtyard Marriott Downtown - Room block full

Westin Edmonton Downtown - Room block full

*Taxi chits will be available for those staying at the Chateau Lacombe and Sandman Signature hotels for transportation to and from the Edmonton Convention Centre, as well as transportation to and from evening events. Please see the front desk of your hotel, or the registration desk at the Edmonton Convention Centre to pick up a chit.

IN MEMORIUM

We will hold a moment of silence during the program for elected officials or administrators that we have lost in the last year. If you have a person you would like to remember a person, please send their name to events@abmunis.ca to have them included in the 2023 In Memoriam.

MUNICIPAL FLAGS OR LOGOS

As always, we will have our flag/logo video play throughout the event. If your flag/logo has changed in the last year, please send the updated, high-resolution photo to events@abmunis.ca.

PARTNERS PROGRAM

Cost: \$100

The Alberta Municipalities Partners' Program is available for those members who are bringing a partner along with them to Edmonton. Registration will provide your partner with the following access:

- Entrance to the Opening Trade Show Dessert Reception on Wednesday, September 27 from 3:00 – 5:30 pm
- A ticket to the Host City Reception
- Access to the Royal Alberta Museum and the Art Gallery of Alberta, along with taxi transportation to and from the venues if necessary

Please note, registration DOES NOT grant partners access to any other Convention agenda items or meals, including Opening Ceremonies, breakout sessions, or any other plenary activities. Visits to the museum and the art gallery will be self-directed by the participant.

Summer Village of Jarvis Bay

July 4, 2023

Council and Legislation

Request for Decision

Agenda Item: *Bentley Fair Days*

Background:

The Town of Bentley has extended an invitation for Council to join them on Thursday, August 10th for their 60th Anniversary of the Bentley Fair and Rodeo parade.

A luncheon will take place at 11:30 am at the Bentley Municipal Office with the parade to follow at 1:00 p.m. Vehicles will be provided for members wishing to participate. They are asking attendees to bring an identification sign that can be placed on the exterior of the vehicle.

The RSVP deadline is July 26th should Council wish to attend.

Options for Consideration:

- 1) That Council members attend should their schedules allow.
- 2) That Council accept as information and Administration send their regrets.

Administrative Recommendations:

- 1) That Council members attend should their schedules allow.

Authorities:



June 12, 2023

Mayor Julie Maplethorpe
Summer Village of Jarvis Bay
2 Erickson Drive
Sylvan Lake AB T4S 1P5



Your Invited

Please Join us for our Annual Fair and Rodeo
August 10th to 13th, 2023

Parade Theme:

“Salute to the 60th Anniversary of the Bentley Fair and Rodeo Parade”

Dear Julie

The Town of Bentley would be honored to have you and your guest(s) come and experience our annual Fair Days, which run August 10th to August 13th. The event kicks off with a community pancake breakfast on the morning of Thursday August 10th and our annual parade in the afternoon.

Please join us for a luncheon at the Bentley Municipal office at 11:30am with the parade to follow at 1:00pm. If you plan on attending, we ask you to please RSVP for the luncheon, on or before Wednesday July 26, 2023, to the Town Office at 403-748-4044, or by email to info@townofbentley.ca

If your municipality/organization has a float, we would love your participation as well. Even if you do not have a float, but still wish to participate in the parade, we can arrange for a vehicle to be available. Please remember to bring an identification sign, “if you have one,” that can be placed on the exterior of a vehicle, to help identify you or the organization that you are representing. Judging of the floats will commence at 11:30 pm, with the parade to follow at 1:00pm.

Please note for safety purposes, we ask that no candy be thrown from a moving vehicle.

For further information regarding the day and the events planned, please refer to the Town of Bentley Facebook page or our website at www.townofbentley.ca

Yours Truly,
Mayor Greg Rathjen

Box 179, Bentley AB T0C 0J0 Ph.
403.748.4044 | Fx. 403.748.3213
info@TownofBentley.ca
www.TownofBentley.ca



Summer Village of Jarvis Bay

July 4, 2023

Council Reports

Information Item

Council Reports:

Julie Maplethorpe

- Parkland Regional Library Board

Annabelle Wiseman

David Garratt

Committee Reports:

Correspondence:

Upcoming Meetings:

Next Council Meeting – September 5, 2023



PRLS Board Meeting Minutes

May 18, 2023

The regular meeting of the Parkland Regional Library System Board was called to order at 10:05 a.m. on Thursday May 18, 2023 in the Combined Board Room, Lacombe.

Present: Teresa Rilling (Board Chair), Alison Barker-Jevne, Jul Bissell, Doug Booker, Deb Coombes, Jaime Coston, Edna Coulter, Teresa Cunningham, Jeff Eckstrand, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Clark German, Barbara Gibson, Barb Gilliat, Twyla Hale, Pam Hansen, Dana Kreil, Stephen Levy, Julie Maplethorpe, Joy-Anne Murphy, Norma Penney, Leonard Phillips, Ray Reckseidler, Deb Smith, Les Stulberg, Delaney Thoreson, Carlene Wetthuhn, Angie Fricke (alt. for Shannon Wilcox), Darren Wilson

With Regrets: Cody Hillmer, Connie Hueslman, Gord Lawlor, Marc Mousseau, Bill Rock, Pat Toone, Shannon Wilcox, Bill Windsor, Janice Wing

Absent: Cal David, Amanda Derksen, Kathy Hall, Michael Hildebrandt, Ricci Matthews, Jackie Northey, Shawn Peach, Diane Roth, Sandy Shipton, Michelle Swanson, Doug Weir, Patricia Young

Staff: Kara Hamilton, Andrea Newland, Ron Sheppard, Tim Spark, Donna Williams

Guests: Lindsey Bauman and Erin Switenky (MNP)

Call to Order

Meeting called to order at 10:05 a.m. by Teresa Rilling.

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

Motion by Stephen Levy to excuse Cody Hillmer, Connie Hueslman, Gord Lawlor, Marc Mousseau, Bill Rock, Pat Toone, Shannon Wilcox, Bill Windsor, and Janice Wing from attendance at the board meeting on February 23, 2023 and remain members of the Parkland Board in good standing.

CARRIED
PRLS 24/2023

1.1 Agenda

1.1.2 Adoption of the Agenda

Rilling asked if there were any additions or deletions to the agenda. There were none.



Motion by Len Phillips to accept the agenda as presented.

CARRIED
PRLS 25/2023

1.2. **Approval of Minutes**

Rilling asked if there were any amendments to the February 23, 2023 minutes. There were none.

Motion by Ray Reckseidler to approve the minutes of the February 23, 2023 meeting as presented.

CARRIED
PRLS 26/2023

1.3. **Business arising from the minutes of the February 23, 2023 meeting**

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

2. **Business Arising from the Consent Agenda**

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

Motion by Barb Gilliat to approve the consent agenda as presented.

CARRIED
PRLS 27/2023

3.1. **Approval of the 2022 Parkland Audit**

Lindsey Bauman and Erin Switenky from Parkland's audit company, MNP, presented Parkland's audit. In their report, the auditors state:

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2022, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Parkland received a clean audit. Bauman noted the three items in the management letter from last year have been resolved, which shows the commitment of Parkland Staff to ensuring financial management is sound.

Motion by Elaine Fossen to approve the Parkland Regional Library Board 2022 Audit Findings, Report to the Board of Directors/Executive Committee for December 31, 2022, and the Financial Statements for December 31, 2022, as presented.

CARRIED
PRLS 28/2023

3.2 **Audit Policy**

Sheppard reviewed the potentially changed audit policy from the Parkland Policies and Bylaws document. At the March 16th Executive Committee meeting, staff were directed to create a draft policy allowing the Executive Committee of the board to approve the audit. Parkland's auditors



stated it is typical practice to approve financial statements at the initial presentation to a board or Executive Committee representing the board. Parkland's auditors are required to perform audit testing with the Parkland staff until the audit is approved.

Staff inquired with the Public Library Services Branch (PLSB) whether there were any legislative requirements that would impede the Executive Committee from being the body responsible for approving Parkland's audit. They responded that there is "*nothing explicit in the legislation. However, it is implied that finances are the responsibility of the corporate board as a whole, not the Executive.*"

One advantage of having the audit approved earlier is that Parkland might receive its government operating grant and the rural library services grant earlier. Submitting an approved audit is one of the Government of Alberta's annual grant requirements.

After some discussion, a motion was made:

Motion by Joy-Anne Murphy to hold a special online meeting of the full board to coincide with the completion of the audit for the full purpose of approving the Parkland Audit.

DEFEATED
PRLS 29/2023

Motion by Deb Smith to change PRLS Executive Committee policy to read "*The Executive Committee is responsible for reviewing and approving Parkland's audit which will be forwarded to the board at the board's next meeting.*"

CARRIED
PRLS 30/2023

Lindsey Bauman and Erin Switenky left the meeting at 11:09 a.m.

11:10 – 11:19 Comfort break

3.3. 2024 Budget/Requisition Increase

Sheppard reviewed a preliminary budget for 2024 for information. In the budget, there were no changes made to the requisition, or salary and benefits lines, excepting to adjust for current staffing levels. In the case of provincial operating funding, staff assumed the increases announced this year will continue next year.

All other adjustments to specific lines throughout the budget are a reflection of estimates based on inflation or actual costs over previous years.



Without addressing salaries, there is an initial balance of +\$30,256 at this time.

Motion by Deb Coombes to receive for information.

CARRIED
PRLS 31/2023

3.4. Salary Grid

Sheppard explained. At the September 15, 2022 board meeting, following the Compensation Review presented by Dr. Margaret Law, a motion was made "to direct Ron Sheppard to work with Dr. Law to develop a seven-step payroll grid to replace Parkland's current grid". This motion was a result of a recommendation from the Compensation Review which stated: "The salary grid has an unusual number of steps. The recommendation is 5-8 steps, which is an estimate of the number of years that it takes to master the job." Currently, there are fifteen steps on Parkland's salary grid with uniform increments of 2.5%.

Based on Law's Compensation Review, Parkland's salary ranges were acceptable. However, the Executive Committee was unable to provide direction to staff regarding the adoption of a new salary grid.

The complexity of reducing the steps of the salary grid were such that the Executive Committee could not resolve the issue at their last two meetings. Instead, they decided to form a subcommittee which would examine this issue comprehensively. Reducing the steps of the grid encompasses Parkland's whole compensation philosophy, policy, and budget.

Since Parkland still has to develop a budget for 2024, the Executive Committee recommended using the current salary grid and compensation policy for one more year since it is unlikely a new grid can be established before the budget needs to be approved by the board in September.

Volunteers from the Executive Committee for the subcommittee include Deb Smith, Barb Gilliat, Len Phillips, and Janice Wing.

Motion by Deb Smith to use the current compensation policy to create the 2024 budget, and to create a subcommittee to work on creating a new compensation policy and salary grid.

CARRIED
PRLS 32/2023

Motion by Les Stulberg to appoint Twyla Hale, Jul Bissell, and Stephen Levy to join the compensation review subcommittee.

CARRIED
PRLS 33/2023

Twyla Hale left the meeting at 12:00 p.m.



3.5. Marketing and Advocacy Committee Report

Norma Penney reviewed the Advocacy Committee report. She explained the history of the committee, its expansion to the other library systems, and its many recent efforts, especially those associated with the provincial election.

Despite recent increases to library grants from the Government of Alberta, the Advocacy Committee believes library boards need to still be visiting current MLAs to thank them for the additional grant funding with an undertone that ideally more needs to be done to sustain rural public library service in particular.

Many materials have been created to assist library boards with this advocacy effort.

After Penney's update, Sheppard reviewed the Marketing Report, and indicated where to find the latest Municipal ROIs on Parkland's website at the following URL:

[Return on Investment - Parkland Regional Library System \(https://www.prl.ab.ca/about-us/return-on-investmentprl.ab.ca\)](https://www.prl.ab.ca/about-us/return-on-investmentprl.ab.ca)

Board members are strongly encouraged to download and print their municipal ROIs and present them to council.

In addition, Parkland has created a marketing strategy to contribute to the success of the main priorities that directly relate to the main goals of the Strategic Plan 2023-2025. This plan is meant to be a general guiding document, with detailed action items to be determined by Parkland staff.

Motion by Doug Booker to receive the Marketing and Advocacy Committee report for information.

CARRIED

PRLS 34/2023

3.6. ALTA Representative

Sheppard reviewed. Former Parkland Board member Bob Green is stepping down from his long-time position as the Parkland representative on the board of the Alberta Library Trustee Association (ALTA). His term will be ending on May 31st this year. Green has asked for nominations or volunteers to serve on the ALTA board.

Sheppard asked for nominations or volunteers. Barb Gilliat volunteered to be Parkland's new ALTA representative.

3.7.1. Director's Report

3.7.2. Library Services Report

3.7.3. I.T. Report

3.7.4. Finance & Operations Report



Rilling asked if there were any questions regarding the Director's Report, Library Services Report, I.T. Report, or the Finance and Operations Report. There were none.

Motion by Len Phillips to receive the Director's Report, Library Services Report, I.T. Report, and Finance and Operations Report for information.

CARRIED
PRLS 35/2023

3.12. **Parkland Community Update**

Stettler and Stettler County formed an intermunicipal library board agreement three years ago, which has just expired. They have renewed the agreement for five more years and celebrated that fact on May 4th.

The Penhold & District Public Library have been running programs with the assistance of children from the community. In addition, their friends of the library group will hold an artisan gala with a chocolatier, caricature artist, and more.

The Sedgewick & District Municipal Library has been in their new location downtown for six months and support/demand for the library has continued to increase.

The Village of Cremona recommends a CBC podcast by Terry O'Reilly about marketing for libraries. They have also set up a small free library in their community and encourages others to do the same.

The Clive Public Library is holding a program called "Books and Cooks" for pre-school aged children that has been very popular.

The Caroline Municipal Library has been holding a program called "Sensory Wednesday" featuring sand and water play that has been extremely popular. They are also holding film nights through the summer.

Motion by Dana Kreil to receive the Parkland Community Update for information.

CARRIED
PRLS 36/2023

4. **Adjournment**

Motion by Norma Penney to adjourn the meeting at 12:17 p.m.

CARRIED
PRLS 37/2023

Chair



Parkland Update

Thursday, June 1, 2023

Get the latest Parkland updates, library news, training, events, and more!



Join us for [Stronger Together](#), November 3, 9 and 10! There will be one full day online, and two days in-person at the River Cree Resort and Casino in Enoch, AB (west Edmonton). You can look forward to a variety of sessions suited for anyone who works with, and loves, libraries, including a focused development day for Library Trustees.

Online Stronger Together Conference – November 3rd, 2023
In-Person Development Day for Library Trustees – November 9th, 2023
In-Person Stronger Together Conference – November 10th, 2023

For any inquiries about the conference, please send your questions to librariesarestrongertogether@gmail.com.

Stay updated with all our conference news by following the conference pages on [Facebook](#)

and [Twitter](#), or visit the [Stronger Together website](#) to learn more.

Young at Heart Trade Show



Parkland attended the [Young at Heart Trade Show](#) in Red Deer earlier this week. We spoke with over 200 people about libraries. We got questions about ILL's and eResources, and many people shared their positive experiences and views of the library. Our goal was to raise awareness and encourage people to visit their local libraries to see all the amazing services offered, and we considered it to be a great success!

Library Managers Coffee Break

Member library managers are invited to a monthly virtual coffee break hosted by Parkland. We discuss upcoming events, changes, or challenges. It is a great opportunity to bounce ideas off other library managers, ask for or give feedback, and network with peers. You can find the recurring invitation in your calendar or reach out to Library Services if you need to be re-added at libraryservices@prl.ab.ca.

Vistaprint Pro Shop

Did you know your library can access the [Vistaprint Pro Shop](#) for professionally printed marketing materials and swag? With the membership that Parkland pays for, libraries can access the customized shopping portal and receive materials at 30%-50% off of their regular price. Initially, all libraries were activated with their main library email address as the login. Contact Hailey at hhalberg@prl.ab.ca if you need assistance.

LIBRARY NEWS

Find out about important deadlines and see what's happening at other Parkland Libraries!

West Coast Seeds Donation



We would like to thank [West Coast Seeds](#) for their \$750 donation of seeds for our revamp of the Out in the Garden Children's Programming Kits! The kits are quite ready yet (stay tuned for their completion) but we can't wait to see our member libraries help the kids in their community learn about gardening!

Looking to start a seed garden at your local library? Check out [West Coast Seeds, Seed](#)

[Donation](#)[Program!](#)**Minister's Awards for Excellence in Public Library Excellence for 2023****Application Deadline: Thursday, June 15**

Letters from Minister Rebecca Schulz, from the Ministry of Municipal Affairs, were recently emailed to all municipalities and library boards announcing the launch of the 2023 Minister's Awards for Municipal and Public Library Excellence. This is an opportunity to recognize library boards for their efforts to serve communities across Alberta. Find information on the Minister's Awards and submission process on the [awards program website](#) and good luck!

TRAINING & EVENTS

Dates and registration information for upcoming library training and events.

Upcoming Webinars

- **PLC Meeting and Programming Workshop** - June 5 at 10am. Hybrid PLC meeting. Join virtually via the calendar invite, or join us in person if you have RSVP'd.

If you would like more information about these training opportunities, please contact libraryservices@prl.ab.ca. To watch past training sessions, visit [Niche Academy](#).

**Alberta Seniors Week: Free
Canadian Revenue Agency (CRA)**

Webinar Sessions**Monday, June 5 - Sunday, June 11**

Join the CRA for free online information sessions during Alberta Seniors Week. To register for any (or all) of the webinars, email OUTREACHABG@cra-arc.gc.ca with your name and the session(s) you would like to attend. They'll email a link to

you to join the webinar via Microsoft Teams.

- **June 5, 10:00 am** Be Scam Smart!
- **June 8, 10:00 am** Be Scam Smart!
- **June 6, 10:00 am** Seniors Benefits & Credits
- **June 7, 10:00 am** Disability Tax Credit/Medical Expenses/Home Accessibility Tax Credit

Feel free to print this [poster](#) to display in your library today!

LAA Speaker Series: Public Organizations in a Time of Upheaval

**Wednesday, June 14
10:30am**

If you missed part one of this speaker series, join the [Library Association of Alberta](#) (LAA) for part two! LAA's Virtual Speaker Series features sessions focusing on professional growth and development for library professionals from sectors and in all career growth and development stages. Registration for the Speaker Series is free and open to all members of the Alberta Library Community, regardless of LAA membership status. Visit laa.heysummit.com for more information and to register.

The Fight Against Book Bans:

How Do We Move

Forward? Webinar

Wednesday, June 14

12:00pm

Book challenges and bans have been on the rise in North America since 2020, especially in public and school libraries. Many librarians have faced these challenges with courage and commitment to the principles of intellectual freedom and access to information, while others have yet to deal with this issue. [Register for this webinar](#) to refresh your understanding of intellectual freedom, explore the rise in book challenges, consider how to respond to challenges, and draw on the experiences and perspectives of other library professionals.

The Practice of Leadership: Nurturing Your Capacity to Lead Your Team, Your Organization, & Your Community Webinar

Wednesday, June 14

1:00pm

In this [free webinar](#) for senior leaders, team leads, and aspiring leaders, the experts at IntegralOrg give an overview of leadership theory, together with ways to put knowledge into practice.



Parkland Update

Thursday, June 15, 2023

Get the latest Parkland updates, library news, training, events, and more!
Stay up to date by visiting our [support site](#).

The Economist Has Moved From Overdrive to PressReader

Due to contract negotiations out of our control, *The Economist* has been removed from OverDrive. However, thanks to the Public Library Services Branch, we are excited to share that *The Economist* is now available on PressReader.

PressReader has a webpage with all of their marketing materials that libraries might find useful: [Tools for Success—Libraries & Institutions](#).

Thank You PLC Meeting and Programming Workshop Attendees!

Thank you to all those who attended the June PLC Meeting and Programming Workshop! If you would like more information or meeting notes from the PLC meeting, please contact libraryservices@prl.ab.ca. A video presentation of the material covered in the afternoon portion of the Programming Workshop is coming soon!

Are You Getting the Most From Canva?

Canva is user-friendly design software where you can create anything in a snap, from presentations and logos to social media posts—no design skills or experience required! Libraries can get [Canva for Non-Profits](#), which allows access to all the premium benefits for free. If you'd like to be added to Parkland's Canva for Non-Profits account, please contact Emma

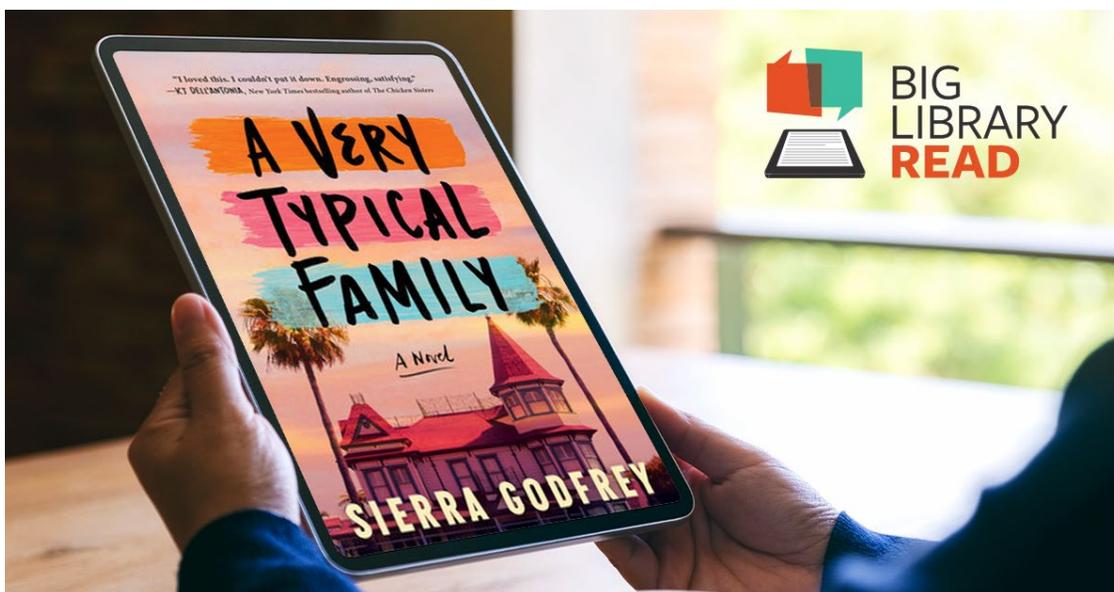
at emchpherson@prl.ab.ca.

Once you have access, watch [this beginner tutorial](#) to learn about all of the features Canva has to offer.

LIBRARY NEWS

Find out about important deadlines and see what's happening at other Parkland Libraries!

OverDrive Big Library Read



The Big Library Read Selection is [A Very Typical Family by Sierra Godfrey](#). Written with delightfully dark humor and characters you can't help but cheer for, *A Very Typical Family* is an uplifting family drama that will have you reveling in the power of second chances. This book will be available on Libby starting July 13. Check out these [marketing materials](#) to help you spread the word to your library users.

Happy Pride Month!

June is Pride Month and celebratory events are happening across the province. The [Central Alberta Pride Society](#) plans the annual [Central Alberta Pride Week](#) held the week of August 6-

12,

2023.

Need ideas for book recommendations? Browse through Autostraddle's [numerous booklists](#) on a wide variety of queer subjects from poetry to haunted house stories.

Check out [this guide](#) for creating a Pride campaign on social media, or get some inspiration from this [Didsbury Municipal Library Instagram post](#).

Venture for Canada Internship Program

[Venture for Canada's internship program](#) provides a 50-70% wage subsidy (capped at \$7,000) per student per term for charities and nonprofits that employ fewer than 500 people. Programs can start in the summer, fall, or winter semesters. The application deadline is **Friday, July 7, 2023**.

TRAINING & EVENTS

Dates and registration information for upcoming library training and events.

Upcoming Webinars

- **Brand Guidelines, Copyright, and Social Media Webinar** - July 12 at 1:30pm. Contact Hailey at hhalberg@prl.ab.ca if you would like to attend.

If you would like more information about these training opportunities, please contact libraryservices@prl.ab.ca. To watch past training sessions, visit [Niche Academy](#).

Decolonizing Libraries is for Everyone Webinar

Monday, June 27

10am

Join three three Indigenous librarians from the [Council of Prairie and Pacific University Libraries](#) as they discuss how non-

Indigenous library employees can support Indigenous colleagues and patrons. [In this webinar](#), the panelists will share their experiences in public and academic libraries, talk about who should be engaging in decolonial work within libraries, and why this work is important.

**Beyond the One-Time Gift:
Advanced Techniques for Donor
Retention Webinar**
Thursday, June 29
11am

Did you know that retaining donors is 5 times more cost-effective than recruiting new ones? However, despite the nonprofit industry's average donor retention rate of 45%, organizations all over the world are struggling to keep their donors coming back for more. In [this webinar](#), learn new techniques, tips, and insights for engaging supporters of your library.

Low Morale in Libraries Webinar
Thursday, June 29
1pm

Low morale is detrimental to the health and well-being of employees, library organizations, and the communities they serve. [Join this webinar](#) to learn about identifying various workplace factors and events that can lead to or trigger low morale, as well as revealing the systems and structures that enable and perpetuate low morale.

Library Management Training
Thursdays, October 17 -
December 5

This [8-week virtual course](#) will set you up for success in your future or existing management position by training you on the fundamentals of staff relationships and management, HR policies and processes, budget management, leading a team through change, and more. Built specifically for managers (or those on a future management track), this interactive course provides the opportunity to role-play challenging scenarios and get feedback from experts and peers. Early-bird cost: \$375 USD.

PARKLAND REGIONAL LIBRARY SYSTEM
FINANCIAL STATEMENTS
DECEMBER 31, 2022

PARKLAND REGIONAL LIBRARY SYSTEM**Table of Contents**
DECEMBER 31, 2022

Contents	Page
Management's Report	2
Independent Auditor's Report	3-4
Statement of Financial Position	5
Statement of Operations	6
Statement of Changes in Net Financial Assets	7
Statement of Cash Flows	8
Statement of Changes in Accumulated Operating Surplus	9
Statement of Remeasurement Gains and Losses	10
Schedule of Tangible Capital Assets	11
Notes to the Financial Statements	12-17

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

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 System.

e-Signed by Ron Sheppard
2023-05-25 13:18:12 MDT

Independent Auditor's Report

To the Members of The Parkland Library Board:

Opinion

We have audited the financial statements of The Parkland Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2022, 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 schedules 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, 2022, and the results of its operations, changes in its net debt 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 18, 2023

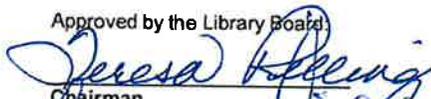
MNP LLP

Chartered Professional Accountants

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF FINANCIAL POSITION
 AS AT DECEMBER 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (note 4)	\$ 1,089,037	\$ 911,498
Accounts receivable	28,033	21,908
Investments (note 5)	725,120	775,163
TOTAL FINANCIAL ASSETS	1,842,190	1,708,569
LIABILITIES		
Accounts payable and accruals (note 6)	\$ 137,307	\$ 120,407
Book allotment	11,477	12,178
Deferred revenue (note 7)	176,341	157,678
TOTAL LIABILITIES	325,125	290,263
NET FINANCIAL ASSETS	1,517,065	1,418,306
NON-FINANCIAL ASSETS		
Inventory for consumption	\$ 16,632	\$ 17,642
Prepaid expenses	124,454	109,711
Tangible capital assets (schedule 1)	4,484,760	4,593,189
TOTAL NON-FINANCIAL ASSETS	4,625,846	4,720,541
COMMITMENTS (note 8)		
CONTINGENCY (note 14)		
ACCUMULATED SURPLUS	6,142,911	6,138,847
ACCUMULATED SURPLUS CONSISTS OF:		
Accumulated operating surplus (note 9)	6,194,382	6,124,640
Accumulated remeasurement gain on investments	(51,471)	14,207
	6,142,911	6,138,847

Approved by the Library Board



 Chairman



 Director

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget	2022	2021
REVENUE			
Investment income	\$ 28,500	\$ 52,923	\$ 25,958
Member fees	1,939,986	1,939,986	1,881,436
Miscellaneous and donations	-	1,041	787
Outside sales - Books and supplies	-	139,579	143,788
Provincial funding (note 10)	1,567,965	1,549,301	1,489,125
	<u>3,536,451</u>	<u>3,682,830</u>	<u>3,541,094</u>
EXPENSES			
Administration	\$ 13,600	\$ 10,530	\$ 11,656
Amortization	-	189,553	152,818
Audit	16,500	22,132	19,440
Communications, marketing and promotions	20,000	19,705	8,143
Continuing education	20,000	17,182	14,514
Dues, fees, and memberships	12,200	11,999	12,008
First Nations grant expense	78,839	60,398	1,362
Freight and postage reimbursement	6,300	2,956	3,422
Insurance	19,000	20,367	16,985
Investment fees	4,700	4,176	4,410
Library materials	452,831	475,391	395,904
Library service grant	429,742	429,742	429,742
Miscellaneous - outlet contributions	800	800	800
Outside purchases - books and supplies	-	138,732	143,519
Planned member technology purchases	68,070	70,436	118,414
Professional fees	-	15,949	5,908
Repairs and maintenance - building	52,000	54,133	45,020
Salaries and benefits	1,938,164	1,702,315	1,732,954
Supplies for library materials and inhouse stationary	51,000	41,567	39,641
Technology software, internet, maint. agreement, misc. supplies	210,705	207,197	198,722
Travel	8,000	2,923	1,222
Trustee	35,000	19,991	17,931
Utilities	39,000	28,732	31,074
Vehicle	46,000	49,636	40,717
Workshops, training for libraries	14,000	15,234	12,077
	<u>3,536,451</u>	<u>3,611,776</u>	<u>3,458,403</u>
Excess of revenue over expenses, before other expenses	-	71,054	82,692
OTHER EXPENSES			
Loss on disposal of investments	-	(872)	(3,061)
Loss on disposal of tangible capital assets	-	(440)	(3,799)
	<u>-</u>	<u>(1,312)</u>	<u>(6,860)</u>
Excess of revenue over expenses	-	69,742	75,832
Accumulated operating surplus, beginning of year	6,124,640	6,124,640	6,048,808
Accumulated operating surplus, end of year (Note 9)	<u>6,124,640</u>	<u>6,194,382</u>	<u>6,124,640</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget	2022	2021
Excess of revenue over expenses	\$ -	69,742	\$ 75,832
Acquisition of tangible capital assets	-	(81,564)	(59,523)
Amortization of tangible capital assets	-	189,554	152,818
Proceeds on disposal of tangible capital assets	-	-	-
Loss on disposal of tangible capital assets	-	440	3,799
Change in prepaid expenses	-	(14,745)	(18,405)
Change in inventory for consumption	-	1,010	1,945
Change in accumulated remeasurement loss on long-term investments	-	(65,678)	(31,846)
Increase in net financial assets	-	98,759	124,620
Net financial assets, beginning of year	1,418,306	1,418,306	1,293,686
Net financial assets, end of year	1,418,306	1,517,065	1,418,306

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Cash receipts from membership fees, contracts, and sales	\$ 2,074,405	\$ 2,072,862
Cash receipts from grants	1,567,964	1,567,964
Investment income received	52,923	25,958
Cash paid for materials and services	(1,293,360)	(1,162,926)
Cash paid for salaries and benefits	(1,691,029)	(1,725,941)
Cash paid for library service grant	(429,742)	(429,742)
Interest paid	(5,551)	(5,888)
	275,610	342,287
CAPITAL ACTIVITY		
Purchase of tangible capital assets	(81,564)	(59,523)
Proceeds on disposal of tangible capital assets	-	-
	(81,564)	(59,523)
INVESTING ACTIVITY		
Purchase of investments	(91,507)	(91,509)
Proceeds on sale of investments	75,000	77,000
	(16,507)	(14,509)
Net increase in cash	177,539	268,252
Cash and cash equivalents, beginning of year	911,498	643,246
Cash and cash equivalents, end of year	1,089,037	911,498

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Unrestricted (Note 9)	Reserves (Note 9)	Equity in Tangible Capital Assets (Note 9)	2022	2021
Balance, beginning of year	409,299	1,122,152	4,593,189	\$ 6,124,640	\$ 6,048,808
Excess of revenue over expenses	69,742	-	-	69,742	75,832
Reserves used for (transferred from) operations	(208,720)	208,720	-	-	-
Purchases of tangible capital assets	-	(81,564)	81,564	-	-
Disposal of tangible capital assets	440	-	(440)	-	-
Annual amortization expense	189,553	-	(189,553)	-	-
Balance, end of year	460,314	1,249,308	4,484,760	6,194,382	6,124,640

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
Accumulated remeasurement gain on investments, beginning of the year	14,207	46,053
Decrease in market value	(65,678)	(31,846)
Accumulated remeasurement gain (loss) on investments, end of year	<u>(51,471)</u>	<u>14,207</u>

PARKLAND REGIONAL LIBRARY SYSTEM
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022
SCHEDULE 1

	Vehicles	Building	Land	Technology equipment and systems	Equipment	Furniture and fixtures	2022	2021
Original Cost:								
Balance, beginning of year	131,191	3,946,960	610,000	360,375	49,074	50,105	5,147,705	5,103,982
Acquisition of tangible capital assets	44,326	-	-	32,467	900	3,871	81,564	59,523
Disposals of tangible capital assets	-	-	-	(37,468)	-	-	(37,468)	(15,800)
Balance, end of year	175,517	3,946,960	610,000	355,374	49,974	53,976	5,191,801	5,147,705
Accumulated Amortization:								
Balance, beginning of year	92,134	157,879	-	257,459	24,759	22,285	554,516	413,699
Annual amortization	25,015	78,938	-	74,219	5,043	6,338	189,553	152,819
Disposals	-	-	-	(37,028)	-	-	(37,028)	(12,002)
Balance, end of year	117,149	236,817	-	294,650	29,802	28,623	707,041	554,516
Net Book Value	58,368	3,710,143	610,000	60,724	20,172	25,353	4,484,760	4,593,189

The accompanying notes are an integral part of these financial statements

PARKLAND REGIONAL LIBRARY SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

2. Significant accounting policies *(continued from previous page)*

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.

	<i>Method</i>	<i>Rate</i>
Vehicles	declining balance	30%
Building	straight-line	50 years
Technology equipment and systems	declining balance	55%
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.

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.

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.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

2. Significant accounting policies *(continued from previous page)*

Financial instruments

The Library recognizes financial instruments when the Library becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Library may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Library has not made such an election during the year. All financial assets and liabilities issued/assumed in an arm's length transaction are subsequently measured at amortized cost, except for marketable securities that are measured at fair value.

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

Financial asset impairment

The Library assesses impairment of all its financial assets measured at cost or amortized cost. The Library groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Library determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The Library reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

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

3. Change in accounting estimate

Effective January 1, 2022, the Library revised the amortization rate for technology equipment and systems from 30% declining balance to 55% declining balance. This change was applied prospectively and prior year results have not been restated. For the year ended December 31, 2022, the change resulted in an increase of \$33,736 in accumulated amortization on technology equipment and systems and amortization expense.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

4. Cash and cash equivalents

Cash accounts bear interest at bank prime rate of 6.45% (2021 - 2.45%) less a percentage based on balance held during the year. At year-end, the unrestricted cash balances bear interest at prime less 1.90% (2021 - prime less 1.90%) on \$1,070,873 (2021 - \$900,425) and prime less 1.90% (2021 - prime less 1.90%) on \$423 (2021 - \$3,883).

5. Investments

	2022	2021
Bonds (original cost of \$772,886; 2021 - \$758,016)	725,120	775,163

Bonds bear interest at rates ranging from 1.10% to 3.75% and have maturity dates ranging from June 2023 to September 2032. Included in investments is \$3,687 (2021 - \$2,922) of accrued interest.

6. Accounts payable and accruals

	2022	2021
Trade accounts payable and accruals	\$ 52,040	50,790
Employee benefit obligations	71,180	59,894
Goods and Services Tax payable	14,087	9,723
	137,307	120,407

Included in trade accounts payable and accruals is a balance of \$2,151 (2021 - \$1,939) on ATB Financial Mastercards with a total credit limit of \$15,000 (2021 - \$15,000).

Employee benefit obligation consist of estimated sick leave benefits of \$60,500 (2021 - \$47,000) that accumulate but do not vest, as well as vacation and lieu time of \$10,680 (2021 - \$12,894) that employees have earned and deferred to future years.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

7. Deferred revenue

Deferred revenue represents unspent amounts from the Government of Alberta to offer library services to on-reserve and on-settlement First Nations populations.

	2022	2021
Opening balance	\$ 157,678	\$ 78,839
Add: amounts deferred	145,601	145,601
Less: amounts recorded as revenue	(126,938)	(66,762)
Ending Balance	<u>176,341</u>	<u>157,678</u>

8. 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. In the year, the Library paid \$100,461 (2021 - \$97,535) including GST.

In 2021, the Library signed a contract with TAL Core covering the period October 1, 2021 to September 30, 2024. This contract will require annual payment of \$15,610 in 2023 in October, which cover the cost of services from October to September of the following year.

In 2021, the Library entered into a 10 year agreement for maintenance on their elevator which commenced August 28, 2021 costing \$4,860 per year.

In 2021, the Library entered into a 2 year agreement from November 1, 2021 to October 31, 2023 with a platform for accessing eContent materials in the amount of \$7,000 per year, which will then be continued annually.

9. Accumulated operating surplus

	2022	2021
Unrestricted operating fund	<u>460,314</u>	<u>409,299</u>
Internally restricted		
Operating reserves		
Technology	542,260	377,095
Building	200,000	175,000
Contingent liability	52,530	52,992
	<u>794,790</u>	<u>605,087</u>
Capital reserves		
Amortization	295,974	325,023
Vehicle	115,847	149,346
Equipment/furnishings replacement	42,697	42,696
	<u>454,518</u>	<u>517,065</u>
Total reserves	<u>1,249,308</u>	<u>1,122,152</u>
Equity in tangible capital assets	<u>4,484,760</u>	<u>4,593,189</u>
	<u>6,194,382</u>	<u>6,124,640</u>

10. Provincial funding

	2022	2021
Government of Alberta - Municipal Affairs		
Operating grant	\$ 992,620	\$ 992,620
Library Service grant	429,742	429,742
Provincial First Nations grant	126,939	66,763
	<u>1,549,301</u>	<u>1,489,125</u>

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

11. 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 281,764 people and 435 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 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan, and 12.80% on pensionable earnings above that amount.

Total service contributions by the Library to the LAPP in 2022 were \$118,260 (2021 - \$130,419). Total current service contributions by employees of the Library to the LAPP in 2022 were \$105,404 (2021 - \$114,811).

As at December 31, 2021, the LAPP disclosed an actuarial surplus of \$11.922 billion (2020 - \$4.961 billion). LAPP has not yet disclosed the actuarial surplus or deficiency as at December 31, 2022.

12. Economic dependence

The Library is dependent on funding from government grants to maintain its operations. In 2022, the Province of Alberta contributed \$1,549,301 (2021 - \$1,489,125) of revenue to the Library, equalling approximately 42% (2021 - 42%) of total revenue. If funding is not received, its operations would be significantly reduced.

13. 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 two member libraries (2021 - three member libraries) in connection with trade receivables represents 22% (2021 - 47%) of total accounts receivable at December 31, 2022. 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 library municipalities 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.

14. Contingency

In 2020, the Library 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. There has been no change from prior year.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2022

15. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

16. Approval of financial statements

These financial statements were approved by the Library board on May 18, 2023.



PRLS BOARD TALK

Highlights of the Parkland Regional Library Board Meeting

MAY 18, 2023

Audit Report Approved

Parkland's audit was presented to the board by MNPs Lindsey Bauman and Erin Switenky.

Parkland received a clean audit. Bauman noted that three of the five items in the management letter from last year have been resolved.

A copy of the Auditor's Report and Report to the Board has been sent to your municipality.

Audit Policy

Sheppard reviewed the potentially changed audit policy from the Parkland Policies and Bylaws document. At the March 16th Executive Committee meeting, staff were directed to create a draft policy allowing the Executive Committee of the board to approve the audit. Parkland's auditors stated it is typical practice to approve financial statements at the initial presentation to a board or Executive Committee representing the board. Parkland's auditors are required to perform audit testing with the Parkland staff until the audit is approved.

One advantage of having the audit approved earlier by the Executive Committee is that Parkland might receive its government operating grant and the rural library services grant earlier. Submitting an approved audit is one of the Government of Alberta's annual grant requirements.

After much discussion, the board agreed to the policy change.

ALTA Representative

Former Parkland board member, Bob Green, has stated his intention to step down from his long-time role as ALTA board member and Area 3 representative on May 31st. A call for nominations or volunteers resulted in Barb Gilliat, from the Village of Alix, volunteering for the position. Thank you, Barb!

2024 Budget/Requisition Increase

Sheppard reviewed the proposed budget for 2024. Even without taking into account salary increases, it will be a tight budget year despite additional provincial funding.

Salary Grid

In September of 2022, a compensation review was performed by Dr. Margaret Law. Out of that review a motion was made by the board "to direct Ron Sheppard to work with Dr. Law to develop a seven-step payroll grid to replace Parkland's current grid". This motion was a result of a recommendation from the Compensation Review which stated: "The salary grid has an unusual number of steps. The recommendation is 5-8 steps, which is an estimate of the number of years that it takes to master the job."

The complexity of reducing the steps of the salary grid were such that the Executive Committee could not resolve the issue at their last two meetings. Instead, they decided to form a subcommittee which would examine the issue comprehensively. Reducing the steps of the grid encompasses Parkland's whole compensation philosophy, policy, and budget.

Seven volunteers for the subcommittee include Deb Smith, Barb Gilliat, Len Phillips, Janice Wing, Twyla Hale, Jul Bissell, and Stephen Levy.

It is hoped that the new Compensation Policy will be completed in time to be incorporated into Parkland's 2025 budget.

Marketing and Advocacy Report

Norma Penney reviewed the Advocacy Committee report. She explained the history of the committee, its expansion to the other library systems, and its many recent efforts, especially those associated with the provincial election.

Despite recent increases to library grants from the Government of Alberta, the Advocacy Committee believes library boards need to still be visiting current

MLAs to thank them for the additional grant funding with an undertone that ideally more needs to be done to sustain rural public library service in particular. Many materials have been created to assist library boards with this advocacy effort.

After Penney's update, Sheppard reviewed the Marketing Report, and indicated where to find the latest Municipal ROIs on Parkland's website at the following URL: [Return on Investment - Parkland Regional Library System \(https://www.prl.ab.ca/about-us/return-on-investmentprl.ab.ca\)](https://www.prl.ab.ca/about-us/return-on-investmentprl.ab.ca)

Board members are strongly encouraged to download and print their municipal ROIs and present them to council.

In addition, Parkland has created a marketing strategy to contribute to the success of the main priorities that directly relate to the main goals of the Strategic Plan 2023-2025. This plan is meant to be a general guiding document, with detailed action items to be determined by Parkland staff.

Committee News from Trustees

Stettler and Stettler County formed an intermunicipal library board agreement three years ago, which has just expired. They have renewed the agreement for five more years and celebrated that fact on May 4th.

The Penhold & District Public Library have been running programs with the assistance of children from the community. In addition, their friends of the library group will hold an artisan gala with a chocolatier, caricature artist, and more.

The Sedgewick & District Municipal Library has been in their new location downtown for six months and support/demand for the library has continued to increase.

The Village of Cremona recommends a CBC podcast by Terry O'Reilly about marketing for libraries. They have also set up a small free library in their community and encourages others to do the same.

The Clive Public Library is holding a program called "Books and Cooks" for pre-school aged children that has been very popular.

The Caroline Municipal Library has been holding a program called "Sensory Wednesday" featuring sand and

water play that has been extremely popular. They are also holding film nights through the summer.

Board Members Present

Teresa Rilling (Board Chair), Alison Barker-Jevne, Jul Bissell, Doug Booker, Deb Coombes, Jaime Coston, Edna Coulter, Teresa Cunningham, Jeff Eckstrand, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Clark German, Barbara Gibson, Barb Gilliat, Twyla Hale, Pam Hansen, Dana Kreil, Stephen Levy, Julie Maplethorpe, Joy-Anne Murphy, Norma Penney, Leonard Phillips, Ray Reckseidler, Deb Smith, Les Stulberg, Delaney Thoreson, Carlene Wetthuhn, Angie Fricke (alt. for Shannon Wilcox), Darren Wilson

Regrets

Cody Hillmer, Connie Hueslman, Gord Lawlor, Marc Mousseau, Bill Rock, Pat Toone, Shannon Wilcox, Bill Windsor, Janice Wing

Absent

Cal David, Amanda Derksen, Kathy Hall, Michael Hildebrandt, Ricci Matthews, Jackie Northey, Shawn Peach, Diane Roth, Sandy Shipton, Michelle Swanson, Doug Weir, Patricia Young

Staff

Kara Hamilton, Andrea Newland, Ron Sheppard, Tim Spark, Donna Williams

Next Meeting: September 14, 2023 (in-Person)

For more information, or if you want a copy of the draft minutes from this board meeting, please contact PRLS.