

**REGULAR MEETING AGENDA
SUMMER VILLAGE OF NORLGENWOLD
JUNE 25, 2021 @ 9:00 A.M.**

A. CALL TO ORDER

B. AGENDA - additions/deletions
 - adoption

C. ADOPTION OF MINUTES - Regular Meeting Minutes, May 21, 2021
 - Municipal Planning Commission Minutes, June 4, 2021

D. INFORMATION ITEMS

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

E. REQUESTS FOR DECISION

1) Finance & Administration

- a) Metrix Group

2) Council & Legislation

- a) Drowning Prevention

3) Public Works

- a) Honeymoon Drive Extension Request

4) Planning & Development

- a) Plans Cancellation Bylaw #262-21

F. COUNCIL, COMMITTEES AND CORRESPONDENCE

1) Council Reports

- a) Jeff Ludwig
- b) Ed Thiessen

2) Committee Reports

- a) Julie Maplethorpe, Summer Village of Jarvis Bay
 - Town of Sylvan Lake Library Board
- b) Ann Zacharias, Summer Village of Birchcliff
 - Parkland Regional Library Board

3) Upcoming Meetings

- a) Council Meeting – July 30, 2021
- b) Organizational Meeting – July 30, 2021

G. ADJOURNMENT

Summer Village of Norglenwold
Regular Meeting Minutes
May 21, 2021

C-1

Minutes of a Regular Council Meeting of the Summer Village of Norglenwold, Province of Alberta, held May 21, 2021 in the Summer Village Administration Office at Sylvan Lake, Alberta.

IN ATTENDANCE	Mayor:	Jeff Ludwig via Zoom
	Deputy Mayor:	Ed Thiessen via Zoom
	CAO:	Tanner Evans via Zoom
	Public Works Coordinator:	Chris Loov via Zoom
	Junior Development Officer:	Kara Kashuba via Zoom
	Finance Officer:	Tina Leer via Zoom
	Recording Secretary:	Carolyn Widmer via Zoom
	Gallery:	Cyndi Teulon via Zoom

CALL TO ORDER The Meeting was called to order at 9:01 a.m. by Mayor Ludwig.

AGENDA APPROVAL

NGC-21-062 MOVED by Deputy Mayor Thiessen that the agenda be adopted as amended:

D-4 Election
E-1-C Wastewater Commission
F-4 Closed Session – FOIP 24

CARRIED

CONFIRMATION OF MINUTES

NGC-21-063 MOVED by Mayor Ludwig that the minutes of the Regular meeting of Council held on March 26, 2021, be approved as presented.

CARRIED

INFORMATION ITEMS

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

NGC-21-064 MOVED by Mayor Ludwig that Council accept the information items as presented.

CARRIED

REQUESTS FOR DECISION

FINANCE & ADMINISTRATION

NGC-21-065 Quarterly Financial Report
MOVED by Mayor Ludwig that Council move Norglenwold's remaining MOST funding grant of \$25,156.16 from Deferred Revenue to the following accounts:

Summer Village of Norglenwold
Regular Meeting Minutes
May 21, 2021

C-1

\$11,880.00 to Building Renos
\$ 9,555.12 to Office Supplies
\$ 543.19 to IT Expenses
\$ 299.84 to Facility Maintenance
\$2,878.02 to Other Revenue to offset uncollected taxation
CARRIED

NGC-21-066 Surplus Distribution
MOVED by Mayor Ludwig that Council distribute the 2020 surplus of \$88, 032.40 into the Recreation Reserve.
CARRIED

Tina Leer and Chris Loov left the meeting at 9:30 a.m.

NGC-21-067 Wastewater Commission
MOVED by Mayor Ludwig that the Council of the Summer Village of Norglenwold hereby approves the disestablishment of the Sylvan Lake Regional Water Commission.
CARRIED

COUNCIL REPORTS

Mayor Ludwig

- Joint Services Committee

Deputy Mayor Thiessen

- No reports

Committee Reports

Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board

Ann Zacharias, Summer Village of Birchcliff

- Parkland Regional Library Board

NGC-21-068 MOVED by Deputy Mayor Thiessen that the Council and Committee reports be accepted as information.
CARRIED

NEXT MEETING

NGC-21-069 MOVED by Mayor Ludwig that the next meeting of Council be held on June 25, 2021 at 9:00 a.m.
CARRIED

OPEN MIC No comments

Council break at 10:00 a.m.

Summer Village of Norglenwold
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May 21, 2021

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Council reconvened at 10:01 a.m. with the same people as at the beginning of the meeting except for Tina Leer, Chris Loov, Kara Kashuba, and Cyndi Teulon.

CLOSED SESSION

NGC-21-070 MOVED by Mayor Ludwig that Council move to a closed session to seek advice from officials as per FOIP Section 24, at 10:02 a.m.

CARRIED

NGC-21-071 MOVED by Mayor Ludwig that Council return to an open meeting at 10:32 a.m.

CARRIED

NGC-21-072 MOVED by Mayor Ludwig that Administration enter into a conversation with the parties involved.

CARRIED

ADJOURNMENT

NGC-21-073 MOVED by Mayor Ludwig that being the agenda matters have been concluded, the meeting adjourned at 10:34 a.m.

CARRIED

MAYOR LUDWIG, MAYOR

TANNER EVANS, CAO

Minutes of a Municipal Planning Commission Meeting of the Summer Village of Norglenwold, Province of Alberta, held June 4, 2021, at the Summer Village Administration Office in Sylvan Lake, Alberta.

PRESENT: Chair: Ed Thiessen via Zoom
Member at Large: Ray George via Zoom
CAO: Tanner Evans via Zoom
Development Officer: Kara Kashuba via Zoom
Recording Secretary: Teri Musseau
Delegates: Marc Leger
Jolayne Leger

CALL TO ORDER: Chair Thiessen called the meeting to order at 9:00 a.m.

AGENDA:

MPC-21-024 Moved by Ray George to approve the agenda as presented.
CARRIED

DEVELOPMENT APPLICATIONS

1. 47 Grand Avenue – Guest House

Application for guest house over existing detached garage at 47 Grand Avenue. (Lot 4 Block 3 Plan 5116AE).

Kara Kashuba, Marc Leger and Jolyane Leger left the meeting at 9:05 a.m.

MPC-21-022 Moved by Ed Thiessen to approve the application for guest house above existing garage at 47 Grand Avenue subject to the following conditions being met to the satisfaction of the Development Officer:

- An accessory building erected or placed on a parcel shall not be used as a dwelling unit.
- Electrical power from the property line to any buildings situated on this parcel to be constructed underground.
- The exterior of an accessory building must be finished to match or compliment the exterior finish of the main building.
- In situations where a detached dwelling is being rented out and there is a guest house on the parcel, the guest house shall not be rented out to a separate party than those renting the detached dwelling.
- Height of the accessory building shall not exceed 7.62m (25ft.).
- Guest house means an accessory building containing sleeping facilities for temporary usage only and may have a bathroom but shall not have a kitchen or other cooking facilities.
- Completions Deposit of \$5,000.00
- Zero trees to be removed.

CARRIED

Initials

ADJOURNMENT

MPC-21-023 Moved by Chair Thiessen that the Municipal Planning Commission meeting be adjourned at 9:06 a.m.
CARRIED

ED THIESSEN, CHAIR

TANNER EVANS, CAO

Initials

Summer Village of Norglenwold**Administration and Finance****Council Date: May 25, 2021****Information Item****Agenda Item: *Accounts Payable*****Update Background:**

Total payables processed and presented to Council \$ 46,410.72

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

1. SL Regional Wastewater Comm	\$	6,830.66
a. Wastewater Services April 2021		
2. Condo Corp 0826272	\$	7,000.00
a. Purchase of Lot 10		
3. Red Deer County	\$	3,239.50
a. Contracted Garbage		

Administrative Recommendations:

Council to accept as information.

Authorities:

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

Report Date
2021-06-15 10:14 AM

Summer Village of Norglenwold
List of Accounts for Approval
As of 2021-06-15
Batch: 2021-00076 to 2021-00084

Page 1

Payment # Invoice #	Date	Vendor Name GL Account	Reference GL Transaction Description	Detail Amount	Payment Amount
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Bank Code: MAIN - General Bank

Computer Cheques:

1531 4896	2021-05-31	Ace Line Locating 242-000-255 - Maintenance Progr 312-000-260 - GST Paid Refundat	Line Locating Line Locating GST Tax Code	500.00 25.00	525.00
1532 21119	2021-05-31	G & M Graphics (Rocky) Ltd 212-400-220 - Election Expenses/ 312-000-260 - GST Paid Refundat	Laser Cheques Laser Cheques GST Tax Code	277.00 13.85	290.85
1533 1458	2021-05-31	SL Regional Wastewater Comm 242-000-260 - Usage Fees	Wastewater Services April 2021 Wastewater Services April	6,830.66	6,830.66
1534 221548	2021-05-31	Town of Sylvan Lake 312-300-250 - Due from Birchcliff	Weigh Scale Ticket Weigh Scale Ticket	7.85	7.85
1535 C000EUY	2021-06-09	Land Titles Office 312-300-250 - Due from Birchcliff	DRR C000EUY DRR C000EUY	35.00	35.00
1536 34088363	2021-05-31	Black Press Group Ltd 212-400-220 - Election Expenses/ 312-000-260 - GST Paid Refundat	Notice of Nomination Notice of Nomination GST Tax Code	571.02 28.56	599.58
1537	2021-05-31	VOID - WRONG DATE			
1538 1260A	2021-05-31	Lane Klassen 461-000-520 - Deposits Roads Re	Completions Deposit Refund Completions Deposit Refun	500.00	500.00
1539 IVC00040565	2021-05-31	Lacombe County 261-000-115 - IDP (RDC & TSL)	2021 Portion of Sylvan IDP 2021 Portion of Sylvan ID	26.25	26.25
1540 1260	2021-05-31	Lakeview Contracting Inc. 461-000-520 - Deposits Roads Re	Completions Deposit Refund Completions Deposit Refun	1,000.00	1,000.00
1541 11545	2021-05-31	TD Business Ventures Inc. 412-300-255 - Shared Facility Mai 312-000-260 - GST Paid Refundat	Mowing-2 Erickson Drive Mowing-2 Erickson Drive GST Tax Code	354.37 17.72	372.09
1542 JUNE112021	2021-06-11	Condo Corp 0826272 497-000-710 - Reserves General C	Purchase for Lot 10 Purchase for Lot 10	7,000.00	7,000.00

EFT:

185 2018	2021-06-04	Longhurst Consulting 412-300-242 - Shared IT Equipme 312-000-260 - GST Paid Refundat	Install Munisoft on New Comput Install Munisoft on New C GST Tax Code	1,275.00 63.75	1,338.75
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Payment # Invoice #	Date	Vendor Name GL Account	Reference GL Transaction Description	Detail Amount	Payment Amount
186	2021-06-04	Molly Maid-EFT Payments	Office Cleaning-May 7		
2890		412-300-255 - Shared Facility Main Office Cleaning-May 7		92.38	
		312-000-260 - GST Paid Refundat GST Tax Code		4.62	97.00
2895		412-300-255 - Shared Facility Main Office Cleaning-May 14		92.38	
		312-000-260 - GST Paid Refundat GST Tax Code		4.62	97.00
2905		412-300-255 - Shared Facility Main Office Cleaning-May 28		95.24	
		312-000-260 - GST Paid Refundat GST Tax Code		4.76	100.00
				Payment Total:	294.00
187	2021-06-11	Alberta Parking Lot Services	Road maintenance		
23120		232-000-250 - Road Maintenance Road Maintenance		4,020.00	
		312-000-260 - GST Paid Refundat GST Tax Code		201.00	4,221.00
188	2021-06-11	Digitex.ca-EFT	Printing		
IN745632		412-200-500 - Shared Printing Co: Printing		495.98	
		312-000-260 - GST Paid Refundat GST Tax Code		24.80	520.78
189	2021-06-11	RMA Business Services EFT	ATS Traffic-Signs		
AB061650		232-000-265 - Sign Program ATS Traffic-Signs		383.00	
		312-000-260 - GST Paid Refundat GST Tax Code		19.15	402.15
AB062245		412-200-510 - Shared Office Supp Office Supplies		42.99	
		312-000-260 - GST Paid Refundat GST Tax Code		2.15	45.14
				Payment Total:	447.29
190	2021-06-11	Rugged West Maintenance Inc.	Mowing and Trimming		
1174		232-000-200 - Green Space Progr Mowing and Trimming		1,500.00	
		312-000-260 - GST Paid Refundat GST Tax Code		75.00	1,575.00
Other:					
2726-Man	2021-06-10	ATB Mastercard	Alberta Land Title		
41593882		261-000-110 - Development Servis Alberta Land Title		10.00	10.00
WEEBLY05/21		412-300-242 - Shared IT Equipme Weebly Subscription Renew		847.03	847.03
41643037		312-400-250 - Due from Sunbreak Alberta Land Title-SBC		10.00	10.00
012323		412-200-510 - Shared Office Supp CND Tire-Ant Traps		63.98	
		312-000-260 - GST Paid Refundat GST Tax Code		3.20	67.18
012699		261-000-110 - Development Servis Registered Mail		10.82	
		312-000-260 - GST Paid Refundat GST Tax Code		0.54	11.36
013045		261-000-110 - Development Servis Registered Maile		10.82	
		312-000-260 - GST Paid Refundat GST Tax Code		0.54	11.36

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Payment # Invoice #	Date	Vendor Name GL Account	Reference GL Transaction Description	Detail Amount	Payment Amount
ZOOM052021		412-300-242 - Shared IT Equipme	Tanner's Zoom	21.00	21.00
018527		312-300-250 - Due from Birchcliff	Wrench for Signs-BC	72.97	
		312-000-260 - GST Paid Refundat	GST Tax Code	3.65	76.62
41698247		312-300-250 - Due from Birchcliff	Alberta Land Titel-BC	10.00	10.00
H00143		232-000-265 - Sign Program	RD Fasteners-Sign Program	24.41	
		312-000-260 - GST Paid Refundat	GST Tax Code	1.22	25.63
053572330		312-200-250 - Due from Jarvis Ba	Paint-Parks & Playgrounds	92.88	
		312-000-260 - GST Paid Refundat	GST Tax Code	4.64	97.52
8061		312-300-250 - Due from Birchcliff	Sign Program-BC	21.00	
		312-000-260 - GST Paid Refundat	GST Tax Code	1.05	22.05
019481		312-200-250 - Due from Jarvis Ba	CND Tire-Rubber Gloves-JB	16.28	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.81	17.09
019967		412-100-266 - Shared PW Fleet	Squeeky Kleen	17.00	17.00
TR869206		312-300-250 - Due from Birchcliff	Canada Post-Reg. Letter-B	20.59	
		312-000-260 - GST Paid Refundat	GST Tax Code	1.03	21.62
021704		312-400-250 - Due from Sunbreak	Walmart-Material to Post	16.91	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.85	17.76
255160		412-300-510 - Shared Other Conti	Flowers for Carolyn's B'D	85.94	
		312-000-260 - GST Paid Refundat	GST Tax Code	4.30	90.24
91292672		412-200-510 - Shared Office Supp	Duty on Tanner's Artwork	15.85	15.85
SHUTTER0521		412-300-242 - Shared IT Equipme	Shutterstoc- Logo Softwar	36.51	36.51
41760818		312-400-250 - Due from Sunbreak	Alberta Land Title-SBC	20.00	20.00
41762976		261-000-110 - Development Servic	Alberta Land Title-Nor	10.00	10.00
053572828		312-200-250 - Due from Jarvis Ba	Paint for Outhouse-JB	105.69	
		312-000-260 - GST Paid Refundat	GST Tax Code	5.28	110.97
41772211		312-300-250 - Due from Birchcliff	Alberta Land Title-BC	10.00	10.00
027811		412-100-266 - Shared PW Fleet	CND Tire-Speed Trailer Wi	22.97	
		312-000-260 - GST Paid Refundat	GST Tax Code	1.15	24.12
027197		412-100-266 - Shared PW Fleet	Squeeky Kleen	24.00	24.00
193396		312-200-250 - Due from Jarvis Ba	Paint Shop-Paint for Outh	121.52	
		312-000-260 - GST Paid Refundat	GST Tax Code	6.08	127.60
1694445		412-300-242 - Shared IT Equipme	Quickbooks-T-sheets	100.00	

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Payment # Invoice #	Date	Vendor Name GL Account	Reference GL Transaction Description	Detail Amount	Payment Amount
		312-000-260 - GST Paid Refundat	GST Tax Code	5.00	105.00
028185		312-200-250 - Due from Jarvis Ba	CND Tire-Paint Supplies-J	17.98	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.90	18.88
028303		312-300-250 - Due from Birchcliff	Flags for Mole Traps	14.97	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.75	15.72
028441		412-100-266 - Shared PW Fleet	Squeaky Kleen-Truck Wash	15.00	15.00
INV88725025		412-300-242 - Shared IT Equipme	Teri's Zoom	18.69	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.94	19.63
23994		261-000-110 - Development Servir	Altalis Subscription Rene	81.00	
		312-000-260 - GST Paid Refundat	GST Tax Code	4.05	85.05
031988		412-100-266 - Shared PW Fleet	CND Tire- Air Compressor	49.99	
		312-000-260 - GST Paid Refundat	GST Tax Code	2.50	52.49
1270984		312-400-250 - Due from Sunbreak	Cervus-Blade for Weed Wac	45.18	
		312-000-260 - GST Paid Refundat	GST Tax Code	2.26	47.44
3661		312-300-250 - Due from Birchcliff	Registered Letter-BC	10.82	
		312-000-260 - GST Paid Refundat	GST Tax Code	0.54	11.36
ANNUALFEE2021		212-400-221 - Bank Fees	Annual Fee	35.00	35.00
Payment Total:					2,158.08
2741-Man	2021-05-31	Chris Loov	New Battery & Charger-Truck		
MAY2021		412-100-266 - Shared PW Fleet	New Battery & Charger-Tru	246.73	246.73
2742-Man	2021-05-31	Alberta Municipal Services Cor	Pension Contribution		
PP10-2021		412-000-265 - Pension Plan Payal	Pension Contribution	1,103.76	1,103.76
2743-Man	2021-05-31	Receiver General/OTH	CPP, EI, Tax		
PP10-2021		412-000-263 - Income Tax Source Tax		2,548.67	
		412-000-261 - CPP Source Deduc	CPP	1,616.66	
		412-000-262 - EI Source Deductio	EI	596.84	4,762.17
2744-Man	2021-05-31	Shaw Business	phone/fax line		
1414754		412-300-217 - Shared Phone Fax	phone/fax line	379.45	
		312-000-260 - GST Paid Refundat	GST Tax Code	18.97	398.42
2747-Man	2021-05-31	Bell Mobility	Cell/Ipad Charges		
MAY21/21-0516		212-400-217 - Data Plan	Mayor's	10.00	
		212-400-217 - Data Plan	Deputy Mayor's	10.00	
		312-000-260 - GST Paid Refundat	GST Tax Code	1.00	21.00
2748-Man	2021-05-31	Shaw Cable	Office Wifi		

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MAY192021-6278		412-300-217 - Shared Phone Fax	Office Wifi	115.00	
		312-000-260 - GST Paid Refundat	GST Tax Code	5.75	120.75
2749-Man PP11-2021	2021-06-11	Alberta Municipal Services Cor	Pensions		
		412-000-265 - Pension Plan Payal	Pensions	1,103.76	1,103.76
2750-Man 0809-44,084	2021-06-11	AMSC Insurance Services Ltd	Municipal Benefits		
		412-000-266 - Benefits	Municipal Benefits	1,930.01	1,930.01
2751-Man PP11-2021	2021-06-11	Receiver General/OTH	CPP, EI, Tax		
		412-000-263 - Income Tax Source	TAX	2,720.03	
		412-000-261 - CPP Source Deduc	CPP	1,777.10	
		412-000-262 - EI Source Deductio	EI	657.58	5,154.71
2752-Man MAY3121-0004	2021-06-11	Town of Sylvan Lake	Water-2 Erickson		
		412-300-540 - Shared Utilities	Water-2 Erickson	82.44	82.44
2753-Man MAY3121-1000	2021-06-11	Town of Sylvan Lake	Water-14 Thevenaz		
		412-300-540 - Shared Utilities	Water-14 Thevenaz	75.84	75.84
2755-Man MAY2021	2021-06-11	Meridian	Photocopier Lease/Printing		
		412-200-500 - Shared Printing Co	PRINTING	214.72	
		412-300-270 - Shared Equipment	LEASING	214.73	429.45
2762-Man MAR2021	2021-06-15	Red Deer County	Garbage Base Withdrawn May 5		
		243-000-200 - Contracted Garbag	Garbage Base Withdrawn Ma	3,239.50	3,239.50
Total for MAIN:					46,410.72

Certified Correct This June 15, 2021

Mayor

Administrator

Summer Village of Norglenwold

June 25, 2021

Public Works

Information Item

Agenda Item: *Public Works Report*

Background:

The following will update council on public works projects and programs:

- Administration is working with contractors to get pricing for road repairs and speed bump installation. The turnaround at the end of Honeymoon Drive has been significantly damaged and will need to be rebuilt. Administration will utilize MSI or Federal Gas Tax grants to complete this work.
- Spring yard waste bins were used significantly by residents. 4,920KG of waste was taken from Last Chance Way and 4,175KG from Rustic Crescent for a total of 9,095KG.
- Swim lines have been installed off lake access roads.
- Reserves are being cleared of hops and deadfall by summer staff.
- Crack sealing has been completed.

Options for Consideration:

Accept as information

Authorities:

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

Summer Village of Norglenwold

June 25, 2021

Planning and Development

Information Item

Agenda Item: *Development Update*

Background:

Development Permit Update:

Currently there are 69 development permits issued in the Summer Villages (29 in Birchcliff, 1 in Half Moon Bay, 9 in Jarvis Bay, 18 in Norglenwold, and 12 in Sunbreaker Cove).

The following is the list in Norglenwold:

1. 99 Grand Avenue	Det. Gar., Dwell. Add. & Retain. Wall
2. 111 Grand Avenue	Lakeside Stairs
3. 85 Grand Avenue	Retaining Walls
4. 87 Grand Avenue	Retaining Walls
5. 141 Grand Avenue	Demolition and Dwelling
6. 353 Last Chance Way	Dwelling Addition
7. 167 Grand Avenue	Detached Garage
8. 345 Honeymoon Drive	Dwelling
9. 345 Honeymoon Drive	Detached Garage
10. 313 Honeymoon Drive	Dwelling Add. & Garage w Guest House
11. 21 Ravenscrag Crescent	Hot Tub
12. 117 Grand Avenue	Boathouse Renovations
13. 215 Grand Avenue	Landscaping/Mechanized Excavation
14. 253 Honeymoon Drive	Dwelling
15. 133 Grand Avenue	Home Occupation
16. 141 Grand Avenue	Mech Excavation/Concrete Pad
17. 253 Honeymoon Drive	Lakeside Stairs
18. 47 Grand Avenue	Guest House (NEW)

Closed Since Last Council Meeting:

1. 147 Grand Avenue	Demolition
2. 41 Grand Avenue	Deck
3. 41 Grand Avenue	Lakeside Stairs

Complaints Update:

1. 53 Grand Avenue - Proceeding with enforcement
 - a. Driveway constructed without Permit. (\$21,600 in legal fees so far)

Administrative Recommendations:

Council to accept as information.

Authorities:

Land Use Bylaw #208/13.

Summer Village of Norglenwold

June 25, 2021

Finance

Request for Decision

Agenda Item: *Metrix Group Audit Fees*

Background:

The auditors have reached the end of their three-year agreement and have offered to extend their services for 2021 and 2022. They have provided the Summer Villages with the following audit fee quotes (exclusive of GST):

2021 - \$30,500 (no increase from 2020)

2022 - \$31,000

Estimated out-of-pocket costs (e.g., mileage, meals, etc.), are not included in the above fee estimates, and will be \$1,000 annually. These quotes continue to be based on the assumptions identified in the original audit proposal of May 21, 2018.

Administration has found the Metrix Group amazing to work with, and they always seem eager to work with us.

Options for Consideration:

- 1) Continue with Metrix Group as the Auditor for the 2021 and 2022 audit.
- 2) Tender a three-year auditing commitment from auditing companies.

Administrative Recommendations:

That Council approve the Metrix Group to continue with the audit services for 2021 and 2022.

Authorities:

MGA 276(1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with;

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada.



May 6, 2021

Sylvan Summer Villages
 Bay 8
 14 Thevenaz Industrial Trail
 Sylvan Lake, AB T4S 2J5

Sent via e-mail: tevens@sylvansummervillages.ca

Attention: Mr. Tanner Evans, Chief Administrative Officer

Dear Mr. Evans:

RE: 2021 & 2022 AUDIT FEE QUOTES

Further to your recent request, we are pleased to provide the Sylvan Summer Villages with the following audit fee quotes (exclusive of GST):

2021	\$30,500	(no increase from 2020)
2022	\$31,000	

We estimate out-of-pocket costs (e.g., mileage, meals, etc.), not included in the above fee estimates, will be \$1,000 annually.

These quotes continue to be based on the assumptions we identified in our original audit proposal of May 21, 2018.

Should you require additional information please do not hesitate to contact me.

Yours truly,

METRIX GROUP LLP

Philip J. Dirks, CPA, CA
 Partner



Summer Village of Norglenwold

June 25, 2021

Council and Legislation

Request for Decision

Agenda Item: *Drowning Prevention Week*

Background:

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

Options for Consideration:

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

Administrative Recommendations:

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

Authorities:

n/a



LIFESAVING SOCIETY®

The Lifeguarding Experts

E-2-A

May 28, 2021

Mayor Jeff Ludwig
Summer Village of Norglenwold
Bay 8, 14 Thevenaz Industrial Trail
Sylvan Lake, AB T4S 2J5

Dear Mayor Ludwig,

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

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

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

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

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

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

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

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

Sincerely,

Kelly Carter
Chief Executive Officer

Summer Village of Norglenwold**June 25, 2021****Public Works****Request for Decision****Agenda Item: *Honeymoon Drive Extension Request*****Background:**

Attached is a request from a resident of Norglenwold who wishes to have Honeymoon Drive extended another 9 feet to allow them to place their driveway along their east property line. If this work is completed a small amount of vegetation will need to be removed and a request will need to be submitted to Telus to move their junction box away from the location.

Options for Consideration:

1. Council approve the request under the condition that all expenses incurred for the extension of Honeymoon Drive be paid for by the applicant with all costs paid in full before work is completed.
2. Council approve the request with funding to come from the Summer Village of Norglenwold.
3. Council deny the request.

Administrative Recommendations:

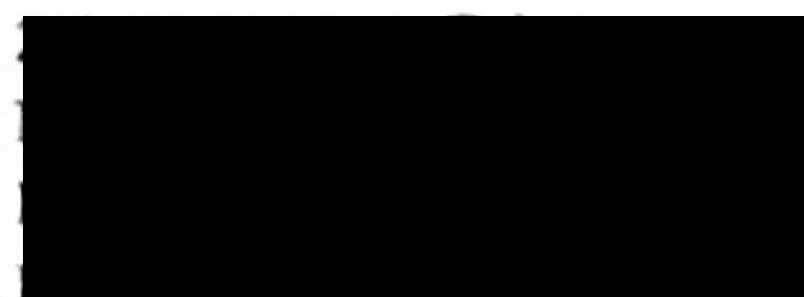
Council approve the request under the condition that all expenses incurred for the extension of Honeymoon Drive be paid for by the applicant with all costs paid in full before work is completed.

Authorities:**MDP*****10.2 The roads and utilities infrastructure goals are:***

1. To provide for the safe and efficient movement of people and goods.
2. To coordinate land use planning with the provisions of roads.
3. To facilitate alternative means of transport to the automobile.
4. To provide environmentally responsible, safe, efficient and reliable water, wastewater and stormwater management services.
5. To ensure the availability of reliable and effective electric power, natural gas

and communication services.

Road Extension Request



June 14, 2021

Dear Summer Village,

This is a formal request for an extension of Honeymoon Drive to the end of our property line at 253 Honeymoon Drive. The road currently ends 9 feet short of our east property line. We are requesting that it be extended to the end of our property (please see attached drawing).

When we first made an offer on this lot we reached out to the Village and they stated they had plans to extend the road 45 meters. We were under the impression that 45 meters was to the end of the property but unfortunately this ended short of the property line which was obviously our oversight.

We are requesting this extension for the following reasons:

Our private driveway is proposed to be placed along the east property line. The position of the private driveway is best in this location for the following reasons:

- 1) Vehicles backing out of private driveway will not be directly aligned with the entry of pedestrians entering onto the road from the municipal reserve pathway.
- 2) Deter vehicles from illegally parking at the end of the road because it would block a private driveway rather than just at the end road.
- 3) Allows better trajectory for parking our boat in the southern garage door of our shop.

We understand this road has had to be extended twice in this location because it was not initially paved the proposed 45 meters and we fully appreciate there are costs to another extension. We would be willing to discuss the funding for this road and could arrange the extension at the same time of paving our private driveway.

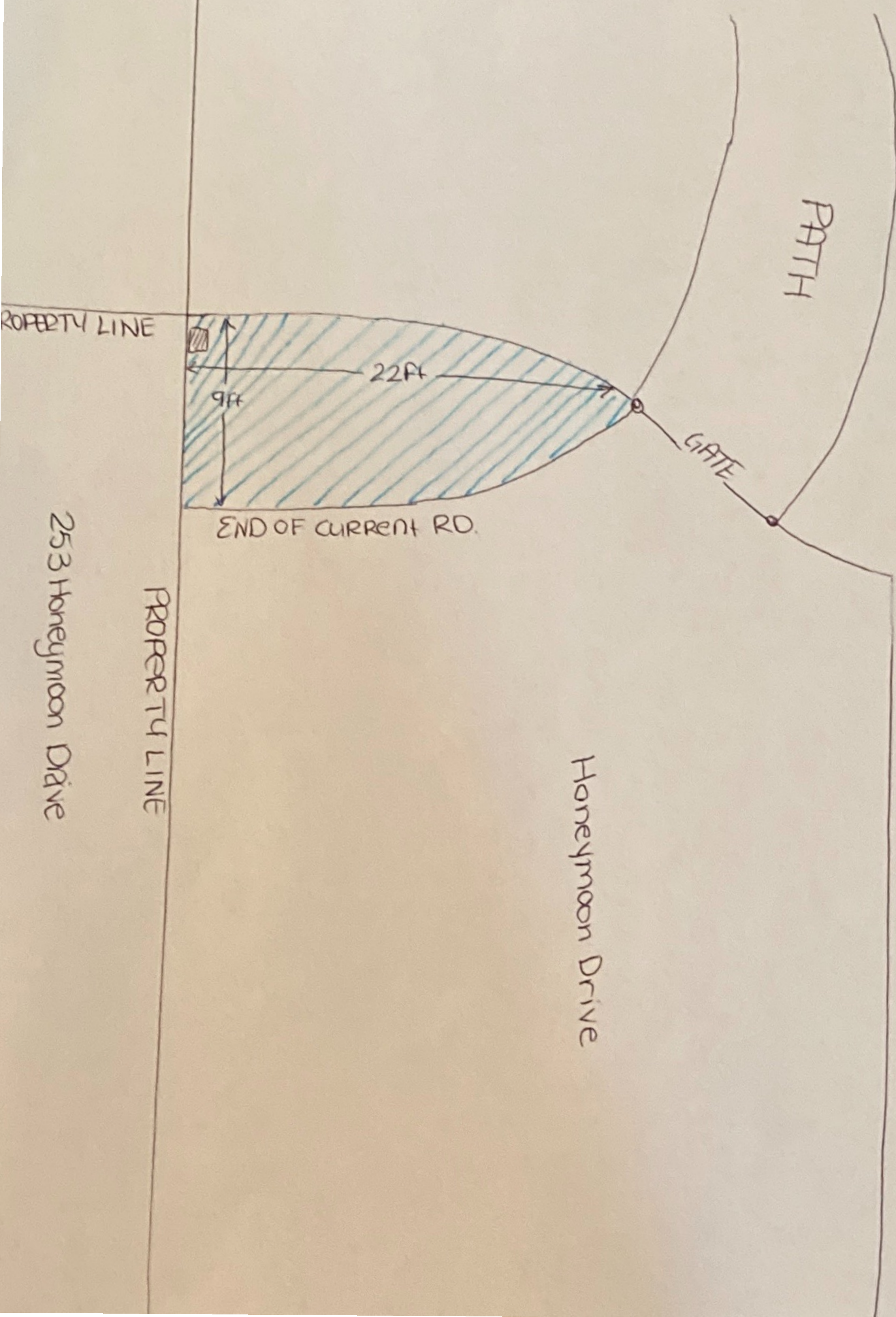
Thanks you for your time and consideration,

Sincerely,

A handwritten signature in black ink, appearing to read 'Matthew and Keisha Souster', followed by a period.

Matthew and Keisha Souster

- ▨ - communications box.
- ▨ - proposed area for road extension.



Summer Village of Norglenwold**July 25, 2021****Planning and Development****Request for decision****Agenda Item: *Plans Cancellation Bylaw Request #262-21*****Background:**

This Plans Cancellation Bylaw Request was approved by Council in December 2020, the documents were then sent to Alberta Land Titles for finalization and came back with amendments to be made to the bylaw. For further background, the homeowners of 147 and 145 Grand Avenue requested to consolidate the two properties to be one as 145 Grand Avenue. 147 Grand Avenue currently is a vacant lot and the consolidation of the two properties will be compliant with the Land Use Bylaw. As this bylaw is cancelling part of a parcel it requires subdivision approval.

The Plans Cancellation Bylaw provides the municipality with the ability to control the future development impacts on a lot. If or when the homeowners of these lots decide to separate them again, it will need Summer Village subdivision approval. Administration is requesting the approval of the new Plans Cancellation Bylaw with the changes required by Alberta Land Titles which will then rescind the previously approved Plans Cancellation Bylaw.

Options for Consideration:

- 1) That Council give 1st, 2nd and 3rd reading to the Plans Cancellation Bylaw as presented.
- 2) That Council give 1st, 2nd and 3rd reading to the Plans Cancellation Bylaw as amended.

Administrative Recommendations:

That Council rescind Plans Cancellation Bylaw #259-20.

That Council give 1st reading to the Plans Cancellation Bylaw #262-21.

That Council give 2nd reading to the Plans Cancellation Bylaw #262-21.

That Council give 3rd reading to the Plans Cancellation Bylaw #262-21 at this meeting.

That Council give 3rd and final reading to the Plans Cancellation Bylaw #262-21.

Authorities:

Section 658 of the MGA – empowers a municipality to cancel a plan of subdivision in whole or in part;

SUR-9 - Alberta Land Titles Procedures Manual – Plans Cancellation Bylaw

**SUMMER VILLAGE OF NORGLNWOLD
PLANS CANCELLATION BYLAW
BY-LAW 262-21**

BEING A BYLAW OF THE SUMMER VILLAGE OF NORGLNWOLD FOR THE PURPOSE OF CANCELLING A PORTION OF PLAN 5108EO.

WHEREAS, pursuant to Section 658 of the *Municipal Government Act*, empowers a municipality to cancel a plan of subdivision in whole or in part;

AND WHEREAS, the owners of the parcels of land in the portion of the plan to be cancelled have consented to the proposed cancellation;

AND WHEREAS, every person shown on the certificates of title of the lands in the plan of subdivision as having an estate or interest in it have consented to the proposed cancellation;

NOW THEREFORE, the Council of the Summer Village of Norglenwold, in the Province of Alberta, duly assembled, enacts the following:

1. ~~That Lot 24, Block B, Plan 5108EO~~ That part of lot 22, Block B, Plan 5108EO, Lot 23, Block B, Plan 5108EO, and Lot 24, Block B, Plan 5108EO is hereby canceled in its entirety.
- 2 That the Registrar of Land Titles issue a new certificate of title for the land described as follows:

Lots: ~~22-24~~ 24A
Block: B
Plan: 5108EO

This Bylaw shall take effect as after the third and final reading. Bylaw #259-20 is hereby rescinded upon 3rd and final reading.

READ a first time this 25th day of June 2021.

READ a second time this 25th day of June 2021.

READ a third and final time this 25th day of June 2021.

Jeff Ludwig, Mayor

Tanner Evans, C.A.O.

Summer Village of Norglenwold

June 25, 2021

Council Reports

Information Item

Council Reports:

Jeff Ludwig
Ed Thiessen

Committee Reports

Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board

Ann Zacharias, Summer Village of Birchcliff

- Parkland Regional Library Board

Correspondence:

Upcoming Meetings:

Next Council Meeting – July 30, 2021

Organizational Meeting – July 30, 2021



THE TOWN OF SYLVAN LAKE LIBRARY BOARD – REGULAR MEETING HIGHLIGHTS

WEDNESDAY – MAY 12, 2021 – 6:30PM VIA ZOOM

1. Treasurer’s Report

The Treasurer’s Report was approved as presented.

2. Director’s Report

The Director’s Report was approved as presented.

With the library currently closed due to Provincial Restrictions, virtual programming and curbside pick-up continues for patrons. For exciting virtual options for all ages and to find the most up to date information please visit the library website at: <https://sylvanlibrary.prl.ab.ca/>

Since April is “Poetry Month” the library offered a new program called “Poetry Slams” where poets could showcase their original work. This virtual event was so well received that it will now be featured as a monthly program on the fourth Tuesday of every month.

The Sylvan Lake Municipal Library started submitting content to the Sylvan Lake News at the beginning of May. This content will be ongoing as a monthly feature in the newspaper.

3. New Items

The Bylaws of the Town of Sylvan Lake Library Board were approved at this meeting after second and third reading.

The Resource Sharing Policy was approved as presented.

Meeting adjourned at 7:19pm.

Next Regular Meeting – August 11, 2021 at 6:30pm



PRLS Board Meeting Minutes May 20, 2021

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

Present: Debra Smith (Board Chair)

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

With Regrets: Trudy Kilner, Bill Rock, Ann Zacharias

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

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

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

Call to Order

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

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

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

CARRIED
PRLS 14/2021

1.1 Agenda

1.1.2 Adoption of the Agenda

Motion by Bruce Gartside to accept the agenda as presented.

CARRIED
PRLS 15/2021

1.2. Approval of Minutes

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

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

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

CARRIED
PRLS 16/2021

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

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

2.5. Business Arising from the Consent Agenda

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

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

CARRIED
PRLS 17/2021

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

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

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

The current policy:

4.4.3 Amortization of capital assets

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

The new policy:

4.4.3 Amortization of capital assets

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

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

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

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

CARRIED
PRLS 18/2021

3.2. Approval of 2020 Audit – Page 33

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

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

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

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

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

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

CARRIED
PRLS 19/2021

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

3.3. Reserve Top-ups – Page 80

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

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

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

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

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

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

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

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

At their meeting, the Executive Committee approved the:

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

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

Motion by Janine Stannard to receive for information

CARRIED
PRLS 20/2021

3.4. Treasury Board and Finance Population Numbers – Page 82

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

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

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

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

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

Motion by Len Philips to receive for information

CARRIED

PRLS 21/2021

3.5. Purchase of Chairs from Reserves – Page 89

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

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

Motion by Gord Lawlor to receive for information.

CARRIED

PRLS 22/2021

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

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

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

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

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

CARRIED

PRLS 23/2021

3.7. **Parkland Investments** – Page 98

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

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

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

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

Motion by Cindy Trautman to receive for information.

CARRIED

PRLS 24/2021

3.8. 2020 Outlet Annual Reports – Page 106

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

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

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

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

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

Motion by Shannon Wilcox to receive for information.

CARRIED

PRLS 25/2021

3.9. Advocacy Committee Report – Page 173

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

Motion by Stephen Levy to receive for information

CARRIED

PRLS 26/2021

3.10. Parkland Community Update

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

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

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

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

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

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

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

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

Motion by Norma Penney to receive for information.

CARRIED
PRLS 27/2021

3.11.1. Director's Report

3.11.2. Library Services Report

3.11.3. IT Report

3.11.4. Finance and Operations Report

3.11.5. ALTA Report

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

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

CARRIED
PRLS 28/2021

4. Adjournment

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

CARRIED
PRL 29/2021

Meeting adjourned at 11:38 a.m.

Chair

DRAFT



PRLS BOARD TALK

Highlights of the Parkland Regional Library Board Meeting

MAY 20, 2021

Audit Report Approved

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

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

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

Treasury Board and Finance Population Numbers

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

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

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

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

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

2022 Strategic Plan

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

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

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

Parkland Investments

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

Outlet Annual Reports

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

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

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

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

Advocacy Committee Report

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

Community News from Trustees

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

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

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

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

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

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

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

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

Board Members Present

Debra Smith (Board Chair)

Board Members Present via Zoom

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

Guests

Joey Ingram, Lindsay Schmidt, Rebecca Slater from MNP

With Regrets

Trudy Kilner, Bill Rock, Ann Zacharias

Absent

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

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

PARKLAND REGIONAL LIBRARY SYSTEM
FINANCIAL STATEMENTS
DECEMBER 31, 2020

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

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

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

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

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

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



Independent Auditor's Report

To the Board of Directors of Parkland Regional Library Systems:

Opinion

We have audited the financial statements of Parkland Regional Library Systems (the "Library"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net financial assets, cash flows, changes in accumulated operating surplus, and remeasurement gains and losses for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2020, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the

- effectiveness of the Library's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Lacombe, Alberta

May 20, 2021

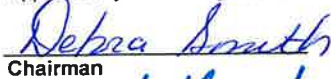
MNP LLP

Chartered Professional Accountants

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

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

Approved by the Library Board:


Chairman


Director

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Nature of activities

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

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

2. Significant accounting policies

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

Cash and cash equivalents

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

Revenue recognition

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

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

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

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

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

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

Expenses

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

Non-financial assets

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

Non-financial assets consist of the following:

i. Inventory for consumption

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

ii. Tangible capital assets

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

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

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

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

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

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

2. Significant accounting policies (continued from previous page)

iii. Prepaid expenses

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

Use of estimates

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

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

Long-term investment

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

Foreign currency translation

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

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

Financial instruments

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

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

Reserves for future expenditures

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

3. Cash and cash equivalents

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

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

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

4. Investments

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

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

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

5. Accounts payable and accruals

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

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

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

6. Deferred revenue

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

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

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

7. Commitments

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

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

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

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

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

8. Accumulated operating surplus

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

9. Provincial funding

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

10. Local Authorities Pension Plan

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

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

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

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

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

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11. Economic dependence

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

12. Financial instruments

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

Credit risk

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

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

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities known as price risk. In seeking to minimize the risks from interest rate fluctuations, the Library manages exposure through its normal operating and financing activities. The Library is exposed to interest rate price risk primarily through its fixed rate investments and variable rate cash.

Market rate risk

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

Emerging risk

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

14. Contingencies

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

15. Approval of financial statements

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