
AGENDA



Summer Village of Sandy Beach

REGULAR MEETING of COUNCIL
MYRNA NOYES COMMUNITY HALL
63 Lakeshore Drive, SANDY BEACH, AB
March 21st, 2024 @ 7PM.

Respectfully acknowledging Treaty 6 Territory, also traditional lands of First Nations and Métis people.

- 1.0 CALL TO ORDER** Action
- 2.0 ACCEPTANCE OF AGENDA** Action
- 3.0 APPROVAL OF MINUTES**
 - A. February 15th, 2024 Regular Council Meeting Minutes (*approve*); Action
- 4.0 DELEGATIONS**

BUSINESS

5.0 BUSINESS ARISING

- A. Budget Capital and Operational 2024; (*review*) Action
- B. Financial Statements 2023 (*review and approve*); Action
- C. Letter of Support SSCL (*approve*); Action
- D. Wastewater Treatment Agreement Onway (*info*); Action

6.0 DEVELOPMENT MATTERS

7.0 NEW BUSINESS

- A. Deputy Mayor Expenses Meetings Oct 2023 = \$600 (*approve*); Action
- B. Action

REPORTS & Information

8.0 COUNCILLOR REPORT(S) (*one motion to accept all*)

- A. Mayor Report Info/Action
- B. Deputy Mayor Report Info/Action
- C. Councillor Report Info/Action

9.0 CAO REPORT(S)

- A. Accounts Payable List (Year to Date) (*accept info*); Info/Action
- B. Action Items List (*accept info*); Info/Action

10.0 CORRESPONDENCE

- A. accept as information all presented; Action

NEXT MEETING 18th April 2024

ADJOURNMENT

Action

COUNCIL MEETING MINUTES



Summer Village of Sandy Beach

February 15th, 2024 at 7 pm.
Myrna Noyes Community Hall
63 Lakeshore Drive, Sandy Beach, AB

IN ATTENDANCE

Denise Lambert, Mayor (*regrets*)
Michael Harney, Deputy Mayor (Chair)
John Hellings, Councillor
Rudolf Liebenberg Chief Administrative Officer (CAO)

1.0 CALL TO ORDER

Deputy Mayor Michael Harney called the meeting to order at 7.00 PM.

2.0 ACCEPTANCE OF AGENDA

MOVED by Councillor John Hellings that the agenda be approved as presented and printed with the following *addition(s)*:

- *Item 7A: Family Community Support Services;*
- *Item 7B: Sun & Sand Community League;*

Res. # 017 – 24

CARRIED

3.0 APPROVAL OF REG MINUTES

MOVED by Councillor John Hellings that the attached minutes of the Regular Council Meeting January 18th, 2024 be approved as presented and printed.

Res. # 018 – 24

CARRIED

4.0 DELEGATIONS

None

5.0 BUSINESS ARISING

A.

Onoway Wastewater Services Agreement

Res. # 019 – 24

MOVED by Councillor John Hellings that Council receive as information the email update dated January 19th 2024 from the Town of Onoway regarding clarifications on sections 4 of the Wastewater Treatment Services Agreement 2018.

CARRIED

B.

Sun & Sand Community League Hall Agreement 2024-2025

Res. # 020 – 24

MOVED by Councillor John Hellings that Council receive, accept and approve the Sun & Sand Community League Hall Rental Agreement for April 1, 2024 to March 31st 2025 and authorize the appropriate representative sign the agreement, presented here in writing by the Community.

CARRIED

6.0 DEVELOPMENT MATTERS

None

7.0 NEW BUSINESS

A.

Family Community Support Services:

Res. # 021 – 24

MOVED by Councillor John Hellings that the FCSS funding report be accepted as information.

CARRIED

COUNCIL MEETING MINUTES



Summer Village of Sandy Beach

February 15th, 2024 at 7 pm.
Myrna Noyes Community Hall
63 Lakeshore Drive, Sandy Beach, AB

B. **Sun & Sand Community League;**
Res. # 022 – 24 MOVED by Deputy Mayor Michael Harney that the presentation by
Councillor John Hellings be accepted as information.

CARRIED

8.0 COUNCILLOR REPORTS

A. **Council Reports**
Res. # 023 – 24 MOVED by Councillor John Hellings that Council receive as information all
the verbal/written Council reports presented.

CARRIED

9.0 CAO REPORTS

A. **Financial Statements**
Res. # 024 – 24 MOVED by Deputy Mayor Michael Harney that Council receive as
information the revenue and expense statement, and receive, accept and
approve the accounts payable list for January 2024 as presented in writing
by Administration.

CARRIED

B. **Action Item List and CAO Report**
Res. # 025 – 24 MOVED by Councillor John Hellings that Council receive and accept as
information the CAO report and action item list for January 2024 as
presented in writing by Administration.

CARRIED

10.0 CORRESPONDENCE

Res. # 026 – 24 MOVED by Councillor John Hellings that Council receive as information all
correspondence as presented at this meeting.

CARRIED

ADJOURNMENT Being that the agenda matters had been concluded the meeting was
declared adjourned at 8.09 PM by Deputy Mayor Michael Harney.

Mayor

Chief Administrative Officer

REVENUE G/L Code	BUDGET ITEM	2025 Budget	2026 Budget	2027-28 Budget	2022 Budget	2023 Budget	2024 Budget	1 2
1-00-00-00-00-110	Real Property Taxes/DIP	\$ 17.60	\$ 17.60	\$ 17.60	\$ 16.93	\$ 17.57	\$ 17.60	3
1-00-00-00-00-111	Minimum Levy: Res and Non Res	\$ 24,324.95	\$ 24,324.95	\$ 24,324.95	\$ 23,853.39	\$ 24,324.95	\$ 24,324.95	4
1-00-00-00-00-112	Taxes - Commercial/Non-Residential	\$ 5,434.23	\$ 5,434.23	\$ 5,434.23	\$ 5,227.38	\$ 5,227.38	\$ 5,434.23	5
1-00-00-00-00-113	Taxes - Residential	\$ 360,135.03	\$ 360,135.03	\$ 360,135.03	\$ 360,394.17	\$ 360,394.17	\$ 360,135.03	6
1-00-00-00-00-115	Taxes - Linear	\$ 3,212.48	\$ 3,212.48	\$ 3,212.48	\$ 3,413.86	\$ 3,413.86	\$ 3,212.48	7
1-00-00-00-00-510	Penalties & Costs on Taxes (Arrears)	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 8,100.00	\$ 10,130.98	\$ 30,000.00	8
1-00-00-00-00-520	Lagoon Maintenance - split cost	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 3,000.00	\$ 1,000.00	9
1-00-00-00-00-530	Misc. Income/Tower Rental/GST	\$ 18,500.00	\$ 18,500.00	\$ 18,500.00	\$ 17,500.00	\$ 7,500.00	\$ 18,500.00	10
1-00-00-00-00-531	Village Land Sale Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11
1-00-00-00-00-590	Other Revenue/Tax Certificates	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	12
1-00-00-00-00-740	Provincial Government and Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
1-00-00-00-00-840	AMIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
1-00-00-00-00-990	Other Revenue/Tax Recovery	\$ -	\$ -	\$ -	\$ 12,989.27	\$ 500.00	\$ -	15
1-01-00-00-00-550	Interest Income	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ 2,000.00	\$ 13,500.00	\$ 26,000.00	16
1-02-00-00-00-550	Interest Income Trust	\$ 64,000.00	\$ 64,000.00	\$ 64,000.00	\$ 27,650.00	\$ 20,000.00	\$ 64,000.00	17
1-12-00-00-00-560	Rentals/Shop Rent	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 500.00	\$ -	18
1-12-00-00-00-561	Office Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19
1-32-00-00-00-830	Federal Infrastructure Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20
1-32-00-00-00-840	Provincial Conditional Grants	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 30,000.00	\$ 15,000.00	\$ 1,000.00	21
1-32-00-00-00-841	MSI - Capital	\$ 18,947.00	\$ 18,947.00	\$ 18,947.00	\$ 49,927.00	\$ 49,927.00	\$ 18,947.00	22
1-32-00-00-00-842	MSI - Operating	\$ 17,494.00	\$ 17,494.00	\$ 17,494.00	\$ 10,000.00	\$ 11,000.00	\$ 17,494.00	23
1-32-00-00-00-843	NDCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24
1-32-00-00-00-844	CCBF	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00	\$ 35,000.00	\$ 5,390.37	25
1-32-00-00-00-845	OTHER Provincial Grants	\$ -	\$ -	\$ -			\$ -	26
1-32-00-00-00-846	Deferred Revenue	\$ -	\$ -	\$ -		\$ 38,207.46	\$ -	27
1-32-00-00-00-847	Snow/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28
1-32-00-00-00-848	Canada Day (Prov. Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29
1-51-00-00-00-840	Provincial Conditional Grants/FCSS	\$ 7,018.00	\$ 7,018.00	\$ 7,018.00	\$ 7,320.00	\$ 7,018.00	\$ 7,018.00	30
1-61-00-00-00-410	Planning, Zoning & Development Charges	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ -	\$ 1,175.00	\$ 1,175.00	31
1-74-00-00-00-560	Rental Income/Facilities (Hall)	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	32
1-74-00-00-00-840	Provincial Conditional Grants (Culture)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33

1-99-00-00-00-750	School Foundation - Non-Residential	\$ 2,112.13	\$ 2,112.13	\$ 2,112.13	\$ 2,208.00	\$ 2,112.13	\$ 2,364.53	34
1-99-00-00-00-751	School Foundation - Residential	\$ 119,452.71	\$ 119,452.71	\$ 119,452.71	\$ 114,472.00	\$ 119,452.71	\$ 123,809.94	35
1-99-00-00-00-753	Senior Foundation	\$ 12,318.44	\$ 12,318.44	\$ 12,318.44	\$ 9,755.00	\$ 10,221.79	\$ 12,318.44	36
2-00-00-00-00-611	Amortization Exp Engineered Structures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37
2-00-00-00-00-621	Amortization Exp Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	38
2-00-00-00-00-631	Amortization Exp Machinery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	39
2-00-00-00-00-651	Amortization Exp Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40
2-00-00-00-00-661	Amortization Exp Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
	TOTAL REVENUES	\$ 726,641.57	\$ 726,641.57	\$ 726,641.57	\$ 719,327.00	\$ 741,623.00	\$ 726,641.57	42
	Projections (+/-)	\$ -	\$ -	\$ -	\$ -	-\$ 0.00	\$ 0.00	43
								44
		2025	2026	2027-28	2022	2023	2024	45
A	2016 Unrestricted Surplus							46
	2016 Year End Statement		\$ 393,332.00	\$ 393,332.00	2017 surplus/deficit		Estimated Reserves	47
	Less		Transfer Res #97-17	\$ -	\$ 0.00		2017 (Year End)	48
	Budgeted 2017		Year End unaudited	\$ 393,332.00		Unrestricted Reserve	\$ 393,332.00	49
	2016 Restricted Reserves		\$ 2,016.00	\$ 2,017.00	Res #94-17 Added	Res #123-17 Deleted		50
B	Sewage	\$ 320,000.00	\$ 340,000.00	\$ 340,000.00	\$ 20,000.00	\$ 340,000.00	\$ 340,000.00	51
C	Equipment	\$ 260,000.00	\$ 280,000.00	\$ 280,000.00	\$ 20,000.00	\$ 270,743.20	\$ 270,743.20	52
D	Water	\$ 222,095.00	\$ 234,190.00	\$ 234,190.00	\$ 12,095.00	\$ 234,190.00	\$ 234,190.00	53
E	Roads	\$ 223,500.00	\$ 243,500.00	\$ 243,500.00	\$ 20,000.00	\$ 243,500.00	\$ 243,500.00	54
F	MSI Capital	\$ 85,325.00	\$ -	\$ -				55
G	Total		Restricted Reserves	\$ 1,183,015.00		Restricted Reserves	\$ 1,088,433.20	56
H	Budgeted 2017		Year End unaudited	\$ 1,576,347.00		TOTAL RESERVES	\$ 1,481,765.20	57
	EXPENSES	2025	2026	2027-28	2022	2023	2024	58
	G/L Code	Budget	Budget	Budget	Budget	Budget	Budget	59
	BUDGET ITEM							
2-11-00-00-00-110	Honorariums	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	60
2-11-00-00-00-211	Mileage & Subsistence	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,850.00	\$ 2,000.00	\$ 1,000.00	61
2-11-00-00-00-510	Convention/Workshop/Supply/Meetings	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00	\$ 2,500.00	62
2-12-00-00-00-110	Salaries/Wages Administration	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 70,000.00	\$ 75,000.00	\$ 75,000.00	63
2-12-00-00-00-111	Ad Hoc Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	64
2-12-00-00-00-130	Employer Contributions (Office)	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 5,500.00	\$ 7,250.00	\$ 6,000.00	65
2-12-00-00-00-131	WCB	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,600.00	\$ 4,000.00	\$ 3,500.00	66
2-12-11-00-00-150	Census	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67

OPERATING BUDGET

Interim Dec 21-2023

2-12-00-00-00-200	Contract Admin/DEM/DDEM	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	68
2-12-00-00-00-211	Travel & Subsistence	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 6,000.00	\$ 1,555.00	\$ 2,500.00	\$ 2,500.00	69
2-12-00-00-00-215	Freight/Postage/Telephone	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 7,000.00	\$ 5,000.00	\$ 4,500.00	\$ 4,500.00	70
2-12-00-00-00-216	Newsletter	\$ 100.00	\$ 100.00	\$ 100.00	\$ 500.00	\$ 100.00	\$ 100.00	\$ 100.00	71
2-12-00-00-00-217	Internet	\$ 925.00	\$ 925.00	\$ 925.00	\$ 850.00	\$ 850.00	\$ 925.00	\$ 925.00	72
2-12-00-00-00-218	Website	\$ 3,525.00	\$ 3,525.00	\$ 3,525.00	\$ 4,500.00	\$ 3,550.00	\$ 3,525.00	\$ 3,525.00	73
2-12-00-00-00-219	Conferences/CAO CLGM Coursework-MC	\$ 1,745.00	\$ 1,745.00	\$ 1,745.00	\$ 2,000.00	\$ 1,500.00	\$ 1,745.00	\$ 1,745.00	74
2-12-00-00-00-220	Dues/Memberships/Printing/Advertising	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	75
2-12-00-00-00-230	Professional/Special Services/Legal	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 6,500.00	\$ 3,500.00	\$ 4,500.00	\$ 4,500.00	76
2-12-00-00-00-231	Audit	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 6,950.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	77
2-12-00-00-00-232	Assessment Services	\$ 8,600.00	\$ 8,600.00	\$ 8,600.00	\$ 9,000.00	\$ 8,550.00	\$ 8,600.00	\$ 8,600.00	78
2-12-00-00-00-233	WILD Waterline (Operating)	\$ 1,966.62	\$ 1,966.62	\$ 1,966.62	\$ 4,000.00	\$ 1,926.62	\$ 1,249.03	\$ 1,249.03	79
2-12-00-00-00-234	WILD Waterline (Debenture Phase I - IV)	\$ 10,666.20	\$ 10,666.20	\$ 10,666.20	\$ 6,000.00	\$ 10,700.18	\$ 10,457.34	\$ 10,457.34	80
2-12-00-00-00-250	Office Repairs and Maintenance	\$ 500.00	\$ 500.00	\$ 500.00	\$ 2,500.00	\$ 2,250.00	\$ 500.00	\$ 500.00	81
2-12-00-00-00-260	Office Water/Sewer	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 1,750.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	82
2-12-00-00-00-265	1985 Lot research	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	83
2-12-00-00-00-266	Organize Files - Archives	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	84
2-12-00-00-00-270	Bank Charges	\$ 275.00	\$ 275.00	\$ 275.00	\$ 350.00	\$ 350.00	\$ 275.00	\$ 275.00	85
2-12-00-00-00-274	Insurance	\$ 13,250.00	\$ 13,250.00	\$ 13,250.00	\$ 14,500.00	\$ 14,000.00	\$ 13,250.00	\$ 13,250.00	86
2-12-11-00-00-290	Election Expenses	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	87
2-12-00-00-00-505	Canada Day Celebrations	\$ 500.00	\$ 500.00	\$ 500.00	\$ 850.00	\$ 500.00	\$ 500.00	\$ 500.00	88
2-12-00-00-00-510	General Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 6,500.00	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00	89
2-12-00-00-00-512	IT/Financial Software/Muniware	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	90
2-12-00-00-00-519	Other Services/Donations/Appreciations	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 500.00	\$ 500.00	\$ 1,200.00	\$ 1,200.00	91
2-12-00-00-00-540	Utilities-Administration EPCOR	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,250.00	\$ 2,500.00	\$ 2,500.00	92
2-12-00-00-00-762	Transfer to Capital Reserve - Water	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	93
2-12-00-00-00-810	Short Term Borrowing Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	94
2-12-00-00-00-811	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	95
2-12-00-00-00-994	Assessment Review Board	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	97
2-23-00-00-00-200	Fire Agreement Sturgeon County	\$ 2,117.00	\$ 2,117.00	\$ 2,117.00	\$ 4,000.00	\$ 2,050.00	\$ 2,117.00	\$ 2,117.00	98
2-23-00-00-00-201	Fire Supression Support Sturgeon County	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	99
2-25-00-00-00-212	Police Funding Model	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 11,000.00	\$ 11,368.00	\$ 15,000.00	\$ 15,000.00	100
2-25-00-00-00-220	Physician Recruitment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

OPERATING BUDGET

Interim Dec 21-2023

2-32-00-00-00-110	Salaries & Wages (Public Works)	\$ 160,124.47	\$ 163,664.47	\$ 163,664.47	\$ 90,000.00	\$ 125,248.57	\$ 131,000.92	101
2-32-00-00-00-111	Contracted Services/Weed Inspector	\$ 500.00	\$ 500.00	\$ 500.00	\$ 600.00	\$ 500.00	\$ 500.00	102
2-32-00-00-00-130	Employer Contributions	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 8,000.00	\$ 9,500.00	\$ 9,000.00	103
2-32-00-00-00-200	Gravel/Maintenance/Drainage	\$ 2,100.00	\$ 2,100.00	\$ 2,100.00	\$ 1,000.00	\$ 1,000.00	\$ 2,100.00	104
2-32-00-00-00-201	Signs	\$ 750.00	\$ 750.00	\$ 750.00	\$ 1,000.00	\$ 2,500.00	\$ 750.00	105
2-32-00-00-00-202	Paving Reconstruction Roads	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	106
2-32-00-00-00-211	Fuel/Mileage/UFA	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,500.00	\$ 5,500.00	\$ 5,000.00	107
2-32-00-00-00-212	Transfer to Capital Reserve - Roads	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00	108
2-32-00-00-00-215	Telus (Shop/Public Works)	\$ 100.00	\$ 100.00	\$ 100.00	\$ 1,350.00	\$ 100.00	\$ 100.00	109
2-32-00-00-00-230	Tree Removal	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 10,500.00	\$ 9,500.00	\$ 4,500.00	110
2-32-00-00-00-250	Road/Street Contractors - non Gov.	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	111
2-32-00-00-00-255	Repairs and Maint to other equipment	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 10,000.00	\$ 8,500.00	\$ 8,000.00	112
2-32-00-00-00-260	Snow Removal	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	113
2-32-00-00-00-270	Miscell. Gen. Services/Peace Officer SC	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ 17,988.00	\$ 15,000.00	114
2-32-00-00-00-280	Equipment Purchases	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00	\$ 5,000.00	\$ 5,000.00	115
2-32-00-00-00-510	General Goods & Supplies	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 12,500.00	\$ 6,000.00	116
2-32-00-00-00-511	Beautification	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	117
2-32-00-00-00-540	Utilities - Street Lights	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 14,750.00	\$ 14,850.00	\$ 15,000.00	118
2-32-00-00-00-611	Amortization - Engine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	119
2-32-00-00-00-621	Amortization - building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	120
2-32-00-00-00-631	Amortization - machinery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	121
2-32-00-00-00-651	Amortization - vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	122
2-32-00-00-00-762	Tangible Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	123
2-32-00-00-00-840	Provincial Conditional Grants	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 30,000.00	\$ 15,000.00	\$ 1,000.00	96
2-32-00-00-00-841	MSI - Capital	\$ 18,947.00	\$ 18,947.00	\$ 18,947.00	\$ 49,927.00	\$ 49,927.00	\$ 18,947.00	124
2-32-00-00-00-842	MSI - Operating	\$ 17,494.00	\$ 17,494.00	\$ 17,494.00	\$ 10,000.00	\$ 11,000.00	\$ 17,494.00	125
2-32-00-00-00-844	CCBF	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00	\$ 35,000.00	\$ 5,390.37	126
2-42-00-00-00-200	Lagoon Maintenance/Manager (Sewer)	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 1,000.00	\$ 500.00	\$ 10,000.00	127
2-42-00-00-00-230	Professional Consult (Sewer)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 8,000.00	\$ 5,500.00	\$ 5,000.00	128
2-42-00-00-00-762	Transfer to Capital Reserve - Sewer	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 1,000.00	\$ 34,550.00	129
2-43-00-00-00-200	Garbage Contract/GFL	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 11,500.00	\$ 11,500.00	\$ 15,000.00	130
2-43-00-00-00-270	RR13 Reclamation/Garbage Collection	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 7,500.00	\$ 3,500.00	\$ 10,000.00	131
2-43-00-00-00-350	Landfill Requisition/Highway 43 GUNN	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00	\$ 5,000.00	\$ 5,000.00	132
2-43-00-00-00-762	Transfer To Capital Functions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	133

2-51-00-00-00-750	FCSS/Recreation	\$ 8,773.00	\$ 8,733.00	\$ 8,733.00	\$ 9,065.00	\$ 8,773.00	\$ 8,773.00	134
2-61-00-00-00-202	ICSP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135
2-61-00-00-00-510	Development Officer Fees	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	136
2-61-00-00-00-511	Planning, Zoning & Development	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00	\$ 1,000.00	137
2-61-00-00-00-512	Development Enforcement	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 2,000.00	\$ 8,500.00	\$ 8,500.00	138
2-62-00-00-00-211	East End Bus	\$ 350.00	\$ 350.00	\$ 350.00	\$ 250.00	\$ 250.00	\$ 350.00	139
2-71-00-00-00-540	Utilities-Shop	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 5,500.00	\$ 4,500.00	\$ 4,500.00	140
2-71-00-00-00-541	Utilities-Old Shop	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,250.00	\$ 1,350.00	\$ 1,000.00	141
2-71-00-00-00-762	Transfer to Capital Reserve - Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00	142
2-71-00-00-00-810	Petty Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	143
2-72-00-00-00-200	Daypark/Recreation	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	144
2-72-00-00-00-540	Day Park Expenses/Utilities	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 2,000.00	\$ 2,850.00	\$ 5,500.00	145
2-72-00-00-00-541	Playground Equipment	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	146
2-72-00-00-00-661	Amortization - land improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	147
2-72-00-00-00-762	Transfers To Capital Functions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	148
2-74-00-00-00-200	Hall Cleaning	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	149
2-74-00-00-00-210	General Services/Maintenance/Hall	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 1,500.00	\$ 1,000.00	150
2-74-00-00-00-211	Yellowhead Regional Library	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	151
2-74-00-00-00-510	General Goods and Supplies/Hall	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 500.00	\$ 250.00	\$ 2,500.00	152
2-74-00-00-00-540	Utilities-Hall	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00	153
2-99-00-00-00-750	School Foundation - Non-Residential	\$ 2,112.13	\$ 2,112.13	\$ 2,112.13	\$ 2,208.00	\$ 2,112.13	\$ 2,364.53	154
2-99-00-00-00-751	School Foundation - Residential	\$ 119,452.71	\$ 119,452.71	\$ 119,452.71	\$ 114,472.00	\$ 119,452.71	\$ 123,809.94	155
2-99-00-00-00-753	Senior Foundation	\$ 12,318.44	\$ 12,318.44	\$ 12,318.44	\$ 9,755.00	\$ 10,221.79	\$ 12,318.44	156
2-99-00-00-00-754	Waste Cell Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	157
2-99-00-00-00-755	Ambulance Requisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	158
	TOTAL	\$ 726,641.57	\$ 726,641.57	\$ 726,641.57	\$ 719,327.00	\$ 741,623.00	\$ 726,641.57	159
	EXPENSES	2025	2026	2027-28	2022	2023	2024	160

Annual Surplus/Deficit	\$ -	\$ -	\$ -	\$ -	-\$ 0.00	\$ 0.00
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Accumulated Surplus/Deficit	\$ -	\$ -	\$ -	\$ -	\$ -
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Summer Village of Sandy Beach		2024-2028 BUDGET		CAPITAL PROJECTS		
CODE	DESCRIPTION	2026	2027-28	2023	2024	2025
1-32-841	MSI CAPITAL GRANT	\$ 18,947.00	\$ 18,947.00	\$ 49,927.00	\$ 18,947.00	\$ 18,947.00
1-32-844	FEDERAL GAS TAX (CCBF)	\$ 36,053.00	\$ 36,053.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
1-32-840	MUNICIPAL PROV. GRANTS	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
1-32-846	DEFFERED REVENUE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	CAPITAL RESERVE	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
1-12-940	BORROW	\$ -	\$ -	\$ -	\$ -	\$ -
1-32-930	TRANSFER FROM OPERATING	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	Sub Totals	\$ 100,000.00	\$ 100,000.00	\$ 129,927.00	\$ 98,947.00	\$ 98,947.00
2-42-840	Transmission Line: Phase A			\$ -	\$ -	\$ -
2-32-280	PW Equipment	\$ 25,000.00	\$ 25,000.00	\$ 45,000.00	\$ 25,000.00	\$ 25,000.00
2-42-230	ENGINEERING	\$ 10,000.00	\$ 10,000.00	\$ 19,927.00	\$ 18,947.00	\$ 17,947.00
2-42-762	CONTINGENCY	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00	\$ 20,000.00	\$ 20,000.00
2-32-202	ROADS	\$ 55,000.00	\$ 55,000.00	\$ 40,000.00	\$ 35,000.00	\$ 36,000.00
	Sub Totals	\$100,000.00	\$ 100,000.00	\$ 129,927.00	\$ 98,947.00	\$ 98,947.00
	Annual Surplus/Deficit	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Accumulated Surplus/Deficit		0	\$ -	\$ -	\$ -	\$ -

Apr 18-2023

SUMMER VILLAGE OF SANDY BEACH
Financial Statements
For The Year Ended December 31, 2023

DRAFT

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Mayor and Council of the Summer Village of Sandy Beach

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Village Council to express an opinion on the Village's financial statements.

Mr. Rudolf Liebenberg,
Chief Administrative Officer

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Summer Village of Sandy Beach

Opinion

We have audited the financial statements of the Summer Village of Sandy Beach (the Village), which comprise the statement of financial position as at December 31, 2023, and the statements operations and accumulated surplus, of changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2023, and the results of its operations, changes in 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village 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 those 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 Village's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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:

(continues)

Independent Auditors' Report to the Mayor and Council of Summer Village of Sandy Beach *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village'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 Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Village 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.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
March 21, 2024

SUMMER VILLAGE OF SANDY BEACH**Statement of Financial Position****As At December 31, 2023**

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	\$ 1,988,855	\$ 1,885,601
Receivables <i>(Note 3)</i>	231,911	171,868
	<u>2,220,766</u>	<u>2,057,469</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 29,990	\$ 25,973
Deferred revenue <i>(Note 4)</i>	597,760	544,532
	<u>627,750</u>	<u>570,505</u>
NET FINANCIAL ASSETS	<u>1,593,016</u>	<u>1,486,964</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 5)</i>	1,338,922	1,425,158
Prepays	19,626	11,123
	<u>1,358,548</u>	<u>1,436,281</u>
ACCUMULATED SURPLUS <i>(Note 6)</i>	<u>\$ 2,951,564</u>	<u>\$ 2,923,245</u>

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2023

	2023 (Budget) (Note 10)	2023 (Actual)	2022 (Actual)
REVENUE			
Net taxation (Schedule 2)	\$ 393,378	\$ 393,034	\$ 393,802
Return on investments	33,500	78,733	35,510
Government transfers for operating	109,225	65,390	88,575
Penalties on taxes	10,131	30,656	6,953
Sales and user charges	11,675	16,108	5,589
Rentals	2,000	7,920	7,790
	<u>559,909</u>	<u>591,841</u>	<u>538,219</u>
EXPENSES			
Roads, streets, walks and lighting	299,976	221,223	290,825
General administration	177,705	157,300	157,519
Waste management	20,000	21,074	17,833
Policing	11,368	15,536	10,309
Council and other legislative	16,500	15,225	15,373
Water	12,627	12,627	8,029
Fire	6,050	11,370	5,358
Family and community support services	8,773	8,000	1,263
Land use planning, zoning and development	19,250	7,254	20,176
Parks and recreation	3,850	5,301	5,741
Culture: libraries, museums, halls	4,750	3,549	12,189
Wastewater	6,000	1,998	6,593
Bylaw enforcement	17,987	1,330	15,121
Amortization	-	86,235	118,136
	<u>604,836</u>	<u>568,022</u>	<u>684,465</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE	<u>(44,927)</u>	<u>23,819</u>	<u>(146,246)</u>
OTHER REVENUE			
Government transfers for capital	49,927	-	17,700
Gain on disposal of tangible capital assets	-	4,500	-
	<u>49,927</u>	<u>4,500</u>	<u>17,700</u>
ANNUAL SURPLUS (DEFICIT)	5,000	28,319	(128,546)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>2,923,245</u>	<u>2,923,245</u>	<u>3,051,791</u>
ACCUMULATED SURPLUS, END OF YEAR (Note 6)	<u>\$ 2,928,245</u>	<u>\$ 2,951,564</u>	<u>\$ 2,923,245</u>

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2023

	2023 (Budget) (Note 10)	2023 (Actual)	2022 (Actual)
ANNUAL SURPLUS (DEFICIT)	\$ 5,000	\$ 28,319	\$ (128,546)
Acquisition of tangible capital assets	-	-	(19,150)
Amortization of tangible capital assets	-	86,235	118,136
Proceeds on sale of tangible capital assets	-	4,500	-
Loss on sale of tangible capital assets	-	(4,500)	-
	5,000	114,554	(29,560)
Use (acquisition) of prepaid expenses	-	(8,502)	5,502
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	5,000	106,052	(24,058)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	1,486,964	1,486,964	1,511,022
NET FINANCIAL ASSETS, END OF YEAR	\$ 1,491,964	\$ 1,593,016	\$ 1,486,964

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Statement of Cash Flows
For The Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Annual surplus (deficit)	\$ 28,319	\$ (128,546)
Non-cash items not affecting annual surplus:		
Amortization	86,235	118,136
Gain on disposal of tangible capital assets	(4,500)	-
	<u>110,054</u>	<u>(10,410)</u>
Changes in non-cash working capital balances related to operations:		
Receivables	(60,043)	14,369
Accounts payable and accrued liabilities	4,017	2,363
Prepays	(8,502)	5,502
Deferred revenue	53,228	(10,635)
	<u>(11,300)</u>	<u>11,599</u>
Cash flow from operating activities	<u>98,754</u>	<u>1,189</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	-	(19,150)
Proceeds on sale of tangible capital assets	4,500	-
Cash flow from (used by) capital activities	<u>4,500</u>	<u>(19,150)</u>
INCREASE (DECREASE) IN CASH FLOW	103,254	(17,961)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,885,601	1,903,562
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,988,855	\$ 1,885,601

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2023

(Schedule 1)

	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 1,425,158	\$ 1,524,144
Acquisition of tangible capital assets	-	19,150
Amortization	<u>(86,236)</u>	<u>(118,136)</u>
BALANCE, END OF YEAR	<u>\$ 1,338,922</u>	<u>\$ 1,425,158</u>
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value) <i>(Note 5)</i>	<u>\$ 1,338,922</u>	<u>\$ 1,425,158</u>

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Schedule of Property Taxes
For the Year Ended December 31, 2023

(Schedule 2)

	2023 (Budget) (Note 10)	2023 (Actual)	2022 (Actual)
TAXATION			
Real property taxes	\$ 525,165	\$ 524,821	\$ 520,236
REQUISITIONS			
Alberta School Foundation Fund	121,565	121,565	116,680
Lac Ste. Anne Foundation	10,222	10,222	9,754
	131,787	131,787	126,434
NET MUNICIPAL PROPERTY TAXES	\$ 393,378	\$ 393,034	\$ 393,802

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH
Schedule of Expenses by Object
For the Year Ended December 31, 2023

(Schedule 3)

	2023 (Budget) (Note 10)	2023 (Actual)	2022 (Actual)
Salaries, wages and benefits	\$ 237,999	\$ 232,175	\$ 249,367
Materials, goods and supplies	162,082	135,307	154,339
Contracted and general services	195,633	105,977	160,961
Amortization	-	86,235	118,136
Grants and transfer payments to other organizations	8,773	8,000	1,263
Bank charges	350	328	399
	\$ 604,837	\$ 568,022	\$ 684,465

The accompanying notes are an integral part of these

SUMMER VILLAGE OF SANDY BEACH

Notes to Financial Statements

December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Summer Village of Sandy Beach (the "Village") are the representations of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Village are as follows:

(a) *Reporting Entity*

The financial statements reflect the assets, liabilities, revenues and expenses, and cash flows of the reporting entity. The entity is comprised of all the organizations that are owned or controlled by the Village and are, therefore, accountable to Village Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education that are not part of the reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) *Valuation of Financial Assets and Liabilities*

The Summer Village's financial assets and liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost

(c) *Basis of Accounting*

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, the Town has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(d) *Cash and Cash Equivalents*

Cash and cash equivalents include items that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These short-term investments have a maturity of 90 days or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

(continues)

SUMMER VILLAGE OF SANDY BEACH

Notes to Financial Statements

December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(e) *Use of Estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates. Significant areas requiring the use of management's estimates include allowance for doubtful accounts, the useful lives of tangible capital assets and the corresponding rates of amortization.

(f) *Tax Revenue*

Property taxes are recognized as revenue in the year they are levied.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the Village and are recognized as revenue in the year the tax is levied.

(g) *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 asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Land improvements	15-25 years
Engineered structures	
Roadways	20-30 years
Wastewater	45 years
Buildings	50 years
Machinery and equipment	5 - 20 years
Vehicles	10 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed.

(h) *Contaminated Sites*

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Village is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

(continues)

SUMMER VILLAGE OF SANDY BEACH

Notes to Financial Statements

December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(i) *Over-levy and Under-levy*

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and reflected as property taxes. If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(j) *Non-Financial Assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the consolidated Change in Net Financial Assets for the year.

(k) *Asset Retirement Obligations*

During 2023, the Summer Village adopted PS 3280 Asset Retirement Obligations which provides guidance on how to account for and report liabilities for retirement of tangible capital assets. There was no impact on the Summer Village's financial statements as a result of this standard being adopted.

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

(l) *New Accounting Standards not yet Adopted*

Effective for fiscal years beginning on or after April 1, 2023, PS 3400 Revenue provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and non-exchange transactions.

SUMMER VILLAGE OF SANDY BEACH**Notes to Financial Statements****December 31, 2023****2. CASH AND CASH EQUIVALENTS**

	<u>2023</u>	<u>2022</u>
Operating account	\$ 570,803	\$ 540,152
Savings account	6,087	5,788
Temporary investments	<u>1,411,965</u>	<u>1,339,661</u>
	<u>\$ 1,988,855</u>	<u>\$ 1,885,601</u>

Temporary investments consist of 31 - 90 day notice on amount accounts bearing interest at prime less 1.80% and 1.65%.

3. RECEIVABLES

	<u>2023</u>	<u>2022</u>
Government transfers	\$ 143,916	\$ 71,586
Taxes and grants in place of taxes	84,190	91,344
Goods and Services Tax	<u>3,805</u>	<u>8,938</u>
	<u>\$ 231,911</u>	<u>\$ 171,868</u>

4. DEFERRED REVENUE

	<u>2022</u>	<u>Funds Received</u>	<u>Funds Expended</u>	<u>2023</u>
Municipal Sustainability Initiative - capital component	\$ 436,337	\$ 49,927	\$ (39,896)	\$ 446,368
Canada Community Building Fund	92,887	22,403	-	115,290
Family and Community Support Services	15,308	-	-	15,308
	<u>\$ 544,532</u>	<u>\$ 72,330</u>	<u>\$ (39,896)</u>	<u>\$ 576,966</u>

SUMMER VILLAGE OF SANDY BEACH
Notes to Financial Statements
December 31, 2023

5. TANGIBLE CAPITAL ASSETS

	2023 Net Book Value	2022 Net Book Value
Engineered Structures		
Roadway systems	\$ 567,706	\$ 607,112
Wastewater systems	66,961	72,304
	634,667	679,416
Buildings	330,257	342,861
Land	222,015	222,015
Machinery and equipment	113,969	136,430
Work in progress	23,143	5,443
Vehicles	9,695	13,573
Land improvements	5,176	7,720
	\$ 1,338,922	\$ 1,425,158

	Cost Beginning of Year	Purchased Additions	Disposals	Transfers	Cost End of Year
Engineered Structures					
Roadway systems	\$ 1,923,062	\$ -	\$ -	\$ -	\$ 1,923,062
Wastewater systems	240,422	-	-	-	240,422
	2,163,484	-	-	-	2,163,484
Buildings	642,545	-	-	-	642,545
Machinery and equipment	468,853	-	-	-	468,853
Land	222,015	-	-	-	222,015
Land improvements	74,448	-	-	-	74,448
Vehicles	55,281	-	-	-	55,281
Work in progress	23,143	-	-	-	23,143
	\$ 3,649,769	\$ -	\$ -	\$ -	\$ 3,649,769

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Transfers	Accumulated Amortization End of Year
Engineered Structures					
Roadway systems	\$ 1,315,950	\$ 39,406	\$ -	\$ -	\$ 1,355,356
Wastewater systems	168,118	5,343	-	-	173,461
	1,484,068	44,749	-	-	1,528,817
Buildings	299,684	12,604	-	-	312,288
Land improvements	66,728	2,544	-	-	69,272
Vehicles	41,708	3,878	-	-	45,586
Machinery and equipment	332,423	22,461	-	-	354,884
	\$ 2,224,611	\$ 86,236	\$ -	\$ -	\$ 2,310,847

SUMMER VILLAGE OF SANDY BEACH**Notes to Financial Statements****December 31, 2023****6. ACCUMULATED SURPLUS**

	<u>2023</u>	<u>2022</u>
Unrestricted surplus	\$ 352,746	\$ 243,191
Restricted surplus		
Sewage reserve	396,274	396,274
Equipment reserve	298,037	298,037
Roads reserve	284,500	284,500
Water reserve	276,085	276,085
	<u>1,254,896</u>	1,254,896
Equity in tangible capital assets (Schedule 1)	<u>1,338,922</u>	1,425,158
	<u>\$ 2,946,564</u>	<u>\$ 2,923,245</u>

7. SALARIES AND BENEFITS

Disclosure of salaries and benefits for Village officials, the Village Chief Administrator Officer and designated officers are required by Alberta Regulation 313/2000 is as follows:

	<u>Salary (1)</u>	<u>Benefits (2)</u>	<u>2023</u>	<u>2022</u>
Village Council				
Mayor Lambert	\$ 4,333	\$ -	\$ 4,333	\$ 4,333
Harney	4,333	-	4,333	4,333
Hellings	4,333	-	4,333	-
Luciw	-	-	-	3,611
	<u>\$ 12,999</u>	<u>\$ -</u>	<u>\$ 12,999</u>	<u>\$ 12,277</u>
Designated Officers	<u>\$ 8,600</u>	<u>\$ -</u>	<u>\$ 8,600</u>	<u>\$ 23,140</u>
Chief Administrative Officer	<u>\$ 77,000</u>	<u>\$ 5,157</u>	<u>\$ 82,157</u>	<u>\$ 79,788</u>

Salary includes regular base pay, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees and the employer's share of the costs of any additional taxable benefits.

SUMMER VILLAGE OF SANDY BEACH

Notes to Financial Statements

December 31, 2023

8. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits, as defined by Alberta Regulation 255/00, for the Village be disclosed as follows:

	2023	2022
Total debt limit	\$ 887,762	\$ 807,329
Total debt	-	-
Total debt limit remaining	\$ 887,762	\$ 807,329
Service on debt limit	\$ 147,960	\$ 134,555
Service on debt	-	-
Total service on debt limit remaining	\$ 147,960	\$ 134,555

The debt limit is calculated at 1.5 times revenue of the Village (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the stability of the Village. Rather, the financial statements must be interpreted as a whole.

9. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and cash equivalents, receivables, and accounts payable and accrued liabilities. Unless otherwise noted, the fair values of these financial instruments approximates their carrying values. It is management's opinion that the Village is not exposed to significant interest, currency, credit, market, or other price risk arising from these financial instruments except as follows:

The Village is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that debtors may experience financial difficulty and be unable to fulfill their obligations. The Village regularly reviews its receivable balances and takes steps as appropriate to collect outstanding amounts. The large number and diversity of debtors minimizes the Village's credit risk.

10. BUDGET FIGURES

Budget figures are provided for informational purposes only and are unaudited. The 2022 budget, prepared by the Summer Village of Sandy Beach, reflects all municipal activities including capital projects and reserves for future use. The reconciliation below is provided to encompass these items and is provided for information purposes only.

	2023 Budget	2023 Actual
Annual surplus	\$ 5,000	\$ 28,319
Loss (gain) on disposal of tangible capital assets	-	(4,500)
Net transfers (to) from reserves	(5,000)	-
	\$ -	\$ 23,819

11. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and management.

DRAFT



Summer Village of Sandy Beach

RR 1 Site 1 Box 63, Onoway, AB T0E 1V0

Phone: 780.967.2873 Fax: 780.967.2813

Email: svsandyb@xplornet.ca

Volunteer Alberta
Suite 609 10080 Jasper Ave
Edmonton, Alberta
T5J 1V9

February 23, 2024

Re: Volunteer Appreciation Funding

On behalf of the Summer Village of Sandy Beach, I am pleased to offer the Sun & Sand Community League (SSCL) support in procuring funds to offset the cost of hosting a Volunteer Appreciation event on April 27, 2024.

Our municipality and the community league share a vision of building and sustaining a vibrant and healthy community, and the SSCL has been instrumental in bringing this shared goal to fruition. The League offers over sixty programs and events each year, and is the only citizen-driven organization within our remote rural area. This number of deliverables requires a vast number of volunteer hours. Over the past thirty-five years, the community league has built a diverse pool of community volunteers. This success is based on the league's mandate that every volunteer is important, no matter their level of engagement.

It is evident that the Sun & Sand Community League's core values not only align with that of our community, but also that of Volunteer Alberta – especially this year's theme of every moment matters.

Kind regards,

A handwritten signature in blue ink, appearing to read 'John Hellings', with a stylized flourish at the end.

Councilor John Hellings
SSCL's Representative on Council



Summer Village of Sandy Beach

Cheque Listing for Council: FEBRUARY

2024-Mar-1
12:14:37PM

Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
20240034	2024-02-07	ATB FINANCIAL MasterCard	JAN 25, 2024	PAYMENT ATB MC	1,790.74	1,790.74
20240035	2024-02-07	EPCOR	JAN 18 2024 JAN. 18, 2024 JANUARY	PAYMENT ACCT#21649348 ACCT#21611009 ACCT#15279763	78.74 149.03 438.19	665.96
20240036	2024-02-07	Canada Revenue Agency	FEBRUARY	PAYMENT #13200 3666 RP0001	1,827.39	1,827.39
20240037	2024-02-07	Dainard, Doug	500128	PAYMENT PLOW TRUCK PARTS/REPAIRS	2,226.88	2,226.88
20240038	2024-02-07	[REDACTED]	MM3-2024	PAYMENT 3-2024	1,360.09	1,360.09
20240039	2024-02-07	[REDACTED]	RM3-2024	PAYMENT 3-2024	1,188.94	1,188.94
20240040	2024-02-07	Parkland County	105142	PAYMENT ACCT#22218 ANIMAL SHELTER	1,000.00	1,000.00
20240041	2024-02-07	[REDACTED]	DP3-2024	PAYMENT 3-2024	2,077.50	2,077.50
20240042	2024-02-07	Reynolds, Mirth, Richards & Farmer LLP	264949	PAYMENT MATTER ID 115557-002-ARP	315.00	315.00
20240043	2024-02-07	Sonnleitner, Tony	JANUARY 2024	PAYMENT DO SERVICES JANUARY 2024	372.75	372.75
20240044	2024-02-07	Standstone Vacuum Services Ltd.	162025165	PAYMENT WATER/SEPTIC SERVICES	673.16	673.16
20240045	2024-02-07	Tim Hay Trucking	2024-289	PAYMENT BUCKSHOT	761.25	761.25
20240046	2024-02-07	UFA Co-operative Limited	JANUARY 31	PAYMENT ACCT#8872103	833.12	833.12
20240047	2024-02-07	XPLORE	INV51029322	PAYMENT ACCT#229348	83.99	83.99
20240048	2024-02-07	Yellowhead Regional Library	14299B	PAYMENT CUSTOMER SBSV	628.22	628.22
20240049	2024-02-21	EPCOR	FEBRUARY 6	PAYMENT ACCT#21716709	1,768.19	1,768.19
20240050	2024-02-21	Ste Anne Gas Co-op	1034915 1038567	PAYMENT ACCT#005034-00 ACCT#006593-00	186.72 924.67	1,111.39
20240051	2024-02-21	Telus Mobility	FEBRUARY 9	PAYMENT ACCOUNT#31932068	173.62	173.62
20240052	2024-02-21	Canada Revenue Agency	FEB. 2024	PAYMENT PD7A E #13200 3666 RP0001	4,000.20	4,000.20
20240053	2024-02-21	Harney, Michael	FEB. 15, 2024	PAYMENT MEETING/MILEAGE	108.12	108.12
20240054	2024-02-21	Highway 43 East Waste Commission	16982	PAYMENT JANUARY 2024 DISPOSAL FEES	430.20	430.20
20240055	2024-02-21	Liebenberg, Christiaan	CAO FEB. 2024	PAYMENT FEBRUARY 2024 SALARY	4,266.53	4,266.53
20240056	2024-02-21	[REDACTED]	MM4-2024	PAYMENT 4-2024	152.14	152.14
20240057	2024-02-21	[REDACTED]		PAYMENT		1,108.18



Summer Village of Sandy Beach

Cheque Listing for Council

2024-Mar-1
12:14:37PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20240057	2024-02-21	[REDACTED]	RM4-2024	4-2024	1,108.18	1,108.18
20240058	2024-02-21	[REDACTED]	DP4-2024	PAYMENT 4-2024	2,331.21	2,331.21
20240059	2024-02-21	Ricoh Canada Inc	SC094359897	PAYMENT CUSSTOMER #735113252	281.79	281.79
20240060	2024-02-21	Taxervice	2412216		73.50	441.00
			2412217		73.50	
			2412218		73.50	
			2412219		73.50	
			2412220		73.50	
			2412221		73.50	
20240061	2024-02-21	Workers Compensation Board	26954847	PAYMENT ACCT#808987	133.26	133.26

Total \$32,110.82

*** End of Report ***



Summer Village of Sandy Beach

Accounts Payable Bank Reconciliation

February Balance Shown on Bank Statement

547,640.80

Add Outstanding Deposits

Less Outstanding Cheques

Payee	Cheque #	Cheque Date	Amount
Telus Mobility	20240051	2024-02-21	173.62
Canada Revenue Agency	20240052	2024-02-21	4,000.20
Murray, Mackenzie	20240056	2024-02-21	152.14
Ricoh Canada Inc	20240059	2024-02-21	281.79
Taxervice	20240060	2024-02-21	441.00
Total Outstanding Cheques			5,048.75
			(5,048.75)

And Adjustments

Your Bank Balance Should Be	<u>542,592.05</u>
Your Reconciled Bank Balance Is	<u>542,592.05</u>
Difference	<u><u>0.00</u></u>

*** End of Report ***

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Summer Village of Sandy Beach

Revenue/Expense Statement

February 2024

General Ledger	Description	2024 Budget	2024 YTD Actual	2024 Budget Remaining \$
Revenues				
1-00-00-110	Real Property Taxes/DIP	(17.60)	0.00	(17.60)
1-00-00-111	Minimum Levy: Res & Non-Res	(24,324.95)	0.00	(24,324.95)
1-00-00-112	Taxes - Commercial/Non-Residential	(5,434.23)	0.00	(5,434.23)
1-00-00-113	Taxes - Residential	(360,135.03)	0.00	(360,135.03)
1-00-00-115	Taxes - Linear	(3,212.48)	0.00	(3,212.48)
1-00-00-190	Snow and Maintenance	0.00	0.00	0.00
1-00-00-510	Penalties & Costs on Taxes (Arrears)	(30,000.00)	(12,434.97)	(17,565.03)
1-00-00-520	Lagoon Maintenance - split cost	(1,000.00)	0.00	(1,000.00)
1-00-00-530	Misc. Income/Tower Rental/GST	(18,500.00)	(2,409.00)	(16,091.00)
1-00-00-531	Village Land Sale Revenue	0.00	0.00	0.00
1-00-00-590	Other Revenue/Tax Certificates	(2,500.00)	(85.00)	(2,415.00)
1-00-00-740	Provincial Government/Agencies	0.00	0.00	0.00
1-00-00-840	AMIP	0.00	0.00	0.00
1-00-00-990	Other Revenue/Tax Recovery	0.00	0.00	0.00
1-01-00-550	Interest Income	(26,000.00)	(2,609.59)	(23,390.41)
1-02-00-550	Interest Income Trust	(64,000.00)	(6,653.80)	(57,346.20)
1-12-00-560	Rentals/Shop Rent	0.00	0.00	0.00
1-12-00-561	Office Rent	0.00	0.00	0.00
1-32-00-830	Federal Infrastructure Grants	0.00	0.00	0.00
1-32-00-840	Provincial Conditional Grants	(1,000.00)	0.00	(1,000.00)
1-32-00-841	MSI-Capital	(18,947.00)	0.00	(18,947.00)
1-32-00-842	MSI-Operating	(17,494.00)	0.00	(17,494.00)
1-32-00-844	CGBF	(10,000.00)	0.00	(10,000.00)
1-32-00-845	OTHER Provincial Grants	0.00	0.00	0.00
1-32-00-846	Deferred Revenue	0.00	0.00	0.00
1-32-00-847	Snow/Maintenance	0.00	0.00	0.00
1-32-00-848	Canada Day (Prov. Grant)	0.00	0.00	0.00
1-32-30-845	STEP	0.00	0.00	0.00
1-51-00-840	Provincial Conditional Grants/FCSS	(7,018.00)	(1,833.46)	(5,184.54)
1-61-00-410	Planning/Zoning & Dev. Charges	(1,175.00)	(114.40)	(1,060.60)
1-74-00-560	Rental Income/Facilities (Hall)	(2,000.00)	0.00	(2,000.00)
1-74-00-840	Provincial Conditional Grants (Culture)	0.00	0.00	0.00
1-99-00-750	School Foundation - Non-Residential	(2,112.13)	0.00	(2,112.13)
1-99-00-751	School Foundation - Residential	(119,452.71)	0.00	(119,452.71)
1-99-00-752	School Foundation - Linear	0.00	0.00	0.00
1-99-00-753	Senior Foundation	(12,318.44)	0.00	(12,318.44)
*P TOTAL Revenues		(726,641.57)	(26,140.22)	(700,501.35)



Summer Village of Sandy Beach

Revenue/Expense Statement

February 2024

General Ledger	Description	2024 Budget	2024 YTD Actual	2024 Budget Remaining \$
Expenses				
2-11-00-110	Honorariums	13,000.00	75.00	12,925.00
2-11-00-211	Mileage & Subsistence	1,000.00	33.12	966.88
2-11-00-510	Convention/Workshop/Supply/Meetings	2,500.00	0.00	2,500.00
2-12-00-110	Salaries/Wages Administration	75,000.00	12,500.00	62,500.00
2-12-00-111	Ad Hoc Committee	0.00	0.00	0.00
2-12-00-130	Employer Contributions (Office)	6,000.00	999.54	5,000.46
2-12-00-131	WCB	3,500.00	471.84	3,028.16
2-12-00-200	Contract Admin/DEM/DDEM	4,000.00	0.00	4,000.00
2-12-00-211	Travel & Subsistence	1,500.00	0.00	1,500.00
2-12-00-215	Freight/Postage/Telephone	4,500.00	335.14	4,164.86
2-12-00-216	Newsletter	100.00	0.00	100.00
2-12-00-217	Internet	925.00	159.98	765.02
2-12-00-218	Website	3,525.00	0.00	3,525.00
2-12-00-219	Conferences/CAO CLGM Coursework-MC	1,745.00	0.00	1,745.00
2-12-00-220	Dues/Memberships/Printing/Advertising	13,000.00	2,399.85	10,600.15
2-12-00-230	Professional/Special Services/Legal	4,500.00	3,970.00	530.00
2-12-00-231	Audit	7,000.00	70.00	6,930.00
2-12-00-232	Assessment Services	8,600.00	2,160.00	6,440.00
2-12-00-233	WILD Waterline (Operating)	1,249.03	0.00	1,249.03
2-12-00-234	WILD Waterline (Debenture Phase I - IV)	10,457.34	0.00	10,457.34
2-12-00-250	Office Repairs and Maintenance	500.00	0.00	500.00
2-12-00-260	Office Water/Sewer	2,250.00	641.10	1,608.90
2-12-00-263	Computer	0.00	0.00	0.00
2-12-00-265	1985 Lot research	0.00	0.00	0.00
2-12-00-266	Organize Files-Archive	0.00	0.00	0.00
2-12-00-270	Bank Charges	275.00	82.50	192.50
2-12-00-274	Insurance	13,250.00	0.00	13,250.00
2-12-00-011	Election Expenses	0.00	0.00	0.00
2-12-00-505	Canada Day Celebration	500.00	0.00	500.00
2-12-00-510	General Office Supplies	1,000.00	0.00	1,000.00
2-12-00-511	Computer Repairs	0.00	0.00	0.00
2-12-00-512	IT/Financial Software/Muniware	3,000.00	0.00	3,000.00
2-12-00-519	Other Services/Donations/Appreciations	1,200.00	500.00	700.00
2-12-00-540	Utilities-Administration EPCOR	2,500.00	417.32	2,082.68
2-12-00-762	Transfer to Capital Reserve - Water	2,000.00	0.00	2,000.00
2-12-00-810	Short Term Borrowing Costs	0.00	0.00	0.00
2-12-00-811	Interest Expense	0.00	0.00	0.00
2-12-00-990	Other/Miscellaneous	0.00	0.00	0.00
2-12-00-992	Bank Charges	0.00	0.00	0.00
2-12-00-994	Assessment Review Board	1,000.00	0.00	1,000.00
2-23-00-200	Fire Agreement Sturgeon County	2,117.00	2,117.00	0.00
2-23-00-201	Fire Suppression Support Sturgeon County	4,000.00	0.00	4,000.00
2-25-00-212	Police Funding Model	15,000.00	0.00	15,000.00
2-25-00-220	Physician Recruitment	0.00	0.00	0.00
2-26-00-220	MSP (Fire, Police, Ambulance)	0.00	0.00	0.00
2-26-00-651	Amortization-vehicles	0.00	0.00	0.00
2-32-00-110	Salaries & Wages (Public Works)	183,050.92	22,993.91	160,057.01
2-32-00-111	Contract Services/Weed Inspector	500.00	0.00	500.00
2-32-00-130	Employer Contributions	9,000.00	1,806.42	7,193.58
2-32-00-200	Gravel/Maintenance/Drainage	2,100.00	725.00	1,375.00
2-32-00-201	Signs	750.00	0.00	750.00
2-32-00-202	Paving Reconstruction Roads	1,000.00	0.00	1,000.00
2-32-00-211	Fuel/Mileage/UFA	5,000.00	793.45	4,206.55
2-32-00-212	Transfer to Capital Reserve - Roads	1,000.00	0.00	1,000.00



Summer Village of Sandy Beach

Revenue/Expense Statement

February 2024

General Ledger	Description	2024 Budget	2024 YTD Actual	2024 Budget Remaining \$
2-32-00-215	Telus (Shop/Public Works)	100.00	0.00	100.00
2-32-00-230	Tree Removal	4,500.00	0.00	4,500.00
2-32-00-240	Fire Mitigation	0.00	0.00	0.00
2-32-00-250	Road/Street Contractors-non Gov.	1,000.00	0.00	1,000.00
2-32-00-255	Repairs and Maint to other equipment	8,000.00	3,372.01	4,627.99
2-32-00-260	Snow Removal	1,000.00	0.00	1,000.00
2-32-00-270	Miscell. Gen. Services/Peace Officer SC	5,000.00	1,000.00	4,000.00
2-32-00-280	Equipment Purchases	5,000.00	0.00	5,000.00
2-32-00-350	Roads - Government Grant	0.00	0.00	0.00
2-32-00-510	General Goods & Supplies	6,000.00	409.59	5,590.41
2-32-00-511	Beautification	1,000.00	0.00	1,000.00
2-32-00-540	Utilities - Street Lights	15,000.00	1,683.99	13,316.01
2-32-00-611	Amortization - Engineered structures	0.00	0.00	0.00
2-32-00-621	Amortization-buildings	0.00	0.00	0.00
2-32-00-631	Amortization-machinery/equipment	0.00	0.00	0.00
2-32-00-651	Amortization-vehicles	0.00	0.00	0.00
2-32-00-762	Contributed to Capital Function	0.00	0.00	0.00
2-32-00-840	Provincial Conditional Grants	1,000.00	0.00	1,000.00
2-32-00-841	MSI - Capital	18,947.00	0.00	18,947.00
2-32-00-842	MSI - Operating	17,494.00	0.00	17,494.00
2-32-00-844	CCBF	10,000.00	0.00	10,000.00
2-42-00-200	Lagoon Maintenance/Manager (Sewer)	10,000.00	0.00	10,000.00
2-42-00-210	Waste Water Service Cost	0.00	0.00	0.00
2-42-00-230	Professional Consult (Sewer)	5,000.00	0.00	5,000.00
2-42-00-641	Amortization-Wastewater	0.00	0.00	0.00
2-42-00-762	Transfer to Capital Reserve - Sewer	1,000.00	0.00	1,000.00
2-43-00-200	Garbage Contract/GFL	15,000.00	0.00	15,000.00
2-43-00-270	RR13 Reclamation/Garbage Collection	10,000.00	0.00	10,000.00
2-43-00-350	Landfill Requisition Highway 43 GUNN	5,000.00	430.20	4,569.80
2-43-00-762	Transfer To Capital Functions	0.00	0.00	0.00
2-51-00-750	FCSS/Recreation	8,773.00	0.00	8,773.00
2-61-00-510	Development Officer Fees	6,500.00	355.00	6,145.00
2-61-00-511	Planning, Zoning & Development	1,000.00	0.00	1,000.00
2-61-00-512	Development Enforcement	1,000.00	0.00	1,000.00
2-62-00-211	East End Bus	350.00	0.00	350.00
2-71-00-540	Utilities Shop	4,500.00	880.69	3,619.31
2-71-00-541	Utilities Old Shop	1,000.00	74.99	925.01
2-71-00-762	Transfer to Capital Reserve - Equipment	1,000.00	0.00	1,000.00
2-72-00-200	Daypark/Recreation	500.00	0.00	500.00
2-72-00-540	Daypark Expenses/Utilities	5,500.00	0.00	5,500.00
2-72-00-541	Playground Equipment	1,000.00	0.00	1,000.00
2-72-00-661	Amortization-land improvements	0.00	0.00	0.00
2-72-00-762	Transfers To Capital Functions	0.00	0.00	0.00
2-74-00-200	Hall Cleaning	500.00	0.00	500.00
2-74-00-210	General Services/Maintenance/Hall	1,000.00	0.00	1,000.00
2-74-00-211	Yellowhead Regional Library	1,500.00	628.22	871.78
2-74-00-510	General Goods and Supplies/Hall	2,500.00	0.00	2,500.00
2-74-00-540	Utilities-Hall	3,000.00	319.81	2,680.19
2-99-00-750	School Foundation - Non-Residential	2,112.13	0.00	2,112.13
2-99-00-751	School Foundation - Residential	119,452.71	0.00	119,452.71
2-99-00-753	Senior Foundation	12,318.44	0.00	12,318.44
*P	TOTAL Expenses	726,641.57	62,405.67	664,235.90
**P	(Profit)/Loss	0.00	36,265.45	(36,265.45)

*** End of Report ***

SUMMER VILLAGE of SANDY BEACH, AB



CAO Report March 21st, 2024

1. TAXES (March 1st 2024)

- Current OUTSTANDING = \$9,387
- 1 YEAR Arrears = \$51,072
- 2 YEAR Arrears = \$6,495
- 3 YEAR Arrears = \$626

2. NEW RESIDENTS

Land Title Changes are behind by quite a few months so updates on new ownership is challenging. Ownership updates are only done when the new land titles are received month 1st and 15th unless a lawyer's letter for new owners are submitted confirming new ownership and mailing address.

3. DEVELOPMENT ACTIVITY

Enforcement and Clean Up orders will continue as normal through 2024.

4. TAX ACTIVITY

Taxes due June 30th - penalties are applied monthly July through Dec on the 1st of every month and 12% Jan 1 2025.

5. OPERATIONS

- Trail work Project Lakeshore Drive is ongoing and await feedback and update from contractor and additional estimates on culvert work: pushed back to Fall 2024;
- AB Health approved kitchen use for SSCL.
- Sturgeon County Peace Officer & Fire Agreement now in effect and signed.
- Spring Fire Bans or Restrictions will be posted on Village sign and website.

6. MAJOR PROJECTS towards Spring 2024. (All MSI or CCBF funded)

- ✓ Lakeshore Drive Trail work (2022) = \$17,000 **Completed/PAID**; (ongoing: to continue in Fall 2023/Spring 2024).
- ✓ Lakeshore Trail Culverts - **await estimate** completion/submission; Spring 2024
- ✓ Lakeshore Drive wide side white line painting = **\$11,500**; (June 2023) **Completed/PAID**.
- ✓ Dust Control + Gravel on West Cove and Blue Heron Drives Sept 2023 = **\$18,500 Completed/PAID**.
- ✓ Lakeshore (8) Streets clearing = Public works is working on this project through the Winter – ongoing.
- ✓ Lakeshore Drive - crack filling **Completed/PAID = \$8,150**.

7. CORRESPONDENCE (as presented)

March 2024: ACTION ITEM List

Employee	Task	Action Taken	Progress	Date
Rudolf.	MSI 2024	Operating/Capital to be paid early 2024	In progress	Spring 2024
	Audit 2023	Auditor in office Jan 29-Feb 1: await draft FS.	Due	March 2024
	Lakeshore Trails Culvert	Await estimate Spring 2024 MSI Funded	In progress	Winter 2023
	Darwell Transmission Line Phase A	Project Scope has changed Nov 3: Barrhead to be included in \$30 million project 90% funded by AEP: discussions and deliberations are ongoing and Sandy Beach will stay abreast of developments and provide updates as it comes through - <u>Sandy Beach has NOT made any final decision on the project.</u>	In progress	2024 Spring 2024
	Emergency Management	Yellowstone and Sunset Point withdrew Nov 2023 Await further developments - cost and scope requested from LSAC on Nov 17-2023: await feedback from County	Ongoing	Winter 2024
	Tax Notices/Budget 2024 & Tax Bylaw	May 2024 Notices & April 2024 for Bylaws	Due	Spring 2024
	Dust Control Spring 2024	MSI Funded	Due	
	Grading to be done on gravel roads Fall 2024	MSI Funded	Due	
Robin.	Payroll - Accounts Payable - Invoices	Input invoices – entering payroll - printing cheques	On-Going	Winter 2024
	Administration/Financial Software	Correspondence and Letters mailed/system training	On-Going	Winter 2024
	Filing, website, phone calls, land titles	Keeping everything current	On-Going	Winter 2024
	Audit 2023	Await Letter	Due	Spring 2024
COUNCIL.	Wastewater/Darwell Transmission Line Phase A	Scope change Nov 3 2023 - see above.	Ongoing	Spring 2024
	Alexander FN	Transfer Station UPDATE Fire Services		Spring 2024 Spring 2024



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR113898

To All Chief Elected Officials:

I am inviting your municipality to participate in the review of the *Municipal Government Act* requirements related to Intermunicipal Collaboration Frameworks (ICFs). ICFs encourage integrated and strategic planning, delivery, and funding of inter-municipal services.

Municipal Affairs welcomes your insight and feedback to ensure any future legislative changes consider the needs of municipalities. The scope of this engagement covers the following topics:

- required content of ICFs;
- ICF agreement duration;
- cost calculations;
- mediation and arbitration; and
- enforcement.

I encourage you to complete the survey and share your perspectives on these important matters. The survey is available at extranet.gov.ab.ca/opinio6//s?s=ICFReview and should take 15 to 20 minutes to complete. The survey is available until **April 12, 2024**.

Ministry staff will also be seeking input from chief administrative officers through discussion sessions to supplement the survey and focus on practical implementation considerations. The collective outcomes of the engagement will inform future legislative changes targeted for 2025.

If you have any questions about this review or the collection and use of this information, please email ma.engagement@gov.ab.ca.

Thank you for your participation.

Sincerely,

A handwritten signature in blue ink that reads "Ric McIver".

Ric McIver
Minister

cc: All Chief Administrative Officers