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## AGENDA



### *Summer Village of Sandy Beach*

REGULAR MEETING of COUNCIL  
MYRNA NOYES COMMUNITY HALL  
63 Lakeshore Drive, SANDY BEACH, AB  
March 20<sup>th</sup>, 2025 @ 7PM.

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

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- 1.0 CALL TO ORDER** Action
- 2.0 ACCEPTANCE OF AGENDA** Action
- 3.0 APPROVAL OF MINUTES**  
A. February 20<sup>th</sup>, 2025 Regular Council Meeting Minutes (*approve*); Action
- 4.0 DELEGATIONS** None

### **BUSINESS**

- 5.0 BUSINESS ARISING**
- A. Financial Statements Audit 2024 (*approve/sign*); Action
- B. Tower Rental; Action
- C. Action
- D. Action
- 6.0 DEVELOPMENT MATTERS**
- 7.0 NEW BUSINESS**
- A. Asset ACP Grant Join other SV; Action
- B. Action
- C.

### **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;

**NEXT MEETING** 17<sup>th</sup> April 2025

**ADJOURNMENT** Action

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## COUNCIL MEETING MINUTES



### *Summer Village of Sandy Beach*

February 20<sup>th</sup>, 2025 at 7pm.  
Myrna Noyes Community Hall  
63 Lakeshore Drive, Sandy Beach, AB

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#### IN ATTENDANCE

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

#### 1.0 CALL TO ORDER

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

#### 2.0 ACCEPTANCE OF AGENDA

MOVED by Councillor John Hellings that the agenda be approved as presented and amended with additions: Item 7A Medical Clinic Support Oneway; Item 7B Permanent Electors Registrar; Item 7C ICF extension LSAC; Item 7D Xplore Tower.

Res. # 016 – 25

CARRIED

#### 3.0 APPROVAL OF MINUTES

Res. # 017 – 25

MOVED by Councillor John Hellings that the attached minutes of the Regular Council Meeting January 16<sup>th</sup>, 2025 be approved as presented and printed and Council authorize the Deputy Mayor sign the minutes obo the mayor.

CARRIED

#### 4.0 DELEGATIONS

None

#### 5.0 BUSINESS ARISING

##### A.

##### **Budgets 2025**

Res. # 018 – 25

MOVED by Councillor John Hellings that Council receive the proposed 2025 operational and capital budgets as information and table for approval at the April Regular Council meeting.

CARRIED

##### **East End Bus 2025**

Res. # 019 – 25

MOVED by Councillor John Hellings that Council receive, accept and approve the \$375 donation/requisition for the East End Bus 2025 to be paid from donations.

CARRIED

##### **SSCL Hall Agreement 2025-2029**

Res. # 020 – 25

MOVED by Councillor John Hellings that Council receive, accept and approve the SSCL Hall agreement April 1 2025 to March 31<sup>st</sup> 2029 (\$800 annually and \$350 annual deposit) as presented in writing and authorize the mayor sign it.

CARRIED

##### **Returning Officer Agreement 2025**

Res. # 021 – 25

MOVED by Councillor John Hellings that Council receive, accept and approve the Returning Officer agreement Elections 2025 as presented in writing and Council authorize the Deputy Mayor sign the agreement (obo) the mayor.

CARRIED



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**COUNCIL MEETING MINUTES**



*Summer Village of Sandy Beach*

February 20<sup>th</sup>, 2025 at 7pm.  
Myrna Noyes Community Hall  
63 Lakeshore Drive, Sandy Beach, AB

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**10.0 CORRESPONDENCE**

**A.**  
Res. # 029 – 25

**Correspondence**

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 8:21 PM by Deputy Mayor Michael Harney

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
**Chief Administrative Officer**

**SUMMER VILLAGE OF SANDY BEACH**  
**Financial Statements**  
**For The Year Ended December 31, 2024**

Prepared by	Reviewed by
DP 2/05/25	PJD 2/08/25

## 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.

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Mr. Rudolf Liebenberg,  
Chief Administrative Officer

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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council of Summer Village of Sandy Beach

### *Qualified 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, 2024, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Qualified Opinion*

*PS 3280 Asset Retirement Obligations* was effective for fiscal years beginning on or after April 1, 2022. This standard addresses the accounting for legal obligations associated with the retirement of tangible capital assets. We were unable to obtain sufficient appropriate audit evidence about whether the Village has any asset retirement obligations as management has not undertaken the work necessary to determine whether the Village has any asset retirement obligations. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

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 qualified audit 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:

- 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, 2025



**SUMMER VILLAGE OF SANDY BEACH****Statement of Financial Position****As At December 31, 2024**

	<u>2024</u>	<u>2023</u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents <i>(Note 2)</i>	\$ 2,056,272	\$ 1,988,855
Receivables <i>(Note 3)</i>	<u>198,199</u>	<u>231,911</u>
	<u>2,254,471</u>	<u>2,220,766</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 32,839	\$ 29,990
Deferred revenue <i>(Note 4)</i>	<u>606,746</u>	<u>597,760</u>
	<u>639,585</u>	<u>627,750</u>
<b>NET FINANCIAL ASSETS</b>	<u>1,614,886</u>	<u>1,593,016</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(Note 5)</i>	1,281,128	1,338,922
Prepays	<u>12,953</u>	<u>19,626</u>
	<u>1,294,081</u>	<u>1,358,548</u>
<b>ACCUMULATED SURPLUS <i>(Note 6)</i></b>	<u>\$ 2,908,967</u>	<u>\$ 2,951,564</u>

**SUMMER VILLAGE OF SANDY BEACH**  
**Statement of Operations and Accumulated Surplus**  
**For the Year Ended December 31, 2024**

	2024 (Budget) (Note 10)	2024 (Actual)	2023 (Actual)
<b>REVENUE</b>			
Net taxation (Schedule 2)	\$ 393,319	\$ 393,092	\$ 393,034
Government transfers for operating	162,119	128,716	65,390
Return on investments	90,000	80,860	78,733
Penalties on taxes	30,000	32,251	30,656
Sales and user charges	22,175	11,949	16,108
Rentals	1,808	6,800	7,920
	<u>699,421</u>	<u>653,668</u>	<u>591,841</u>
<b>EXPENSES</b>			
Roads, streets, walks and lighting	306,489	325,726	221,223
General administration	160,370	163,819	157,300
Amortization	-	78,042	86,235
Fire	50,179	48,957	11,370
Waste management	30,000	22,550	21,074
Policing	16,326	20,488	15,536
Council and other legislative	16,500	16,440	15,225
Water	11,706	11,706	12,627
Family and community support services	8,773	8,000	8,000
Parks and recreation	7,000	7,350	5,301
Land use planning, zoning and development	16,350	5,945	7,254
Culture: libraries, museums, halls	8,500	4,490	3,549
Bylaw enforcement	15,000	3,001	1,330
Wastewater	14,999	-	1,998
	<u>662,192</u>	<u>716,514</u>	<u>568,022</u>
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE</b>	<u>37,229</u>	<u>(62,846)</u>	<u>23,819</u>
<b>OTHER REVENUE</b>			
Government transfers for capital	-	20,250	-
Gain on disposal of tangible capital assets	-	-	4,500
	<u>-</u>	<u>20,250</u>	<u>4,500</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	37,229	(42,596)	28,319
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>2,951,564</u>	<u>2,951,564</u>	<u>2,923,245</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (Note 6)</b>	<u>\$ 2,988,793</u>	<u>\$ 2,908,967</u>	<u>\$ 2,951,564</u>

**SUMMER VILLAGE OF SANDY BEACH**  
**Statement of Changes in Net Financial Assets**  
**For the Year Ended December 31, 2024**

	2024 (Budget) (Note 10)	<b>2024 (Actual)</b>	2023 (Actual)
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ 37,229	\$ <b>(42,596)</b>	\$ 28,319
Acquisition of tangible capital assets	45,000	<b>(20,250)</b>	-
Amortization of tangible capital assets	-	<b>78,042</b>	86,235
Proceeds on sale of tangible capital assets	-	-	4,500
Loss on sale of tangible capital assets	-	-	(4,500)
	82,229	<b>15,196</b>	114,554
Use (acquisition) of prepaid expenses	-	<b>6,674</b>	(8,502)
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	82,229	<b>21,870</b>	106,052
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	1,593,016	<b>1,593,016</b>	1,486,964
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ 1,675,245	\$ <b>1,614,886</b>	\$ 1,593,016

**SUMMER VILLAGE OF SANDY BEACH**  
**Statement of Cash Flows**  
**For The Year Ended December 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Annual surplus (deficit)	\$ (42,596)	\$ 28,319
Non-cash items not affecting annual surplus:		
Amortization	78,042	86,235
Gain on disposal of tangible capital assets	-	(4,500)
	<u>35,446</u>	<u>110,054</u>
Changes in non-cash working capital balances related to operations:		
Receivables	33,712	(60,043)
Accounts payable and accrued liabilities	2,849	4,017
Prepays	6,674	(8,502)
Deferred revenue	8,986	53,228
	<u>52,221</u>	<u>(11,300)</u>
Cash flow from operating activities	<u>87,667</u>	<u>98,754</u>
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(20,250)	-
Proceeds on sale of tangible capital assets	-	4,500
Cash flow from (used by) capital activities	<u>(20,250)</u>	<u>4,500</u>
<b>INCREASE IN CASH FLOW</b>	<b>67,417</b>	<b>103,254</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b><u>1,988,855</u></b>	<b><u>1,885,601</u></b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 2,056,272</u></b>	<b><u>\$ 1,988,855</u></b>

**SUMMER VILLAGE OF SANDY BEACH**  
**Schedule of Equity in Tangible Capital Assets**  
**For the Year Ended December 31, 2024**

*(Schedule 1)*

	<b>2024</b>	2023
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$ 1,338,922</b>	\$ 1,425,158
Acquisition of tangible capital assets	<b>20,250</b>	-
Amortization	<b>(78,042)</b>	(86,236)
<b>BALANCE, END OF YEAR</b>	<b>\$ 1,281,128</b>	\$ 1,338,922
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value) <i>(Note 5)</i>	<b>\$ 1,281,128</b>	\$ 1,338,922

**SUMMER VILLAGE OF SANDY BEACH**  
**Schedule of Property Taxes**  
**For the Year Ended December 31, 2024**

*(Schedule 2)*

	2024 (Budget) (Note 10)	<b>2024 (Actual)</b>	2023 (Actual)
<b>TAXATION</b>			
Real property taxes	\$ 531,811	\$ <b>531,584</b>	\$ 524,821
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	126,174	<b>126,174</b>	121,565
Lac Ste. Anne Foundation	12,318	<b>12,318</b>	10,222
	<u>138,492</u>	<u><b>138,492</b></u>	<u>131,787</u>
<b>NET MUNICIPAL PROPERTY TAXES</b>	<u>\$ 393,319</u>	<u>\$ <b>393,092</b></u>	<u>\$ 393,034</u>

**SUMMER VILLAGE OF SANDY BEACH**  
**Schedule of Expenses by Object**  
**For the Year Ended December 31, 2024**

**(Schedule 3)**

	2024 (Budget) (Note 10)	<b>2024 (Actual)</b>	2023 (Actual)
Salaries, wages and benefits	\$ 241,502	\$ <b>270,160</b>	\$ 232,175
Contracted and general services	264,949	<b>212,845</b>	105,976
Materials, goods and supplies	146,694	<b>146,970</b>	135,308
Amortization	-	<b>78,042</b>	86,235
Grants and transfer payments to other organizations	8,773	<b>8,000</b>	8,000
Bank charges	274	<b>497</b>	328
	<u>\$ 662,192</u>	<u>\$ <b>716,514</b></u>	<u>\$ 568,022</u>

# SUMMER VILLAGE OF SANDY BEACH

## Notes to Financial Statements

December 31, 2024

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### 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)

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# SUMMER VILLAGE OF SANDY BEACH

## Notes to Financial Statements

December 31, 2024

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### 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.

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# SUMMER VILLAGE OF SANDY BEACH

## Notes to Financial Statements

December 31, 2024

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### 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.

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**SUMMER VILLAGE OF SANDY BEACH**

**Notes to Financial Statements**

**December 31, 2024**

**2. CASH AND CASH EQUIVALENTS**

	<u>2024</u>	<u>2023</u>
Operating account	\$ 564,419	\$ 570,803
Savings account	6,389	6,087
Notice of demand accounts (31 - 90 days)	<u>1,485,464</u>	<u>1,411,965</u>
	<b>\$ 2,056,272</b>	<b>\$ 1,988,855</b>

**3. RECEIVABLES**

	<u>2024</u>	<u>2023</u>
Government transfers	\$ 113,738	\$ 143,916
Taxes and grants in place of taxes	76,258	84,190
Goods and Services Tax	<u>8,203</u>	<u>3,805</u>
	<b>\$ 198,199</b>	<b>\$ 231,911</b>

**4. DEFERRED REVENUE**

	<u>2023</u>	<u>Funds Received</u>	<u>Funds Expended</u>	<u>2024</u>
Local Government Fiscal				
Framework - capital component	\$ 464,312	\$ 109,971	\$ (127,323)	\$ 446,960
Canada Community Building Fund	121,271	27,004	-	148,275
Family and Community Support Services	12,177	7,334	(8,000)	11,511
	<u>\$ 597,760</u>	<u>\$ 144,309</u>	<u>\$ (135,323)</u>	<u>\$ 606,746</u>

**SUMMER VILLAGE OF SANDY BEACH**  
**Notes to Financial Statements**  
**December 31, 2024**

**5. TANGIBLE CAPITAL ASSETS**

	2024 Net Book Value	2023 Net Book Value
Engineered Structures		
Roadway systems	\$ 534,295	\$ 567,706
Wastewater systems	61,618	66,961
	<b>595,913</b>	634,667
Buildings	318,153	330,257
Land	222,015	222,015
Machinery and equipment	92,812	113,969
Work in progress	43,393	23,143
Vehicles	5,817	9,695
Land improvements	3,025	5,176
	<b>\$ 1,281,128</b>	<b>\$ 1,338,922</b>

	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	465,777	-	-	-	465,777
Land	222,015	-	-	-	222,015
Land improvements	74,448	-	-	-	74,448
Vehicles	55,281	-	-	-	55,281
Work in progress	23,143	20,250	-	-	43,393
	<b>\$ 3,646,693</b>	<b>\$ 20,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,943</b>

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Transfers	Accumulated Amortization End of Year
Engineered Structures					
Roadway systems	\$ 1,355,356	\$ 33,411	\$ -	\$ -	\$ 1,388,767
Wastewater systems	173,461	5,343	-	-	178,804
	1,528,817	38,754	-	-	1,567,571
Buildings	312,288	12,104	-	-	324,392
Land improvements	69,272	2,149	-	-	71,421
Vehicles	45,586	3,878	-	-	49,464
Machinery and equipment	351,808	21,157	-	-	372,965
	<b>\$ 2,307,771</b>	<b>\$ 78,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,385,813</b>

**SUMMER VILLAGE OF SANDY BEACH**

**Notes to Financial Statements**

**December 31, 2024**

**6. ACCUMULATED SURPLUS**

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	\$ 330,718	\$ 352,746
Restricted surplus		
Sewage reserve	430,498	397,274
Equipment reserve	300,038	299,037
Roads reserve	286,500	285,500
Water reserve	280,085	278,085
	<u>1,297,121</u>	1,259,896
Equity in tangible capital assets (Schedule 1)	<u>1,281,128</u>	1,338,922
	<u>\$ 2,908,967</u>	<u>\$ 2,951,564</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>2024</u>	<u>2023</u>
Village Council				
Mayor Lambert	\$ 4,333	\$ -	\$ 4,333	\$ 4,333
Harney	4,333	-	4,333	4,333
Hellings	4,333	-	4,333	4,333
	<u>\$ 12,999</u>	<u>\$ -</u>	<u>\$ 12,999</u>	<u>\$ 12,999</u>
Designated Officers	<u>\$ 8,760</u>	<u>\$ -</u>	<u>\$ 8,760</u>	<u>\$ 8,600</u>
Chief Administrative Officer	<u>\$ 76,500</u>	<u>\$ 5,104</u>	<u>\$ 81,604</u>	<u>\$ 82,157</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, 2024

### 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:

	2024	2023
Total debt limit	\$ 980,502	\$ 887,762
Total debt	-	-
<b>Total debt limit remaining</b>	<b>\$ 980,502</b>	<b>\$ 887,762</b>
Service on debt limit	\$ 163,417	\$ 147,960
Service on debt	-	-
<b>Total service on debt limit remaining</b>	<b>\$ 163,417</b>	<b>\$ 147,960</b>

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 RISKS

The Village is exposed to various risks through its financial instruments and has a risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Village's risk exposure and concentration as of December 31, 2024.

#### *Credit risk*

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Village is exposed to credit risk from customers. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Village has a significant number of customers which minimizes concentration of credit risk.

#### *Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Village is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources and accounts payable and accrued liabilities.

#### *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. In seeking to minimize the risks from interest rate fluctuations, the Village manages exposure through its normal operating and financing activities. The Village is exposed to interest rate risk primarily through its floating rate deposit account balances.

**SUMMER VILLAGE OF SANDY BEACH**

**Notes to Financial Statements**

**December 31, 2024**

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**10. BUDGET FIGURES**

Budget figures are provided for informational purposes only and are unaudited. The 2024 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.

	<u>2024 Budget</u>	<u>2024 Actual</u>
Annual surplus (deficit)	\$ 37,229	\$ (42,596)
Net transfers (to) from reserves	<u>(37,229)</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ (42,596)</u>

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**11. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by Council and management.

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# Summer Village of Sandy Beach

## Cheque Listing for Council: Feb

2025-Feb-26  
3:01:24PM

Cheque					Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description	Amount	Amount
20250034	2025-02-12	ATB FINANCIAL MasterCard		PAYMENT DEC.28-JAN.28 ATB FINANCIAL MASTERCARD	6,536.03	6,536.03
20250035	2025-02-12	GFL Environmental Inc.		PAYMENT PG00007090548 JANUARY RO DUMP	1,319.61	1,319.61
20250036	2025-02-12	Ste Anne Gas Co-op		PAYMENT 1117622 1119295 ACCT#006593-00 ACCT#005034-00	744.26 175.03	919.29
20250037	2025-02-12	UFA Co-operative Limited		PAYMENT JANUARY 31 ACCT#8872103	1,246.56	1,246.56
20250038	2025-02-12	Alberta Municipalities		PAYMENT RG202501-205 ACCT#480A	1,264.43	1,264.43
20250039	2025-02-12	ASVA		PAYMENT SI-245 2025 MEMBERSHIP	995.00	995.00
20250040	2025-02-12	PR		PAYMENT NB3-2025 3-2025	1,132.21	1,132.21
20250041	2025-02-12	Canada Revenue Agency		PAYMENT FEB. 2025 PD7A E ACCT#13200 3666 RP0001	1,428.95	1,428.95
20250042	2025-02-12	East End Bus Society		PAYMENT 153 2025 OPERATIONAL FUNDS	375.00	375.00
20250043	2025-02-12	Highway 43 East Waste Commission		PAYMENT 17279 JANUARY 2025 DISPOSAL FEES	420.00	420.00
20250044	2025-02-12	PR		PAYMENT DP3-2025 PERSONAL CC 3-2025 PERSONAL CC	2,717.46 199.02	2,916.48
20250045	2025-02-12	Yellowhead Regional Library		PAYMENT 14729b 1ST INSTALLMENT LOCAL	660.25	660.25
20250046	2025-02-26	EPCOR		PAYMENT FEB - 19 - 2025 FEB. 19 2025 FEB. 19, 2025 FEB. 6, 2025 ACCT#15279763 ACCT#21611009 ACCT#21649348 ACCOUNT#21716709	275.07 129.77 137.28 1,710.44	2,252.56
20250047	2025-02-26	Telus Mobility		PAYMENT FEB. 17, 2025 FEBRUARY 9 EFT ACCT#31932068	144.74 115.63	260.37
20250048	2025-02-26	PR		PAYMENT NB4-2025 4-2025	1,330.63	1,330.63
20250049	2025-02-26	Canada Revenue Agency		PAYMENT FEBRUARY PD7A E #13200 366 RP0001	4,527.35	4,527.35
20250050	2025-02-26	Liebenberg, Christiaan		PAYMENT CAO FEB-2025 CAO MONTHLY SALARY	4,434.18	4,434.18
20250051	2025-02-26	PR		PAYMENT FEB-02 FEBRUARY 2025 SALARY	1,764.09	1,764.09
20250052	2025-02-26	Parkland County		PAYMENT 108761 ANIMAL SHELTER ADMIN FEE	1,000.00	1,000.00
20250053	2025-02-26	PR		PAYMENT DP4-2025 4-2025	2,048.91	2,048.91
20250054	2025-02-26	Ricoh Canada Inc		PAYMENT SC094763023 ACCT#735113252	177.59	177.59
20250055	2025-02-26	Sonnleitner, Tony		PAYMENT FEBRUARY JANUARY 2025 FEBRUARY 2025 DO SERVICES JANUARY 2025 DO SERVICES	692.92 579.92	1,272.84





# Summer Village of Sandy Beach

## Cheque Listing for Council Feb

2025-Feb-26  
3:01:24PM

Cheque						Invoice	Cheque
Cheque #	Date	Vendor Name	Invoice #	Invoice Description		Amount	Amount
20250056	2025-02-26	Taxervice		PAYMENT			220.50
			2428258-252826	TR#131,154,375		220.50	
20250057	2025-02-26	Workers Compensation Board		PAYMENT			544.40
			27821180	ACCT#808987		544.40	

**Total \$39,047.23**

\*\*\* End of Report \*\*\*



# Summer Village of Sandy Beach

## Accounts Payable Bank Reconciliation

Page 1 of 1

2025-Mar-4  
9:17:22AM

February Balance Shown on Bank Statement

503,845.38

### Add Outstanding Deposits

### Less Outstanding Cheques

Payee	Cheque #	Cheque Date	Amount
XPLORE	20240372	2024-12-18	89.24
Workers Compensation Board	20250005	2025-01-13	450.57
Gelsinger, Cynthia Marie	20250024	2025-01-29	50.00
Canada Revenue Agency	20250049	2025-02-26	4,527.35
Parkland County	20250052	2025-02-26	1,000.00
Ricoh Canada Inc	20250054	2025-02-26	177.59
Sonnleitner, Tony	20250055	2025-02-26	1,272.84
Taxervice	20250056	2025-02-26	220.50
Workers Compensation Board	20250057	2025-02-26	544.40
<b>Total Outstanding Cheques</b>			<b>8,332.49</b>
			<b>(8,332.49)</b>

### And Adjustments

Your Bank Balance Should Be	<u>495,512.89</u>
Your Reconciled Bank Balance Is	<u>495,512.89</u>
Difference	<u><u>0.00</u></u>

\*\*\* End of Report \*\*\*

POSTED  
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# Summer Village of Sandy Beach

## For the Period Ending February 28, 2025

General Ledger	Description	2025 Budget	2025 Actual	2025 Budget Remaining %
<b>Revenues</b>				
1-00-00-110	Real Property Taxes/DIP	(18.99)	0.00	100.00
1-00-00-111	Minimum Levy: Res & Non-Res	(31,381.73)	0.00	100.00
1-00-00-112	Taxes - Commercial/Non-Residential	(5,502.36)	0.00	100.00
1-00-00-113	Taxes - Residential	(360,135.02)	0.00	100.00
1-00-00-115	Taxes - Linear	(3,144.34)	0.00	100.00
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)	(11,029.66)	63.23
1-00-00-520	Lagoon Maintenance - split cost	(1,000.00)	0.00	100.00
1-00-00-530	Misc. Income/Tower Rental/GST	(18,500.00)	(1,150.00)	93.78
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)	(170.00)	93.20
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)	(1,681.50)	93.53
1-02-00-550	Interest Income Trust	(64,000.00)	0.00	100.00
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	100.00
1-32-00-841	LGFF - Capital	(99,854.00)	0.00	100.00
1-32-00-842	LGFF - Operating	(17,494.00)	0.00	100.00
1-32-00-844	CBBF	(21,000.00)	0.00	100.00
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)	73.87
1-61-00-410	Planning/Zoning & Dev. Charges	(1,175.00)	0.00	100.00
1-74-00-560	Rental Income/Facilities (Hall)	(1,842.99)	0.00	100.00
1-74-00-840	Provincial Conditional Grants (Culture)	0.00	0.00	0.00
1-99-00-750	School Foundation - Non-Residential	(2,364.53)	0.00	100.00
1-99-00-751	School Foundation - Residential	(123,809.94)	0.00	100.00
1-99-00-752	School Foundation - Linear	0.00	0.00	0.00
1-99-00-753	Senior Foundation	(12,535.61)	0.00	100.00
<b>*P</b>	<b>TOTAL Revenues</b>	<b>(830,276.51)</b>	<b>(15,864.62)</b>	<b>0.00</b>



# Summer Village of Sandy Beach

## For the Period Ending February 28, 2025

General Ledger	Description	2025 Budget	2025 Actual	2025 Budget Remaining %
<b>Expenses</b>				
2-11-00-110	Honorariums	13,000.00	0.00	100.00
2-11-00-211	Mileage & Subsistence	1,000.00	0.00	100.00
2-11-00-510	Convention/Workshop/Supply/Meetings	2,500.00	0.00	100.00
2-12-00-110	Salaries/Wages Administration	78,000.00	13,000.00	83.33
2-12-00-111	Ad Hoc Committee	0.00	0.00	0.00
2-12-00-130	Employer Contributions (Office)	6,000.00	1,037.28	82.71
2-12-00-131	WCB	3,500.00	544.40	84.44
2-12-00-200	Contract Admin/DEM/DDEM	4,000.00	0.00	100.00
2-12-00-211	Travel & Subsistence	2,500.00	0.00	100.00
2-12-00-215	Freight/Postage/Telephone	4,500.00	1,112.36	75.28
2-12-00-216	Newsletter	100.00	0.00	100.00
2-12-00-217	Internet	925.00	0.00	100.00
2-12-00-218	Website	3,525.00	0.00	100.00
2-12-00-219	Conferences/CAO CLGM Coursework-MC	1,745.00	0.00	100.00
2-12-00-220	Dues/Memberships/Printing/Advertising	16,500.00	2,933.35	82.22
2-12-00-230	Professional/Special Services/Legal	4,500.00	2,700.00	40.00
2-12-00-231	Audit	7,000.00	0.00	100.00
2-12-00-232	Assessment Services	8,600.00	2,200.00	74.41
2-12-00-233	WILD Waterline (Operating)	1,284.00	0.00	100.00
2-12-00-234	WILD Waterline (Debenture Phase I - IV)	10,457.34	0.00	100.00
2-12-00-250	Office Repairs and Maintenance	500.00	0.00	100.00
2-12-00-260	Office Water/Sewer	2,250.00	0.00	100.00
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	84.55	69.25
2-12-00-274	Insurance	13,250.00	0.00	100.00
2-12-00-011	Election Expenses	7,500.00	0.00	100.00
2-12-00-505	Canada Day Celebration	500.00	0.00	100.00
2-12-00-510	General Office Supplies	1,000.00	0.00	100.00
2-12-00-511	Computer Repairs	0.00	0.00	0.00
2-12-00-512	IT/Financial Software/Muniware	3,000.00	2,372.96	20.90
2-12-00-519	Other Services/Donations/Appreciations	1,200.00	0.00	100.00
2-12-00-540	Utilities-Administration EPCOR	2,500.00	554.24	77.83
2-12-00-762	Transfer to Capital Reserve - Water	2,000.00	0.00	100.00
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	100.00
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	100.00
2-25-00-212	Police Funding Model	16,326.00	0.00	100.00
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)	127,367.09	23,160.64	81.81
2-32-00-111	Contract Services/Weed Inspector	500.00	0.00	100.00
2-32-00-130	Employer Contributions	9,000.00	1,558.34	82.68
2-32-00-200	Gravel/Maintenance/Drainage	2,100.00	1,131.88	46.10
2-32-00-201	Signs	750.00	0.00	100.00
2-32-00-202	Paving Reconstruction Roads	1,000.00	0.00	100.00
2-32-00-211	Fuel/Mileage/UFA	5,000.00	1,187.20	76.25
2-32-00-212	Transfer to Capital Reserve - Roads	1,000.00	0.00	100.00



# Summer Village of Sandy Beach

## For the Period Ending February 28, 2025

General Ledger	Description	2025 Budget	2025 Actual	2025 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	100.00
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	100.00
2-32-00-255	Repairs and Maint to other equipment	8,000.00	3,747.94	53.15
2-32-00-260	Snow Removal	1,000.00	0.00	100.00
2-32-00-270	Miscell. Gen. Services/Peace Officer SC	15,000.00	1,000.00	93.33
2-32-00-280	Equipment Purchases	5,000.00	0.00	100.00
2-32-00-350	Roads - Government Grant	0.00	0.00	0.00
2-32-00-510	General Goods & Supplies	6,000.00	644.10	89.26
2-32-00-511	Beautification	4,000.00	0.00	100.00
2-32-00-540	Utilities - Street Lights	15,000.00	1,628.99	89.14
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	100.00
2-32-00-841	LGFF - Capital	99,854.00	0.00	100.00
2-32-00-842	LGFF - Operating	17,494.00	0.00	100.00
2-32-00-844	CCBF	21,000.00	0.00	100.00
2-42-00-200	Lagoon Maintenance/Manager (Sewer)	10,000.00	0.00	100.00
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	100.00
2-42-00-641	Amortization-Wastewater	0.00	0.00	0.00
2-42-00-762	Transfer to Capital Reserve - Sewer	26,724.00	0.00	100.00
2-43-00-200	Garbage Contract/GFL	15,000.00	1,256.77	91.62
2-43-00-270	RR13 Reclamation/Garbage Collection	10,000.00	0.00	100.00
2-43-00-350	Landfill Requisition Highway 43 GUNN	5,000.00	420.00	91.60
2-43-00-762	Transfer To Capital Functions	0.00	0.00	0.00
2-51-00-750	FCSS/Recreation	8,773.00	8,000.00	8.81
2-61-00-510	Development Officer Fees	6,500.00	1,212.22	81.35
2-61-00-511	Planning, Zoning & Development	1,000.00	0.00	100.00
2-61-00-512	Development Enforcement	8,500.00	0.00	100.00
2-62-00-211	East End Bus	350.00	375.00	(7.14)
2-71-00-540	Utilities Shop	4,500.00	708.87	84.24
2-71-00-541	Utilities Old Shop	1,000.00	226.11	77.38
2-71-00-762	Transfer to Capital Reserve - Equipment	1,000.00	0.00	100.00
2-72-00-200	Daypark/Recreation	500.00	0.00	100.00
2-72-00-540	Daypark Expenses/Utilities	5,500.00	0.00	100.00
2-72-00-541	Playground Equipment	1,000.00	0.00	100.00
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	100.00
2-74-00-210	General Services/Maintenance/Hall	1,000.00	187.64	81.23
2-74-00-211	Yellowhead Regional Library	1,500.00	660.25	55.98
2-74-00-510	General Goods and Supplies/Hall	2,500.00	0.00	100.00
2-74-00-540	Utilities-Hall	3,000.00	410.90	86.30
2-99-00-750	School Foundation - Non-Residential	2,364.53	0.00	100.00
2-99-00-751	School Foundation - Residential	123,809.94	0.00	100.00
2-99-00-753	Senior Foundation	12,535.61	12,535.61	0.00
<b>*P</b>	<b>TOTAL Expenses</b>	<b>830,276.51</b>	<b>88,708.60</b>	<b>0.00</b>
<b>**P</b>	<b>(Profit)/Loss</b>	<b>0.00</b>	<b>72,843.98</b>	<b>0.00</b>

## SUMMER VILLAGE of SANDY BEACH, AB



### CAO REPORT March 20<sup>th</sup>, 2025

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#### 1. **TAXES** (February 28<sup>th</sup> 2025)

- Current: \$10,045.15
- 1 YEAR = \$54,721.09
- 2 YEAR ARREARS = \$6,278.11
- 3 YEAR Arrears = \$1,786.07

#### 2. **NEW RESIDENTS**

Land Title Changes continue as normal. Please provide your new mailing address and email so the title change can be recorded.

#### 3. **DEVELOPMENT ACTIVITY**

Report due August 2025.

#### 4. **TAX ACTIVITY**

Tax Arrears Recovery will start March 2025.

#### 5. **OPERATIONS**

- Spring Large Item Pick Up: Planned for mid-May.
- Audit 2024 completed
- Tax Notices planned to be mailed mid-May.
- Public Works finished interior work in Hall.
- Preps for mowing season underway.
- Some fire smart will be done in March and April as the season changes.
- The Returning Officer elections in progress.
- Tax Arrears in progress.

#### 6. **MAJOR PROJECTS** towards Fall 2025 (All LGFF or CCBF funded)

- **Ongoing**

#### 7. **CORRESPONDENCE**

- To be distributed if available.

**March 2025: ACTION ITEM List**

Employee	Task	Action Taken	Progress	Date
<b>CAO</b>	LGFF/CCBF 2024-2025 Audit 2024	SFE's due May 2025 Audit 2024 completed	In progress ✓	Spring 2025 March 2025
	Darwell Lagoon Transmission Line Phase A project	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 - <b>Sandy Beach has NOT made any (or final) decision on the project.</b>	In progress	2025  Spring 2025
	Minimum Tax for 2025	= \$800 as per motion Dec 2018 meeting	✓	April 2025
	Municipal Elections 2025 Tax Notices/Budget 2025 & Tax Bylaw	Nomination Day and Voting posted on website May 2025 Notices & April 2025 for Bylaws	In progress In progress	Aug 2025 June 30 2025
<b>Public Works</b>	FireSmart	Some fire smart planned for March and April 2025		
	Plow Truck operators does have air brakes Q Designations on driver's licence	Public Works has air brake Q designations The Plow Truck does have air brakes.	✓	Dec 2024
<b>Finance</b>	Payroll - Accounts Payable - Invoices Administration/Financial Software Filing, website, phone calls, land titles	Input invoices – entering payroll - printing cheques Correspondence and Letters mailed/system training Keeping everything current	On-Going On-Going On-Going	Spring 2025 Spring 2025 Spring 2025
<b>Council</b>	Wastewater/Darwell Transmission Line Phase A	Scope change Nov 3 2023 No decision yet.	Ongoing	Winter 2025
	Asset Condition Assessment summary	Administration	In progress	