

SUMMER VILLAGE OF CASTLE ISLAND AGENDA

Monday, August 21st, 2023 – Immediately following the Organizational Meeting
Wildwillow Administration Office & Via Zoom
2317 Township Road 545 Lac Ste. Anne County

1.	<u>Call to Order</u>		
2.	<u>Agenda</u>	a)	Monday, August 21 st , 2023 Regular Council Meeting <i>(approve as presented or as amended)</i>
3.	<u>Minutes:</u> <i>Pages 1-5</i>	a)	Monday, July 17 th , 2023 Regular Council Meeting <i>(approve as presented or as amended)</i>
4.	<u>Appointments:</u>	a)	N/A
5.	<u>Action Items:</u> <i>Bylaw 2023-05 Tax Penalties on Unpaid Taxes Pages 6-7</i>	a)	Bylaw 2023-05, a Bylaw to establish penalties on unpaid taxes; this Bylaw is required as the due date for taxes has been changed for 2023. The penalty amounts are 12% on the 1 st of September and 18% on the 31 st of December. <i>(that Council give 1st reading to Bylaw 2023-05, a Bylaw to establish penalties on unpaid taxes as is or as amended)</i> <i>(give 2nd reading to Bylaw 2023-05 as is or as amended)</i> <i>(give unanimous consent to consider third reading to Bylaw 2023-05 as is or as amended)</i> <i>(give third and final reading to Bylaw 2023-05 as is or as amended)</i>
	<i>Pages 8-9</i>	b)	Fire Rescue International – August 5 th , 2023 letter requesting consideration of long term interest to continue within the Regional Fire Services Group. They are requesting either a letter of intent or an appointment with Council to discuss this further. <i>(that Council support a letter of intent to Fire Rescue International and Onoway Regional Fire Services to maintain them as our service provider on a same or similar basis as the current agreement)</i> OR <i>(some other direction as given by Council at meeting time)</i>

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	<i>Pages 10-11</i>	c)	<p>Municipal Accountability Program Cycle 2 – attached is a letter received from Alberta Municipal Affairs regarding the MAP reviews which was first initiated in 2018, this first cycle is now complete. The Summer Village of Castle Island is not scheduled for the 2023 program year, although it is mentioned that we will be scheduled for the five-year cycle between 2024 – 2027.</p> <p><i>(that the Summer Village of Castle Island accept the second cycle schedule for the five year cycle between 2024 – 2027)</i></p> <p>Or</p> <p><i>(some other direction as given by Council at meeting time)</i></p>
		d)	
		e)	
6.	<u>Council Reports:</u>	a)	Mayor Kupchenko
		b)	Deputy Mayor Smith
		c)	<p>Councillor Elkow</p> <p><i>(accept Council reports for information)</i></p>
7.	<u>Development Permits</u>		N/A
8.	<u>Inspection Group Permits</u>		N/A
9.	<u>Financial</u> <i>Page 12</i>	a)	<p>Attached is a draft 3-year operating plan for review and approval. This is also a requirement resulting from a deficiency identified in the Municipal Accountability Program review.</p> <p><i>(that Council approve the 3 year operating plan as presented or amended)</i></p>

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	Pages 13-33 Forwarded under separate cover	b) c)	Attached please find the amended 2022 Financial Statements for review and approval. The Financial Statements required amendment for the playground expenses to be made through grant funding instead of reserves. <i>(that Council approve the 2022 Financial Statements as presented)</i> Revenue and Expense Statement to July 31 st , 2023. <i>(that Council approve the Revenue and Expense Statement to July 31st, 2023 as presented)</i>
10.	<u>Correspondence</u> Page 34 Pages 35-43	a) b)	Village of Alberta Beach, July 20 th , 2023 letter advising the resignation of the past Mayor and appointment of Mayor and Deputy Mayor. Yellowhead Regional Library – August 4 th , 2023 letter and 2022 Annual Report <i>(accept correspondence items a) through b) for information as presented)</i>
11.	<u>Chief Administrative Officer Report</u>	a) b) c)	
12.	<u>Adjournment</u>		

Next Meetings:

SUMMER VILLAGE OF CASTLE ISLAND
REGULAR COUNCIL MEETING MINUTES
MONDAY, JULY 17TH, 2023
SUMMER VILLAGE ADMINISTRATION OFFICE
2317 TOWNSHIP ROAD 545, LAC STE. ANNE COUNTY & VIA ZOOM

	PRESENT	<p>Mayor Ian Kupchenko (via zoom) Deputy Mayor: Calvin Smith (via zoom) Councillor: Jeff Elkow (via zoom)</p> <p>Administration: Wendy Wildman, Chief Administrative Officer Diane Wannamaker, Administrative Assistant</p> <p>Public attendance (in person): 0</p>
1.	CALL TO ORDER	Mayor Kupchenko called the meeting to order at 5:06 p.m.
2.	AGENDA 23-35	<p>MOVED by Councillor Elkow that the July 17th, 2023 agenda be approved with the following addition:</p> <p>Closed Session – Section 17, “Disclosure Harmful to Personal Privacy” – Contractor Concern</p> <p style="text-align: right;">CARRIED</p>
3.	MINUTES 23-36	<p>MOVED by Councillor Elkow that the minutes of the June 26th, 2023 Regular Council meeting be approved as presented.</p> <p style="text-align: right;">CARRIED</p>
4.	APPOINTMENTS	N/A
5.	ACTION ITEMS 23-37 Bylaw 2023-01 Code of Conduct	<p>MOVED by Mayor Kupchenko that Council give 1st reading to Bylaw 2023-01, a bylaw to establish a Code of Conduct for Members of Council, Council Committee and Other Bodies established by Council.</p> <p style="text-align: right;">CARRIED</p>
	23-38	<p>MOVED by Deputy Mayor Smith that Council give 2nd reading to Bylaw 2023-01.</p> <p style="text-align: right;">CARRIED</p>

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REGULAR COUNCIL MEETING MINUTES
MONDAY, JULY 17TH, 2023
SUMMER VILLAGE ADMINISTRATION OFFICE
2317 TOWNSHIP ROAD 545, LAC STE. ANNE COUNTY & VIA ZOOM

23-39	<p>MOVED by Mayor Kupchenko that Council give unanimous consent to consider third reading to Bylaw 2023-01.</p> <p style="text-align: right;">CARRIED UNANIMOUSLY</p>
23-40	<p>MOVED by Mayor Kupchenko that Council give 3rd and final reading to Bylaw 2023-01.</p> <p style="text-align: right;">CARRIED</p>
23-41 Bylaw 2023-02 Establishment of CAO & Designated Officer	<p>MOVED by Mayor Kupchenko that Council give 1st reading to Bylaw 2023-02, a bylaw to establish the positions of Chief Administrative Officer and Designated Officer.</p> <p style="text-align: right;">CARRIED</p>
23-42	<p>MOVED by Mayor Kupchenko that Council give 2nd reading to Bylaw 2023-02.</p> <p style="text-align: right;">CARRIED</p>
23-43	<p>MOVED by Mayor Kupchenko that Council give unanimous consent to consider third reading to Bylaw 2023-02.</p> <p style="text-align: right;">CARRIED UNANIMOUSLY</p>
23-44	<p>MOVED by Mayor Kupchenko that Council give 3rd and final reading to Bylaw 2023-02.</p> <p style="text-align: right;">CARRIED</p>
23-45	<p>MOVED by Mayor Kupchenko that Council approve the 2023 Operating and Capital Budget as presented.</p> <p style="text-align: right;">CARRIED</p>
23-46 Bylaw 2023-03 Tax Rate Bylaw	<p>MOVED by Deputy Mayor Smith that Council give 1st reading to Bylaw 2023-03, a bylaw to establish the various rates of taxation for the 2023 year.</p> <p style="text-align: right;">CARRIED</p>
23-47	<p>MOVED by Deputy Mayor Smith that Council give 2nd reading to Bylaw 2023-03.</p> <p style="text-align: right;">CARRIED</p>
23-48	<p>MOVED by Deputy Mayor Smith that Council give unanimous consent to consider third reading to Bylaw 2023-03.</p> <p style="text-align: right;">CARRIED UNANIMOUSLY</p>
23-49	<p>MOVED by Deputy Mayor Smith that Council give third and final reading to Bylaw 2023-03.</p> <p style="text-align: right;">CARRIED</p>

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REGULAR COUNCIL MEETING MINUTES
MONDAY, JULY 17TH, 2023
SUMMER VILLAGE ADMINISTRATION OFFICE
2317 TOWNSHIP ROAD 545, LAC STE. ANNE COUNTY & VIA ZOOM

23-50 Bylaw 2023-04 Special Tax Bylaw	MOVED by Councillor Elkow that Council give 1 st reading to Bylaw 2023-04, a bylaw to establish the special taxes for the 2023 year. CARRIED
23-51	MOVED by Councillor Elkow that Council give 2 nd reading to Bylaw 2023-04. CARRIED
23-52	MOVED by Councillor Elkow that Council give unanimous consent to consider third reading to Bylaw 2023-04. CARRIED UNANIMOUSLY
23-53	MOVED by Councillor Elkow that Council give third and final reading to Bylaw 2023-04. CARRIED
23-54	MOVED by Mayor Kupchenko that the Summer Village of Castle Island pay its' respective portion of the West inter Lake District Regional Water Services Commission Phase III and Phase IV capital construction costs through Canada Community Building Funding in the amount of \$5,247.25 (\$2,930.57 for Phase III and \$2,316.68 for Phase IV). CARRIED
23-55	MOVED by Councillor Elkow that the estimate from C & C Construction to construct the gazebo as per specs and drawings, as outlined in their estimate #1719, be approved in the amount of \$245,000 plus GST subject to grant funding approval. CARRIED
23-56	MOVED by Mayor Kupchenko that Council accept the 2023 Alberta Municipalities Convention scheduled for September 27 th to 29 th , 2023 in Edmonton for information. CARRIED
23-57	MOVED by Councillor Elkow that the Summer Village of Castle Island engage the services of Michelle Gallagher of Patriot Law Group to work on the utility right of way land purchase project. CARRIED
23-58	MOVED by Mayor Kupchenko that the Organizational Meeting for the Summer Village of Castle Island be set for August 21 st , 2023 at 5:00 p.m. followed by a Regular Council Meeting. CARRIED

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MONDAY, JULY 17TH, 2023
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2317 TOWNSHIP ROAD 545, LAC STE. ANNE COUNTY & VIA ZOOM

	23-59	<p>MOVED by Mayor Kupchenko that the Summer Village proceed with the required applications and permissions to the appropriate government agencies for upgrades to the north side of the causeway as discussed.</p> <p style="text-align: right;">CARRIED</p>
5.	COUNCIL REPORTS 23-60	<p>MOVED by Mayor Kupchenko that the Council reports be accepted for information.</p> <p style="text-align: right;">CARRIED</p>
6.	DEVELOPMENT PERMITS	N/A
7.	INSPECTION GROUP PERMITS	N/A
8.	FINANCIAL	N/A
9.	CORRESPONDENCE 23-61	<p>MOVED by Mayor Kupchenko that the following correspondence items be accepted for information:</p> <ul style="list-style-type: none"> ➤ Town of Onoway, April 26th, 2023 letter on the 2023 Onoway Regional Fire Services approved budget. ➤ Alberta Municipal Affairs, June 20th, 2023 letter from Minister Ric Mclver on being appointed Minister of Municipal Affairs ➤ Alberta Beach Snowmobile Club, letter of support for their Community Facility Enhancement Association (CFEP) Small Funding Stream Grant Application <p style="text-align: right;">CARRIED</p>
10.	CAO REPORT 23-62	<p>MOVED by Mayor Kupchenko that the Chief Administrative Officer Report be accepted for information.</p> <p style="text-align: right;">CARRIED</p>

Municipal Government Act RSA 2000 Chapter M-26
Section 344 & 345

BYLAW OF THE SUMMER VILLAGE OF CASTLE ISLAND, IN THE PROVINCE OF
ALBERTA, TO IMPOSE PENALTIES ON UNPAID TAXES

WHEREAS, Section 344 and 345 of the Municipal Government Act, being Chapter M26, R.S.A. 2000, permits Council to pass a bylaw to impose a penalty on unpaid taxes, and

WHEREAS, the Council of the Summer Village of Castle Island, in the province of Alberta, deems it expedient to impose penalties on unpaid taxes, and

WHEREAS, the Taxes in the Summer Village of Castle Island are due and payable by August 31st for the year in which the taxes are levied;

NOW THEREFORE, the Council of the Summer Village of Castle Island enacts as follows;

1. Where any taxes levied for the current year remain unpaid after August 31st these outstanding taxes are subject to a penalty thereon in the amount of 12% on the 1st day of September.
2. For the purpose of section 1 a reference to "the outstanding taxes" shall be deemed not to include the amount of any penalties thereon.
3. Any taxes which are not paid on or before the 31st day of December of the current year, shall be deemed to be in arrears and shall be in each subsequent calendar year, subject to a penalty of 18% on the 1st day of January with respect to the amount of taxes so in arrears. This provision applies to any taxes which are levied but remain unpaid as of the 31st day of December, and to all taxes which may hereafter be deemed to be in arrears in accordance with section 345 of the Municipal Government Act.
4. THAT this BYLAW shall come into force and have effect on the date of the third and final reading.

Read a first time on this 21st day of August, 2023.

Read a second time on this 21st day of August, 2023.

Unanimous Consent to proceed to third reading on this 21st day of August, 2023.

**Municipal Government Act RSA 2000 Chapter M-26
Section 344 & 345**

Read a third and final time on this 21st day of August, 2023.

Signed this 21st day of August, 2023.

Mayor, Ian Kupchenko

Chief Administrative Officer, Wendy Wildman





Fire Rescue International



August 5, 2023

Attention: All Onoway Regional Fire Services Member Municipalities
Regarding: Soliciting Advice About Your Intent to Enter a New Agreement When Current Agreement Expires

Dear Mayors & Councils,

During our AGM this spring I asked that it be added to the agenda Fire Rescue International (FRI)'s request that each municipality return to their respective councils and discuss the long-term interest they have (or do not have) to continue within the Onoway Regional Fire Services Group that we have formed together. Upon completing those internal discussions, FRI requested that each municipality provide a letter of intent concerning their municipality's general desire to continue to build on the service we have created together or choose another path towards fire services provisions. To date, FRI has received no responses.

Of course, a letter of intent at this stage would not be a commitment as the terms, conditions, and fees of a new contract have not been yet brokered. It would, however, help FRI with some of our long-term capital purchase planning. Letters of intent will also help FRI leadership in terms of longer-term legacy and/or succession planning. This type of guidance from your council will help FRI continue to deliver the city-like performance we are known for as well as prepare for the future our member municipalities dictate.

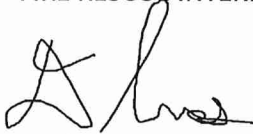
Box 1550 Onoway, AB T0E 1V0
780-777-4688
1-855-710-3473
di@secondwindenterprises.com



FRI advocates strongly for continued collaboration between the ten municipalities and in fact, would welcome a dialogue that might invite additional municipalities into the fold (such as Birch Cove, Sunrise Beach, Sandy Beach, West Cove, and possibly Lac Ste Anne or Seba Beach as well). FRI believes there is strength in numbers and by retaining or even adding to the membership, we may be in a position to improve the current level of service at no additional cost per title or maintain the current level of service and actually cut the cost per title for service delivery. Of course, all options are on the table and will be subject to the wishes of the elected officials of our member communities.

If possible, on behalf of Fire Rescue International I request that your municipality consider signaling it's contract re-negotiation preferences by way of a letter of intent to FRI by September 30th if possible. Once in hand, FRI can govern itself accordingly and prepare for the next stage of contract negotiations with those who are interested: 2024 Terms, Conditions, & Levels of Service commencing 2026). If it would be helpful, I can make myself available to come before your council to answer any fire service questions or discuss the merits of building on the success we have created together as a team.

Kind Regards,
FIRE RESCUE INTERNATIONAL



David Ives
Fire Chief

Box 1550 Onoway, AB T0E 1V0
780-777-4688
1-855-710-3473
di@secondwindenterprises.com

Deputy Minister
18th Floor Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4L4
Canada
Telephone: 780-427-4826
MA.DMO@gov.ab.ca

AR111594

Ms. Wendy Wildman
Chief Administrative Officer
Summer Village of Castle Island
PO Box 8
Alberta Beach AB T0E 0A0

Dear Ms. Wildman:

Subject: Municipal Accountability Program Cycle 2

As you may know, the Municipal Accountability Program (MAP) was initiated in 2018 to collaboratively foster effective local governance and build administrative capacity in Alberta's municipalities. Municipal Accountability Advisors review municipal processes and procedures to develop and enhance knowledge of mandatory legislative requirements. Through these efforts, Municipal Affairs supports Alberta municipalities with legislative compliance, and Chief Administrative Officers (CAOs) are able to confirm areas where the municipality is doing well and receive guidance on areas for improvement.

The first cycle of the program is complete, with 210 municipalities participating in a MAP review from 2018-22. The program is mandatory for municipalities with populations of 2,500 or less and may be offered to any municipality upon council request, if approved by the Minister.

I am pleased to advise Municipal Affairs is initiating the second cycle of the MAP in conjunction with continued support for municipalities to complete their remaining action plans for legislative compliance from Cycle 1. Your municipality is not included in the schedule for the 2023 program year; however, as a municipality with a population of 2,500 or less, Municipal Affairs will schedule a review within the five-year cycle between 2024 to 2027. As in the first cycle of the program, municipalities will be notified of their scheduling in advance of their review.

To ensure MAP continues to provide value to program participants and to the Ministry, the review areas in Cycle 2 have been expanded to include discretionary areas within the *Municipal Government Act*. During a MAP Cycle 2 review, the program team will work with you as the municipality's CAO to highlight the municipality's progress made through MAP Cycle 1. Additionally, the program team will assist in identifying areas to review and identify discretionary legislative provisions that apply or are likely to apply to your municipality. In your role as CAO, you will also be invited to identify other areas of focus for inclusion in the review.

.../2

If you have any questions or concerns, or if you wish to be added to the 2023 program year, please contact a Municipal Accountability Advisor with the Municipal Capacity and Sustainability Branch of Municipal Affairs, toll-free by first dialing 310-0000, then 780-427-2225.

On behalf of Municipal Affairs, thank you for your continued participation in this program. Through our collective efforts, we will continue to proactively address legislative compliance in a collaborative and constructive manner.

Sincerely,



Brandy Cox
Deputy Minister

3 year Operating Plan (Expense Projections)
(Draft - July 19th, 2023)

Master Code Block - Inflatons and Growth Projections						
Class A	"General Admin"	3%	Class D	"Utilities and Fuel"	7%	
Class B	"General Contract"	5%	Class E	"Other"	Manual Input	
Class C	"Specific Contract"	Manual Input				

2023		Approved
Budget		Total
Budget Function		Budget
Council		
Council - Remuneration	\$	800
Council - Expenses and Mileage	\$	1,200
Total Council	\$	2,000
Administration		
Admin - Contract	\$	13,200
Admin - Change Over (One Time)	\$	15,000
Admin - Travel and Subsistence	\$	1,000
Admin - WCB	\$	400
Admin - Memberships Fees	\$	1,621
Admin - Office Supply/Storage/Comm	\$	1,500
Admin - Assessment	\$	2,900
Admin - Audit	\$	5,200
Admin - Legal	\$	1,000
Admin - Land Titles	\$	-
Admin - Elections	\$	-
Admin - Bank Charges (Paid)	\$	250
Admin - Insurance and Bonds	\$	3,000
Admin - Website	\$	500
Total Administration	\$	45,571
Water/Sewer		
Water - WILD Operating	\$	118
Water - WILD Debenture	\$	5,247
Water - Other	\$	-
Sewer - Other	\$	-
Total Water/Sewer	\$	5,366
Parks and Recreation Services		
Park and Rec - Library (YRL)	\$	180
Park and Rec - FCSS	\$	1,194
Park and Rec - Beachwave Park (Donation)	\$	100
Park and Rec - Contracted Services	\$	17,000
Park and Rec - General Supply	\$	-
Park and Rec - Utilities	\$	252
Park and Rec - Annual Picnic	\$	100
Park and Rec - East End Bus	\$	350
Total Park and Recreation Services	\$	19,176
Emergency Services		
Emerg - Fire Services	\$	2,937
Emerg - CPO and Bylaw	\$	-
Emerg - Emergency Management	\$	-
Emerg - Provincial Policing	\$	2,221
Total Emergency Services	\$	5,158
Public Works		
PW - Roads (Contracted Services)	\$	15,000
PW - Roads (General Supply)	\$	100
PW - Street Lights	\$	2,200
PW - Waste Contract	\$	5,000
PW - HWY 43 East Waste	\$	500
Total Public Works	\$	22,800
Reserve and Amortization		
Reserve - Lagoon	\$	-
Reserve - AdmIn (General)	\$	-
Reserve - Amortization (Capital) Reserve	\$	-
Total Reserves	\$	-
Total Expenses (Annual Operating)	\$	100,071

Assigned Code	Assigned Rate
Class	%
A	3%
B	5%
B	5%
E	5%
E	0%
B	5%
A	3%
A	3%
A	3%
B	5%
B	5%
A	3%
A	3%
A	3%
A	3%
B	5%
B	5%
B	5%
E	5%
E	0%
E	0%
E	0%
B	5%
B	5%
E	0%
E	20%
B	5%
A	3%
D	7%
B	5%
B	5%
B	5%
B	5%
B	5%
B	5%
B	5%
E	15%

Budget Projections				
2024	2025	2026	2027	
\$ 824	\$ 849	\$ 874	\$ 900	
\$ 1,260	\$ 1,323	\$ 1,389	\$ 1,459	
\$ 2,084	\$ 2,172	\$ 2,263	\$ 2,359	
\$ 13,860	\$ 14,553	\$ 15,281	\$ 16,045	
\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
\$ 1,050	\$ 1,103	\$ 1,158	\$ 1,216	
\$ 412	\$ 424	\$ 437	\$ 450	
\$ 1,670	\$ 1,720	\$ 1,772	\$ 1,825	
\$ 1,545	\$ 1,591	\$ 1,639	\$ 1,688	
\$ 3,045	\$ 3,197	\$ 3,357	\$ 3,525	
\$ 5,460	\$ 5,733	\$ 6,020	\$ 6,321	
\$ 1,030	\$ 1,061	\$ 1,093	\$ 1,126	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 258	\$ 265	\$ 273	\$ 281	
\$ 3,150	\$ 3,308	\$ 3,473	\$ 3,647	
\$ 525	\$ 551	\$ 579	\$ 608	
\$ 47,005	\$ 48,506	\$ 50,081	\$ 51,730	
\$ 124	\$ 131	\$ 137	\$ 144	
\$ 5,247	\$ 5,247	\$ 5,247	\$ 5,247	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 5,372	\$ 5,378	\$ 5,384	\$ 5,391	
\$ 189	\$ 198	\$ 208	\$ 219	
\$ 1,254	\$ 1,316	\$ 1,382	\$ 1,451	
\$ 100	\$ 100	\$ 100	\$ 100	
\$ 17,850	\$ 18,743	\$ 19,680	\$ 20,664	
\$ -	\$ -	\$ -	\$ -	
\$ 269	\$ 288	\$ 308	\$ 330	
\$ 103	\$ 106	\$ 109	\$ 113	
\$ 368	\$ 386	\$ 405	\$ 425	
\$ 20,133	\$ 21,138	\$ 22,193	\$ 23,302	
\$ 3,084	\$ 3,238	\$ 3,400	\$ 3,570	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 2,665	\$ 3,198	\$ 3,838	\$ 4,605	
\$ 5,749	\$ 6,436	\$ 7,238	\$ 8,175	
\$ 15,750	\$ 16,538	\$ 17,364	\$ 18,233	
\$ 103	\$ 106	\$ 109	\$ 113	
\$ 2,354	\$ 2,519	\$ 2,695	\$ 2,884	
\$ 5,250	\$ 5,513	\$ 5,788	\$ 6,078	
\$ 525	\$ 551	\$ 579	\$ 608	
\$ 23,982	\$ 25,226	\$ 26,536	\$ 27,914	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ -	
\$ 104,324	\$ 108,856	\$ 113,695	\$ 118,872	

Year	2024	2025	2026	2027
Annual Increase (\$\$\$)	\$ 4,253	\$ 4,532	\$ 4,839	\$ 5,177
Annual Increase (%)	4.250%	4.344%	4.445%	4.553%

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**SUMMER VILLAGE OF CASTLE ISLAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

SUMMER VILLAGE OF CASTLE ISLAND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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SUMMER VILLAGE OF CASTLE ISLAND

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of The Summer Village of Castle Island is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the Summer Village's financial position as at December 31, 2022 and the results of its operations for the year then ended.

The financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The financial statements include certain amounts based on estimated and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material aspects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the financial statements.

The Summer Village Council carries out its responsibilities for review of the financial statements principally through its regular meetings of Council. Council meets regularly with management and with external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to Council with and without the presence of management. The Summer Village Council has approved the financial statements.

The financial statements have been audited by Doyle & Company, Chartered Professional Accountants, independent external auditors appointed by the Summer Village. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Summer Village's financial statements.

Chief Administrative Officer
August 2, 2023

Edward Cheung, CPA, CA*
Scott T. Mockford, CPA, CA*
Allen Lee, CPA, CMA*
Jason Bondarevich, CPA, CA*
*Operates as a Professional Corporation

11210 – 107 Avenue N.W.
Edmonton, Alberta T5H 0Y1
Tel (780) 452-2300, Fax (780) 452-2335

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of The Summer Village of Castle Island

Opinion

We have audited the Financial Statements of the The Summer Village of Castle Island, which comprise the statement of financial position as at December 31, 2022, and the results of its operations, changes in its 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 The Summer Village of Castle Island as at December 31, 2022, the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 Entity'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 cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Financial Statements

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

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

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

INDEPENDENT AUDITOR'S REPORT - continued

- 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 Summer 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 Summer 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

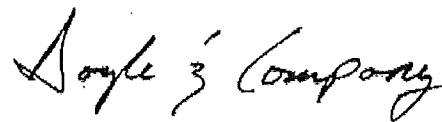
Debt Limit Regulation

In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Summer Village's debt limit can be found in note 8.

Supplementary Accounting Principles and Standards Regulation

In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 9.

Edmonton, Alberta
August 2, 2023



Chartered Professional Accountants

SUMMER VILLAGE OF CASTLE ISLAND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

	2022	2021
	\$	\$
FINANCIAL ASSETS		
Cash	120,710	205,421
Restricted cash - sewer levies (Note 2)	10,160	10,151
Cashable GICs (Note 3)	95,755	95,660
Accounts receivable	15,888	15,888
Receivables from other governments	445,329	411,202
Taxes receivable	-	3,366
	687,842	741,688
LIABILITIES		
Accounts payable and accrued liabilities	5,227	30,785
Deposit liabilities	126	126
Deferred revenue (Note 4)	510,960	570,443
	516,313	601,354
NET FINANCIAL ASSETS	171,529	140,334
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	426,608	396,523
ACCUMULATED SURPLUS (NOTE 7)	598,137	536,857

Approved on Behalf of Council

_____ Mayor

_____ Councilor

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 Actual \$
REVENUE			
Net municipal property taxes (Schedule 3)	56,711	55,920	53,775
Annual community levies	-	6,811	5,527
Interest and penalties - property taxes	-	606	190
Revenue - own sources	1,430	177	1,617
Government transfers for operating (Schedule 4)	122,727	2,727	8,740
FCSS grant	1,000	714	1,110
TOTAL REVENUE	181,868	66,955	70,959
EXPENDITURES			
Legislative	1,100	1,903	626
Administration	30,622	18,324	24,397
Fire agreement	-	2,843	2,796
FCSS	-	1,194	1,194
Roads, streets, walks, and lighting	7,450	42,297	28,389
Waste management	5,000	4,188	4,708
Parks and recreation	137,500	25,360	18,844
Policing cost	-	927	617
Water	200	124	164
Lagoon	-	3,492	3,492
TOTAL EXPENDITURES	181,872	100,652	85,227
EXCESS OF REVENUE OVER EXPENDITURES BEFORE OTHER	(4)	(33,697)	(14,268)
OTHER			
Government transfer for capital (Schedule 4)	120,000	94,977	-
EXCESS OF REVENUES OVER EXPENDITURES FOR THE YEAR	119,996	61,280	(14,268)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-	536,857	551,125
ACCUMULATED SURPLUS, END OF YEAR	-	598,137	536,857

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 Actual \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENDITURES	-	61,280	(14,268)
Acquisition of tangible capital assets	-	(56,532)	(38,444)
Amortization of tangible capital assets	-	26,447	22,647
	-	(30,085)	(15,797)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	-	31,195	(30,065)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	-	140,334	170,399
NET FINANCIAL ASSETS, END OF YEAR	-	171,529	140,334

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and government agencies	101,082	234,046
Cash paid to suppliers and contractors	(123,558)	(207,391)
	(22,476)	26,655
CASH OUTFLOWS FOR CAPITAL		
Additions to capital assets	(56,532)	(38,444)
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease (increase) in investments	(95)	(713)
DECREASE IN CASH DURING THE YEAR	(79,103)	(12,502)
CASH - Beginning of year	215,572	228,074
CASH - End of year	136,469	215,572
Cash is comprised of:		
Cash	120,710	205,421
Restricted cash	10,160	10,151
	130,870	215,572

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022 \$	2021 \$
Balance, Beginning of Year	94,674	45,660	396,523	536,857	551,125
Excess (deficiency) of revenue over expenses	61,280	-	-	61,280	(14,268)
Current years funds used for tangible capital assets	(56,532)	-	56,532	-	-
Annual amortization expenses	26,447	-	(26,447)	-	-
Change in accumulated surplus	31,195	-	30,085	61,280	(14,268)
Balance, End of Year	125,869	45,660	426,608	598,137	536,857

The accompanying notes form part of these financial statements.

(22)

SUMMER VILLAGE OF CASTLE ISLAND

SCHEDULE OF TANGIBLE CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 2

	Land	Engineered Structures	Machinery and Equipment	Building	2022 \$	2021 \$
COST:						
Balance, Beginning of Year	27,300	486,476	143,122	6,089	662,987	624,543
Acquisition of tangible capital assets	-	-	56,532	-	56,532	38,444
Balance, End of Year	27,300	486,476	199,654	6,089	719,519	662,987
ACCUMULATED AMORTIZATION:						
Balance, Beginning of Year	-	176,132	84,243	6,089	266,464	243,817
Annual amortization	-	21,283	5,164	-	26,447	22,647
Balance, End of Year	-	197,415	89,407	6,089	292,911	266,464
NET BOOK VALUE	27,300	289,061	110,247	-	426,608	396,523

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND

SCHEDULE OF PROPERTY TAXES

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 3

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 Actual \$
TAXATION			
Real property taxes	93,038	92,247	89,230
Linear property taxes	125	125	120
TOTAL TAXATION	93,163	92,372	89,350
REQUISITIONS			
Alberta School Foundation Fund	36,452	36,452	35,575
TOTAL REQUISITIONS	36,452	36,452	35,575
NET TAXES AVAILABLE FOR MUNICIPAL PURPOSES	56,711	55,920	53,775

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND
SCHEDULE OF GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 4

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 Actual \$
TRANSFERS FOR OPERATING			
Provincial Government	2,727	2,727	8,740
TRANSFERS FOR CAPITAL			
Provincial Government	120,000	94,977	-
TOTAL GOVERNMENT TRANSFERS	122,727	97,704	8,740

The accompanying notes form part of these financial statements.

SUMMER VILLAGE OF CASTLE ISLAND

SCHEDULE OF EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE 5

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 \$
EXPENSES			
Contracted and general services	181,372	74,175	62,550
Materials, goods, supplies, and utilities	500	30	30
Amortization of tangible capital assets	-	26,447	22,647
TOTAL EXPENSES	181,872	100,652	85,227

The accompanying notes form part of these financial statements.

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SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements of The Summer Village of Castle Island have been prepared in accordance with Canadian public sector standards for municipal governments as recommended by the Chartered Professional Accountants of Canada. Significant aspects of these accounting principles are as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, and changes in fund balances and financial position of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the council and are owned or controlled by the municipality.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

These financial statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, service performed or the tangible capital assets are acquired.

(c) 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 expenditures 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.

(d) Cash and Cash Equivalents

Cash and cash equivalents consists of bank deposits and savings accounts with a term of three months or less.

SUMMER VILLAGE OF CASTLE ISLAND
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(e) Valuation of Financial Assets and Liabilities

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

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Short-term investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Loans Receivable and debt Changes recoverable	Amortized cost
Accounts Payable and accrued liabilities	Cost
Deposit Liabilities	Cost
Band Indebtedness and long-term debt	Amortized cost

(f) Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the town has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payor. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(g) Fund Accounting

The Summer Village's funds consist of operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate equity account. Proceeds from sale of land are recorded as revenue in the operating fund.

The operating and capital funds are further segregated by functions which relate to specific areas of activity.

(h) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be determined.

(i) 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 excess of revenues over expenses, provides the Change in Net Financial Assets (Debt) for the year.

(j) Investments

Investments are recorded at market value.

(k) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(l) 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:

i) Amortization

	Years
Roads (Surface)	10 - 30
Machinery and equipment	15 - 30
Buildings	10

Amortization was charged at a rate of 50% in the year of acquisition. No amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

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SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(l) Tangible Capital Assets - Continued

ii) Contributions of Tangible Capital Assets

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

iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental of ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(m) Requisition 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.

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

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

(n) Measurement Uncertainty

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

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of the tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the revenue or expenses in the period in which they become known. Actual results could differ from those estimates.

2. RESTRICTED CASH - SEWER LEVIES

Restricted cash consists of sewer levies collected from rate payers to be used for a future sewer project. These funds are held by the Summer Village in trust on behalf of the rate payers. In the event the sewer project does not proceed, the funds will be returned to the rate payers.

3. CASHABLE GIC'S

Cashable GIC'S have terms of one year and interest at 0.75% - 1.25%

SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

4. DEFERRED REVENUE

	2022	2021
	\$	\$
Sewer Levies	10,151	10,151
Canada Community - Building Fund	93,917	88,318
Municipal Sustainability Initiative - Capital Grant	406,892	471,974
	510,960	570,443

5. TANGIBLE CAPITAL ASSETS

Net book value of tangible capital assets is as follows:

	2022	2021
	\$	\$
Land	27,300	27,300
Engineered Structures	289,061	310,344
Machinery and Equipment	110,247	58,879
	426,608	396,523

6. EQUITY IN TANGIBLE CAPITAL ASSETS

	2022	2021
	\$	\$
Tangible capital assets (Schedule 2)	719,519	662,987
Accumulated amortization (Schedule 2)	(292,911)	(266,464)
	426,608	396,523

7. ACCUMULATED SURPLUS

	2022	2021
	\$	\$
Unrestricted surplus	125,869	94,674
Restricted surplus		
General operating reserve	24,955	24,955
Computer replacement reserve	1,000	1,000
General capital reserve	1,814	1,814
Roads and streets reserve	17,891	17,891
	45,660	45,660
Equity in tangible capital assets	426,608	396,523
	598,137	536,857

SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

8. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits for the Summer Village of Castle Island be disclosed as follows:

	2022	2021
	\$	\$
Total debt limit	100,433	106,439
Total debt	-	-
Debt limit remaining	100,433	106,439
Debt servicing limit	16,739	17,740
Debt servicing	-	-
Debt servicing limit remaining	16,739	17,740

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality, the financial statements must be interpreted as a whole.

9. SALARY & BENEFIT DISCLOSURE

Disclosure of salaries and benefits for municipal officials and the Chief Administrative Officer as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits & Allowances (2)	Total 2022	Total 2021
	\$	\$	\$	\$
Mayor & Councilors				
Ian Kupchenko - Mayor	1,172	-	1,172	329
Calvin Smith - Deputy Mayor	-	-	-	-
Jeffrey Elkow - Councillor	-	-	-	-
C.A.O:				
Shelly Marsh	12,335	-	12,335	12,275

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and other direct cash remuneration.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

SUMMER VILLAGE OF CASTLE ISLAND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

10. FINANCIAL INSTRUMENTS

The Summer Village's financial instruments consist of cash, accounts receivable, accounts payable, deposits, deferred revenue and deferred grants. It is management's opinion that the Summer Village is not exposed to significant interest, currency or credit risk arising from these financial instruments.

The Summer Village is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Summer Village provides services may experience financial difficulty and be unable to fulfil their obligations. The diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

11. APPROVAL OF FINANCIAL STATEMENTS

Mayor and council have approved these financial statements

12. BUDGET FIGURES

Budget figures have not been audited.

13. RECONCILIATION OF OPERATING RESULTS TO BUDGETING SYSTEM

For the year ended December 31, 2022 the Summer Village did not include amortization in the preparation of its budget. As a result of this, the reconciliation below has been provided for information purposes only to provide users with supplementary comparative information. It should not be used as a replacement for the information provided on the statement of operations.

	2022 Budget (Unaudited) \$	2022 Actual \$	2021 Actual \$
Excess of revenue over expenditures before other	(4)	(33,697)	(14,268)
Add:			
Amortization	-	26,447	22,647
Results of operations before amortization	(4)	(7,250)	8,379



Alberta Beach

Box 278 • Alberta Beach • Alberta • T0E 0A0
Telephone: 780-924-3181 • Fax: 780-924-3313

July 20, 2023

Lac Ste. Anne County
Town of Onoway
Town of Mayerthorpe

Summer Villages of Birch Cove, Castle Island, Nakamun Park, Ross Haven, Sandy Beach, Silver Sands, South View, Sunrise Beach, Sunset Point, Val Quentin, West Cove and Yellowstone

**Re: Alberta Beach Councillor Resignation
Appointment of Mayor & Deputy Mayor**

Alberta Beach Council at their July 18th, 2023 regular Council meeting received a letter of resignation from Councillor (Mayor) Angela Duncan. At this meeting Council elected Councillor Tara Elwood as Mayor and Councillor Debbie Durocher as Deputy Mayor. As well Council made a motion that a By-election date be set for September 28, 2023.

Alberta Beach Council members are as follows;

- Mayor..... Tara Elwood
- Deputy Mayor.....Debbie Durocher
- Councillor..... Kelly Muir
- Councillor..... Daryl Weber
- Councillor..... Vacant

Please do not hesitate to contact the undersigned at 780-924-3181 if you require any further information.

Sincerely,

Kathy Skwarchuk
Kathy Skwarchuk,
C.A.O.

August 4, 2023

Wendy Wildman
Summer Village of Castle Island
Box 8
Alberta Beach AB T0E 0A0

Dear Wendy,

As a valued partner and member of Yellowhead Regional Library (YRL), I am happy to share the YRL 2022 Annual Report with you and your stakeholders.

For YRL member municipalities and school divisions, we know return on your investment with us is critical. The 2022 Annual Report demonstrates several key indicators of our value to your residents and students. Here are two examples from residents in the YRL region, including your community:

- 101,127 international newspaper/magazine issues read through [PressReader](#).
- 228,183 books, audiobooks and/or magazines checked out through [OverDrive](#).

The power of regional collaboration opens a world of resources to every person living in the YRL region. The power of our collective purchasing and distribution delivers a catalogue of materials beyond what any individual library could maintain on its own. And, the power of our continuous improvement brings the latest technology and best practices to each member library and the patrons they serve. I hope you find the Annual Report informative and reflective of a remarkable year.

I am available to discuss this document and/or answer any questions you may have. Please contact me at kpalichuk@yrl.ab.ca or 780-962-2003, x226.

In addition, we would be happy to speak to your Council about YRL services, governance and our [2023-2025 Strategic Plan](#). To schedule a presentation, please contact our Executive Assistant, Laurie, at lhaak@yrl.ab.ca or 780-962-2003, x221.

Thank you for your support of YRL and library services.

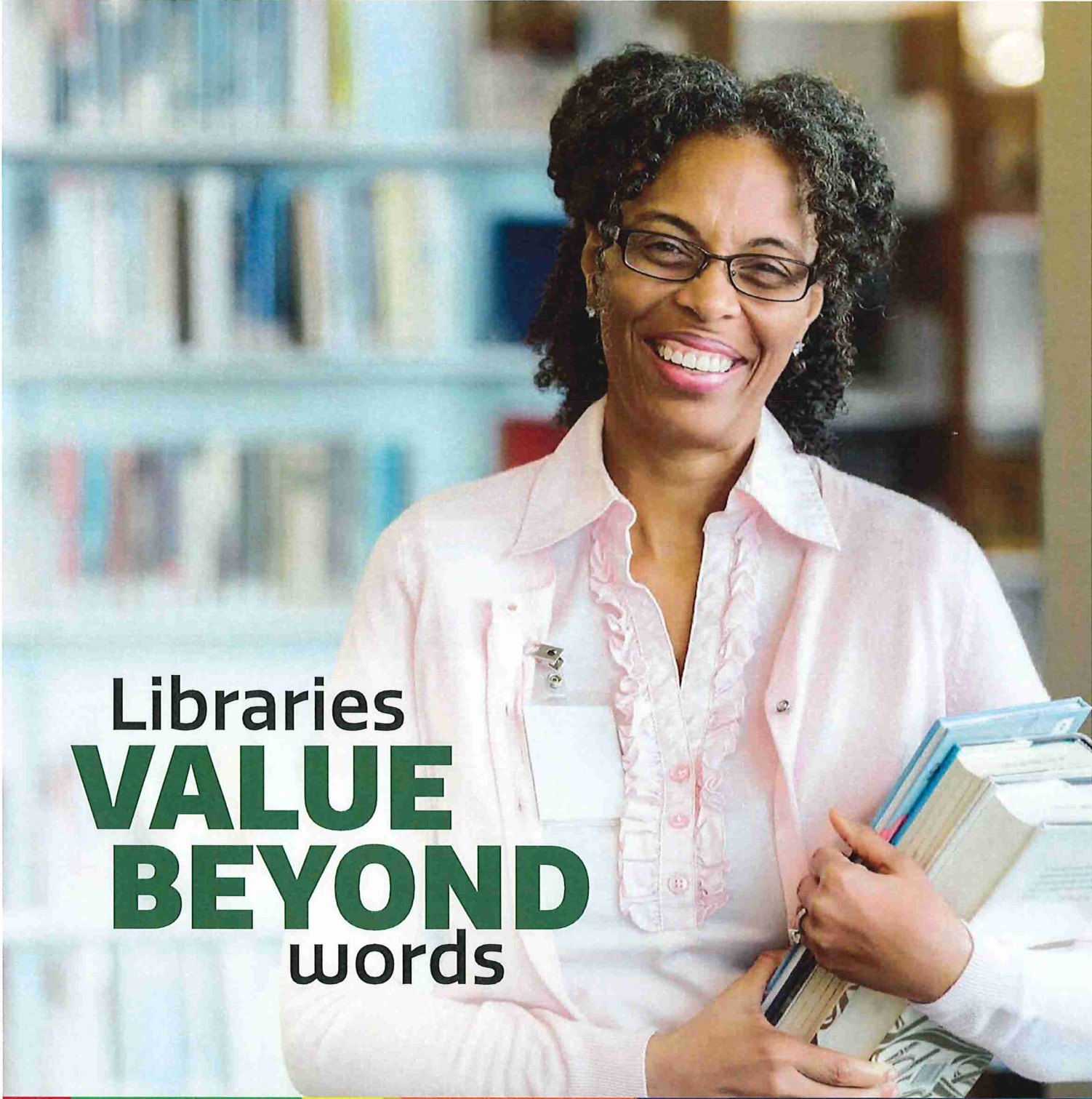
Yours truly,



Karla Palichuk, Director
Yellowhead Regional Library

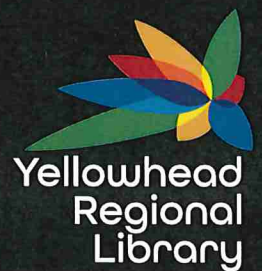
Enclosure

Libraries
**VALUE
BEYOND**
words



Libraries
**VALUE
BEYOND**
words

**2022 Annual
Report**





Message from the Board Chair

Over the past year, Yellowhead Regional Library (YRL) continued to demonstrate its commitment to service excellence. The role of YRL is to collaboratively support and enable public and school member libraries to deliver timely, responsive services to their respective patrons.

This partnership yields tremendous results, both financial and operational.

The return on investment to communities is more than monetary. We regularly hear stories of people accessing resources, upgrading job skills, learning to read and having fun – all at their local public and school libraries. Libraries truly are the hubs of their communities, and to more fully express this, the YRL team developed a tagline: Libraries Value Beyond Words. This tagline is being used on a range of materials, including approaches to advocacy with elected officials.

We believe this will help people to see libraries' full contributions to the quality of life we enjoy every day.

Hendrik (Hank) Smit

Chair, Yellowhead Regional Library Board of Trustees



Message from the Director

This past year was incredibly active for YRL staff, with new programs and services delivered to public and school libraries within the region. These include: an updated program guide to help school librarians understand YRL's services, delivery of high-end training on topics such as managing the impacts of homelessness and how to hold crucial conversations, and new advocacy efforts to support a better understanding of the value that libraries bring to communities.

Additionally, YRL staff visited each of the 43 public libraries in the region, to meet with library staff and offer in-person support. We coordinated wireless printing options, made significant cybersecurity upgrades, and completed the legwork on creating new library websites.

Perhaps the greatest outcome, though, is the daily collaboration that occurs between and among YRL staff and member libraries. Partnering with the wonderful library staff in communities across our region is highly rewarding. We appreciate the innovation and creativity that comes from our joint efforts. Working together, we can help all member libraries to shine brightly.

Karla Palichuk
Director, Yellowhead Regional Library

YRL In the Community

In 2022, Library Development Services staff met with 43 public libraries, provided 64 on site consulting visits, and held 1,329 remote consulting sessions (online). In addition, Technology Services staff met with 14 public libraries, provided 29 on site visits, held 200 remote sessions, and resolved 1,769 IT helpdesk tickets.

57

Public library visits

93

In-person consultations

9

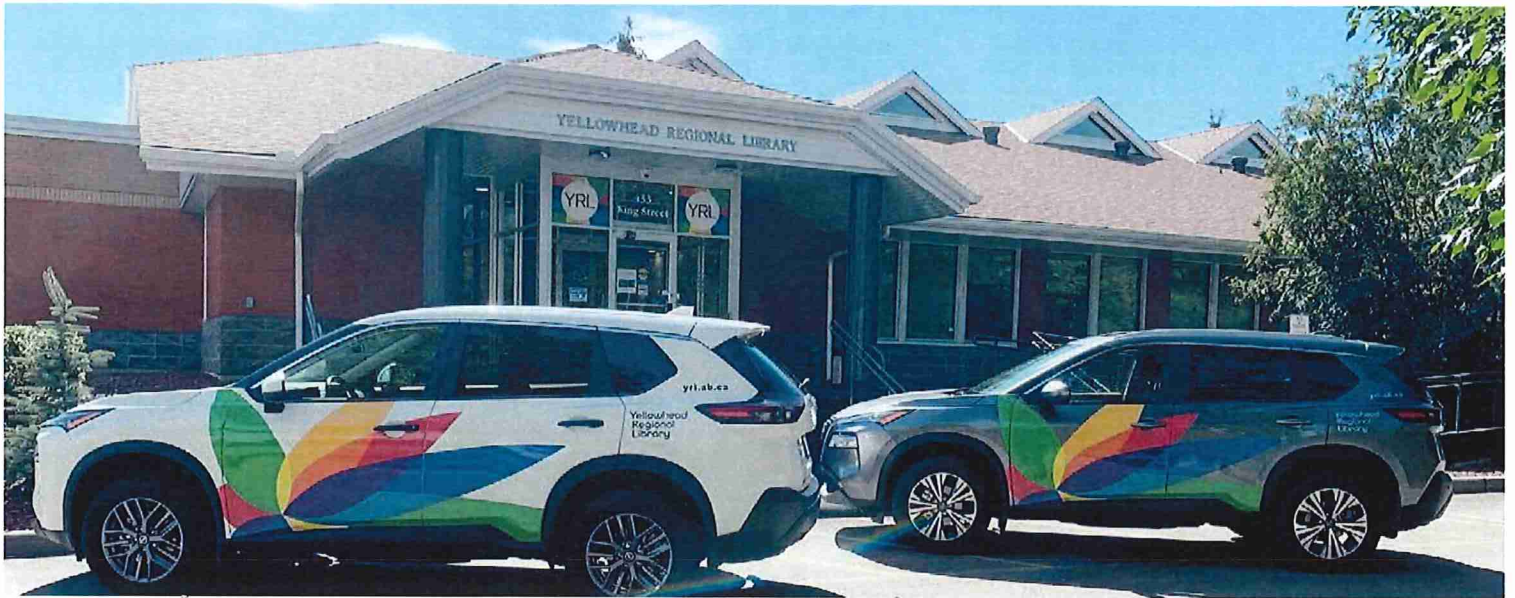
School library visits

1,529

Remote consultations

1,769

Helpdesk tickets resolved



Board of Trustees

Executive Committee Members as of December 2022

YRL Chair

Hendrik (Hank) Smit

Town of Hinton

YRL Vice Chair

Wayne Rothe

City of Spruce Grove

Barb Maddigan

Northern Gateway School Division

Robert (Bob) Robinson

City of Beaumont

Carla Frybort

City of Leduc

Sally Kucher Johnson

Parkland County

Eric Meyer

Town of Stony Plain

Sandy Morton

Town of Mayerthorpe

Kathy Rooyakkers

County of Wetaskiwin No. 10

Tara Elwood

Village of Alberta Beach

For the complete list of trustees, please visit yrl.ab.ca.

YRL Leadership

Extending beyond their YRL roles, key personnel also held leadership positions with provincial organizations in 2022.

Hank Smit

*Vice President, Alberta
Library Trustees' Association*

Karla Palichuk

*Chair, The Alberta
Library*

Jessica Knoch

*President, Library
Association of Alberta*



A Year in Review

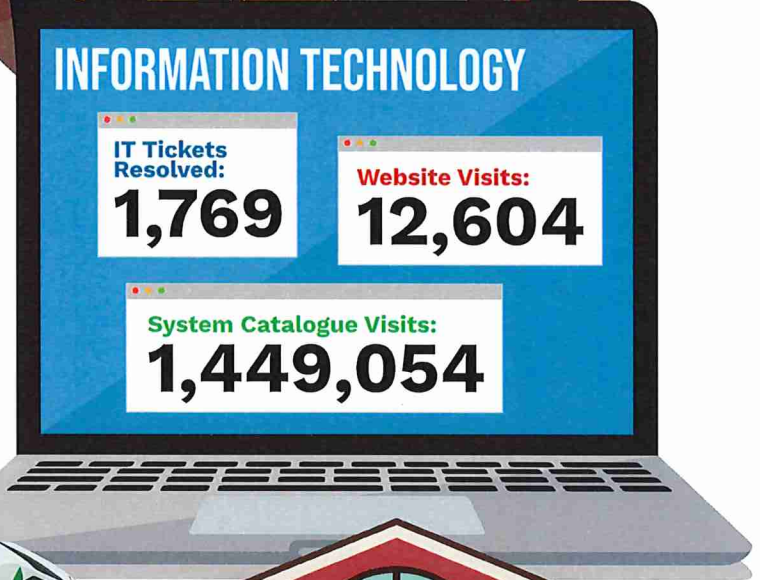
By the Numbers



COLLECTIONS



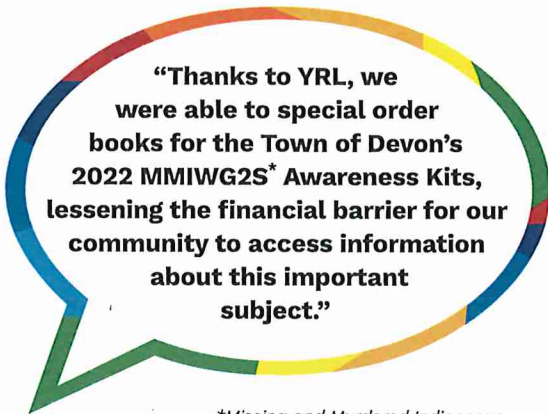
71,532 TOTAL COLLECTIONS



Collections and Resource Sharing (CRS)

Our member libraries took advantage of the access through YRL to many virtual and physical collections in 2022, helping their patrons in life-long learning and enjoying a variety of content.

- ✦ Overdrive and Libby checkouts increased to 228,183 (up from 225,552 in 2021). Audiobook Cloud use increased 3% and Read Alberta eBooks use increased by 50%.
- ✦ More than 240 library patrons, an increase of 10% from the previous year, used Pronunciator to help them to learn and practice languages, including: French, Spanish, Russian and Ukrainian.
- ✦ LinkedIn Learning saw patrons record 640 hours of training time, up 14% from 2021.
- ✦ CRS facilitated six special orders for school and public libraries to support grant-funded programs, community events, community partnerships, one school-one book programs and more.



“Thanks to YRL, we were able to special order books for the Town of Devon’s 2022 MMIWG2S* Awareness Kits, lessening the financial barrier for our community to access information about this important subject.”

**Missing and Murdered Indigenous Women, Girls, and Two-Spirit*

Technology Services (TS)

2022 saw TS staff busy helping the member public libraries to upgrade and strengthen the technology and computer networks at their sites to ensure stable and secure connections.

- ✦ 52 equipment orders were placed by TS staff for 18 libraries ensuring good quality computers met network standards for security and function.
- ✦ 572 questions by patrons about CloudLibrary/OverDrive/hoopla were answered by TS staff, allowing better access to these popular virtual collections.
- ✦ 29 site visits were made by TS staff to work in person at member libraries to help maintain the computer networks.
- ✦ Cyber security training through Sophos Phish Threat was offered to libraries to lessen the chance of future cyber hacks or incidents.
- ✦ Jasper Municipal Library was supported by TS staff with technical advice, securing contingency funding in case network devices were impacted and arranging for extra wi-fi hubs to arrive during the major wildfire that impacted internet connectivity in the Jasper townsite.
- ✦ 6 libraries were supported by TS staff in upgrading to VOIP phone systems on the SuperNet network allowing for new money saving technology.
- ✦ Libraries were surveyed, and the data analysed about the new website platform coming in 2023, allowing libraries to provide their opinion on what priorities should be included.

Library Development Services (LDS)

LDS staff were out and about in 2022 in person and remotely to support our members in making their libraries better than ever.

Homeless Library Academy

Total Tutorials	35	Total Tutorial Enrollments	288
Total Tutorials Accessed	35	Total Learners	85

Over the past few years, public libraries have seen a marked increased in interactions with people who are unsheltered. LDS purchased specialized, selfpaced homelessness training tutorials to help member library staff learn the skills needed to effectively work with this population.



“I am super excited and grateful that YRL purchased a subscription to this training for all of us and thankful that we have such a great regional system who cares about the issues we are having in our library.”

Since its rollout in late 2021, all 35 virtual tutorials have been accessed by member library staff. LDS staff also had follow up discussions with members who viewed the tutorials about how to implement some of the concepts that were presented.

Crucial Conversations

Being able to communicate effectively in the workplace is a skill everyone wants to do well especially with regards to human resources and promoting psychological

Total Learners	36
Total Live Discussions	3
Total Visits to the Course Website <i>(as of Dec 2022)</i>	161

safety in the workplace. To that end, LDS provided access to a virtual course and three workshops to help our member library directors, managers, and other library leadership to learn this skill set.



Networks and Group Meetups

Both the Indigenous Services Working Group and Peer Support Network for member library staff were new initiatives in 2022 and well received by our members. Both provided opportunities for networking and delving deeper into each subject matter.

	Total Sessions
Peer Support Network for Library Staff	6
Indigenous Services Working Group	3
Coffee Chat for Managers	12

General Consultation and Client Support

Primary Purpose	In Person	Virtual	Email	Total
AskYRL <i>(all categories)</i>	0	0	1,329	1,329
Collections	16	14	0	30
Customized Training <i>(on site or at YRL)</i>	3	1	0	4
Library Visits	44	0	0	44
Manager Onboarding	9	0	0	9
Policy	1	12	0	13
Strategic Planning	1	2	0	3
TOTAL	74	29	1,329	1,432
YRL Public Libraries Reached	100%			
YRL School Divisions Reached	100%			
YRL School Libraries Reached	24% <i>(note this includes in-person or virtual contacts only and does not include email)</i>			

Programming Support - Kits

Total Kits	120
Total Kit Bookings	251
Public Libraries that Borrowed Kits	68%

Administrative Services (AS)

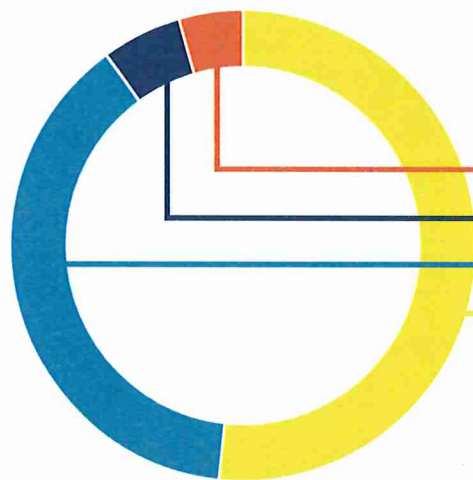
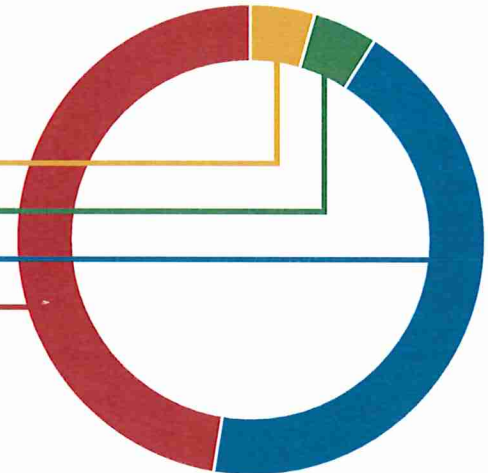
In 2022, the AS staff were behind the scenes, keeping staff, facilities and funding in line with the priorities and wants of our members.

Planning and Finances

A new Plan of Service was completed for the period 2023-2025, based on the current plans of member libraries, municipalities and school divisions.

Revenue:

School Levies	\$146,899 (4.5%)
Contract Services	\$147,884 (4.5%)
Provincial Government	\$1,415,451 (43.5%)
Municipal Levies	\$1,546,823 (47.5%)
Total	\$3,257,057



Expenses:

Administration	\$152,638 (4.6%)
Building and Capital	\$180,330 (5.4%)
Direct Services	\$1,269,002 (38.4%)
Staffing	\$1,708,206 (51.6%)
Total	\$3,310,176

Stewardship

- ✦ A new investment strategy was developed and approved, netting nearly \$70,000 in interest (compared to \$15,483 in 2021).
- ✦ A new cyber insurance policy was purchased, increasing the per-incident coverage from \$150,000 to \$2,000,000.
- ✦ A new vehicle was purchased to augment the fleet.

Yellowhead Regional Library

Mailing Address

Box 4270, Spruce Grove, AB T7X 3B4

Building Location

433 King Street, Spruce Grove, AB T7X 2C6

Phone

780-962-2003

Toll-free

1-877-962-2003

yrl.ab.ca