

AGENDA
SUMMER VILLAGE OF GHOST LAKE
MEETING OF COUNCIL

September 26th, 2022, 5:30. p.m.
GHOST LAKE VILLAGE COMMUNITY HALL

ITEM DESCRIPTION

1.0 CALL TO ORDER

1.1 Land Acknowledgement

"We are very grateful to be located within the Treaty 7 territory, traditional lands and home of the Bearspaw, Chiniki and Good Stoney Nation, the Kainai, Piikani, Siksika Nations, the Tsuut'ina Nation, and Region 3 Métis People. We are honoured to live, work and play in their territory and commit to the work of reconciliation. "

1.2 New Finance Manager Introduction

2.0 APPROVAL OF AGENDA

2.1 Agenda for the September 26th, 2022, Regular Meeting of Council

3.0 DELEGATIONS

4.0 MINUTES

4.1 Approval of Minutes for the July 7th, 2022, Regular Meeting of Council

4.2 Approval of Minutes for the July 26th, 2022, Special Meeting of Council

4.3 Approval of Minutes for the August 3rd, 2022, Regular Meeting of Council

5.0 OLD BUSINESS

5.1 MAP Inspection Update

5.2 Garbage/Bear Bins

5.3 Marigold Library

5.3.1 Request for motion to appoint Sharon Brown as supportive
representative to the Marigold Library Board

5.4 Annexation

5.5 Carraig Ridge Well

5.6 Bow Valley Working Group

5.7 Ghost Dam Battery Report

5.8 Hwy 1a Realignment

5.9 Village Signage Update

5.10 West/Emergency Exit to Hwy 1a Update

5.11 Disc Golf Final Project Update

5.12 Golf Course Update

5.13 Canada Summer Employment Program Update

5.14 Feedback from July 23rd Open House

6.0 FINANCIAL

6.1 Finance Update

6.2 Tax Assessment Audit Update

6.3 Financial Audit 2021 Update

6.4 Bank Reconciliations

6.5 Cheque Register

6.6 Grants

6.6.1 Alberta Day Grant

6.6.2 New Horizons Grant

7.0 CORRESPONDENCE

8.0 COMMITTEES

9.0 NEW BUSINESS

9.1 Morrison Hershfield – Risk Review Presentation

9.2 Fitness Safety Certificate

9.3 Bob Miller application to serve on NELS and Public Works Committees

9.4 Subdivision and Development Appeal Board (SDAB)

9.5 Hassan Saeed's application for the Alberta Municipalities' Asset Management courses

9.5.1 Request for motion to approve training

9.6 Short Term Rental Bylaw (Bylaw 2022-07)

9.7 Assessor Bylaw

9.8 CAO Mustafa Hashimi meeting with Minister of Justice Alberta Tyler Shandro -
Update

10.0 ADJOURNMENT



Report Date:
Contact: Mustafa Hashimi
Agenda Item Number: 5.2
Meeting Date: Sep 26th, 2022

TO: Council

FROM: Administration

Subject: Garbage / Bear-proof Bins

RECOMMENDATION:

THAT Council accept this report as information regarding Administration's progress towards bearproofing the outdoor garbage/recycling bins.

REPORT SUMMARY

Administration reached out to multiple organizations to inquire about associated costs and timelines for bear proof bins and installing barbed fences around existed outdoor bins. Attached below are details of the quotes.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

There have been a few incidents involving bear activity near the area with the garbage and recycling bins. Council requested administration to investigate options to secure the garbage bin area or investigate pricing for bear-proof bins

DISCUSSION

Administration is looking at several different options, such as acquiring bearproof bins and barbed fences to enclose the existing bins the village has. Administration will aim to assess the costs and feasibility of both options, as well any changes in service fees which may be required. Administration is in communication with Waste Management, Blu Planet Recycling, Lynx Fencing and Rite-Way fencing.

Attached below are options given to Administration from the vendors.

Blu Planet recycling:

Mixed Recycling:

- a) Change from two 4-yd containers to three 3-yd containers with slotted lids. The slotted lids can be locked by bolts to prevent bears from gaining access.

This option would see a service fee change from \$425 monthly to \$600

Timeline: 1 week

- b) Two 4-yd metal flat top containers with metal lids for purchase

Purchase Cost: \$3362

Timeline: up to 6 weeks

Garbage:

- a) Switch from three 4-yd containers to two 6-yd metal containers with plastic slant top or plastic flat top

This option would see a service fee change from \$750 monthly to \$600

Timeline: 1 week

- b) Long-term solution:
Two 6-yd bear proof containers available for purchase (\$6040), or;
Three 4-yd garbage with metal lids by purchase (\$5043)

Timeline: up to 6 weeks

Lynx Fencing

70 ft. long 6 ft. high galvanized chain link with a barbed wire top (to enclose the garbage bins)

Cost:

With fence and double swing gate at each bin: \$9,948.94 + gst

Without gate: \$6,328.52 + gst

CONCLUSION

Administration will work to compare several options after receiving pricing and timelines from vendors, and then present them to Council to determine which option is more preferable. Administration will also work to create a plan moving forward to inform the villagers about the new changes and create instructions for usage if required.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Report Date: Sep 13, 2022
Contact: Mustafa Hashimi
Agenda Item Number: 5.4
Meeting Date: Sep 26, 2022

TO: Council

FROM: Administration

Subject: Annexation Update

RECOMMENDATION:

THAT Council review accept this report as information regarding the annexation update

REPORT SUMMARY

Administration received an update regarding the annexation status from Greg Birch, Birch Consulting in August. The Stoney Nakoda First Nation has objected to the application, which will most likely result a hearing. Otherwise, the annexation process will proceed in accordance with the usual process, and more updates will follow in the coming weeks.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

Administration reached out to Greg Birch from Birch Consulting for an update regarding the annexation. Greg provided updates on the current status of the annexation and will be sending a draft copy of the annexation application along with more updates.

DISCUSSION

Greg Birch outlined the status of the annexation progress:

- Stoney Nakoda First Nation has objected to the application
- Other affected parties have either not responded or have consent to the annexation
- MD of Bighorn and TransAlta Utilities have agreed to proceed notwithstanding the Stoney Nakoda First Nation's objection
- The objection will most likely result in a hearing rather than an internal administrative procedure, but otherwise the annexation process will proceed in accordance with the usual process.

CONCLUSION

Administration will share more details and review the draft copy of the annexation application on the annexation when they receive further correspondence from Birch Consulting.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Report Date: Sep 23, 2022
Contact: Mustafa Hashimi
Agenda Item Number: 5.12
Meeting Date: Sep 26, 2022

TO: Council

FROM: Administration

Subject: Golf Course Update

RECOMMENDATION:

That Council accept this report as information and approve administration to take an amount of \$4386.75 of overages out of contingency.

REPORT SUMMARY

Administration received an invoice from Perfect Turf for amount of \$47,035.00 plus \$2351.75 for GST for a total amount of \$49,386.75. Administration noticed a differences of \$4386.75 from the budgeted amount and investigated the discrepancy. Administration concluded that the former CAO entered the wrong number in the budget. Based on this finding administration paid Perfect Turf the amount owing and is presenting this report to council and the residents for transparency.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

\$45,000 was budgeted for the golf course upgrades in the original budget document by the previous CAO and based on the discussion that administration and council had at the budget meeting, a \$25,000 deposit was given to the contractor last year. In this year's budget we wanted to show what the remaining expenditure would be. Once administration received the invoice, administration started looking for the quote that was provided because the amounts did not match what was discussed in the council and budget meeting. When administration found the quote in the sync folder it matched the invoice minus a couple hundred dollars. Therefore, administration concluded that the former CAO entered the wrong number in the budget. The Quote indicated that the subtotal cost of the project would be \$47,935.00 plus \$2396.75 for GST which brings the total to \$50,331.75. The final invoice that we received indicated that the total cost of the project was \$47,035.00 plus \$2351.75 for GST for a total amount of \$49,386.75, that is a difference of \$4386.75 from the budgeted amount. Administration had to pay the invoice or else we would be subjected to late payment penalties. Administration notified council of the situation and indicated a report will be presented at the next council meeting to be transparent with the community.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Report Date: September 21, 2022
Contact: Suzanne Gaida
Agenda Item Number: 6.1
Meeting Date: September 26, 2022

TO: Council

FROM: Suzanne Gaida, Finance Manager

Subject: Finance Update

RECOMMENDATION: That Council accepts the Finance Update as information.

REPORT SUMMARY

Suzanne Gaida started as the Finance Manager for the Summer Village of Ghost Lake (SVGL) on August 15, 2022 and has been working to bring the Financial System up to date including entry of all expenditures and deposits from November 2021 up to and including today, providing financial information to the Auditors for completion of the 2021 Audited Financial Statements, completing provincial grant reporting for 2020 and 2021, auditing Tax Roll and general cleanup of emails, requests and inquiries. This report provides detail for Council on these activities and outcomes.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

Financial System Update

All entries have been entered into QuickBooks, the Summer Village of Ghost Lake's Financial System, and have been reconciled to the bank from November 2021 up to July 29, 2022. All information required by the Auditor for the completion of the 2021 Audit was provided in the format they required.

2021 Audit

Administration has been advised the 2021 Audit has been completed and are just waiting to receive the 2021 Audited Financial Statements from the Auditor.

Tax Roll Audit

All 2022 tax invoices and payments have been entered into QuickBooks. Once this was completed a Tax Roll Audit was then completed. There were a few errors in the 2022 Tax Notices that some residents received and paid resulting in some over payment and some under payment of 2022 taxes. All residents who overpaid or underpaid by more than one dollar are being contacted and made aware of the error. There are three residents who have not paid their 2021 or 2022 taxes. These residents are being contacted to ensure the SVGL records are correct and if so to pay their taxes and tax penalties in full.

Provincial Grants

Alberta Community Partnership (ACP) Grant

The SVGL received three ACP Grants since 2015. The following are outlines of the grants and the status of each:

Local Land Use Planning (2017 Grant) - The SVGL received an ACP Grant for \$15,000 for the completion of the Municipal Development Plan. The project was completed in 2020. The final reporting was completed in 2021 showing all funds from the grant had been utilized and the project is closed.

Intermunicipal Collaboration (2015 Grant) - The SVGL received an ACP Grant for \$44,000 for a Regional GIS Pilot. The project was completed in 2020 and all grant funds were not utilized.

There was no other project that fit the criteria for the money to be moved to. The final reporting was completed in 2021 and the unspent amount of \$10,789.44 will be returned to the Government of Alberta. This will close out this project.

Intermunicipal Collaboration (2018) - The SVGL received an ACP Grant for \$66,000 for the development of Intermunicipal Development Plans and Intermunicipal Collaboration Frameworks. The project scope changed in 2019 as only Intermunicipal Collaboration Frameworks were required to be completed. The project was completed in 2020 and due to the scope change, all grant funds were not utilized. There was no other project that fit the criteria for the money to be moved to. The final reporting was completed in 2021 and the unspent amount of \$21,601.00 will be returned to the Government of Alberta. This will close out this project.

Municipal Sustainability Initiative (MSI)

MSI is funding provided by the Province of Alberta to municipalities annually. There is both operational and capital funding provided. 2023 will be the final year of the MSI program and the Government of Alberta is introducing the new funding program Local Government Fiscal Framework (LGFF) to replace it. As a result, by the end of 2023 municipalities must have expended their MSI capital funds up to and including 2018 funds. The SVGL has a \$460,000 in MSI grant dollars available for capital projects, \$180,000 of which must be spent by the end of 2023 or return it must be returned to the Province. Operational funds are received and spent annually by the SVGL.

Canada Community-Building Fund (CCBF)

CCBF is funding received from the Federal Government through the Provincial Government. These funds are intended for capital projects. Currently the SVGL has \$67,200 in funding available from the granting years of 2018-2022. While there is no urgency at this time to spend these funds, planning of capital projects should be completed to utilize these funds so that the SVGL is not in a position to be required to return any of these funds when the current funding agreement ends in 2024.

Next Steps

The Finance Manager will be prioritizing the following projects over the next few months:

- Entering the 2022 budget into QuickBooks
- Establishing access to the SVGL Canada Revenue Agency Account to file GST reports as well as payroll reports
- Review of current QuickBooks Subscriptions and finalizing what is required moving forward
- Establishing financial processes and procedures
- Working on streamlining the general ledger for the SVGL

- Updating the financial reporting to Council to ensure clarity and transparency
- Working on the development of the 2023-2025 Operating and the 2023-2027 Capital Budget with Administration

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Report Date: September 23, 2022
Contact: Suzanne Gaida
Agenda Item Number: 6.3
Meeting Date: September 26, 2022

TO: Council

FROM: Suzanne Gaida, Finance Manager

Subject: 2021 Audited Financial Statements

RECOMMENDATION: That Council approve the 2021 Audited Financial Statements as presented.

REPORT SUMMARY

The 2021 Audit has been completed and attached are the Audited Financial Statements for the Summer Village of Ghost Lake.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

The 2021 Audit is now completed. The 2021 Financial Statements show the financial position of the Summer Village of Ghost Lake for the period ending December 31, 2021. It outlines assets, liabilities, reserves, deferred revenues and grants. All required disclosures have also been completed.

Following Council's approval of the 2021 Audited Financial Statements, they will be submitted to the Province along with the other financial statistics that are required. This will bring the Summer Village of Ghost Lake into compliance with the Provincial requirements for annual financial reporting.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO

SUMMER VILLAGE OF GHOST LAKE

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

SUMMER VILLAGE OF GHOST LAKE

DECEMBER 31, 2021

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SUMMER VILLAGE OF GHOST LAKE

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements and other information contained in this Financial Report as of December 31, 2021 are the responsibility of the management of the Summer Village of Ghost Lake.

Management has prepared these consolidated financial statements. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

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

The Summer Village of Ghost Lake maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable, and accurate and that the Summer Village of Ghost Lake's assets are properly accounted for and adequately safeguarded.

The elected Council of the Summer Village of Ghost Lake is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets regularly with management to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. The Council also approves the engagement or re-appointment of the external auditors. The Council reviews the financial reports.

The consolidated financial statements have been audited by Scase & Partner Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of Council, residents and ratepayers of the Summer Village of Ghost Lake. Scase & Partners has full and free access to Council.

Mayor

Date



SCASE & PARTNER
CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF COUNCIL SUMMER VILLAGE OF GHOST LAKE

Opinion

We have audited the consolidated financial statements of the Summer Village of Ghost Lake, which comprise the consolidated statement of financial position for the year ended December 31, 2021 and the consolidated statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Summer Village of Ghost Lake as at December 31, 2021, the results of its operations, changes in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the consolidated 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Summer Village or 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 Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 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 consolidated 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 Summer Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Summer Village to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Summer Village's audit. We remain solely responsible for our audit opinion.

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.

September 22, 2022
Calgary, Alberta



Chartered Professional Accountants

SUMMER VILLAGE OF GHOST LAKE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash and investments (Note 2)	\$ 536,243	\$ 530,591
Receivables (Note 3)		
Taxes and grants in lieu receivable	8,392	-
Trade and other receivables	63	63
Due from other governments (Note 3)	427,416	336,064
	972,114	866,718
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	33,267	15,001
Deposit liabilities (Note 5)	13,150	11,150
Deferred revenue (Note 5)	536,082	446,953
	582,499	473,104
NET FINANCIAL ASSETS (DEBT)	389,615	393,614
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 4)	740,097	740,973
	740,097	740,973
ACCUMULATED SURPLUS (Schedule 1), (Note 9)	\$ 1,129,712	\$ 1,134,587

APPROVED:

Mayor

Councilor

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF GHOST LAKE

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2021 BUDGET

	(Unaudited)	2021	2020
REVENUE			
Net municipal taxes (Schedule 3)	\$ 101,354	\$ 94,067	\$ 99,542
User fees and sales	-	1,647	215
Penalties and costs of taxes	-	-	193
Government transfers (Schedule 4)	-	10,247	38,649
Investment income	501	616	1,450
Other	45,000	417	685
Net gain on sale of capital assets	-	-	3,245
	146,855	106,994	143,979
EXPENSES			
Legislative	3,738	1,434	2,347
Administration	49,542	47,492	50,245
Fire	29,155	22,848	26,222
Bylaws enforcement	-	-	2,909
Common service	-	654	654
Roads, streets, walks, lighting	31,183	31,094	27,618
Water supply and distribution	57	57	57
Wastewater treatment and disposal	97	97	97
Waste management	16,733	12,657	15,330
Subdivision land development	27,015	5,080	32,911
Parks and recreation	49,866	14,514	25,569
Culture	1,043	942	1,110
	208,429	136,869	185,069
(SHORTFALL) OF REVENUE OVER EXPENSES BEFORE OTHER	(61,574)	(29,875)	(41,090)
Government transfers for capital (Schedule 4)	-	25,000	-
(SHORTFALL) EXCESS OF REVENUE OVER EXPENSES	(61,574)	(4,875)	(41,090)
ACCUMULATED SURPLUS, beginning of year	1,134,587	1,134,587	1,175,677
ACCUMULATED SURPLUS, end of year	\$ 1,073,013	\$ 1,129,712	\$ 1,134,587

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF GHOST LAKE

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

FOR THE YEAR ENDED DECEMBER 31, 2021

	BUDGET (Unaudited)	2021	2020
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ (61,574)	\$ (4,875)	\$ (41,090)
Acquisition of tangible capital assets	(5,000)	(47,035)	-
Proceeds on disposal of tangible capital assets	-	-	8,119
Amortization of tangible capital assets	49,028	47,910	47,928
(Gain) loss on sale of tangible capital assets	-	-	(3,245)
	44,028	875	52,802
DECREASE (INCREASE) IN NET DEBT	(17,546)	(4,000)	11,712
NET FINANCIAL ASSETS, beginning of year	393,614	393,614	381,902
NET FINANCIAL ASSETS, end of year	\$ 376,068	\$ 389,614	\$ 393,614

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF GHOST LAKE

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

	2021	2020
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
(Shortfall) excess of revenues over expenses	\$ (4,875)	\$ (41,090)
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization	47,910	47,928
(Gain) loss on disposal of tangible capital assets	-	(3,245)
Non-cash changes to operations (net change):		
Decrease (increase) in taxes and grants in place receivable	(8,393)	83
Decrease (increase) in due from government receivables	(91,352)	(103,708)
Increase (decrease) in accounts payable and accrued liabilities	18,268	(3,289)
Increase (decrease) in deposit liabilities	2,000	(2,600)
Increase (decrease) in deferred revenue	89,129	69,501
CASH PROVIDED BY OPERATING TRANSACTIONS	52,687	(36,420)
CAPITAL		
Sale (acquisition) of tangible capital assets	(47,035)	8,120
CASH APPLIED TO CAPITAL TRANSACTIONS	(47,035)	8,120
CHANGE IN CASH AND CASH EQUIVALENTS	5,652	(28,300)
CASH AND CASH EQUIVALENTS, beginning of year	530,591	558,891
CASH AND CASH EQUIVALENTS, end of year	\$ 536,243	\$ 530,591
CASH AND CASH EQUIVALENTS IS REPRESENTED BY:		
Cash and temporary investments (Note 2)	\$ 536,243	\$ 530,591

The accompanying notes form an integral part of these financial statements

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020
BALANCE , beginning of year	\$ 78,029	\$ 315,586	\$ 740,972	\$ 1,134,587	\$ 1,175,677
Excess (deficiency) of revenues over expenses	(4,875)	-	-	(4,875)	(41,090)
Current year funds used for tangible capital assets	(47,035)	-	47,035	-	-
Annual amortization expense	47,910	-	(47,910)	-	-
Change in accumulated surplus	(4,000)	-	(875)	(4,875)	(41,090)
BALANCE , end of year	\$ 74,029	\$ 315,586	\$ 740,097	\$ 1,129,712	\$ 1,134,587

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 2

					<u>ENGINEERED STRUCTURES</u>																
	LAND	LAND IMPROVEMENTS	BUILDINGS		ROADS AND STREETS	WATER SYSTEM	WASTE SYSTEM	MACHINERY AND EQUIPMENT	VEHICLES		2021	2020									
COST:																					
BALANCE, beginning of year	\$	36,970	\$	130,766	\$	430,298	\$	595,781	\$	4,298	\$	7,284	\$	26,748	\$	17,522	\$	1,249,667	\$	1,266,873	
Construction -in-progress	-			47,035	-		-		-		-		-		-		-		47,035	-	
Disposal of tangible capital assets	-		-		-		-		-		-		-		-		-		-	(17,206)	
BALANCE, end of year		36,970		177,801		430,298		595,781		4,298		7,284		26,748		17,522		1,296,702		1,249,667	
ACCUMULATED AMORTIZATION:																					
BALANCE, beginning of year	-			100,761		149,228		217,899		1,738		3,448		18,099		17,522		508,695		473,098	
Annual amortization	-			2,608		16,964		27,284		57		97		900		-		47,910		47,928	
Reverse amortization on disposals	-		-		-		-		-		-		-		-		-		-	(12,331)	
BALANCE, end of year	-			103,369		166,192		245,183		1,795		3,545		18,999		17,522		556,605		508,695	
NET BOOK VALUE OF																					
TANGIBLE CAPITAL ASSETS	\$	36,970	\$	74,432	\$	264,106	\$	350,598	\$	2,503	\$	3,739	\$	7,749	\$	-	\$	740,097	\$	740,972	
2020 NET BOOK VALUE OF																					
TANGIBLE CAPITAL ASSETS	\$	36,970	\$	30,005	\$	281,069	\$	377,882	\$	2,560	\$	3,836	\$	8,649	\$	-	\$	740,972			

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 3

	BUDGET (Unaudited)	2021	2020
TAXATION			
Real property taxes	\$ 223,641	\$ 224,157	\$ 217,224
Linear property taxes	364	381	346
Designated industrial	5	-	-
	224,010	224,538	217,570
REQUISITIONS			
Alberta School Foundation Fund	100,882	126,184	100,882
Designated industrial	4,628	-	-
Calgary RCSSD #1 School Board	17,146	4,287	17,146
	122,656	130,471	118,028
NET MUNICIPAL TAXES	\$ 101,354	\$ 94,067	\$ 99,542

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 4

	BUDGET (Unaudited)	2021	2020
TRANSFERS FOR OPERATING:			
Provincial Government	\$ -	\$ 10,247	\$ 38,649
	-	10,247	38,649
TRANSFERS FOR CAPITAL:			
Provincial Government	-	25,000	-
Federal Government	-	-	-
	-	25,000	-
TOTAL GOVERNMENT TRANSFERS	\$ -	35,247	\$ 38,649

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 5

	BUDGET (Unaudited)	2021	2020
CONSOLIDATED EXPENDITURES BY OBJECT			
Salaries, wages and benefits	\$ 6,719	\$ 5,015	\$ 6,905
Contracted and general services	149,741	74,836	111,303
Materials, goods and utilities	14,408	9,087	18,901
Bank charges and short-term interest	50	21	34
Amortization of tangible capital assets	49,028	47,910	47,928
(Gain) loss on disposal of tangible capital assets	-	-	(3,245)
	\$ 219,946	\$ 136,869	\$ 181,826

SUMMER VILLAGE OF GHOST LAKE

SCHEDULE OF SEGMENTED DISCLOSURE - REVENUES AND EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2021

SCHEDULE 6

	General Government	Protective Services	Transportation Services	Planning and Development	Recreation and Culture	Environmental Services	Other	Total
REVENUE								
Net municipal taxes	\$ 94,067	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,067
Government transfers	7,172	-	-	28,075	-	-	-	35,247
User fees and sales of goods	225	-	-	-	1,422	-	-	1,647
Investment income	616	-	-	-	-	-	-	616
Contributed assets	-	-	-	-	-	-	-	-
Other revenues	417	-	-	-	-	-	-	417
	102,497	-	-	28,075	1,422	-	-	131,994
EXPENSES								
Contract and general services	47,260	2,760	-	5,080	7,079	12,657	-	74,836
Salaries and wages	1,575	-	-	-	3,440	-	-	5,015
Goods and supplies	116	2,894	3,811	-	2,267	-	-	9,088
Transfers to local boards	-	-	-	-	-	-	-	-
Other expenses	21	-	-	-	-	-	-	21
	48,972	5,654	3,811	5,080	12,786	12,657	-	88,960
NET REVENUE BEFORE AMORTIZATION	53,525	(5,654)	(3,811)	22,995	(11,364)	(12,657)	-	43,034
Amortization Expense	26	17,123	27,937	-	2,669	154	-	47,909
NET REVENUE	\$ 53,499	\$ (22,777)	\$ (31,748)	\$ 22,995	\$ (14,033)	\$ (12,811)	\$ -	\$ (4,875)

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Summer Village of Ghost Lake are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the summer village and are therefore, accountable to the summer village council for the administration of their financial affairs and resources.

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

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

(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, services performed or the tangible capital assets are acquired.

(c) 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.

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(d) Investments

Investments are recorded at cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) 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 Consolidated Change in Net Financial Assets (Debt) for the year.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost, less residual value of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Buildings	25-50 years
Land Improvements	15-25 years
Engineered Structures	10-45 years
Equipment	5-30 years
Vehicles	10-25 years

Assets under construction are not amortized until the assets are available for productive use.

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 a capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to 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.

iv. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

v. Cultural and Historical Tangible Capital Assets

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

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Tax revenue

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

(g) Reserves for Future Expenditures

Reserves are established at the discretion of council to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment to the applicable fund.

(h) 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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues 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.

(i) Fund Accounting

Management funds consist of the operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate equity account. Capital fund debt principal and interest payments are recorded as operating fund expenditures. Proceeds from sales of land held for resale are recorded as operating fund revenue.

(j) Requisition Over-levies and Under-levies

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.

(k) Financial Instruments

The financial instruments consist of cash, temporary instruments, accounts receivable and accounts payable, deposit and accrued liabilities.

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

2. CASH AND TEMPORARY INVESTMENTS

Cash and temporary investments

	<u>2021</u>	<u>2020</u>
Cash	\$ <u>536,243</u>	\$ <u>530,591</u>
	<u>2021</u>	<u>2020</u>
<u>Restricted cash</u>		
Restricted surplus	\$ 315,586	\$ 315,586
Deferred revenue	123,511	122,198
Deposits and other amounts	<u>13,150</u>	<u>11,150</u>
	452,247	448,934
<u>Unrestricted</u>	<u>83,996</u>	<u>81,657</u>
<u>Total</u>	\$ <u>536,243</u>	\$ <u>530,591</u>

The municipality maintains its cash in a bank account and there were no investments at year end in GIC's or term deposits.

3. RECEIVABLES

	<u>2021</u>	<u>2020</u>
Property taxes		
Current property taxes	\$ <u>8,392</u>	\$ <u>-</u>
Other		
GST	14,845	11,309
Grants	<u>412,571</u>	<u>324,755</u>
	427,416	336,064
Trade and other receivables	<u>63</u>	<u>63</u>
Total receivables	\$ <u>435,871</u>	\$ <u>336,127</u>

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

4. TANGIBLE CAPITAL ASSETS

NET BOOK VALUE	2021	2020
Land	\$ 36,970	\$ 36,970
Buildings	264,106	281,070
Land Improvements	74,432	30,005
Engineered Structures		
Roadway system	350,598	377,882
Storm drainage	3,739	3,836
Water distribution system	2,503	2,560
Machinery and equipment	<u>7,749</u>	<u>8,650</u>
	<u>\$ 740,097</u>	<u>\$ 740,973</u>

5. ACCOUNTS PAYABLE AND DEFERRED REVENUE

	2021	2020
Accounts payable and accrued liabilities	\$ 33,070	\$ 12,914
Tax surplus	198	2,085
Deferred revenue	536,082	446,953
Development Deposits	<u>13,150</u>	<u>11,150</u>
	<u>\$ 582,500</u>	<u>\$ 473,102</u>
Deferred revenue consists of:		
CCBF	\$ 57,297	\$ 37,775
MSI Capital`	446,395	373,887
ACP - GIS Collaboration Grant	10,789	10,614
ACP - IDP/ICF Collaboration Grant	<u>21,601</u>	<u>24,677</u>
	<u>\$ 536,082</u>	<u>\$ 446,953</u>

Municipality Sustainability Capital Funding

The deferred MSI Capital grant includes the allocations from 2017 to 2021 year, but no advance has been received except 50% portion of 2017 MSI grant. A portion of the 2017 grant \$5,168 was allocated to the upgrading of the water supply in the community services building.

The Summer Village has used \$25,000 in 2021 on the Golf Green Project.

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

5. ACCOUNTS PAYABLE AND DEFERRED REVENUE, continued

Canada Community Building Fund

The Federal Gas Tax Fund has been renamed as Canada Community Building Fund (CCBF) in 2021 by the Alberta Government. In 2020 none of the CCBF was allocated to any capital project. There are no projects open currently. The remainder of the 2018 allocation \$8,738, the entire 2019 allocation \$19,267, 2020 allocation \$9,691 and 2021 allocation \$19,601 remain unallocated.

Alberta Community Partnership Grant

The ACP GIS Grant was closed in 2020. The entire grant was not used. The unused portion including Investment income is \$10,789 will be paid back to the Alberta Municipal Affairs.

Alberta Community Partnership Grant- IDP/ICF Collaboration Grant

The Unused portion of the grant \$21,601 will be refunded to the funder.

6. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials the chief administrative officer and designated officers as required by Alberta Regulation 313-2000 is as follows:

	2021			2020
	Salary (1)	Benefits and Allowances (2)	Total	Total
Councilor Warren Wilson	\$ -	\$ -	\$ -	\$ 500
Councilor John Walsh	\$ 500	\$ -	\$ 500	\$ 500
Councilor Karen Foudy	\$ 250	\$ -	\$ 250	\$ -
Councilor Robyn Carrier	\$ -	\$ -	\$ -	\$ 500
Councilor Carey Fougere	\$ 250	\$ -	\$ 250	\$ -
Chief Administrative Officer	\$ 26,401	\$ 891	\$ 27,292	\$ 28,841

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any 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 life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- (3) Benefits and allowance figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement services, concession loans, travel allowances, car allowances and club memberships.

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

7. 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 Summer Village of Ghost Lake be disclosed as follows:

	<u>2021</u>	<u>2020</u>
Total debt limit	\$ 160,488	\$ 215,969
Total debt	-	-
Amount of debt limit (exceeded) unused	<u>\$ 160,488</u>	<u>\$ 215,969</u>
Debt servicing limit	\$ 26,748	\$ 35,995
Debt servicing	-	-
Amount of debt servicing limit (exceeded) unused	<u>\$ 26,748</u>	<u>\$ 35,995</u>

The debt limit is calculated as 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) 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 that could bear financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2021</u>	<u>2020</u>
Tangible capital assets (Schedule 2)	\$ 1,296,702	\$ 1,249,667
Accumulated amortization (Schedule 2)	<u>(556,605)</u>	<u>(508,695)</u>
Net book value	740,097	740,972
Long-term debt (Note 6)	-	-
	<u>\$ 740,097</u>	<u>\$ 740,972</u>

9. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	<u>2021</u>	<u>2020</u>
Unrestricted surplus (Schedule 1)	\$ 74,029	\$ 78,029
Restricted surplus (Schedule 1)	315,586	315,586
Equity in TCAs (Schedule 1)	<u>740,097</u>	<u>740,972</u>
	<u>\$ 1,129,712</u>	<u>\$ 1,134,587</u>

SUMMER VILLAGE OF GHOST LAKE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

10. CONTINGENCIES

The Summer Village of Ghost Lake is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of membership, the Summer Village of Ghost Lake could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

11. FINANCIAL INSTRUMENTS

The Summer Village's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable, deposit liabilities and accrued liabilities. It is management's opinion that the village is not exposed to significant interest or currency risk arising from these financial instruments.

Financial instruments that are measured at fair value are investments that are actively traded on an exchange. Unrealized gains and losses are measured at the reporting date in the consolidated statement of operations.

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 village provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimize the credit risk.

Unless otherwise noted, the reported value of these financial instruments approximate their fair value.

12. SEGMENTED DISCLOSURE

The Summer Village of Ghost Lake provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

13. ROUNDING IN THE FINANCIAL STATEMENTS

Certain balances in the consolidated financial statements may vary due to formula rounding.

14. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.



Report Date: September 21, 2022
Contact: Suzanne Gaida
Agenda Item Number: 6.4
Meeting Date: September 26, 2022

TO: Council

FROM: Suzanne Gaida, Finance Manager

Subject: General Bank Reconciliation

RECOMMENDATION: That Council approve the General Bank Reconciliation for the period ending July 29, 2022 as presented.

REPORT SUMMARY

The bank reconciliations for the General Bank Account for the period ending July 29, 2022 is attached for Council's review and approval. The reconciliation provides a listing of all cleared transactions as well as uncleared transactions at the time of the report printing. Administration will be able to answer questions of Council on any of the transactions.

The August 31, 2022 bank reconciliation will be brought to the next Council meeting as there is an outstanding deposit from early August 2022 that will be entered once the bank provides details on it.

Currently there are no investment accounts.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

Summer Village of Ghost Lake Reconciliation Detail

Bank - TD Canada Trust, Period Ending 2022-07-29

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						624,574.03
Cleared Transactions						
Cheques and Payments - 12 items						
Bill Pmt -Cheque	2022-06-03	2020	Blu Planet Recycl...	X	-1,233.75	-1,233.75
Bill Pmt -Cheque	2022-07-04	2024	Mustafa Hashimi	X	-2,902.00	-4,135.75
Bill Pmt -Cheque	2022-07-04	2027	Hassan Saeed	X	-1,430.00	-5,565.75
Bill Pmt -Cheque	2022-07-04	2026	Hassan Saeed	X	-700.00	-6,265.75
Bill Pmt -Cheque	2022-07-04	2032	Samvrut Lokman	X	-579.00	-6,844.75
Bill Pmt -Cheque	2022-07-04	2025	Mustafa Hashimi	X	-247.42	-7,092.17
Bill Pmt -Cheque	2022-07-04	2023	Samvrut Lokman	X	-214.19	-7,306.36
Bill Pmt -Cheque	2022-07-04	2022	Samvrut Lokman	X	-101.08	-7,407.44
Bill Pmt -Cheque	2022-07-18	Debit	Epcor Energy Se...	X	-102.17	-7,509.61
Bill Pmt -Cheque	2022-07-18	Debit	Cochrane Lake G...	X	-56.66	-7,566.27
Bill Pmt -Cheque	2022-07-19	2030	Benchmark Asse...	X	-1,270.47	-8,836.74
Bill Pmt -Cheque	2022-07-19	2029	Blu Planet Recycl...	X	-1,233.75	-10,070.49
Total Cheques and Payments					-10,070.49	-10,070.49
Deposits and Credits - 14 items						
Payment	2022-06-21		6110 Wilson	X	1,972.98	1,972.98
Payment	2022-06-30	795	4260 Stewart/Ch...	X	3,275.00	5,247.98
Payment	2022-06-30	938	2030 Bohme/Cra...	X	3,286.57	8,534.55
Payment	2022-07-01	2817	5160 Walsh	X	1,331.39	9,865.94
Payment	2022-07-01	2817	5150 Walsh	X	1,331.39	11,197.33
Payment	2022-07-01	2817	5120 Walsh	X	1,409.71	12,607.04
Payment	2022-07-01	2817	5130 Walsh	X	1,409.71	14,016.75
Payment	2022-07-01	744	5170 Walsh	X	1,451.33	15,468.08
Payment	2022-07-01	2817	5140 Walsh	X	1,543.25	17,011.33
Payment	2022-07-01	006	6040 Wood/Clark	X	3,290.45	20,301.78
Payment	2022-07-04	CAC8...	7200 Anderson	X	1,044.85	21,346.63
Payment	2022-07-04	CAY...	7190 Anderson	X	1,044.85	22,391.48
Payment	2022-07-06	CAe...	6160 Anderson	X	2,515.90	24,907.38
Payment	2022-07-09	CAd...	3150 Creamer	X	1,437.89	26,345.27
Total Deposits and Credits					26,345.27	26,345.27
Total Cleared Transactions					16,274.78	16,274.78
Cleared Balance					16,274.78	640,848.81
Uncleared Transactions						
Cheques and Payments - 2 items						
Bill Pmt -Cheque	2020-01-16	Debit	Cochrane Lake G...		-98.53	-98.53
Cheque	2022-06-13	2038	2090 Springbank ...		-449.20	-547.73
Total Cheques and Payments					-547.73	-547.73
Total Uncleared Transactions					-547.73	-547.73
Register Balance as of 2022-07-29					15,727.05	640,301.08
New Transactions						
Cheques and Payments - 20 items						
Bill Pmt -Cheque	2022-08-01	2031	Mustafa Hashimi		-2,540.00	-2,540.00
Bill Pmt -Cheque	2022-08-01	2033	Roisin McFadden		-704.00	-3,244.00
Bill Pmt -Cheque	2022-08-06	2034	TD Canada Trust		-599.57	-3,843.57
Bill Pmt -Cheque	2022-08-06	2036	TD Canada Trust		-135.73	-3,979.30
Bill Pmt -Cheque	2022-08-12	2040	Samvrut Lokman		-100.00	-4,079.30
Bill Pmt -Cheque	2022-08-13	2042	Perfect Turf Calg...		-24,386.75	-28,466.05
Bill Pmt -Cheque	2022-08-16	Debit	Epcor Energy Se...		-120.63	-28,586.68
Bill Pmt -Cheque	2022-08-16	Debit	Cochrane Lake G...		-37.04	-28,623.72
Bill Pmt -Cheque	2022-08-19	1974	Jeff Zambory		-3,000.00	-31,623.72
Cheque	2022-08-29	1943	4070 Buzogany		-54.58	-31,678.30
Bill Pmt -Cheque	2022-08-30	2045	Anthony Fink		-5,438.92	-37,117.22
Bill Pmt -Cheque	2022-08-30	2048	Mustafa Hashimi		-2,799.94	-39,917.16
Bill Pmt -Cheque	2022-08-30	2049	Roisin McFadden		-2,575.39	-42,492.55
Bill Pmt -Cheque	2022-08-30	2050	Hassan Saeed		-2,177.26	-44,669.81
Bill Pmt -Cheque	2022-08-30	2051	Hassan Saeed		-1,547.85	-46,217.66
Bill Pmt -Cheque	2022-08-30	2043	Blu Planet Recycl...		-1,284.15	-47,501.81
Bill Pmt -Cheque	2022-08-30	2047	Mustafa Hashimi		-333.55	-47,835.36

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Summer Village of Ghost Lake **Reconciliation Detail** **Bank - TD Canada Trust, Period Ending 2022-07-29**

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Cheque	2022-08-30	2046	Peter Attalla		-194.01	-48,029.37
Bill Pmt -Cheque	2022-08-30	2044	Leah Fink		-68.60	-48,097.97
Bill Pmt -Cheque	2022-08-30	1944	Christine Boyd		-46.34	-48,144.31
Total Cheques and Payments					-48,144.31	-48,144.31
Deposits and Credits - 16 items						
Deposit	2022-08-03				145.00	145.00
Deposit	2022-08-03				1,672.00	1,817.00
Deposit	2022-08-03				4,450.00	6,267.00
Payment	2022-08-08	CAu...	4050 Heidebrecht		3,000.00	9,267.00
Payment	2022-08-09	CA3j...	4050 Heidebrecht		238.66	9,505.66
Deposit	2022-08-11				53,250.00	62,755.66
Deposit	2022-08-17				105.00	62,860.66
Payment	2022-08-17		5030 Marich		2,300.00	65,160.66
Payment	2022-08-17		1070 Baisch		2,303.11	67,463.77
Deposit	2022-08-20				220.00	67,683.77
Deposit	2022-09-06				35.00	67,718.77
Deposit	2022-09-06				35.00	67,753.77
Deposit	2022-09-06				35.00	67,788.77
Payment	2022-09-06	008	6040 Wood/Clark		665.89	68,454.66
Deposit	2022-09-06				1,500.00	69,954.66
Deposit	2022-09-06				2,000.00	71,954.66
Total Deposits and Credits					71,954.66	71,954.66
Total New Transactions					23,810.35	23,810.35
Ending Balance					39,537.40	664,111.43



Report Date: September 21, 2022
Contact: Suzanne Gaida
Agenda Item Number: 6.5
Meeting Date: September 26, 2022

TO: Council

FROM: Suzanne Gaida, Finance Manager

Subject: Cheque Register July 1 – August 31, 2022

RECOMMENDATION: That Council accept for information the cheque register for July 1 – August 31, 2022 as presented.

REPORT SUMMARY

The cheque register, outlining payments of direct withdrawals and cheques for July 1, 2022 thru August 31, 2022 in the amount of \$59,200.01 is attached. This is provided for Council information and Administration can provide specifics on any payments outlined in the attached report for Council.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

Summer Village of Ghost Lake

Cheque Register

As of 31 August 2022

Num	Name	Memo	Amount
Bank - TD Canada Trust			
Debit	Cochrane Lake Gas...	June 2022 Gas	-56.66
Debit	Epcor Energy Sevices	June 2022 Power	-102.17
Debit	Cochrane Lake Gas...	July 2022 Gas	-37.04
Debit	Epcor Energy Sevices	July 2022 Power	-120.63
1943	4070 Buzogany	4070 Overpayment of Taxes due to Administrative E...	-54.58
1944	Christine Boyd	Scavenger Hunt 2022 Regatta	-46.34
1974	Jeff Zambory	Fireworks 2022 Regatta	-3,000.00
2022	Samvrut Lokman	May 2022 Expenses	-101.08
2023	Samvrut Lokman	June 2022 Expenses	-214.19
2024	Mustafa Hashimi	June 2022 Payroll	-2,902.00
2025	Mustafa Hashimi	June 2022 Expense Claim	-247.42
2026	Hassan Saeed	May 2022 Payroll	-700.00
2027	Hassan Saeed	June 2022 Payroll	-1,430.00
2029	Blu Planet Recycling	August 2022 Garbage & Recycling	-1,233.75
2030	Benchmark Assess...	July - September 2022 Assessment Fee	-1,270.47
2031	Mustafa Hashimi	July 2022 Payroll	-2,540.00
2032	Samvrut Lokman	July 2022 Payroll	-579.00
2033	Roisin McFadden	July 2022 Payroll	-704.00
2034	TD Canada Trust	July 2022 Credit Card Bill - CAO	-599.57
2035	TD Canada Trust	July 2022 Credit Card Bill - Deputy Mayor	-2,008.97
2036	TD Canada Trust	July Credit Card Bill - Mayor	-135.73
2037	TD Canada Trust	July Credit Card Bill - Councillor	-209.99
2040	Samvrut Lokman	August 2022 Payroll	-100.00
2042	Perfect Turf Calgary	Golf Course green replcement Final Payment - Fun...	-24,386.75
2043	Blu Planet Recycling	September 2022 Garbage & Recycling + August 10 ...	-1,284.15
2044	Leah Fink	Prizes for Lip Sync & Trivia 2022 Regatta	-68.60
2045	Anthony Fink	T-Shirts, Hoodies, Sweatpants and Tuberz for Regat...	-5,438.92
2046	Peter Attalla	Regatta Kids Games Expenses	-194.01
2047	Mustafa Hashimi	July 11 - August 24, 2022 Expense Claim	-333.55
2048	Mustafa Hashimi	August 2022 Payroll	-2,799.94
2049	Roisin McFadden	August 2022 Payroll 160.5 hours	-2,575.39
2050	Hassan Saeed	July 2022 Payroll	-2,177.26
2051	Hassan Saeed	August 2022 Payroll	-1,547.85
Total Bank - TD Canada Trust			-59,200.01
TOTAL			-59,200.01



Report Date: Sep 13, 2022
Contact: Mustafa Hashimi
Agenda Item Number: 6.5.2
Meeting Date: Sep 26, 2022

TO: Council

FROM: Administration

Subject: New Horizon Grant

RECOMMENDATION:

THAT Council review and accept this report as information regarding the New Horizon Grant.

REPORT SUMMARY

The New Horizons Seniors Grant is a federal grant and contributions program aimed at helping foster social inclusion and improve seniors' health and well-being. It supports community-based projects that engage seniors in communities and address areas such as volunteering, mentoring, and social participation.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

Administration has been searching for grants which may be applicable to the projects and issues the Summer Village of Ghost Lake is currently focused on. The New Horizons for Seniors Program (NHSP) grant has the potential to fund an ongoing or new community project.

DISCUSSION

Through the New Horizons for Seniors Program (NHSP), community-based projects are eligible to receive up to \$25,000 in grant funding. Additional grants of up to \$5,000 were made available for organizations that have not received funding from the program in the past five-years. The grant was suggested by Fred Smith who also proposed that the funding may be used for the equipment such as the baskets and tee signs for the Ghost Lake Disc Golf Course.

Here are the program objectives which the community-based projects should be focused on:

- Promote volunteerism among seniors and other generations
- Engage seniors in the community through the mentoring of others
- Expand awareness of elder abuse, including financial abuse
- Support the social participation and inclusion of seniors
- Provide capital assistance for new and existing community projects and programs for senior

CONCLUSION

Administration has reviewed the application and grant details, and would like Council to provide further direction on whether to pursue and apply for the funding for the 22-23 funding year.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Report Date:
Contact: Mustafa Hashimi
Agenda Item Number: 9.2
Meeting Date: Sep 26th, 2022

TO: Council

FROM: Administration

Subject: Fitness Safety Certificate

RECOMMENDATION:

Administration recommends that Council don't pursue a renewal for the mechanical/safety fitness certificate, and that the 1980 Chevrolet vehicle be put up for sale.

REPORT SUMMARY

Administration was directed by Council to evaluate whether there is a need for the commercial 1980 Chevrolet vehicle operated by the village, as there is a need to renew the mechanical inspection and safety fitness certificate.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

REPORT

BACKGROUND/CONTEXT

Administration recently learned that the 1980 Chevrolet vehicle's safety fitness certificate as well as the commercial vehicle inspection (mechanical) have expired and need renewal in order to be driven

DISCUSSION

Administration investigated the costs associated to operate the vehicle, as listed below:

Mechanical Inspection: Approximately \$250

Safety Fitness Certificate: Free

Insurance: \$813.76 (For all vehicles owned by the village)

RECOMMENDATION

Based on the associated costs needed to operate the vehicle, and frequency of usage, administration recommends that Council don't pursue a renewal for the mechanical certification and the safety fitness certificate and that the 1980 Chevrolet vehicle be put up for sale.

REVIEWED AND APPROVED BY

Mustafa Hashimi, CAO



Application Form Municipal Committees and Appointments

Name BOB MILLER
Mailing Address P.O. BOX 1388, COCHRANE MAN, T4C 1B4
Civic (Ghost Lake) Address # 701/702
Home Phone 403-971-5938 Bob's cell
Alternate Phone 403-862-9713 Shaita's cell
E-Mail Address CURLY.MILLER5@GMAIL.COM
Length of Time you have
resided or owned in the
Summer Village of Ghost Lake 24 YEARS

Applicable Education / Work Experience Community Involvement and/or Other Volunteer Activities


- M.A. in Community & Regional Planning
- Retired urban and Regional Planner
- Past Council member/mayor in Ghost Lake
- Past NELS Committee Member
- Currently on Ghost Watershed Alliance (Board, Society)
- Extensive Experience on Not-for-Profit Boards

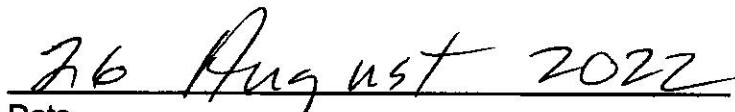
Please indicate your preference below :

(If applying for more than one, rank your preferences, with #1 indicating your first choice)

COMMITTEES		APPOINTMENTS	
	Fire & First Response		Subdivision and Development Appeal Board
	Communication & Village Social Life		Assessment Review Board
/	Public Works		Marigold Library
/	Natural Environment & Lake Stewardship		Fire Guardian
	Disaster Services		Director of Emergency Management
	Ad-Hoc Committees as needed		

The personal information that is being collected in this application will be used in accordance with the provisions of section 33 of the *Freedom of Information and Protection of Privacy Act* for the purpose of enabling the Summer Village of Waiparous to maintain a list of potential appointees to civic agencies until the end of the current council's term. I acknowledge that, unless I submit a written request asking the Summer Village of Waiparous to cease using this information, the Summer Village of Waiparous may use the information for the specified purpose.


Signature of Applicant


Date

If you have any questions regarding the *Freedom of Information and Protection of Privacy Act*, please call the FOIP Coordinator at 403-510-8083.





Report Date: Sep 13, 2022

Contact: Mustafa Hashimi

Agenda Item Number: 9.5

Meeting Date: Sep 26, 2022

TO: Council

FROM: Administration

Subject: Hassan Saeed's application for the Alberta Municipalities' Asset Management courses

RECOMMENDATION:

THAT Council approve via motion Hassan Saeed's request to enroll in Alberta Municipalities' Asset Management courses

REPORT

Alberta Municipalities is offering Asset Management courses and workshops to elected officials to help municipalities with asset management uptake and further develop current asset management capacity. Administration recommends that Planning and Development Technologist Hassan Saeed enroll in the courses as it may be beneficial to the summer village. There is a cost of \$500-1000 that may be required for the course, which Hassan has agreed to cover on his own.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.



Report Date: Sep 13, 2022
Contact: Mustafa Hashimi
Agenda Item Number: 9.6
Meeting Date: Sep 26, 2022

TO: Council

FROM: Administration

Subject: Short Term Rental Bylaw (Bylaw 2022-07)

RECOMMENDATION:

THAT Council review the short-term bylaw and give three formal readings if no changes are needed

REPORT SUMMARY

Administration worked to draft a bylaw which discusses the use of short-term rentals within the village. Administration now recommends that Council review the bylaw to see if it is appropriate. If no changes are to be made, Administration recommends that Council give the bylaw three formal readings so the bylaw may officially be passed.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

SUMMER VILLAGE OF GHOST LAKE

BYLAW NUMBER 2022-07

Being a bylaw of the Summer Village of Ghost Lake in the Province of Alberta, Canada with respect to Short Term Rentals.

WHEREAS the Council of the Summer Village of Ghost Lake wishes to exercise its authority pursuant to the Municipal Government Act by establishing the use of short-term rentals of property.

NOW THEREFORE the Council of the Summer Village of Ghost Lake, in the Province of Alberta, duly assembled hereby enacts as follows:

1. TITLE

1.1 This Bylaw may be cited as the “Short-Term Rentals Bylaw”

2. INTERPRETATION AND DEFINITIONS

2.1 In this Bylaw:

- (a) “Short-Term Rental” means the business of providing temporary accommodation for compensation for periods of up to 30 consecutive days
- (b) “Dwelling unit” means one or more rooms used or designed to be used as a residence by one or more persons and containing kitchen, living, sleeping areas and includes access to sanitary facilities;
- (c) “Summer Village” means the Summer Village of Ghost Lake, a municipal corporation in the Province of Alberta, and includes the area contained within the boundaries of the Summer Village of Ghost Lake where the context requires

3. SHORT-TERM RENTALS

3.1 Council hereby establishes that all short-term rentals of dwelling units within the Summer Village are prohibited.

3.2 Those who are operating a Short-Term Rentals are in contravention of this bylaw and are subject to the following penalty under Section 7 of the Municipal Government Act:

- 3.2.1 A fine of \$500 each day of the infraction, plus any legal expenses incurred; and up to a maximum of \$10,000

Read a first, second and third time this day of

John Walsh, Mayor

Mustafa Hashimi, CAO



Report Date:
Contact: Mustafa Hashimi
Agenda Item Number: 9.7
Meeting Date: Sep 26th, 2022

TO: Council

FROM: Administration

Subject: Assessor Bylaw (Bylaw 170)

RECOMMENDATION:

THAT Council review the revised Assessor Bylaw and give it three formal readings to officially pass it.

REPORT SUMMARY

Administration had the Assessor Bylaw reviewed by Municipal Affairs who suggested a small adjustment to clarify the wording in the bylaw. Administration would like Council to review the bylaw and officially pass it if no other changes are required.

CHIEF ADMINISTRATIVE OFFICER'S COMMENTS

The Chief Administrative Officer has reviewed and approved this report.

**SUMMER VILLAGE OF GHOST LAKE
BYLAW NUMBER 170**

BEING A BYLAW OF THE COUNCIL OF THE SUMMER VILLAGE OF GHOST LAKE TO ESTABLISH THE POSITION OF THE ASSESSOR OFFICER AND OUTLINE THE DUTIES AND POWERS OF THE POSITION.

WHEREAS Section 210 of the Municipal Government Act R.S.A. 2000 Chapter M-26 (hereinafter referred to as “The Act”) provides that Council may establish the position of Designated Officers;

AND WHEREAS Council deems it proper and expedient to establish the position of Assessor and to define the duties, powers, authority and responsibilities of the position,

NOW THEREFORE THE COUNCIL OF THE SUMMER VILLAGE OF GHOST LAKE, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:

1. This bylaw shall be cited as “The Assessor Bylaw”.
2. The position of Assessor shall be established as a designated officer, and Council by resolution shall appoint an individual or individuals to the position who shall be appointed by reason of his or her qualifications and training in the field of municipal assessment and requirements as set out by the Minister of Municipal Affairs from time to time.
3. The Assessor shall carry out duties which are set out in Section 293 and other applicable sections of the Municipal Government Act and regulations thereunder.
4. The terms and conditions of the contract shall be with term.

READ a first, second and third time this 26th Day of September 2022.

Mayor

Chief Administrative Officer