

AGENDA FOR THE REGULAR MEETING OF COUNCIL FOR THE
SUMMER VILLAGE OF ROSS HAVEN IN THE PROVINCE OF ALBERTA TO BE
HELD ON APRIL 13, 2023 AT THE ONOWAY CIVIC CENTRE – PUBLIC
PARTICIPATION IN-PERSON AND VIA ZOOM COMMENCING AT 7:00 P.M.

DETAILS FOR MEETING ACCESS POSTED ON THE ROSS HAVEN WEBSITE

1) Call to Order:

2) Acknowledgement:

(Read: "***We wish to acknowledge that the land on which we gather is Treaty 6 territory and a traditional meeting ground and home for many Indigenous Peoples, including Cree, Saulteaux, Niitsitapi (Blackfoot), Métis, and Nakota Sioux Peoples***".)

3) Acceptance of Agenda:

4) Adoption of the Previous Minutes:

P 4-11 a) Minutes of the Regular Meeting – March 9, 2023

(Motion to approve minutes as read, or with amendments thereto)

5) Public Hearings: None scheduled

6) Delegations: None scheduled

7) New Business:

P 12-15 a) 2023 Operating Budget + 3 Year Operating Plan

(Motion to approve and adopt the 2022 Operating Budget and Three-Year Operating Plan, or other direction of Council at meeting time).

b) 5 Year Capital Budget – 2023 through 2027

P 39-41 (Motion to approve and adopt the 5 Year Capital Budget for years 2023 through 2027, or other direction of Council at meeting time).

c) Bylaw 296-2023 – Special Wastewater Lagoon Tax – 2023

P 16 (Grant all readings, including unanimous consent to go to third reading, to Bylaw 296-2023 – Special Wastewater Lagoon Tax – 2023, or other direction of Council at meeting time).

d) Bylaw 297-2023 – Tax Rate Bylaw – 2023

P17-19 (Grant all readings, including unanimous consent to go to third reading, to Bylaw 297-2023 – Tax Rate Bylaw – 2023, or other direction of Council at meeting time).

e) Transfer Cash to Unrestricted Reserves Re: Sewage System

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(Motion to Transfer \$60,000.00 from General Revenue to Unrestricted Reserves to reflect the annual costs of the Sewage System & Lagoon, or other *action as directed by Council at meeting time.*).

f) 8th Street and 8/9 Parkway Drainage Issues

(Motion that we accept the conceptual drawings of the changes to the 8th street roadway and 8/9 parkway. Request our CAO contact each of the landowners that the trench drain is in front of and inform them of our intent and seek their input. For the 8/9 parkway, please provide communication to all those that back onto the 8/9 parkway, informing of intent and seeking input. Allow till June 30, 2023 for input, then once received, we'll review, incorporate feedback where necessary, then complete design, and if budget allows this year, complete the renovations in the fall or other action as directed by Council at meeting time.)

g) Council Open House – 2023

- May Open House is scheduled for Saturday, May 27, 2022 – 9:00 am until 10:00 am.

(Action as directed by Council at meeting time.)

h) Planning Document Review

Municipal Development Plan, Intermunicipal Collaborative Framework, and Land Use Bylaw are available on the Ross Haven website under Planning Documents. We do NOT have a Municipal Sustainable Plan.

Council will be undertaking to review Ross Haven's Municipal Development Plan, Municipal Sustainable Plan, Intermunicipal Collaborative Framework, and Land Use Bylaw. Intent is for Council to go through each document methodically, identifying changes where needed. Residents are also encouraged to provide feedback as early as possible, to ensure incorporation into these documents. Council and CAO to work on the document and provide a first reading during a future council meeting. Prior to second reading a public hearing will be held. Recommendation to have one Public Hearing for all four documents. Proposed timeline below. Council and CAO will be undertaking this without any external assistance or costs.

Planning Document Review Timeline				
Name	First Reading	Public Hearing	Second Reading	Third Reading & Final Reading
Municipal Development Plan	May	September	October	November
Municipal Sustainable Plan	May	September	October	November

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Intermunicipal Collaborative Plan	June	September	October	November
Land Use Bylaw	July	September	October	November

(Action as directed by Council at meeting time.)

i) Development Permit Update - 2023

23DP01-27 Plan 4883 KS, Block 3, Lot 5 DEMOLITION OF A DETACHED DWELLING, "MOVE-IN OF A PREVIOUSLY CONSTRUCTED DETACHED DWELLING (155.3 SQ. M.), AND UTILIZATION OF EXISTING OR INSTALLATION OF BOTH A WATER SUPPLY AND SEPTIC SYSTEM.

(Action as directed by Council at meeting time.)

j) Grant Officer Report

P 20

(Action as directed by Council at meeting time.)

k) LSAC and Summer Village of Ross Haven Enforcement Services Agreement.

P 30-38

(Motion that the Summer Village of Ross Haven execute the Enforcement Services Agreement between the Summer Village and Lac Ste. Anne County, per the attached document or other action as directed by Council at meeting time.)

(Action as directed by Council at meeting time.)

l) 2023 Audited Financial Statements.

P 42-64

(Motion that the Summer Village of Ross Haven accept the 2023 Audited Financial Statements as prepared and presented by Seniuk & Co.

(Action as directed by Council at meeting time.)

7) Financial Reports:

P 21-24

a) March 2023 Financial Reports - Attached

(Motion to accept for information.)

8) Correspondence:

a) None

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9) Councillor Reports:

- P 25 a) Mayor - Attached
- P 27 b) Deputy Mayor - Attached
- P 26 c) Councillor - Attached

(Motion to accept for information.).

10) Administrator's Report

- a) CAO Report

(Motion to accept for information.).

10) Open Floor Discussion – (15 minute time limit)

11) Closed Session - None.

13) Adjournment: Next Council Meeting Date: May 11, 2023.

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IN-PERSON AND VIA ZOOM**

ATTENDANCE

Mayor, Ray Hutschal
Deputy Mayor, Lolita Chadd – via ZOOM
Councillor, Dieter Brandt
CAO, Tony Sonnleitner
1 in Gallery - 3 Residents via ZOOM

CALL TO ORDER

Mayor, R. Hutschal called the meeting to order at 7:02 p.m.

AGENDA

Res. A23-018

Moved by Mayor, R. Hutschal that the meeting agenda be adopted as presented with the addition under New Business of:

Remove duplicate 6l, add l) Rename North West Fire Rescue to Fire Rescue International.

CARRIED

MINUTES

Res. A23-019

Moved by Councillor, D. Brandt that the following meeting minutes be approved as presented:

- Minutes of the Regular Meeting – February 9, 2023

CARRIED

DELEGATIONS

None

PUBLIC HEARINGS

None

NEW BUSINESS

a) Summer Village of Ross haven Bylaw Enforcement Services Contract

Res. A23-020

Moved by Mayor, R. Hutschal that the Summer Village of Ross Haven enter into a five-year contract with Lac Ste. Anne County to provide Ross Haven residents with Bylaw Enforcement Services subject to the changes outlined at the March 9, 2023 meeting of Council, and subject to satisfactory agreement by both parties. The final document shall be brought back to Council for ratification.

CARRIED

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b) Planning Document Review

Res. A23-021

Moved by Mayor R. Hutscal that Council, with the assistance of Administration, undertake an "In-House" review of current planning documents and draft a Municipal Sustainability Plan, an updated Municipal Development Plan and Land Use Bylaw, and engage Lac Ste. Anne in the review and amendment of the Intermunicipal Collaboration Framework.

CARRIED

c) Assessment Review Board (ARB) – Appointment of Chairman, Certified ARB Clerk, and Certified Panelists.

Res. A23-022

Moved by Deputy Mayor, L. Chadd that the following individuals be appointed as ARB officials representing the Summer Village of Ross Haven:

1. ARB Chairman – Raymond Ralph
2. Certified ARB Clerk – Gerryl Amorin
3. Certified Panelists:
 - i. Darlene Chartrand
 - ii. Tina Grozko
 - iii. Stewart Hennig
 - iv. Richard Knowles
 - v. Raymond Ralph

CARRIED

d) Confirmation of name / location of place(s) designated as Muster Points and any site that may be used as a Reception Centre (Emergency).

Res. A23-023

Moved by Councillor, D. Brandt that the Ross Haven Municipal Shop, 700 Parkins Avenue, be designated both a Muster Point and a Reception Centre in the event of an Emergency.

CARRIED

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e) State of Local Emergency – Update

Res. A23-024

Moved by Deputy Mayor, L. Chadd that the State of Local Emergency document be accepted for information, and that also said is to be added to the Municipal Website.

CARRIED

f) Shelter in Place – Update

Res. A23-025

Moved by Councillor, D. Brandt that the Shelter in Place document be accepted for information, and that also said is to be added to the Municipal Website.

CARRIED

g) Activation – Callout Process

Res. A23-026

Moved by Mayor R. Hutscal that the Callout List / Process be accepted for information, and that also said is to be added "EMS Box" in the shop and the document is also provided to all members of Council.

CARRIED

h) Force Main Project – Update

Res. A23-027

Moved by Deputy Mayor, L. Chadd that the update provided on the Force Main Project be accepted for information.

CARRIED

i) Native Lands Acknowledgement

Res. A23-028

Moved by Mayor, R. Hutscal that the Council for the Summer Village of Ross Haven begin each meeting with a Native Lands Acknowledgement as follows:

"We wish to acknowledge that the land on which we gather is Treaty 6 territory and a traditional meeting ground and home for many

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Indigenous Peoples, including Cree, Saulteaux, Niitsitapi (Blackfoot), Métis, and Nakota Sioux Peoples.”

AND

The acknowledgement shall be posted on the Summer Village website.

CARRIED

**j) Secondary Emergency Access to the Summer Village
in the event of an Emergency.**

Res. A23-029

Moved by Councillor, D. Brandt that a letter from the Office of His Worship be drafted and sent to the Council for Lac Ste. Anne County requesting favourable consideration for the construction / upgrade of a portion of road allowance (Centre Avenue, currently allowing access to Plan 3122 RS;; Lot C), allowing access from the County road system to Plan 4100 MC; Block A.

CARRIED

k) Emergency Line of Credit

Res. A23-030

Moved by Councillor, D. Brandt that the Summer Village of Ross Haven explore the opportunity to garner an Emergency Line of Credit, in the amount of \$100,000.00, and further, provide a letter signed by two individuals with signing authority to confirm this direction.

CARRIED

**l) Rename North West Fire Rescue to Fire Rescue
International.**

Res. A23-031

Moved by Mayor, R. Hutschal that the Council for the Summer Village of Ross Haven agree to Onoway Regional Fire Services negotiating a new agreement with a name change of the fire services provider from North West Fire Rescue to Fire Rescue International, a non-profit service provider.

CARRIED

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m) DEM / DDEM Reimbursement Policy.

Res. A23-032

Moved by Mayor, R. Hutschal that the Council for the Summer Village of Ross Haven accept the draft DEM / DDEM Reimbursement Policy for information, as reviewed and discussed at the meeting; the policy to be brought back to Council for ratification.

CARRIED

FINANCIAL REPORTS

a) Financial Statements

Res. A23-033

Moved by Mayor, R. Hutschal that the February 2023 financial statements be received as information.

CARRIED

CORRESPONDENCE

a) Letter from East End Bus

Res. A23-034

Moved by Councillor, D. Brandt that the Summer Village of Ross Haven donate \$350.00 for 2022 and \$350.00 for 2023 to the East End Bus.

CARRIED

b) Letter from Rebecca Schulz, Minister of Municipal Affairs – re: Budget 2023

c) Letter from WILD Water Commission – Increased Fees

d) Letter from the Summer Village of Yellowstone – Lake Health Technology demonstration – July 22, 2023

Res. A23-035

Moved by Mayor, R. Hutschal that the Summer Village of Ross Haven remain a member of the WILD Commission, and that fees accruing to the Summer Village be paid as part of the debenture.

CARRIED

Res. A23-036

Moved by Mayor, R. Hutschal that the Correspondence be accepted for information.

CARRIED

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COUNCILLOR REPORTS

- a) Mayor, Ray Hutschal - Attached**
- b) Deputy Mayor, Lolita Chadd - Attached**
- c) Councillor, Dieter Brandt - Attached**

Res. A23-037

Moved by Councillor, D. Brandt that the Councillor Reports be received as information.

CARRIED

CAO REPORT

- a) CAO, Tony Sonnleitner**

Res. A23-038

Moved by Mayor, R. Hutschal that the verbal CAO report be received as information.

CARRIED

OPEN FLOOR

Members of the community availed themselves of the opportunity to speak to Council.

**CLOSED SESSION –
CONFIDENTIAL ITEM**

None

NEXT MEETING(S)

- The next regular meeting of Council is scheduled for April 13, 2023 at 7:00 p.m. Meeting to be held at the Onoway Civic Centre and via ZOOM. Check the Summer Village of Ross Haven website, www.rosshaven.ca, for details.
- Next Council Open House : Saturday, May 27, 2023 – 9:00 am to 10:00 am.
- Next Public Hearing : None Scheduled

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ADJOURNMENT

Mayor, Ray Hutschal adjourned the meeting at 8:58 p.m.

These minutes approved this 13th day of April, 2023.

Mayor

Chief Administrative Officer

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Development Permits:

Permit #	Lot	Date	Website Use	Status
23DP01-27	305 – 3 St	Feb 23	Yes Demo, Placement of Modular Home	Approved

DRAFT

2023 Operating Budget & 3-Year Financial Plan

Last Revised: February 5, 2023

Information to Copy to Tax Roll

LSAF

Sewer Tax

Cash for Bylaw

315,504

TARGET for 2023 Cash from Residents

(13,324.63)

(13,208.65)

(13,208.65)

(13,208.65)

(13,208.65)

200.00

275.00

300.00

309.00

318.27

(322,345.90)

(315,504.00)

(374,138.50)

(388,854.78)

(396,428.77)

% Change in Cash Reqmts Tax Bylaw

-0.1%

4.8%

20.1%

-2.1%

18.6%

3.9%

1.9%

% Change in Expenditures from Previous Year

5.0%

5.1%

15.6%

1.2%

6.0%

2.7%

1.5%

Budgeted

Actual

Budgeted

Actual

Budgeted

Actual

Budget

Actual

Projected

Projected

Projected

Projected

2019

2019

2020

2020

2021

2021

2022

2022

2023

2024

2025

2026

General Government

Expenses

Council Remuneration	(10,000.00)	(8,893.16)	(13,400.00)	(10,500.00)	(7,000.00)	(8,000.00)	(14,000.00)	(10,500.00)	(11,000.00)	(11,000.00)	(11,000.00)	(11,000.00)
Council Mileage / Subsistence	(2,000.00)	(1,264.88)	(2,500.00)	(1,978.00)	(1,250.00)	(2,535.15)	(5,000.00)	(3,632.17)	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)
Administrator Fee	(50,000.00)	(48,490.00)	(42,000.00)	(42,000.00)	(44,520.00)	(42,000.00)	(46,200.00)	(46,200.00)	(48,510.00)	(50,935.50)	(53,482.28)	(56,156.39)
DEM/Dep DEM							(8,000.00)	-	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
Development Officer							(4,355.00)	(6,605.00)	(4,355.00)	(4,355.00)	(4,355.00)	(4,355.00)
Grant Officer							(6,750.00)	-	(3,520.00)	(3,840.00)	(3,840.00)	(3,840.00)
Municipal Memberships	-	(2,969.00)	(3,000.00)	(3,534.94)	(3,500.00)	(3,851.31)	(3,851.00)	(3,868.57)	(3,851.00)	(3,851.00)	(3,851.00)	(3,851.00)
Professional Fees	(5,500.00)	(18,490.00)	(9,000.00)	(9,946.50)	(8,500.00)	(8,653.00)	(8,000.00)	(7,730.00)	(8,000.00)	(8,000.00)	(8,000.00)	(8,000.00)
Insurance	(5,500.00)	(5,000.29)	(5,000.00)	(5,215.47)	(5,500.00)	(5,327.72)	(5,600.00)	(5,694.00)	(6,711.00)	(6,711.00)	(6,711.00)	(6,711.00)
Office & Misc	(2,400.00)	(5,012.26)	(3,500.00)	(3,219.77)	(2,600.00)	(5,809.68)	(3,250.00)	(6,438.66)	(5,750.00)	(5,750.00)	(5,750.00)	(5,750.00)
Bank Charges	(400.00)	(253.68)	(400.00)	(272.24)	(300.00)	(310.14)	(350.00)	(339.85)	(350.00)	(350.00)	(350.00)	(350.00)
Cell / Communication	(2,400.00)	(2,006.86)	(2,000.00)	(1,573.96)	(1,600.00)	(1,323.74)	(1,350.00)	(1,876.40)	(2,400.00)	(2,400.00)	(2,400.00)	(2,400.00)
Utilities	(20,000.00)	(20,820.12)	(21,000.00)	(20,797.85)	(21,500.00)	(21,310.43)	(22,000.00)	(24,019.58)	(24,500.00)	(24,500.00)	(24,500.00)	(24,500.00)
Public Works Supplies	(9,400.00)	(6,106.12)	(6,500.00)	(6,836.13)	(6,800.00)	(9,018.64)	(7,000.00)	(15,097.83)	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)
Wages	(69,500.00)	(71,113.30)	(80,000.00)	(79,123.48)	(80,000.00)	(80,395.87)	(91,000.00)	(80,608.35)	(86,000.00)	(90,300.00)	(94,815.00)	(99,555.75)
WCB Expense	-	(1,055.37)	(1,100.00)	(1,210.00)	(1,300.00)	(2,066.39)	(1,600.00)	(1,318.84)	(1,500.00)	(1,500.00)	(1,500.00)	(1,500.00)
Municipal Election	-	-	-	-	(4,300.00)	(6,542.06)	-	-	-	-	(6,500.00)	(6,500.00)
WILD Water	(7,200.00)	(7,217.85)	(7,200.00)	(7,225.90)	(7,230.00)	(7,207.27)	(7,330.00)	(6,651.47)	(6,651.00)	(6,651.00)	(6,651.00)	(6,651.00)
Yellowhead Regional Library	(2,890.00)	(4,138.00)	(4,500.00)	(702.40)	(800.00)	(713.60)	(850.00)	(700.22)	(701.00)	(701.00)	(701.00)	(701.00)
School Taxes	(151,716.98)	(151,717.98)	(152,008.31)	(161,716.98)	(148,264.03)	(149,308.42)	(155,992.20)	(158,677.51)	(158,667.56)	(158,667.56)	(158,667.56)	(158,667.56)
Fines & Penalties & Interest						(131.62)						
FCSS Contribution									(2,200.00)	(2,200.00)	(2,200.00)	(2,200.00)
MOST Grant Expenses						(13,352.65)						
Other Misc Exp						(2,209.47)						
LSAC Community Peace Officer						(1,895.57)			(5,000.00)	(5,150.00)	(5,304.50)	(5,463.64)
RHCL							(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)	(6,000.00)
Lac Ste. Anne Foundation	-	(12,600.00)	(12,154.24)	(12,154.24)	(12,555.47)	(12,555.47)	(13,324.63)	(13,324.63)	(13,208.65)	(13,208.65)	(13,208.65)	(13,208.65)
Subtotal Expenses	(338,906.98)	(367,148.87)	(365,262.55)	(368,007.86)	(357,519.50)	(384,518.20)	(411,802.83)	(399,283.08)	(417,875.21)	(425,070.71)	(438,786.99)	(446,360.98)

Revenue

Rev - Property Taxes	255,000.00	256,200.11	256,200.00	256,051.62		268,396.56						
Rev - School Taxes	151,538.48	151,538.48	152,008.31	151,716.98	148,264.03	146,142.56	154,524.30	155,992.29	158,667.56	158,667.56	158,667.56	158,667.56
Rev - Lac Ste. Anne Foundation	-	12,600.00	12,154.24	12,154.24	12,555.47	12,555.41	13,324.63	13,324.63	13,208.65	13,208.65	13,208.65	13,208.65
Rev - FCSS Grant	6,141.00	8,551.60	6,141.00	6,141.00	6,132.00	3,577.00						
Rev - MSI Operating Grant	8,000.00	10,000.00	9,174.00	9,174.00	8,539.00		8,539.00	8,539.00	17,078.00	8,539.00	8,539.00	8,539.00

Rev - Senate Election Grant	-	0.00	0.00	0.00	2,000.00		0.00		-	-	-	-
Rev - MOST Grant	-	0.00	0.00	0.00	2,256.00		0.00		-	-	-	-
Rev - CPO Ticket Revenue									500.00	500.00	500.00	500.00
Rev - Interest Income	8,000.00	19,550.83	10,500.00	10,814.71	1,400.00	1,836.49	1,000.00	4,621.41	1,000.00	1,000.00	1,000.00	1,000.00
Rev - Tax Certificates	400.00	495.00	400.00	2,498.45	500.00	595.72	500.00	2,047.92	1,000.00	1,000.00	1,000.00	1,000.00
Subtotal Revenue	429,079.48	458,936.02	446,577.55	448,551.00	181,646.50	433,103.74	177,887.93	184,525.25	191,454.21	182,915.21	182,915.21	182,915.21
Net Revenue (Tax Subsidy)	90,172.50	91,787.15	81,315.00	80,543.14	(175,873.00)	48,585.54	(233,914.90)	(214,757.83)	(226,421.00)	(242,155.50)	(255,871.78)	(263,445.77)
Protective Services												
Expenses												
All-Net					(500.00)				-	-	-	-
Onoway Regional Fire Services	(30,000.00)	(23,249.10)	(30,000.00)	(23,522.36)	(23,506.96)	(35,048.37)	(26,000.00)	(27,612.08)	(27,612.00)	(27,612.00)	(27,612.00)	(27,612.00)
Policing	-	-	-	-	(4,419.00)	(4,419.00)	(6,631.00)	(6,631.00)	(8,521.00)	(8,521.00)	(8,521.00)	(8,521.00)
	(30,000.00)	(23,249.10)	(30,000.00)	(23,522.36)	(27,925.96)	(39,467.37)	(32,631.00)	(34,243.08)	(36,133.00)	(36,133.00)	(36,133.00)	(36,133.00)
Revenue												
Bylaw tickets												
					-	-	-	-	-	-	-	-
Net Revenue (Tax Subsidy)	(30,000.00)	(23,249.10)	(30,000.00)	(23,522.36)	(27,925.96)	(39,467.37)	(32,631.00)	(34,243.08)	(36,133.00)	(36,133.00)	(36,133.00)	(36,133.00)
Transportation												
Expenses												
Road R & M	(8,000.00)	(16,673.40)	(8,600.00)	(1,750.00)	(1,750.00)	(5,600.00)	(4,000.00)	(6,940.73)	(7,000.00)	(5,000.00)	(5,500.00)	(5,500.00)
Equipment R & M	(2,400.00)	(4,582.07)	(2,600.00)	(2,302.64)	(2,400.00)	(5,771.50)	(3,500.00)	(1,586.87)	(8,000.00)	(4,250.00)	(4,500.00)	(4,500.00)
	(10,400.00)	(21,255.47)	(11,200.00)	(4,052.64)	(4,150.00)	(11,371.50)	(7,500.00)	(8,527.60)	(15,000.00)	(9,250.00)	(10,000.00)	(10,000.00)
Revenue												
Government Transfers for Capital												
					-	-	-	-	-	-	-	-
Net Revenue (Tax Subsidy)	(10,400.00)	(21,255.47)	(11,200.00)	(4,052.64)	(4,150.00)	(11,371.50)	(7,500.00)	(8,527.60)	(15,000.00)	(9,250.00)	(10,000.00)	(10,000.00)
Water/Wastewater												
Expenses												
Lagoon / Wastewater	(34,000.00)	(5,075.88)	(6,000.00)	(5,075.88)	(5,075.00)	(5,075.88)	(5,200.00)	(5,075.88)	(44,800.00)	(68,100.00)	(70,143.00)	(72,247.29)
Water and Sewer Tax to Reserves							(40,200.00)	(45,400.00)				
	(34,000.00)	(5,075.88)	(6,000.00)	(5,075.88)	(5,075.00)	(5,075.88)	(45,400.00)	(50,475.88)	(44,800.00)	(68,100.00)	(70,143.00)	(72,247.29)
Revenue												
Rev - Lagoon / Sewer Fund Tax	28,750.00	28,625.00	28,625.00	28,625.00	39,725.00	39,725.00	45,400.00	45,400.00	62,425.00	68,100.00	70,143.00	72,247.29
	28,750.00	28,625.00	28,625.00	28,625.00	39,725.00	39,725.00	45,400.00	45,400.00	62,425.00	68,100.00	70,143.00	72,247.29

Net Revenue (Tax Subsidy)	(5,250.00)	23,549.12	22,625.00	23,549.12	34,650.00	34,649.12	-	(5,075.88)	17,625.00	-	-	-
Waste Management												
Expenses												
Garbage Disposal	(7,000.00)	(6,240.00)	(8,000.00)	(6,974.21)	(7,000.00)	(5,357.28)	(6,500.00)	(4,992.92)	(6,750.00)	(7,000.00)	(7,250.00)	(7,250.00)
	(7,000.00)	(6,240.00)	(8,000.00)	(6,974.21)	(7,000.00)	(5,357.28)	(6,500.00)	(4,992.92)	(6,750.00)	(7,000.00)	(7,250.00)	(7,250.00)
Revenue												
Garbage Fees												
				-	-	-	-	-	-	-	-	-
Net Revenue (Tax Subsidy)	(7,000.00)	(6,240.00)	(8,000.00)	(6,974.21)	(7,000.00)	(5,357.28)	(6,500.00)	(4,992.92)	(6,750.00)	(7,000.00)	(7,250.00)	(7,250.00)
Planning and Development												
Expenses												
Municipal Assessment Services	(7,200.00)	(7,200.00)	(7,400.00)	(7,400.00)	(7,600.00)	(7,600.00)	(7,800.00)	(7,760.00)	(8,000.00)	(8,200.00)	(8,200.00)	(8,200.00)
Development / Safety Codes Expense	(8,500.00)	(6,100.00)	(8,500.00)	(8,688.46)	(8,700.00)	(629.14)	-					
	(15,700.00)	(13,300.00)	(15,900.00)	(16,088.46)	(16,300.00)	(8,229.14)	(7,800.00)	(7,760.00)	(8,000.00)	(8,200.00)	(8,200.00)	(8,200.00)
Revenue												
Rev - Development/Safety Codes	1,000.00	2,807.27	1,000.00	1,579.36	1,000.00	1,192.03	1,000.00	1,589.67	1,000.00	1,000.00	1,000.00	1,000.00
Rev - Development Permits	3,000.00	-	3,500.00	1,224.00	1,000.00	1,100.00	-	1,627.50				
	4,000.00	2,807.27	4,500.00	2,803.36	2,000.00	2,292.03	1,000.00	3,217.17	1,000.00	1,000.00	1,000.00	1,000.00
Net Revenue (Tax Subsidy)	(11,700.00)	(10,492.73)	(11,400.00)	(13,285.10)	(14,300.00)	(5,937.11)	(6,800.00)	(4,542.83)	(7,000.00)	(7,200.00)	(7,200.00)	(7,200.00)
Recreation and Culture (including FCSS)												
Expenses												
FCSS & Recreation	(12,000.00)	(9,693.28)	(9,000.00)	(1,092.00)	(6,132.00)	9,561.00						
Trees & Park Improvements	(7,000.00)	(12,126.61)	(12,000.00)	(1,430.00)	(10,000.00)	(5,948.06)	(10,000.00)	(11,200.00)		(10,000.00)	(10,000.00)	(10,000.00)
	(19,000.00)	(21,819.89)	(21,000.00)	(2,522.00)	(16,132.00)	3,612.94	(10,000.00)	(11,200.00)	-	(10,000.00)	(10,000.00)	(10,000.00)
Revenue												
Government Transfers for Operating												
User Fees												
Camp Ground Revenue												
Transfers from County												
				-	-	-	-	-	-	-	-	-
Net Revenue (Tax Subsidy)	(19,000.00)	(21,819.89)	(21,000.00)	(2,522.00)	(16,132.00)	3,612.94	(10,000.00)	(11,200.00)	-	(10,000.00)	(10,000.00)	(10,000.00)
Amortization												
Expenses	-	-	-	(54,746.00)	(55,000.00)	(55,000.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)
Net Revenue (Tax Subsidy)	-	-	-	(54,746.00)	(55,000.00)	(55,000.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)	(62,400.00)
Total Revenue	461,829.48	490,368.29	479,702.55	479,979.36	223,371.50	475,120.77	224,287.93	233,142.42	254,879.21	252,015.21	254,058.21	256,162.50
Total Expenditures	(455,006.98)	(458,089.21)	(457,362.55)	(480,989.41)	(489,102.46)	(505,406.43)	(584,033.83)	(578,882.56)	(590,958.21)	(626,153.71)	(642,912.99)	(652,591.27)

Excess Revenue (Shortfall)	6,822.50	32,279.08	22,340.00	(1,010.05)	(265,730.96)	(30,285.66)	(359,745.90)	(345,740.14)	(336,079.00)	(374,138.50)	(388,854.78)	(396,428.77)
Tax Required to Balance Budget	6,822.50	32,279.08	22,340.00	(1,010.05)	(265,730.96)	(30,285.66)	(359,745.90)	(345,740.14)	(336,079.00)	(374,138.50)	(388,854.78)	(396,428.77)
Add: Debt Principle Payments	-	-	-	-	-	-	-	-	-	-	-	-
Add: Surplus for future plans	-	-	-	-	-	-	-	-	-	-	-	-
Subtract: Amortization Expense	-	-	-	54,746.00	55,000.00		37,400.00	37,400.00	20,575.00	-	-	-
Total Cash Requirements (Tax Bylaw)	6,822.50	32,279.08	22,340.00	53,735.95	(210,730.96)	(30,285.66)	(322,345.90)	(308,340.14)	(315,504.00)	(374,138.50)	(388,854.78)	(396,428.77)
Budget vs Actual	14,006											
Accumulated Surplus, Beginning of Year:					4,122,059.00			4,216,784.00	4,222,459.00	4,228,134.00	4,228,134.00	4,228,134.00
Accumulated Surplus, End of Year:					4,216,784.00			4,222,459.00	4,228,134.00	4,233,809.00	4,233,809.00	4,233,809.00

BYLAW NO. 296-2023

SUMMER VILLAGE OF ROSS HAVEN

BEING A BYLAW OF THE SUMMER VILLAGE OF ROSS HAVEN, IN THE PROVINCE OF ALBERTA, TO RAISE REVENUE TO PAY FOR THE COST OF EXPANSION, MAJOR REPAIRS, AND OPERATION OF THE SUMMER VILLAGE'S WASTEWATER LAGOON, BEING THE NORTH 43 LAGOON COMMISSION.

WHEREAS, pursuant to Section 382 of the *Municipal Government Act* (Alberta), the Council of the Summer Village of Ross Haven may pass a special tax by-law to raise revenue for a specific purpose or service; and

WHEREAS, the Council of the Summer Village of Ross Haven is of the view that revenue needs to be raised by way of a special tax to pay a portion of the costs to be incurred in the expansion, major repairs, and operation of a water and sewer collection system within the Summer Village and Lac Ste. Anne County; and .

NOW THEREFORE, under the authority of the *Municipal Government Act* (Alberta), the Council of the Summer Village of Ross Haven hereby enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following special tax rate on each taxable property as shown on subdivision plans within the corporate limits of the Summer Village of Ross Haven.
2. That the amount payable per taxable property as a special tax shall be an amount of **\$275.00** levied in 2023 equally on all **227** taxable properties within the corporate limits of the Summer Village of Ross Haven.
3. That the **“Special Tax”** and said charge of **\$275.00** shall be levied and included on the 2023 Tax Notice and is a debt due to the municipality known as the Summer Village of Ross Haven and is payable June 30, 2023.
4. That this BYLAW shall come into force and effect for 2023 taxation on the date of third and final reading.

Read a first time on this 13th day of April, 2023.

Read a second time on this 13th day of April, 2023.

Unanimous Consent to proceed to third reading on this 13th day of April, 2023.

Read a third and final time on this 13th day of April, 2023.

Signed this 13th day of April, 2023.

Mayor

Chief Administrative Officer

BYLAW NO. 297-2023

SUMMER VILLAGE OF ROSS HAVEN

A BYLAW OF THE SUMMER VILLAGE OF ROSS HAVEN, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF ROSS HAVEN FOR THE 2023 TAXATION YEAR

WHEREAS, the total requirements of the Summer Village of Ross Haven in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	\$158,197.99
Minimum Municipal	\$156,855.15
Lac Ste. Anne Foundation	\$ 13,208.65
ASFF Residential School Requisition	\$158,667.56
ASFF Residential School Requisition – Under Requisition 2021	\$ 2,685.56
Designated Industrial Property Tax Requisition	\$ 16.15
Total:	\$489,630.72

WHEREAS, the total taxable assessment of land, buildings and improvements amount to:

Residential Vacant	\$ 1,115,420.00
Residential Improved	\$60,349,400.00
Non-Residential (Linear)	\$ 210,810.00
Municipal Exempt	\$ 3,068,740.00
Church Exempt	\$ 163,210.00
Total:	\$64,907,580.00

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Ross Haven for 2023 total \$ 590,958.21; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$ 254,879.21 and \$ 156,855.15 from "Minimum Municipal Tax" and the balance of \$ 158,197.99 is to be raised by general municipal taxation; and

WHEREAS, the estimated contribution to the Lagoon / Wastewater Reserve fund is \$62,425.00, and

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school, and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, RSA 2000, Chapter M-26, Part 10, Division 2; and

NOW THEREFORE, under the authority of the Municipal Government Act, the Council of the Summer Village of Ross Haven, in the Province of Alberta, enacts as follows:

BYLAW NO. 297-2023

SUMMER VILLAGE OF ROSS HAVEN

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Summer Village of Ross Haven:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential/Farmland	\$ 157,657.26	\$61,464,820.00	2.565000
Non-Residential Linear Vacant	\$ 540.73	\$ 210,810.00	2.566501
Total	\$ 158,197.99	\$61,675,630.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	\$ 158,667.56	\$61,464,820.00	2.650000
Residential/Farmland – Under Levy 2021	\$ 2,685.22	\$61,464,820.00	0.043687
Total	\$ 161,352.78	\$61,464,820.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Lac Ste. Anne Foundation			
Residential/Farmland	\$ 13,208.65	\$61,464,820.00	0.214898
Total	\$ 13,208.65	\$61,464,820.00	

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
Designated Industrial Property			
Non-Residential Linear Vacant	\$ 16.15	\$ 210,810.00	0.0766
Total	\$ 16.15	\$ 210,810.00	

2. That the minimum amount payable as property tax for general municipal purposes shall be one thousand three hundred and fifty dollars (\$1350.00) as follows:

	<u>Tax Levy</u>	<u>Tax Rate</u>
Residential Vacant	\$ 16,038.96	\$ 1350.00
Residential Improved	\$ 138,656.92	\$ 1350.00
Non-Residential (Linear)	\$ 2,159.27	\$ 1350.00
Total	\$ 156,855.15	

BYLAW NO. 297-2023

SUMMER VILLAGE OF ROSS HAVEN

3. That a penalty of eighteen percent (18%) shall be added on all current (2023) unpaid taxes remaining unpaid after June 30th, 2023 and shall be added on July 1st, 2023.
4. That a penalty of eighteen percent (18%) shall be added onto all outstanding taxes and related costs that remain unpaid after December 31st, 2023 and shall be added on January 1, 2024.
5. 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 13th day of April, 2023.

Read a second time on this 13th day of April, 2023.

Unanimous Consent to proceed to third reading on this 13th day of April, 2023.

Read a third and final time on this 13th day of April, 2023.

Signed this 13th day of April, 2023.

Mayor

Chief Administrative Officer

Summer Village of Ross Haven								
Grant Officer Report								
March. 2023 (Month 2 of 24)								
Grant Name	Grant Theme	Grant Amount	Date Identified	Date Deadline	Grant Status	Grant Requested	Muni/Other Contribution	Approved/Declined
Fortis Alberta - Community Naturalization/Tree Planting	Community Garden/Trees	2,500	Feb 1st	May 5th	Application Complete - "Ross Haven Blossoms"	\$2,500	\$1500+ \$750 (for yrs 1-5)	In Review
Fortis Alberta - Save Energy Grant	Energy Efficiency	\$5,000	Feb 1st	May 5th	Application Complete - "Shop Lighting Upgrade" one post submission clarification with reviewer	\$5,000	\$6,000	Approved
Scott's Gro for Good Community Grant	Naturalization and Parks	\$2,500	Feb 1st	Feb 28th	Investigated, Not Applied For (Limited Intake #s)	n/a	n/a	Marked for next season
Canada Tree Foundation - Edible Trees	Parks and Greening	\$3,500	Feb 15th	Dec 15th	Slated to apply next year to add onto the proposed "Ross Haven Blossoms" initiative (PII)	n/a	n/a	Marked for next season
TD Enviro Fund Grant	Green Spaces	\$8,000	Feb 15th	Jan and July 15th	Waiting for Application to Open	n/a	n/a	Investigating
FRIAA FireSmart Grant	Forest/Fire Burden Reduc.	Investigated generally for a possible fire burden reduction on MRs, requires assessments to be done, not enough time to complete before deadline (Feb. 17th), will add for review next season. Asking for Council to consider funding a technical assessment of greenspaces for fire overburden as part of 2023						
Community building monitoring and analysis grant	Climate and Efficiency Grant	\$ 25,000	16-Mar	year round	Investigated on March 16th, intact was still open. Need some input from RH on any community buildings that might benefit from this. If completed, data collected could be used to justify other grants (i.e. show the efficiency return to justify a capital improvement grant.			Awaiting Direction from Council on a building
Community building recommissioning grant	Climate and Efficiency Grant	\$ 55,000	16-Mar	year round	Further to grant above, or even without the grant above, we could look at a rehabilitation of an existing municipal or community building. If so, would need some direction on a building and scope of work. Still open as on March 16			Awaiting Direction from Council.
Land Stewardship Centre - Watershed Stewardship Grant	Lake/Enviro	\$ 20,000	23-Mar	26-Apr	Discussed with CAO, muni cannot apply directly but could act as legal partner for a lake stewardship group (i.e. LILSA), didn't think there were any eligible projects to initiate so shelved. If council knows of any we can put in an application.			Shelved, Pending Direction from Council
Pilot project: Waste reduction and diversion	Waste and Enviro	80% up to \$500k	30-Mar	year round	Might be worth looking at a local recyclable waste station in RH for i.e. compost, metals, paper, plastics to remove bulk waste before sending balance to the landfill. Would increase operating costs, but might be some value to the municipality (lower land fill fees)			To Discuss with CAO, Council, for direction.

Summer Village of Ross Haven

Balance Sheet As of March 31, 2023

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
1-1210 Operating Bank Account	-55,605.01
1-1215 Savings Bank Account	293,906.72
In/out	0.00
Undeposited Funds	0.00
Total Cash and Cash Equivalent	\$238,301.71
Accounts Receivable (A/R)	
1-2110 Accounts Receivable - Property taxes	-18,190.58
Total Accounts Receivable (A/R)	\$ -18,190.58
1-1226 GIC Investments	608,687.13
1238 GIC 12 Renewal Aug 2, 2019	0.00
1239 GIC 0034 renewal Dec 10, 2019	0.00
1240 GIC 0035 Renewal Dec 10, 2019	0.00
1241 GIC 0036 Renewal date - July 29, 2020	0.00
1242 GIC 0037, Renewal Date June 7, 2020	0.00
1245 GIC 0038	0.00
Total 1-1226 GIC Investments	608,687.13
1-2000 Accounts Receivable Set up by Accountant	0.00
1-2020 GIC Accrued Interest	1,755.34
1-2100 ASFF Under Levy	3,165.86
1-2111 Arrears Property Taxes	0.00
1-2150 Grants Receivable	326,542.00
Assets	602.99
Year End Accounts Receivable	0.00
Total Current Assets	\$1,160,864.45
Non-current Assets	
Property, plant and equipment	
1-6010 Land	2,094,041.00
1-6020 Land Improvements - 15 years	95,802.00
1-6021 Accu. Dep. - Land Improvement 15 years	-54,754.70
1-6025 Land Improvements - 20 years	28,433.00
1-6026 Accu. Dep. - Land Improvement 20 years	-20,616.25
1-6030 Buildings	423,452.00
1-6031 Accu. Dep. - Buildings	-208,805.40
1-6040 Engineered Paved Roads	493,683.40
1-6041 Accu. Dep. - Engineered Paved Roads	-433,001.55
1-6050 Engineered Gravel Roads	810,750.00
1-6051 Accu. Dep. - Engineered Gravel Roads	-810,750.00
1-6060 Machinery & Equipment	131,865.23
1-6061 Accu. Dep. - Machinery & Equipment	-95,012.50
1-6070 Vehicles	60,081.88
1-6071 Accu. Dep. - Vehicles	-18,812.37
1-6080 Water Drainage System	935,925.51

Summer Village of Ross Haven

Balance Sheet

As of March 31, 2023

	TOTAL
1-6081 Accu. Dep. - Water Drainage System	-57,008.40
1-6100 Accum. Dep. - Engineer Roads	-444.83
6090 Water Drainage System - WIP	0.00
6091 Engineered Structure Roads	5,338.00
Total Property, plant and equipment	\$3,380,166.02
Total Non Current Assets	\$3,380,166.02
Total Assets	\$4,541,030.47
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
Accounts Payable (A/P)	0.00
Total Accounts Payable (A/P)	\$0.00
Credit Card	
2-2100 RBC Visa Previous CAO	0.00
2-2125 RBC VISA Tony	418.87
2-2150 RBC VISA Noel	0.00
Total Credit Card	\$418.87
1-2050 GST/HST Receivable	-26,279.65
2-2750 Accrued payables	10,697.68
2-2850 Prepaid Property Taxes	0.00
2-2855 Prepaid Taxes In/Out	0.00
3-8545 Deferred BMTG Grants	25,674.00
3-8550 Deferred FGTF Grants	201,567.00
3-8570 Deferred MSI Capital Grants	205,449.20
3-8575 MSI Operating Support Grant	0.00
3-8580 Deferred FCSS/Other Grants	0.00
3-8585 Deferred ACP Grants	0.00
3-8590 Deferred MSP Grant	4,519.00
GST/HST Suspense	25,720.94
Total Current Liabilities	\$447,767.04
Non-current Liabilities	
2-2800 Long Term Debt - Truck Loan	0.00
Total Non-current Liabilities	\$0.00
Total Liabilities	\$447,767.04
Equity	
3-8000 Accumulated Surplus	-291,125.65
3-8001 Operating reserve fund change	-221,124.00
3-8100 Equity in TCA	3,276,272.45
3-8140 Equity in TCA - additions	166,392.00
3-8200 Current Amortization Expense	-62,498.14
3-8300 Equity in TCA - Disposal	0.00
3-8500 Restricted Reserve	105,000.00
3-8540 Reserve - Lagoon/Wastewater	317,127.00

Summer Village of Ross Haven

Balance Sheet

As of March 31, 2023

	TOTAL
3-8541 Reserve fund Lagoon/Wastewater	0.00
Retained Earnings	1,074,919.39
Profit for the year	-271,699.62
Total Equity	\$4,093,263.43
Total Liabilities and Equity	\$4,541,030.47

Summer Village of Ross Haven

Profit and Loss

March 2023

	TOTAL
INCOME	
4-9400 Interest Income	565.28
4-9550 Safety Codes	443.08
4-9600 Tax Certificates, Maps, Snowplowing & Other Income	175.00
Total Income	\$1,183.36
GROSS PROFIT	\$1,183.36
EXPENSES	
6-1140 School Taxes Paid	39,669.38
6-2159 Administrator Fee	3,850.00
6-2160 Development Officer Fee	355.00
6-2165 Wages	6,100.75
6-2230 Professional Fees	868.10
6-2274 Insurance	6,711.00
6-2511 Bank Charges	14.55
6-2512 Cellphone & Communications	185.64
6-3251 Road - R&M	330.00
6-3520 Equipment - R&M	289.50
6-3540 Utilities	1,899.36
6-4512 Public works - Supplies	945.06
6-5510 Garbage Disposal	162.60
6-7370 MSP, Fire Services & Physician Recruitment	9,528.02
6-7396 Yellowhead Regional Library	320.07
Total Expenses	\$71,229.03
PROFIT	\$ -70,045.67

Councillor Report
Ray Hutscal
April 6, 2023

- **Collaboration with LSAC**
 - RR34 –Awaiting recommendation from engineer and LSAC from the Core Holes that were drilled.
 - CPO – Emails and phone calls to LSAC have not been returned. Was hoping to have agreement on final document by now.
- **Sewer Project**
 - We have 7 residents that have connected to the system thus far! Expecting more to connect this summer. Reminder to check the website for list of contractors able to do the work, and the Homeowner Package which outlines the steps you need to take to connect.
 - Reminder that the contractor will be back in early summer to finish landscaping and cleanup.
- **General Village Items**
 - Drainage issues on parkway between 8th Street and 9th Street, and Portion of 8th street that runs parallel to lake.
 - *Update: Engineering sketches provided to council. Provided comments back to engineer.*
 - Road, drainage, and safety issues at the round-a-bout of 4th street.
 - *Update: Council finalizing plans and costs before proceeding.*
 - Drainage issues on 5th/6th parkway will be reviewed in spring.
 - Drainage issues on 7th street will be reviewed in spring.
 - For each of the above, does NOT mean the work will proceed. We are at the design and costing stage. Budget approval and stakeholder communication needs to occur before proceeding.
 - Updated and finalized 2023 operating and capital budget plans, reviewed and discussed with council and CAO. Completed import into annual comparison that assisted with our finalized budget.

Ray Statistics Since Last Update

Incoming Emails	136	Meeting / Telephone Hours	6
Sent Emails	76	Total Hours	21

13 April 2023 – Councillor Report – Dieter Brandt

10 Mar. 2023 – 4th Street Meeting to discuss drainage issues

Met with the affected residents to go over mitigation proposals. Conversations continue.

15 Mar. 2023 – Emergency Management Agency Meeting

An Emergency Management Agency meeting was held at the Sunset Point Christian Camp. Neither our DEM nor DDEM could attend so I went in their stead. Updated documents were handed out and gone over. I brought them back so the DEM could update our binder. A mock disaster exercise has been planned for March 18th at the Christian Camp. Both our DEM and DDEM were in attendance. We will have to invite one or the other to a Council Meeting at some point to share the experience.

On another note, the Christian Camp might be considered a possible muster point if we ever have to get everyone out of the village. One can get there by road and via the lake. There is a little distance between it and the railroad in case the emergency has something to do with the railroad. They have large meeting facilities and there are possibilities to cook meals there. Council will need to direct me if there is a need to look into this further.

21 Mar. 2023 – Emergency Management Advisory Sub-Committee Meeting

The Emergency Management Partnership has chosen to redo the Partnership bylaws. The bylaws adopted in 2019 need to be cleaned up and expanded to better meet the needs of the partnership. An outside agency was hired to do the work and I sit on an advisory sub-committee. We went over the first draft and provided feedback. An updated version will be brought back to the sub-committee at a later date.

31 Mar. 2023 – RH Budget Meeting

Council spent a considerable amount of time going over the budget items in a effort to finalize the numbers in time for the April Council meeting.

05 Apr. 2023 – Emergency Management Advisory Meeting

There was an emergency Emergency Management Advisory meeting to discuss a letter sent to the partnership by one of its members: The Summer Village of Yellowstone. In the letter, Yellowstone gave notice that it would be exiting the partnership. The meeting was a discussion by the Advisory to look at how to go about letting this happen as well as the impact on the other members. Unfortunately, we did not have quorum to make any final decisions, so another quick meeting was scheduled for April 6th.

06 Apr. 2023 – Emergency Management Advisory Meeting

This meeting had not occurred yet when this report was written. An update will be provided at the Council meeting.

Dieter Brandt

Councillor

Summer Village of Ross Haven

Councilor Report April 13, 2023

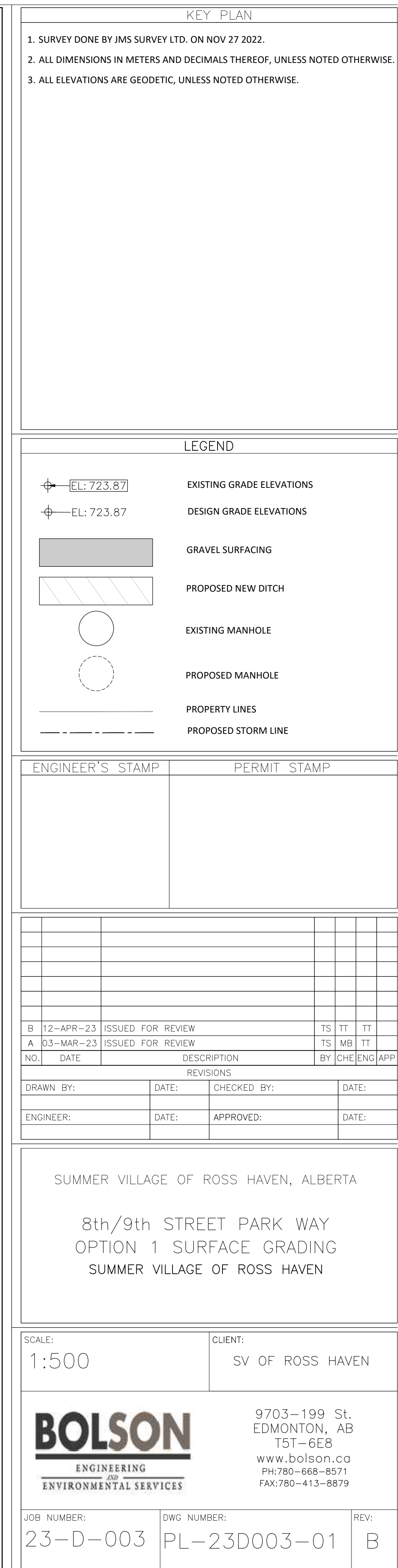
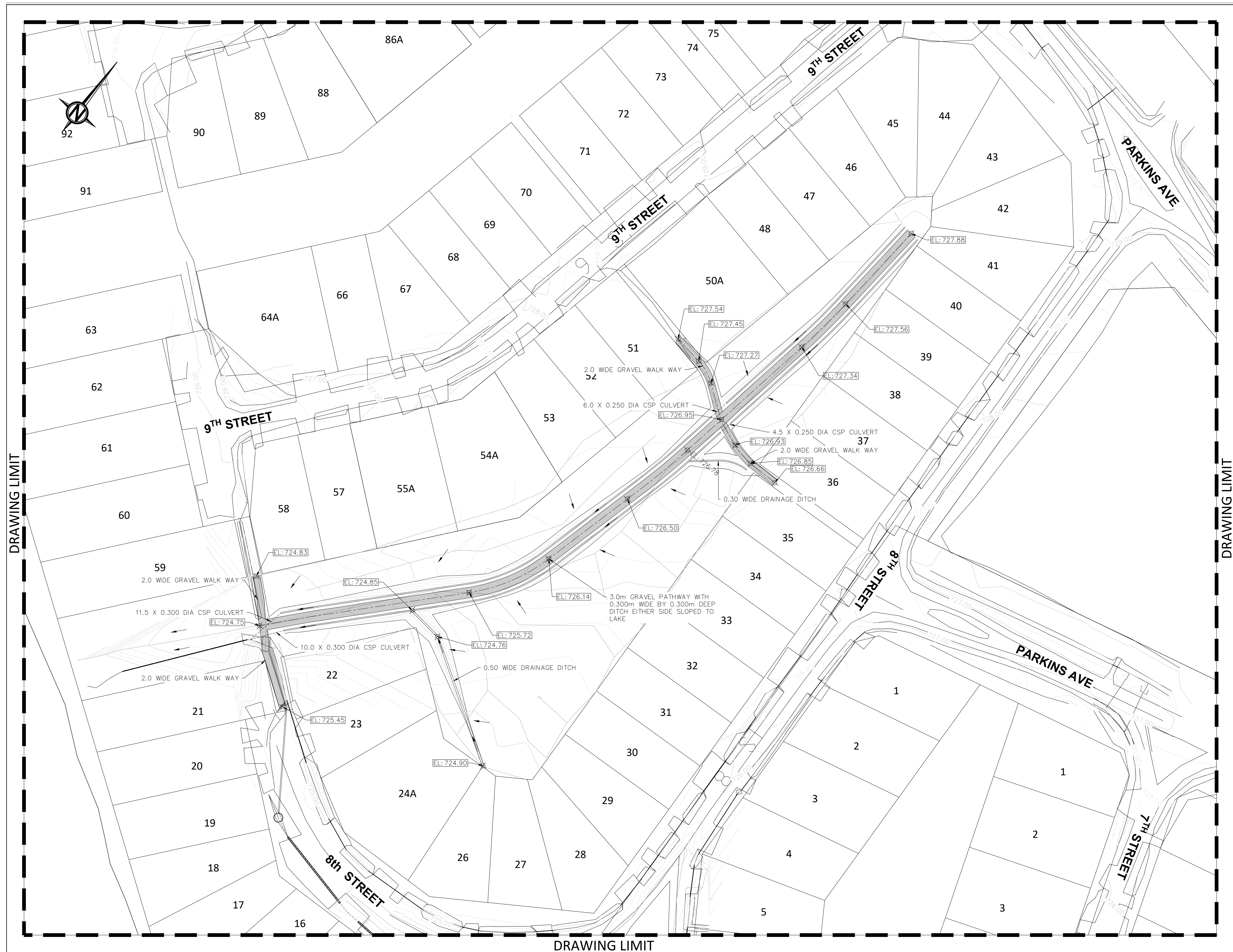
Lolita Chadd

This past month has been a slower one. Onoway Regional Fire Services meeting that was scheduled for March was postponed. I had no other committee meetings scheduled.

I have spent time going over budget numbers and met via Zoom with council and CAO to finalize our 2023 budget as well as the 3 and 5 year plans.

Next meeting I'll have more to report as I'm scheduled to meet with Onoway Regional Fire Services on Monday, April 17 and also with Hwy 43 East Waste Commission on Tuesday, April 18. I expect Onoway Regional Medical Clinic board to hold a meeting fairly soon as well.

It certainly looks like Spring has sprung and I look forward to seeing everyone out and about at the lake very soon.



THIS AGREEMENT made effective the 1st day of May 2023

BETWEEN:

**LAC STE. ANNE COUNTY
("LSAC")**

AND

**SUMMER VILLAGE OF ROSS HAVEN
("Summer Village")**

ENFORCEMENT SERVICES AGREEMENT

Whereas Section 54 of the *Municipal Government Act*, RSA 2000, c. M-26, allows a municipality to provide a service in another municipality with an agreement of the other municipality;

And Whereas Summer Village desires to have LSAC provide Enforcement Services related to Community Peace Officers and Municipal Bylaw Services, within the Designated Area;

And Whereas LSAC agrees to provide Summer Village with Enforcement Services related to Community Peace Officers and Municipal Bylaw Services within the Designated Area, on the terms and conditions contained herein;

And Whereas LSAC is authorized under the *Peace Officer Act*, SA 2006, c. P-35, to employ Peace Officers having jurisdiction to enforce the Provincial Legislation with Alberta, subject to the restrictions set out in LSAC's Authorization;

And Whereas the Peace Officers employed by LSAC have been duly appointed under the *Peace Officer Act*, SA 2006, c.P-35, as having jurisdiction to enforce the Provincial Legislation within Alberta, subject to the restrictions set out in the Peace Officer Appointments;

Now Therefore in Consideration of the mutual covenants, terms and conditions contained herein, the parties hereto agree as follows:

ARTICLE 1

1.1 Definitions

In this Agreement the following words and expressions shall have the meanings herein set forth unless inconsistent with the subject matter or context:

- a) "Agreement" means this Enforcement Services Agreement between LSAC and Summer Village;
- b) "County's Authorization" means LSAC's authorization to employ or engage Peace Officers, as amended or replaced from time to time, issued pursuant to the *Peace Officer Act*, SA 2006, c.P-35;

- c) "Designated Area" means the area contained within the legal municipal boundaries of Summer Village;
- d) "Effective Date" means the date first written above, regardless of the date of endorsement;
- e) "Enforcement Revenue" means all income, in any form, that is generated by, or arises from, the provision of the Enforcement Services during the Term. Without restricting the generality of the foregoing, this shall include any funds arising from the enforcement of the Provincial Legislation within the Designated Area, including fines and penalties, funds generated by tickets or tags, and proceeds arising from prosecution of offences;
- f) "Peace Officer" means a person that has been appointed as a peace officer under the *Peace Officer Act*, SA 2006, c.P-35, as amended or repealed and replaced from time to time. Notwithstanding the foregoing, Summer Village acknowledges that certain Enforcement Services may be provided by bylaw officers to the extent permitted by applicable laws as described in the definition of Enforcement Services, in which case obligations of Peace Officers shall apply to Bylaw Officers to the extent applicable;
- g) "Peace Officer Appointment" means the appointment(s) of Peace Officer(s) employed or engaged by LSAC, as amended or replaced from time to time, made pursuant to the *Peace Officer Act*, SA 2006, c.P-35;
- h) "Enforcement Services" means those activities reasonably related to the enforcement of the Provincial Legislation within the Designated Area, excluding any portions of the Designated Area that fall outside other jurisdiction prescribed in LSAC's Authorization or the Peace Officer Appointments, and shall include the enforcement of Summer Village's Municipal Bylaws, and shall include any support functions and related services provided by bylaw officers that are not required to be provided by Peace Officers under applicable legislation. The level of service shall be similar to that provided by the Peace Officers to LSAC;
- i) "Provincial Legislation" means
 - i. Animal Protection Act;
 - ii. Dangerous Dogs Act;
 - iii. Environmental Protection and Enhancement Act (Part 9. Division 2);
 - iv. Fuel Tax Act;
 - v. Gaming, Liquor and Cannabis Act - restricted to sections 83, 84, 87, 89, 90.24, 90.25, 90.26, 90.27, 90.28, 90.29, 107, 108 and section 115 subject to section 53 of the *Police Act*);
Authority to enforce the Gaming, Liquor and Cannabis Regulation is restricted to Section 87.1;
 - vi. Highways Development and Protection Act — restricted to local roads only;
 - vii. Innkeepers Act;
 - viii. Petty Trespass Act;
 - ix. Provincial Offences Procedure Act;
 - x. Tobacco and Smoking Reduction Act;
 - xi. Traffic Safety Act; and

xii. Trespass to Premises Act;

as amended or repealed and replaced, from time to time.

j) “Summer Village’s Municipal Bylaws” means

- i. POL-003-2022-Parkway-Storage-Policy
- ii. Bylaw-289-2022-Animal-Control-Bylaw
- iii. Bylaw-282-2020-Limit-to-Number-of-Axels-on-Trucks-Operated-on-Roads
- iv. Bylaw-277-2018-Cannabis-Use
- v. Bylaw-237-2011-Fireworks
- vi. Bylaw-236-2011-Noise-Bylaw
- vii. Bylaw-231-2009-Open-Air-Fire-Bylaw
- viii. Bylaw-230-2009-Off-Highway-Vehicles
- ix. Bylaw-217-2007-Parking-Bylaw
- x. Bylaw-170-2002-Untidy and Insightly Bylaw
- xi. Bylaw-178-2004-Speed-Limit-30-kph
- xii. Bylaw-44-1973-Unlawful-to-Keep-Bees

as amended or repealed and replaced, from time to time.

ARTICLE 2

2.1 Engagement

Summer Village hereby engages LSAC to provide Summer Village with Enforcement Services within the Designated Area, and LSAC hereby agrees to provide Summer Village with Enforcement Services within the Designated Area.

2.2 Term

This agreement shall be in force for a period of five (5) years from the Effective Date.

ARTICLE 3

3.1 Enforcement Revenue

Under the circumstances where the municipality is entitled to receipt of such fines or penalties, Summer Village shall receive all fines or penalties relating to the enforcement of Provincial Statutes and Municipal Bylaws as generated from the Enforcement Services supplied to Summer Village by LSAC pursuant to this Agreement.

ARTICLE 4

4.1 Covenants of LSAC

LSAC will:

- a) provide Enforcement Services within the Designated Area during the Term. Summer hours of Enforcement Services between May 1 and September 30 is Monday to Saturday, 6:00am to 10:00pm. Winter Hours of Enforcement Services between October 1 and April 30 is Monday to Saturday, 6:00am to 5:00pm. Enforcement Services are available afterhours for urgent situations.;
- b) provide thirty-five (35) hours of Enforcement Services to Summer Village per calendar year, subject to availability of Peace Officer(s). Time spent during the performance of investigations, court duties, disciplinary proceedings stemming Enforcement Services, and responses to resident's complaints shall not be included in the calculation of hours. Additional hours may be accommodated subject to both parties' mutual consent, and can be changed at any time by mutual agreement of the Parties. In the event of issues with staffing or unforeseen circumstances that prevent LSAC from providing the full thirty-five (35) hours per year or other hours agreed to, Summer Village acknowledges and agrees that LSAC may reduce the hours of Enforcement Services as required, provided that the corresponding Fee paid by Summer Village will be based on such reduced hours during any affected periods.
- c) LSAC shall provide one community drive thru every week, with two out of every four drive thrus occurring on weekends or statutory holidays. Each drive thru accounts for about 30 minutes. This accounts for approximately 26 hours per calendar year.
- d) The remaining allocated 9 hours may be utilized to conduct stop orders, traffic enforcement blitz, issuing fines or penalties, or other activities mutually agreed upon between the Summer Village and LSAC.
- e) pay all costs and expenses incurred to perform the Enforcement Services including, but not limited to, office supplies, Peace Officers' equipment, Peace Officer training and education, uniforms, all travel (including to and from the Summer Village) and salary and benefits of County employees;
- f) provide Summer Village with monthly reports on all Enforcement Services supplied by LSAC to Summer Village. These monthly reports shall include the number of patrols made in the Designated Area, the number of tickets, tags or warnings issued and the monetary amount of fines issued (including tickets and tags); and
- g) perform all administrative, accounting and record-keeping functions related to the proper discharge of its obligations under this Agreement.
- h) LSAC agrees to prioritize enforcements based on the priorities provided by the Summer Village.

ARTICLE 5

5.1 Fee for Service

- a) During the calendar year, Summer Village agrees to pay LSAC for the Enforcement services supplied to Summer Village by LSAC at a rate as agreed upon annually. For the 2023 calendar year, the annual rate for Enforcement Services shall \$120.00 per hour.

- b) Except as otherwise mutually agreed to by the Parties, the rate set out in section 5.1(a) above shall increase effective January 1 of each year during the term by 3%, such that:
 - i. During 2024, the hourly rate shall be \$123.60
 - ii. During 2025, the hourly rate shall be \$127.31
 - iii. During 2026, the hourly rate shall be \$131.13
 - iv. During 2027, the hourly rate shall be \$135.06
 - v. During 2028 until the end of the Term, the hourly rate shall be \$139.11.
- c) LSAC shall invoice Summer Village monthly and Summer Village shall pay the invoiced amount within thirty (30) days of the billing date.

ARTICLE 6

6.1 Complaints

Any complaint that Summer Village received in relation to the provision of Enforcement Services pursuant to this Agreement, shall immediately be forwarded by Summer Village to the Chief Administrative Officer of LSAC.

6.2 Peace Officer Discipline

- a) LSAC shall be solely responsible for addressing complaints received in relation to the provision of Enforcement Services, and for any disciplinary action taken against Peace Officers.
- b) Any disciplinary action that LSAC takes against one of its Peace Officers will be in accordance with the Public Security Peace Officer Program: Policy and Procedures Manual.

ARTICLE 7

7.1 Termination Upon Notice

This Agreement may be terminated by the Summer Village by giving one year's advance written notice in writing of its intention to terminate the Agreement and such termination is to be effective one year after delivery of the written notice to terminate. During such notice period, Summer Village shall remain responsible for payment of all applicable Fees under this Agreement, and LSAC shall continue to provide Enforcement Services.

This Agreement may be terminated by LSAC by giving thirty days (30 days) advance written notice in writing of its intention to terminate the Agreement and such termination is to be effective thirty days after delivery of the written notice to terminate. During such notice period, Summer Village shall remain responsible for payment of all applicable Fees under this Agreement, and LSAC shall continue to provide Enforcement Services.

7.2 Automatic Termination

Notwithstanding anything in the Agreement to the contrary, this Agreement shall terminate automatically and immediately in the event that LSAC's Authorization or Peace Officer Appointment(s) is/are terminated, cancelled, revoked, suspended, or otherwise cease to have effect.

7.3 Termination Upon Collaborative Agreement with other Municipalities ("Collaborative Agreement") and LSAC

In the event a Collaborative Agreement is reached and agreed to between various Municipalities and LSAC, this Agreement may be terminated by either party by giving thirty days written notice in writing of its intention to terminate the Agreement and such termination is to be effective thirty days after delivery of the written notice to terminate. During such notice period, Summer Village shall remain responsible for payment of all applicable Fees under this Agreement, and LSAC shall continue to provide Enforcement Services.

ARTICLE 8

8.1 Insurance

LSAC shall obtain and maintain in force during the Term, and provide proof of such insurance to the Summer Village:

- a) commercial general liability insurance in the amount of not less than Five Million (\$5,000,000.00) Dollars inclusive per occurrence, against bodily injury, death and property damage, including loss of use thereof; and
- b) auto liability insurance for all motor vehicles used by LSAC hereunder with limits of not less than Five Million (\$5,000,000.00) Dollars for accidental injury or death to one or more persons, or damage to or destruction of property as a result of any (1) accident or occurrence.

Each policy for general and comprehensive liability shall name Summer Village as an additional named insured except for coverage for LSAC's own personal property and equipment.

ARTICLE 9

9.1 Indemnity

Each of the parties hereto shall be responsible for an indemnify and save harmless the other party, for any damages or losses (including legal fees on a solicitor and his own client full indemnity basis), injuries or loss of life, resulting from the acts or omissions of their respective employees, servants, agents or contractors which may occur in the performance, purported performance, or non-performance of their respective obligations under this Agreement; provided that, such indemnity shall be limited to an amount in proportion to the degree to which the indemnifying party, its employees, servants, agents or contractors are at fault or otherwise held responsible in law.

The indemnifications set forth above, hereof, will survive the expiration of the Term or the termination of this Agreement for whatever cause and any renewal or extension of the Term, as the case may be.

9.2 Waiver

No consent or waiver, express or implied, by either party to or of any breach or default by the other party in the performance by the other party of its obligations hereunder shall be deemed or construed to be a consent or waiver to or of any other breach or default in the performance of obligations hereunder by such party hereunder. Failure on the part of either party to complain of any act of failure to act of the other party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver by such party of its rights hereunder.

9.3 Unenforceability

If any term, covenant or condition of this Agreement or the application thereof to any party or circumstance shall be invalid or unenforceable to any extent to the remainder of this Agreement or application of such term, covenant or condition to a party or circumstance other than those to which it is held invalid or unenforceable shall not be affected thereby and each remaining term, covenant or condition of this Agreement shall be valid and shall be enforceable to the fullest extent permitted by law.

9.4 Entire Agreement

This agreement constitutes the entire agreement between the parties hereto relating to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties and there are no general or specific warranties, representations or other agreements by or among the parties in connection with the entering into of this Agreement or the subject matter hereof except as specifically set forth herein.

9.5 Amendments

This Agreement may be altered or amended in any of its provision when any such changes are reduced to writing and signed by the parties hereto but not otherwise.

9.6 Further Assistance

The parties hereto and each of them do hereby covenant and agree to do such things that execute such further documents, agreements and assurances as may be necessary or advisable from time to time in order to carry out the terms and conditions of this Agreement in accordance with their true intent.

9.7 Relationship Between the Parties

Nothing contained herein shall be deemed or construed by the parties nor by any third party, as creating the relationship of employer and employee, principal and agent, partnership, or of a joint venture between the parties, it being understood and agreed that none of the provision contained

herein nor any act of the parties shall be deemed to create any relationship between the parties other than an independent service agreement between the two parties at arm's length.

9.8 Notices

Whether or not so stipulated herein, all notices, communication, requests and statements (the "Notice") required or permitted hereunder shall be in writing. Notice shall be served by one of the following means:

- a) personally, by delivering it to the party on whom it is to be served at the address set out herein, provided such delivery shall be during normal business hours. A personally delivered Notice shall be deemed received when actually delivered as aforesaid; or
- b) by email, directed to the party on whom it is to be served at that address set out herein. Notice so served shall be deemed received on the earlier of:
 - i. upon transmission with email receipt confirmation, if submitted and received within the normal working hours of the business day; or
 - ii. upon commencement of the next business day upon transmission with email receipt confirmation, if submitted and received outside of normal working hours of the business day; or
- c) by mailing via first class registered post, postage prepaid, to the party to whom it is served. Notice so served shall be deemed to be received seventy-two (72) hours after the date it is postmarked. In the event of postal interruption, no notice sent by means of the postal system during or within seven (7) days prior to the commencement of such postal interruption or seven (7) days after the cessation of such postal interruption shall be deemed to have been received unless actually received.
- d) Notice shall be served to the parties as specified below:
 - i. LSAC
Lac Ste. Anne County
Box 219
Sangudo, AB T0E 2A0

Phone: (780) 785-3411
Fax: (780) 785-2359
[Email: LSAC@LSAC.ca](mailto:LSAC@LSAC.ca)

Attention: County Manager
 - ii. Summer Village

Summer Village of Ross Haven
Box 70, Site 19, RR1
Gunn, Alberta T0E1A0
780-999-6654

[Email: cao@rosshaven.ca](mailto:cao@rosshaven.ca)

Attention: Chief Administrative Officer

Or to such other address as each party may from time to time direct in writing.

9.9 Headings

The headings in this Agreement have been inserted for reference and as a matter of convenience only and in no way define, limit, or enlarge the scope or meaning of this Agreement or any provision hereof.

9.10 Singular, Plural and Gender

Wherever singular, plural, masculine, feminine or neuter is used throughout this Agreement the same shall be construed as meaning the singular, plural, masculine, feminine or neutral, body politic or body corporate where the fact or context so requires and the provisions hereof and all covenants herein shall be construed to be joint and several when applicable to more than one party.

9.11 Assignment

This Agreement is not assignable, in whole or in part, by either party hereto.

9.12 Enurement

This Agreement shall ensure to the benefit of and be binding upon the parties hereto and their respective successors.

9.13 Governing Law and Submission to Jurisdiction

This Agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the parties hereto hereby submit to the jurisdiction of the Courts in the Province of Alberta.

9.14 Survival

The parties acknowledge and agree that the provisions of this Agreement which, by their context, are meant to survive the termination or expiry of the Term and shall not be merged therein or therewith.

In Witness Whereof the parties have set their seals and hands of their proper officers in that behalf on the day and year first above written.

Ross Haven 5-Year Capital Plan Worksheet

Last Modified: February 6, 2023

	2023 Opening Balance	2023	2024	2025	2026	2027	2028
Planned Capital Expenditures							
Council							
Council Laptops, including setup					13,000		
Administration							
Laptop, including setup					2,000		
Public Works							
Pickup Truck Replacement					100,000		
Skid-steer Replacement			35,000				
Mower Replacement				25,000			
Wastewater							
Force Main Engineering		3,247,099					
Drainage							
Drainage Project							
Streets / Walkways							
Address Second Street being below 1:100 year flood level (Engineering & Remediation)				25,000	175,000		
Speed Bump (Parkins, Entrance)		TBD					
Sidewalk / Walkway							
Parking Lot							
Fourth Street Remediation		25,000					
8th/9th Parkway Drainage Issues		35,000					
8th Street (Parralle to Lake) Drainage		20,000					
4th/5th Parkway Drainage Issues		35,000					

	2023 Opening Balance	2023	2024	2025	2026	2027	2028
Removal of Street Islands (Parkins to Street)		20,000					
RR34		300,000					
8th Street Asphalt Millings Along Park		25,000					
Street Paving				150,000	100,000	100,000	100,000
Recreation / Parkways							
Gate Repairs / Replacements			12,000				
Infrastructure							
New Street Signage		12,000					
Entry Signage		10,000					
Residential Signage			25,000				
Entry Gate			35,000				
Entry Camera			2,500				
Village Beuatification			15,000				
Electronic Signage Board			15,000				
Total Planned Capital Expenditures	-	3,729,099	139,500	200,000	390,000		

	2023 Opening Balance	2023	2024	2025	2026	2027	2028
Capital Funding							
Opening Balance (Jan 1)	850,000	25,000	25,000	25,000	25,000		
Addition to Capital Reserves (TCA Depreciation)		25,000	25,000	25,000	25,000		
Taxes - Special Wastewater Tax							
Borrowing		270,000					
MSI Capital Grant (MSI)	394,848	45,000	45,000				
Local Government Fiscal Framework (LGFF)				45,000	45,000		
BMTG Grant	25,674						
MSP Grant (Sidewalk / Walkway)	-						
MOST Grant	17,256						
GTF Grant	173,193	15,000	15,000	15,000	15,000		
Water For Life Grant		2,247,642					
Total Planned Capital Funding	1,460,971	2,627,642	110,000	110,000	110,000		
Funding less Expenditures	1,460,971	(1,101,457)	(29,500)	(90,000)	(280,000)		
Year End Reserves Balance	1,460,971	359,514	330,014	240,014	(39,986)		
Notes and Assumptions:							
MSI Capital - \$45000/yr (\$113,025 in 2021)							
FGTF is \$15,000/yr (\$14,580 in 2021)							

Dec 31 Cash (\$1,184,711) less operating till June 30 (\$334,711??) = ~\$850K

SUMMER VILLAGE OF ROSS HAVEN
Financial Statements
Year Ended December 31, 2022

Draft for discussion purposes only

SUMMER VILLAGE OF ROSS HAVEN

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Year Ended December 31, 2022

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

The financial statements are prepared by management, in accordance with Canadian Public Sector Accounting Standards. They necessarily include some amounts that are based on the best estimates and judgments of management. Financial data elsewhere in the report is consistent with that in the financial statements.

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

Management reports directly to Council on an ongoing basis, carrying out its audit program to ensure internal controls and their application are reviewed and financial information is tested and independently verified.

Prior to their submission to Council, the financial statements have been reviewed and recommended for approval by management. The financial statements have been audited by the independent firm of Seniuk and Company, Chartered Professional Accountants. Their report to the Council, stating their opinion, basis for opinion, other information, responsibilities of management and those charged with governance for the financial statements, and auditors' responsibilities for the audit of the financial statements, follows.

Mr. Tony Sonnleitner, CAO

Spruce Grove, Alberta
April 13, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of Summer Village of Ross Haven

Opinion

We have audited the financial statements of Summer Village of Ross Haven (the municipality), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)

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 municipality in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

(continues)

Independent Auditor's Report to the Members of Council of Summer Village of Ross Haven (*continued*)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality'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 municipality'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 municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Edmonton, Alberta
April 13, 2023

Seniuk and Company,
Chartered Professional Accountants

SUMMER VILLAGE OF ROSS HAVEN**Statement of Financial Position****December 31, 2022**

	2022	2021
ASSETS		
Cash and temporary investments <i>(Note 2)</i>	\$ 498,670	\$ 131,902
Restricted portion of term deposits <i>(Notes 2, 3)</i>	157,651	161,154
Term deposits <i>(Notes 2, 3)</i>	462,349	698,846
Taxes and grants in place of taxes receivable <i>(Note 4)</i>	3,732	6,863
Grants and receivables from other governments <i>(Note 5)</i>	351,761	340,870
Interest receivable	1,435	1,755
	1,475,598	1,341,390
LIABILITIES		
Accounts payable	609,697	11,258
Deferred income <i>(Note 7)</i>	492,373	444,657
	1,102,070	455,915
NET FINANCIAL ASSETS	373,528	885,475
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 6)</i>	3,329,884	3,380,166
ACCUMULATED SURPLUS	\$ 3,703,414	\$ 4,265,641

APPROVED ON BEHALF OF COUNCIL

Mayor

Councilor

SUMMER VILLAGE OF ROSS HAVEN
Statement of Operations and Accumulated Surplus
Year Ended December 31, 2022

	Budget 2022	Total 2022	Total 2021
REVENUES			
Net municipal taxes (Schedule 1)	\$ 366,278	\$ 363,683	\$ 305,887
User fees	500	5,063	3,994
Government transfers for operating (Schedule 2)	8,539	13,058	26,686
Investment income	1,000	14,958	3,857
Penalties and costs of taxes	-	2,085	913
	376,317	398,847	341,337
EXPENSES			
Administration and legislative	97,001	96,267	107,892
Protective services	32,631	34,093	35,235
Roads, streets, walks and lighting	87,500	126,925	107,996
Water supply and distribution	105,630	663,862	64,048
Land use planning, zoning and development	19,105	6,605	5,484
Recreation and culture	46,850	47,923	40,998
	388,717	975,675	361,653
DEFICIT FROM OPERATIONS	(12,400)	(576,828)	(20,316)
OTHER INCOME			
Government transfers for capital (Schedule 2)	-	14,600	163,899
ANNUAL SURPLUS (DEFICIT)	(12,400)	(562,228)	143,583
ACCUMULATED SURPLUS - BEGINNING OF YEAR	4,265,641	4,265,641	4,122,058
ACCUMULATED SURPLUS - END OF YEAR	\$ 4,253,241	\$ 3,703,414	\$ 4,265,641

SUMMER VILLAGE OF ROSS HAVEN
Statement of Changes in Net Financial Assets
Year Ended December 31, 2022

	Budget 2022	2022	2021
ANNUAL SURPLUS (DEFICIT)	\$ (12,400)	\$ (562,228)	\$ 143,583
Amortization of tangible capital assets	37,400	64,881	62,498
Purchase of tangible capital assets	-	(14,600)	(166,392)
	37,400	50,281	(103,894)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	25,000	(511,947)	39,689
NET FINANCIAL ASSETS - BEGINNING OF YEAR	885,475	885,475	845,786
NET FINANCIAL ASSETS - END OF YEAR (Note 2)	\$ 910,475	\$ 373,528	\$ 885,475

SUMMER VILLAGE OF ROSS HAVEN**Statement of Cash Flows****Year Ended December 31, 2022**

	2022	2021
OPERATING ACTIVITIES		
Annual surplus (deficit) for the year	\$ (562,228)	\$ 143,583
Item not affecting cash:		
Amortization	64,883	62,498
	(497,345)	206,081
Changes in non-cash working capital:		
Interest receivable	320	(1,755)
Grants and receivables from other governments	(10,891)	(130,912)
Current taxes and grants in place of taxes	3,131	(6,471)
Accounts payable	598,437	5,608
Deferred income	47,716	(16,366)
	638,713	(149,896)
Cash flow from operating activities	141,368	56,185
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(14,600)	(166,392)
Cash flow used by capital activities	(14,600)	(166,392)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash	3,503	110,079
Decrease (increase) in term deposits	236,497	(698,846)
Cash flow from (used by) investing activities	240,000	(588,767)
INCREASE (DECREASE) IN CASH FLOW	366,768	(698,974)
Cash - beginning of year	131,902	830,876
CASH - END OF YEAR (Note 2)	\$ 498,670	\$ 131,902

SUMMER VILLAGE OF ROSS HAVEN
Schedule of Property and Other Taxes
Year Ended December 31, 2022

(Schedule 1)

	Budget (Unaudited) 2022	2022	2021
TAXATION			
Real property tax	\$ 493,361	\$ 487,601	\$ 424,859
Special assessments	45,400	45,400	39,725
Under-levy	-	2,685	3,166
	538,761	535,686	467,750
REQUISITIONS			
Alberta school foundation	159,158	158,678	149,308
Seniors' housing requisition	13,325	13,325	12,555
	172,483	172,003	161,863
NET MUNICIPAL TAXES	\$ 366,278	\$ 363,683	\$ 305,887

Schedule of Government Transfers
Year Ended December 31, 2022

(Schedule 2)

TRANSFERS FOR OPERATING			
Provincial Government	\$ 8,539	\$ 13,058	\$ 26,686
	8,539	13,058	26,686
TRANSFERS FOR CAPITAL			
Provincial Government	-	14,600	163,899
TOTAL GOVERNMENT TRANSFERS	\$ 8,539	\$ 27,658	\$ 190,585

Schedule of Expenditures by Object
Year Ended December 31, 2022

(Schedule 3)

EXPENSES			
Salaries, wages & benefits	\$ 106,600	\$ 90,950	\$ 90,338
Contracted and general services	145,817	762,937	150,679
Materials, goods and utilities	37,100	50,205	57,424
Transfer to local boards and agencies	6,850	6,700	714
Amortization	37,400	64,883	62,498
Total Expenditures by Object	\$ 333,767	\$ 975,675	\$ 361,653

SUMMER VILLAGE OF ROSS HAVEN

Schedule of Changes in Accumulated Surplus

(Schedule 4)

Year Ended December 31, 2022

	Unrestricted Surplus	General Restricted Surplus	Lagoon & Wastewater Restricted Surplus	Equity in Tangible Capital Assets	2022 Total	2021 Total
BALANCE, BEGINNING OF YEAR	\$ 463,348	\$ 105,000	\$ 317,127	\$ 3,380,167	\$ 4,265,642	\$ 4,122,059
Excess (deficiency) of revenues over expenses	(562,228)	-	-	-	(562,228)	143,583
Current year funds used for tangible capital assets	(14,600)	-	-	14,600	-	-
Annual amortization expense	64,883	-	-	(64,883)	-	-
Transfer to/from reserves	60,000	-	(60,000)	-	-	-
	(451,945)	-	(60,000)	(50,283)	(562,228)	143,583
BALANCE, END OF YEAR	\$ 11,403	\$ 105,000	\$ 257,127	\$ 3,329,884	\$ 3,703,414	\$ 4,265,642

SUMMER VILLAGE OF ROSS HAVEN

Schedule of Segmented Disclosure

(Schedule 5)

Year Ended December 31, 2022

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	Total
REVENUE								
Net municipal taxes	\$ 363,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 363,683
Government transfers	8,539	-	4,519	-	-	-	-	13,058
User fees and sales of goods	3,373	-	-	1,690	-	-	-	5,063
Investment income	14,958	-	-	-	-	-	-	14,958
Other revenues	2,085	-	-	-	-	-	-	2,085
	392,638	-	4,519	1,690	-	-	-	398,847
EXPENSES								
Contract and general services	76,202	34,093	18,341	6,605	11,500	616,196	-	762,937
Salaries and wages	11,619	-	26,868	-	25,593	26,870	-	90,950
Materials, goods and utilities	8,315	-	41,890	-	-	-	-	50,205
Transfers to local boards	-	-	-	-	6,700	-	-	6,700
Amortization	130	-	39,825	-	4,130	20,798	-	64,883
	96,266	34,093	126,924	6,605	47,923	663,864	-	975,675
Excess (deficiency) of revenue over expenses before other	296,372	(34,093)	(122,405)	(4,915)	(47,923)	(663,864)	-	(576,828)
OTHER								
Government transfers for capital	-	-	14,600	-	-	-	-	14,600
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 296,372	\$ (34,093)	\$ (107,805)	\$ (4,915)	\$ (47,923)	\$ (663,864)	-	\$ (562,228)

SUMMER VILLAGE OF ROSS HAVEN**Schedule of Tangible Capital Assets****(Schedule 6)****Year Ended December 31, 2022**

	Opening Balance	Additions and Transfers	Disposals, Impairments and Transfers	Closing Balance
For the year ended December 31, 2022				
Cost				
Land	\$ 2,094,041	\$ -	\$ -	\$ 2,094,041
Land improvements	124,235	14,600	-	138,835
Engineered structures	2,245,697	-	-	2,245,697
Buildings	423,452	-	-	423,452
Motor vehicles	60,082	-	-	60,082
Machinery and equipment	131,865	-	-	131,865
	5,079,372	14,600	-	5,093,972
	-	-	-	-
Accumulated Amortization				
Land improvements	(75,371)	(6,962)	-	(82,333)
Buildings	(208,805)	(16,618)	-	(225,423)
Machinery and equipment	(95,013)	(6,006)	-	(101,019)
Motor vehicles	(18,812)	(6,008)	-	(24,820)
Engineered structures	(1,301,205)	(29,288)	-	(1,330,493)
	(1,699,206)	(64,882)	-	(1,764,088)
Net Book Value	\$ 3,380,166	\$ (50,282)	\$ -	\$ 3,329,884

For the year ended December 31, 2021

Cost				
Land	\$ 2,094,041	\$ -	\$ -	\$ 2,094,041
Land improvements	104,735	19,500	-	124,235
Engineered structures	2,101,298	144,399	-	2,245,697
Buildings	423,452	-	-	423,452
Motor vehicles	60,082	-	-	60,082
Machinery and equipment	129,372	2,493	-	131,865
	4,912,980	166,392	-	5,079,372
Accumulated Amortization				
Land improvements	(69,546)	(5,825)	-	(75,371)
Buildings	(192,187)	(16,618)	-	(208,805)
Machinery and equipment	(88,650)	(6,363)	-	(95,013)
Motor vehicles	(12,804)	(6,008)	-	(18,812)
Engineered structures	(1,273,521)	(27,684)	-	(1,301,205)
	(1,636,708)	(62,498)	-	(1,699,206)
Net Book Value	\$ 3,276,272	\$ 103,894	\$ -	\$ 3,380,166

Additions to assets under construction are reported net of those tangible capital assets placed in service during the year which are shown in their respective asset classifications.

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Summer Village of Ross Haven (the Municipality) are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS). It is a municipality in the Province of Alberta, Canada and operates under the provisions of the Municipal Government Act, R.S.A., 2000, c. M-26, as amended (MGA). Significant aspects of the accounting policies adopted by the Municipality are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

Tax Revenue

Annually, the Municipality bills and collects property tax revenues for municipal purposes. Tax revenues are based on market value assessments determined in accordance with the Municipal Government Act (MGA) and annually established tax rates. Municipal tax rates are set each year by the Municipality Council in accordance with legislation and the Municipality Council approved policies to raise the tax revenue required to meet the Municipality's budget requirements. Tax revenues are recorded at the time tax billings are issued. Property assessments are subject to tax appeal. Expenses related to tax appeals and allowances are separately disclosed in the Schedule of Property and Other Taxes.

The Municipality also bills and collects education tax on behalf of the Province of Alberta (the Province). Education tax rates are established by the Province each year in order to fund the cost of education on a province-wide basis. Education taxes collected are remitted to the Province and are excluded from revenues and expenses in the Schedule of Property and Other Taxes (Schedule 1).

Segment disclosures

The Schedule of Segment Disclosures – Schedule 5 has been prepared in accordance with PS2700 Segment Disclosures. Segment disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the Municipality. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes.

Segments include:

- a) Transportation Services includes roadway and parking services.
- b) Protective Services is comprised of police, traffic safety, bylaw enforcement and fire rescue.
- c) Recreation and Culture includes parks and recreation, community and family services, planning and corporate properties and public housing.
- d) General Government includes municipal administration and council governance.
- e) Planning and Development includes related services for the betterment of the municipality.
- f) Environmental Services include water, sewage, and garbage services.

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

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

Cash and Short Term Investments

Cash and cash equivalents consist of cash on deposit, bankers' acceptances, treasury bills and commercial paper, at cost, which approximates market value. These cash equivalents generally mature within 90 days from the date of purchase, are capable of reasonably prompt liquidation and may be used to manage the Municipality's cash position throughout the year.

Investments

Investments are recorded at amortized 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.

Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from other orders of government that are not the result of an exchange transaction and for which there is no expectation of repayment or direct financial return to the transferor in the future. The Municipality receives government transfers from the Federal and Provincial governments to fund operating and capital expenditures. These transfers to the Municipality are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, has been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient. Prior to that time, any amounts received along with restricted interest thereon are recorded as deferred revenue.

Authorized transfers from the Municipality to other organizations or individuals are recorded as an expense when the transfer has been authorized and the eligibility criteria, if any, have been met by the recipient. The majority of transfers made by the Municipality are in the form of tangible capital assets, grants and subsidies.

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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. Significant estimates include:

- Estimated accrued receivables.
- Useful lives for tangible capital assets.
- Assessment of impairment of long term assets.
- Estimated accrued payables.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

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

Deferred Revenue

Deferred revenue comprises funds received in advance of services performed or where the use of funds is externally restricted. These amounts are recognized as revenue in the period the service is performed or when the funds are used for the purpose specified. When agreements stipulate that interest earned on contributions should be restricted for a specific purpose that interest is treated as a contribution received and recorded as an addition to deferred revenue.

Debt Charges Recoverable

Debt recoverable consists of long term debt amounts borrowed that are recoverable under loans or other financial arrangements made to non-profit organizations. These debt recoverable amounts are recorded at a value equivalent to the offsetting outstanding long term debt balances as at December 31. Loans are recorded at the lower of cost and net recoverable value. A valuation allowance in the debt recoverable is recognized when there is no longer any reasonable assurance of collection.

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.

Land for Resale

Land for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Local Improvements

When a service or improvement is deemed to benefit a specific area more than the municipality as a whole, the project may be classified as a local improvement under the MGA to be paid in whole or in part by a tax imposed on the benefiting property owners. The property owners' share of the improvement is recognized as revenue and established as a receivable in the period that the project expenditures are completed.

Deposits

Deposits are held for the purposes of securing the compliance of a third party to contractual stipulations. Deposits are returned when compliance with contractual stipulations is determined. Deposits are recognized as revenue when a third party defaults on the contractual stipulations that the deposits were securing against.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

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

Contaminated Sites Liability

Contaminated sites are the result of a chemical, organic or radioactive material or live organism in amounts that exceed an environmental standard being introduced into soil, water or sediment. The Municipality recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Municipality is directly responsible or accepts responsibility for the contamination,
- it is expected that future economic benefits will be given up, and
- a reasonable estimate of the amount can be made.

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Municipality's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Municipality's best estimate, as of December 31, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. When cash flows are expected to occur over extended future periods the Municipality will measure the liability using present value techniques. This liability is reported in the Statement of Financial Position.

Asset Retirement Obligations

Asset retirement obligations are a result of obligations associated with the retirement of tangible capital assets controlled by the municipality. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use.

Non-Financial Assets

Non-financial assets are not available to discharge 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. Non-financial assets include tangible capital assets, inventory of materials and supplies, and other assets.

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

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

Tangible Capital Assets

Tangible capital assets are stated at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less accumulated amortization of the tangible capital assets, is amortized on a straight-line basis at the following rates:

Land improvements	15-20 years
Buildings	25 years
Machinery and equipment	10 years
Motor vehicles	10 years
Engineered structures - roadways	20-25 years
Engineered structures - wastewater system	45 years

The municipality regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of Long Lived Assets

The municipality tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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.

Cultural and Historical Tangible Capital Assets

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

Leases

Leases are classified as 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 as incurred.

Reserves and Equity in Tangible Capital Assets

Certain amounts, as approved by Council, are designated within accumulated surplus as reserves for future operating and capital expenditures.

Equity in tangible capital assets is included within accumulated surplus. It represents the investment in tangible capital assets after deducting the portion financed by long term debt.

2. CASH, TEMPORARY INVESTMENTS, AND RESTRICTED CASH

SUMMER VILLAGE OF ROSS HAVEN**Notes to Financial Statements****Year Ended December 31, 2022****2. CASH, TEMPORARY INVESTMENTS, AND RESTRICTED CASH (continued)**

	2022	2021
Cash and temporary investments	\$ 498,670	\$ 131,902
Term deposits - unrestricted portion	462,349	698,846
Restricted cash	157,651	161,154
	\$ 1,118,670	\$ 991,902

Temporary investments are short term deposits with original maturities of one year or less.

Restricted amounts received from municipal grants and are held exclusively for future approved projects and not included as part of the municipality's cash as noted above. (Note 7)

3. TERM DEPOSITS

	2022 Cost	2022 Market value	2021 Cost	2021 Market value
1 Year term deposit maturing on August 4, 2022 at 0.5% per annum	\$ -	\$ -	\$ 360,000	\$ 360,000
1 Year term deposit maturing on August 4, 2022 at 0.5% per annum	-	-	500,000	500,000
1 Year term deposit maturing on December 5, 2023 at 3.25% per annum	120,000	120,000	-	-
1 Year term deposit maturing on December 5, 2023 at 3.25% per annum	500,000	500,000	-	-
	\$ 620,000	\$ 620,000	\$ 860,000	\$ 860,000

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

Taxes and grants in place of taxes receivable are comprised of:

	2022	2021
Current taxes and grants in place of taxes	\$ 1,047	\$ 3,697
Taxes under-levy	2,685	3,166
	\$ 3,732	\$ 6,863

5. GRANTS AND RECEIVABLES FROM OTHER GOVERNMENTS

Grants and receivables from other governments are comprised of:

	2022	2021
Canada Community-Building Fund	\$ 85,554	\$ 70,606
Municipal Sustainability Initiative - Capital	260,058	255,936
Subtotal	345,612	326,542
Goods and Services Tax refundable	6,149	14,328
	\$ 351,761	\$ 340,870

SUMMER VILLAGE OF ROSS HAVEN**Notes to Financial Statements****Year Ended December 31, 2022****6. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land	\$ 2,094,041	\$ -	\$ 2,094,041	\$ 2,094,041
Land improvements	138,835	82,332	56,503	48,864
Engineered structures	2,245,697	1,330,492	915,205	944,492
Buildings	423,452	225,424	198,028	214,647
Machinery and equipment	131,865	101,019	30,846	36,852
Motor vehicles	60,082	24,821	35,261	41,270
	\$ 5,093,972	\$ 1,764,088	\$ 3,329,884	\$ 3,380,166

For additional information see the Schedule of Tangible Capital Assets. (Schedule 6)

7. DEFERRED REVENUE

Deferred revenue is comprised of:

	2022	2021
Basic Municipal Transportation Grant	\$ 25,675	\$ 25,674
Canada Community-Building Fund	217,171	201,567
Municipal Sustainability Initiative - Capital	236,683	205,449
Other grants	-	4,519
Subtotal	479,529	437,209
Prepaid Property Taxes	12,844	7,448
	\$ 492,373	\$ 444,657

Municipal Sustainability Initiative - Capital

Funding from the Provincial Government was allocated to the Municipality in the current year from the Municipal Sustainability Initiative - Capital. The grant funding is restricted to eligible capital projects, as approved under the funding agreements, which are scheduled for completion in the next few years. Unexpended funds related to the advance less amounts receivable from the Provincial Government are supported by restricted cash held exclusively for these projects (refer to Note 2.).

Canada Community-Building Fund

Funding from the Provincial Government was allocated to the Municipality in the current year from the Canada Community-Building Fund and is restricted to eligible capital projects as approved under the funding agreement. Funds from this grant are being deferred for a future project. Unexpended funds related to the advance are supported by restricted cash held exclusively for this project (refer to Note 2.).

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

8. DEBT LIMITS

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

	2022	2021
Total debt limit	\$ 598,271	\$ 512,006
Amount of debt limit unused	598,271	512,006
Debt servicing limit	99,712	85,334
Amount of debt servicing limit unused	\$ 99,712	\$ 85,334

The debt limit is calculated at 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 be at 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.

9. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in tangible capital assets is comprised of:

	2022	2021
Tangible capital assets (Note 6.)	\$ 5,093,972	\$ 5,079,372
Accumulated amortization (Note 6.)	(1,764,088)	(1,699,206)
	\$ 3,329,884	\$ 3,380,166

10. SEGMENTED DISCLOSURE

The Summer Village of Ross Haven 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.

Refer to the Schedule of Segmented Disclosure (Schedule 4).

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

11. SALARY AND BENEFITS DISCLOSURE

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

			2022		2021
	Salary (1)	Benefits & allowances (2)	Total		Total
L. Chadd	\$ 3,100	\$ -	\$ 3,100	\$	2,400
D. Brandt	4,500	-	4,500		1,900
R. Hutscal	2,700	-	2,700		2,000
B. Stonehouse	-	-	-		300
Chief Administrative Officer	52,805	-	52,805		46,355
Designated Officers (6)	9,131	-	9,131		9,687
	\$ 72,236	\$ -	\$ 72,236	\$	62,642

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

12. FINANCIAL INSTRUMENTS

The municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the municipality's risk exposure and concentration as of December 31, 2022.

Credit risk

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

(continues)

SUMMER VILLAGE OF ROSS HAVEN

Notes to Financial Statements

Year Ended December 31, 2022

12. FINANCIAL INSTRUMENTS *(continued)*

Liquidity risk

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

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the municipality manages exposure through its normal operating and financing activities. The municipality is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities (if used).

13. COMMITMENT

The municipality is a member of the North 43 Lagoon Commission project (the "Commission") to provide wastewater supply services to participating municipalities. In 2022 construction of a new wastewater system dedicated to the municipality commenced and is almost fully complete at year end. The total cost of the project is estimated at \$3,247,099. 69% or \$2,247,642 of the project constructions costs are being funded by the Government of Alberta and 31% or \$729,457 of the project construction costs are being funded by the municipality. In 2022 costs of \$599,490 have been accrued in the municipality towards the project for the completed portion of the construction. In 2023 the municipality is committed to funding its remaining portion of project costs of \$129,967. In next 25 years the municipality will also be committed to repaying the anticipated \$270,000 debenture and interest for its remaining portion of constructions costs and any ongoing operating costs once the system is operational.

14. CONTAMINATED SITES LIABILITY

The Municipality has adopted PS3260 Liability for Contaminated Sites. The Municipality did not identify any financial liabilities in 2022 (2021 – Nil) as a result of this standard.

15. ASSET RETIREMENT OBLIGATIONS

The Municipality has adopted PS3280 Asset Retirement Obligations. The Municipality did not identify any financial liabilities in 2022 (2021 – Nil) as a result of this standard

16. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

17. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

18. BUDGET AMOUNTS

Budget amounts are included for information purposes only and are not audited.