



## **AGENDA**

**Bentley Town Council Regular Meeting  
Tuesday March 28, 2023  
6:45pm Regular Meeting**

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**1. Call to Order**

**2. Indigenous Acknowledgement**

**“We acknowledge that we are meeting on Treaty 6 Territory and Home of Metis Nation Region 3, on land that is part of a historic agreement involving mutuality and respect. We recognize all the many First Nations, Metis, Inuit, and non-First Nations whose footsteps have marked these lands.”**

**3. Amendments & Acceptance of Agenda**

**4. Adoption of Previous Minutes:**

**a) Regular Meeting of Council March 14, 2023**

**5. Financial:**

**a) Prepaid Cheque Listing – Cheques No. 20230179 to 20230213**

**6. New Business**

**a) Delegation Bentley Farmer’s Market – new request for funding**

**b) Town of Bentley 2022 Financial Statements and Auditors Report  
- Delegation Grant Stange (RSM)**

**c) Bentley Library Request for funding Petting Zoo – Rodeo Weekend**

**7. Correspondence**

**a) Council Highlights Lacombe County March 9, 2023**

**b) Parkland Regional Library Annual Report**

**c) Parkland Community Planning Update**

**8. Other Business**

**9. Adjournment**



## Minutes of the Regular of the Council of the Town of Bentley

March 14, 2023

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**Date and Place** Minutes of the Regular Meeting of the Council of the Town of Bentley held Tuesday, March 14, 2028, at 6:45 p.m., in the Bentley Municipal Office

**In Attendance** Mayor Greg Rathjen  
Deputy Mayor Grimsdale  
Councillor Hansen  
Councillor Valiquette  
Councillor Eastman  
CAO, Marc Fortais

**Call to Order** Mayor Rathjen called the regular meeting to order at 6:45pm,

**Indigenous Acknowledgement** “We acknowledge that we are meeting on Treaty 6 Territory and Home of Metis Nation Region 3, on land that is part of a historic agreement involving mutuality and respect. We recognize all the many First Nations, Metis, Inuit, and non-First Nations whose footsteps have marked these lands.”

**Read by Mayor Rathjen**

### Agenda

**Motion 70/2023** Moved by Councillor Hansen, “THAT the agenda of the March 14, 2023, regular meeting of mayor and council be amended to include an In-Camera item regarding a personnel/labour matter (In-Camera pursuant to Division 2, Exceptions to Disclosure, Disclosure harmful to personal privacy,”17(1) The head of a public body must refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party’s personal privacy)”.

**Carried**

**Motion 71/2023** Moved by Councillor Valiquette, “THAT the amended agenda of the March 14, 2023, regular meeting of mayor and council be accepted.”

**Carried**

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**Previous Minutes**

**Motion 72/2023** Moved by Deputy Mayor Grimsdale, "THAT the minutes of the February 28, 2023, Regular Meeting of Council be accepted."

**Carried**

**Financial**

**a) Prepaid Cheque Listing – Cheques No. 20230144 to 20230178**

**Motion 73/2023** Moved by Deputy Mayor Grimsdale, "THAT Cheques No. 20230144 to 20230178 be received for information."

**Carried**

**b) Council Remuneration Listing**

**Motion 74/2023** Moved by Councillor Hansen, "THAT the council remuneration listing for the month of February 2023 be received for information."

**Carried**

**New Business**

**a) Proclamation Volunteer Week April 16 to April 22, 2023**

**Motion 75/2023** Moved by Councillor Hansen, "THAT Mayor Rathjen on behalf of Council, declare April 16 to April 22, 2023, as National Volunteer Week in the Town of Bentley; AND

THAT the proclamation be posted in the April issue of the Neighborhood Notes."

**Carried**

**b) Transfer from Reserves December 31, 2022**

**Motion 76/2023** Moved by Councillor Eastman, "THAT Mayor and Council authorize administration to make reserve transfers as of December 31, 2022, for the following amounts:

1.) Oxford School Demolition	\$75,000	Uncommitted Reserve
2.) Unanticipated Actuator Failure	\$ 8,768	Water Supply/Dist Reserve
3.) Asset Management	\$15,000	Water Supply/Dist Reserve

**Carried**

**c) Policy 43-2023 Elected Officials Annual Attendance at Conferences and/or Training Allowance**

**Motion 77, 2023** Moved by Councillor Hansen, "THAT Mayor and Council approve Policy 43-2023 Elected Officials Annual Attendance at Conferences and/or Training Allowance; AND

THAT Policy 43-2013 (and all amendments thereto) be rescinded and replaced by Policy 43-2023."

**Carried**

**d) Rescinding outdated and no longer relevant policies**

**Motion 78/2023** Moved by Councillor Hansen, "THAT policy 27-98 Municipal Elected Officials Tax Exemption Canada Income Tax Act be rescinded."

**Carried**

**Motion 79/2023** Moved by Councillor Valiquette, "THAT policy 10-00 Boulevard Tree Planting be rescinded."

**Carried**

**Motion 80/2023** Moved by Deputy Mayor Grimsdale, "THAT policy 02-04 Meals on Wheels be rescinded."

**Carried**

**Motion 81/2023** Moved by Councillor Eastman, "THAT policy 03-04 Home Help Program be rescinded."

**Carried**

**Motion 82/2023** Moved by Councillor Hansen, "THAT Policy 06/04 Community Services Advisory Committee be kept active."

**Defeated**

**Motion 83/2023** Moved by Councillor Valiquette, "THAT Policy 06/04 Community Services Advisory Committee be rescinded."

**Carried**

**Motion 84/2023** Moved by Deputy Mayor Grimsdale, "THAT Policy 01-05 Community Economic Development Committee be rescinded."

**Carried**

**Motion 85/2023** Moved by Councillor Hansen, "THAT Policy 10-05 Community Services Rainbow Program be rescinded."

**Carried**

**Motion 86/2023** Moved by Councillor Eastman, "THAT Policy 31-2009 Community Events Electronic Sign be rescinded."

**Carried**

**Motion 87/2023** Moved by Deputy Mayor Grimsdale, "THAT Policy 41-2011 Bentley District Fire Department Half Ton Vehicle Expenses be rescinded."

**Carried**

**e) Fortis \$2,500 Community Naturalization and Tree Planting Grant and 52<sup>nd</sup> Street Corridor Improvement**

**Motion 88/2023** Moved by Councillor Valiquette, "THAT Mayor and Council authorize administration to fund the corridor improvements through the planting of 30 Swedish Aspen along the fence line on the east side of 52<sup>nd</sup> street corridor; AND

THAT a maximum of \$4,000 be approved to be funded first from any operational surpluses at year end; AND

THAT if there are no operational surpluses, that the amount be drawn down from the Tree Donations Reserve Fund

The motion was discussed, and Councillor Valiquette proposed the following friendly amendment to be in alignment with 50% of the cost of the total project budget of \$9,000:

**To replace**

THAT a maximum of \$4,000 be approved to be funded first from any operational surpluses at year end

**With**

THAT a maximum of \$4,500 be approved to be funded first from any operational surpluses at year end.

Councillor Hansen accepted the friendly amendment to revise the motion to the following and to undertake further debate and vote:

**Amended Motion 88/2023** Moved by Councillor Valiquette, "THAT Mayor and Council authorize administration to fund the corridor improvements through the planting of 30 Swedish Aspen along the fence line on the east side of 52<sup>nd</sup> street corridor; AND

THAT a maximum of \$4,500 be approved to be funded first from any operational surpluses at year end; AND

THAT if there are no operational surpluses, that the amount be drawn down from the Tree Donations Reserve Fund."

**Carried**

## Correspondence

- a) **Council Highlights Lacombe County Feb 23, 2023**
- b) **Canada Day (Call for Committee Representatives and Volunteers)**
- c) **Letter from Minister Schulz (Funding for Libraries)**

**Motion 89/2023** Moved by Councillor Hansen, "THAT Councillor Valiquette attend the Canada Day committee meetings on behalf of Mayor and Council."

**Carried**

**Motion 90/2023** Moved by Deputy Mayor Grimsdale, "THAT Correspondence items a) and c) be accepted as information."

**Carried**

## Other Business

- a) **Mayor and Council (2 representatives requested) attendance at Emergency Management – Winter Storm – Exercise Debrief – March 21, 2023, 11:00am to 3:00pm (Lacombe Memorial Centre – 5214 50<sup>th</sup> Ave Lacombe AB)**

**Motion 91/2023** Moved by Councillor Valiquette, "THAT Councillor Eastman along with herself attend the Emergency Management – Winter Storm – Exercise Debrief on March 21, 2023 from 11:00am to 3:00pm on behalf of Mayor and Council."

**Carried**

## Council Reports

- a) **Mayor Rathjen**
- b) **Deputy Mayor Grimsdale**
- c) **Councillor Hansen**
- d) **Councillor Eastman**
- e) **Councillor Valiquette**

**Motion 92/2023** Moved by Deputy Mayor Grimsdale, "THAT the Council Reports for February 2023 be accepted as information."

**Carried**

**Break**                      **Motion 93/2023**                      Moved by Councillor Hansen, “THAT Mayor and Council recess for 10 minutes as at 7:51pm and returning by 8:51pm.

**Carried**

**Call to Order**                      Mayor Rathjen called the meeting back in session at 7:59pm

**In-Camera**                      **Personnel/labour matter (In-Camera pursuant to Division 2, Exceptions to Disclosure, Disclosure harmful to personal privacy,”17(1) The head of a public body must refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party’s personal privacy)”**.

**Motion 94/2023**                      Moved by Councillor Valiquette, “THAT the Regular Meeting of Mayor and Council, be closed to the public at 8:00pm for a discussion regarding a personnel/labour matter, pursuant to Division 2, Exceptions to Disclosure, Disclosure harmful to personal privacy, 17(1) of the Freedom of Information and Protection of Privacy Act.”

**Carried**

**Motion 95/2023**                      Moved by Deputy mayor Grimsdale, “THAT the Regular Meeting of Mayor and council be resumed in public at 9:19pm.”

**Carried**

**Adjournment**

**Mayor Rathjen adjourned the meeting at 9:20pm**

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**Mayor Greg Rathjen**

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**CAO Marc Fortais**



# TOWN OF BENTLEY

## Cheque Listing For Council

2023-Mar-22  
8:55:24AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20230179	2023-03-15	RATHJEN, ARTHUR M				
20230180	2023-03-15	VALIQUETTE, BRENDA C				
20230181	2023-03-15	HANSEN, PAMELA				
20230182	2023-03-15	GRIMSDALE, DALE A				
20230183	2023-03-15	EASTMAN, LENORE M				
20230184	2023-03-15	CARSON, BARBARA J				
20230185	2023-03-15	JENSEN, DARREN J				
20230186	2023-03-15	MEREDITH, SANDRA L				
20230187	2023-03-15	GIBSON, COLE C				
20230188	2023-03-15	DENNEHY, NATHAN				
20230189	2023-03-15	GREAVES, LORYANNE				
20230190	2023-03-15	FORTAIS, MARC C				
20230191	2023-03-15	KIKSTRA, ROBERT B				
20230192	2023-03-15	LOOV, CHRISTOPHER D				
20230193	2023-03-14	SERVUS CREDIT UNION	28022023	PAYMENT SERVUS MASTERCARD FOR FEI	2,299.45	2,299.45
20230194	2023-03-16	327241 ALBERTA LTD.	1134	PAYMENT ANIMAL CONTROL SERVICES FC	892.50	892.50
20230195	2023-03-16	ACCESS GAS SERVICES	202302-AB1878	PAYMENT ACCESS NATURAL GAS BILL FOI	4,244.23	4,244.23
20230196	2023-03-16	ADT SECURITY SERVICES CANADA INC.	3157560	PAYMENT PUMPHOUSE SECURITY MONIT	42.00	42.00
20230197	2023-03-16	BENTLEY I.D.A. PHARMACY	28022023	PAYMENT BOTTLED WATER FOR OFFICE	10.45	10.45
20230198	2023-03-16	BIG HILL SERVICES	31303	PAYMENT ARENA- BOARD BRUSH CYLINDI	571.94	571.94
20230199	2023-03-16	BLACK PRESS GROUP LTD.	34387593	PAYMENT DISPLAY ADVERTISING FOR MEI	1,591.53	1,591.53
20230200	2023-03-16	CALMONT EQUIPMENT LTD	P16972 P16975	PAYMENT BOBCAT BLOWER COUPLER PAI BOBCAT BLOWER FILTER KIT	61.60 343.57	405.17
20230201	2023-03-16	CAMPUS ENERGY PARTNERS LP	1000894-202302 1000895-202302	PAYMENT CAMPUS ENERGY FEBRUARY AI STREET LIGHTING ADJUSTMEN	6.42 0.53	6.95
20230202	2023-03-16	CENTRAL SHARPENING LTD.	30051	PAYMENT SHARPEN ICE KNIFE & DELIVER	78.75	78.75
20230203	2023-03-16	G.L.D.C. GAS CO-OP LTD.	650243	PAYMENT BENTLEY FIRE HALL NATURAL G	750.24	750.24
20230204	2023-03-16	GREGG DISTRIBUTORS LP	059-527966	PAYMENT MECHANICAL SAFE	20.99	20.99
20230205	2023-03-16	HHID	367513	PAYMENT DEM MARCH PAYMENT	787.50	787.50
20230206	2023-03-16	OUTLAW ELECTRIC LTD.	9711	PAYMENT ARENA- SCORECLOCK PARTS &	1,114.22	1,114.22
20230207	2023-03-16	PUMPS & PRESSURE INC.	IN758807	PAYMENT BOBCAT BLOWER PARTS	8.35	8.35





# TOWN OF BENTLEY

## Cheque Listing For Council

2023-Mar-22  
8:55:24AM

<b>Cheque #</b>	<b>Cheque Date</b>	<b>Vendor Name</b>	<b>Invoice #</b>	<b>Invoice Description</b>	<b>Invoice Amount</b>	<b>Cheque Amount</b>
20230208	2023-03-16	RATHJEN, GREG	28022023	PAYMENT REIMBURSEMENT MILEAGE	59.00	59.00
20230209	2023-03-16	RUTTAN MECHANICAL	INV-0718	PAYMENT ARENA - REPAIR MAIN WATER S	1,312.50	1,312.50
20230210	2023-03-16	SYLVAN LAKE SUMMER HOCKEY CAMP LTD	31032023	PAYMENT ARENA CONTRACT PAYMENT FC	10,500.00	10,500.00
20230211	2023-03-16	TELUS COMMUNICATIONS INC.	04032023 04MAR2023 MAR042023	PAYMENT INTERAC LINE TELUS BILL FOR MARCH ARENA WIFI	37.55 771.95 68.25	877.75
20230212	2023-03-16	TELUS MOBILITY INC.	mar092023	PAYMENT PW CELL PHONES & FIRE DEPT	122.10	122.10
20230213	2023-03-16	ABSA	20232656	PAYMENT ARENA - ANNUAL VESSEL REGIS	159.90	159.90

**Total 46,148.39**

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



**Agenda Date:** March 28, 2023  
**Agenda Item:** New Business:  
**New Grant Application Bentley Farmers Market**

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## **ADMINISTRATIVE RECOMMENDATIONS**

THAT Mayor and Council review the application received from the Bentley Farmers market and determine any funding allocation.

## **SUMMARY**

Each year the Town of Bentley receives applications to the Annual Recreation, Cultural, Historical and Tourism Funding Support Program in accordance with the guidelines outlined in Policy 52/2015 (Attachment #1).

At the January 24, 2023, regular meeting of mayor and council, an application was received from the Bentley Farmers Market (Attachment #2) prior to the deadline to receive application of December 31, 2022, to be considered for funding for the 2023 year.

Mayor and Council did not approve the application for funding as they felt that the double up bucks program would not provide a direct benefit to the community residents as it has been mentioned many times, that the majority of the people that attend the market are from outside the community. They also struggled with the amount of people that attend the market, and even if a substantial amount was raised for the program, the amount that could be provided on an individual basis was minimal. However, at the meeting, the Mayor and Council indicated that if the market wanted to submit a new funding request for other support, they would consider it at a later council meeting.

The Farmers Market have submitted a new request (Attachment #3) to ask for \$5,000 in support for the following:

- Fencing \$2,500
- Staffing \$1,600
- Cleaning Supplies \$ 500
- Cleaner \$ 400

The Farmers Market runs from May long weekend to September long weekend over the course of 16 weeks. It is estimated that the market brings in between 1,700 and 2,300 people to town every

Saturday. It is also anticipated that they will run a Christmas market on the second Saturday of December.

## **BACKGROUND**

Policy 52/2015 includes the following policy statement:

“Bentley Town Council is committed to strengthening the quality of life of its residents, fostering civic pride, and building a healthy community. Town Council acknowledges the value of community organizations and volunteers whose time and effort contribute to the strength and pride felt by the Community. Annually, Bentley Town Council will include in the Town of Bentley’s Operating Budget a Recreational, Cultural, Historical, Tourism fund that non-profit community organizations may apply for, in support of their organization’s goals and objectives. The amount of funds allocated to the Recreational, Cultural, Historical, and Tourism Fund will be determined by Bentley Town Council, based on its annual budgetary considerations.”

Pursuant to Policy 52/2015 all applications for the 2023 year must be received by December 31, 2022, and the Mayor and Council will review and consider applications by January 31, 2023. However, the Mayor and Council indicated that they would consider an additional application from the market at a future council meeting, given that they did not approve the initial ask.

## **BUDGET AND FINANCIAL**

For 2023 the amount budgeted and approved by council for allocation is \$25,000. At the January 24, 2023, regular meeting of council an amount of \$19,853.00 was approved for funding various organizations and groups as per the signed minutes of the January 24, 2023 Regular Council Meeting (Attachment #4)

## **ATTACHMENTS**

- 1) Policy 52/2015 - Annual Recreation, Cultural, Historical and Tourism Funding Support Program
- 2) Bentley Farmers Market Grant Application – Double Up Bucks Program (Denied)
- 3) Bentley Farmers Market Grant Application – Fencing, Staffing, Cleaning
- 4) Signed Minutes January 24, 2023, Regular Council Meeting

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Marc Fortais, CAO



## Policy No. 52 / 2015

**Policy Title:** Annual Recreational, Cultural, Historical, Tourism Funding Support

**Date Adopted:** September 8, 2015

**Purpose:** To establish guidelines and procedures for financial support for community non-profit groups whose focus is recreational, cultural, historical, tourism services, programs, events, activities and facilities.

### Policy

**Statement:** Bentley Town Council is committed to strengthening the quality of life of its residents, fostering civic pride and building a healthy community. Town Council acknowledges the value of community organizations and volunteers whose time and effort contribute to the strength and pride felt by the Community.

Annually, Bentley Town Council will include in the Town of Bentley's Operating Budget a Recreational, Cultural, Historical, Tourism Fund that non-profit community organizations may apply for, in support of their organizations goals and objectives. The amount of funds allocated to the Recreational, Cultural, Historical, Tourism Fund will be determined by Bentley Town Council, based on its annual budgetary considerations.

### Policy Guidelines

#### & Procedures:

#### A. Eligibility Criteria:

1. Non-profit community organizations that offer programs, events, activities or facility operations that benefit the citizens of the Town of Bentley through the strengthening of the quality of life, fostering of civic pride and the building of a healthy community by using recreational, cultural, historical, tourism pursuits to achieve their goals.

#### B. Application Procedure:

1. Annually, no later than December 31, non-profit community organizations must submit to the Town of Bentley, their funding application for the following year on the Application Form, identified as "Schedule A".

\_\_\_\_\_  
Initial

2. Bentley Town Council will review and consider the applications by January 31 of each year.
3. Bentley Town Council shall be the deciding body on all applications.
4. Applicants will be notified by March 1 of each year of the status of their application.
5. Non-profits organizations may only apply for support of one program, event or activity per year.
6. The Town will advance its financial support upon approval of the application.

**C. Assessment Criteria:**

Applications will be assessed using the following criteria;

1. The application must meet the eligibility criteria
2. The application must demonstrate a need for financial support from the Town
3. The application must set out clear and credible goals and objectives of the proposal that reflect the purpose of this policy.
4. The application must demonstrate the outcome of the proposal will be of direct benefit to the community in accordance with the purpose of this policy.
5. The application must demonstrate the stability of the non-profit group or organization

**D. Accountability of Funds**

1. Organizations that are provided financial support pursuant to this policy shall be accountable for the expenditure of the funds provided and shall submit a financial report to the Town of Bentley on or before December 31 in the year the funding was provided.
2. The entire amount of financial support provided must be used exclusively for the program, event, or activity identified in the application.
3. The program, event or activity must be conducted in the year in which the support was requested for.

4. If the organization is unable to conduct the program, event or activity in the year in which they have requested funds, a written letter of request for an extension must be submitted. If an extension request is not received or if an extension is not granted, the organization shall return the funds provided by the Town.
5. Organizations receiving support pursuant to this policy must repay the Town any unexpended portion of the funds provided, or any amounts expended for purposes other than those specified in the application.
6. The Town's support must be recognized during the program, event or activity.
7. If the Organization does not comply with the requirements of Clauses D-1 to D-6 of this policy, future financial support from the Town of Bentley, pursuant to this policy, will not be considered.
8. Programs, events and activities receiving support pursuant to this policy must be conducted in accordance with all applicable laws, statutes and regulations.

**E. General**

1. Town Council, may, at its discretion, provide grants to non-profit organizations under special circumstances in additional to the annual budgeted funds for this policy and may approve other conditions regulating the expenditures of grant funds.

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Mayor

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Chief Administrative Officer

**Schedule A**

**Town of Bentley**

**Annual Recreational, Cultural, Historical, Tourism Funding Support  
Application Form**

Name of the Organization: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Phone/Cel Number: \_\_\_\_\_ email address: \_\_\_\_\_

Amount of Funding Request: \$ \_\_\_\_\_

Describe the program, event or activity for which funding is being requested. Identify what is to be done and how. The more information you provide, the better Town Council will be able to assess your application. Add a sheet if enough room is not provided.

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How will the outcomes of the program, event or activity for which funding is being requested strengthen the quality of life, foster civic pride and help to build a healthy community?

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Provide a clear, detailed budget of income and expenditures for the program, event or activity for which funding is being requested.

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Provide the schedule or target dates for the program, event or activity

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If approved for partial funding only, are you prepared to undertake all or part of the program, event or activity described above. If yes, identify which part you would be prepared to undertake with reduced funding.

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**Acceptance:** If approved, \_\_\_\_\_ hereby agrees, by the signature of our appointed representative(s), to comply with the policy guidelines and accountability criteria as set out in the Town of Bentley Recreational, Cultural, Historical, Tourism Funding Policy.

Date: \_\_\_\_\_ Representative: \_\_\_\_\_  
\_\_\_\_\_



# Marc Fortais TOB

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**From:** Wendy Buyer <bentleymarketmanager@gmail.com>  
**Sent:** December 31, 2022 9:52 AM  
**To:** Marc Fortais TOB  
**Subject:** 2022 Grant report & 2023 grant application  
**Attachments:** 2022 grant report.pdf

Schedule A

Town of Bentley

Annual Recreational, Cultural, Historical, Tourism Funding Support  
Application Form

Name of the Organization: Bentley Market  
Mailing Address: Box 618 Bentley Ab  
Contact Person: Wendy Buyer  
Phone/Cel Number: 4037484809 email address: bentleymarketmanager@gmail.com  
Amount of Funding Request: \$ 45,000

Describe the program, event or activity for which funding is being requested. Identify what is to be done and how. The more information you provide, the better Town Council will be able to assess your application. Add a sheet if enough room is not provided.

The Bentley Market is in the inaugural year of its Double Up Bucks program. The Double Up Bucks program is an opportunity for the Bentley Market to help foster healthy community, and civic pride through our already well established tourism traffic. We will be seeking funding dollars additional to this grant to make sure this program has its greatest impact. The Double Up Bucks program in a nutshell will allow shoppers to get clean healthy foods from our market at \$2 for the price of \$1. This will be limited weekly by the amount of funding that we are able to raise before the first market of the season. We are confident that this program will have a positive impact on our community shoppers. We believe that a program of this type will attract media attention and will increase our market, and Bentley's tourism notability.

How will the outcomes of the program, event or activity for which funding is being requested strengthen the quality of life, foster civic pride and help to build a healthy community?

For those taking part in the Double Up Bucks program the ease of access to healthy quality foods will help strengthen their quality of life, and in turn help build a healthy community.

Provide a clear, detailed budget of income and expenditures for the program, event or activity for which funding is being requested.

The weekly budget for the Double up Bucks program will be dependent on the funds raised through this grant and donor funding. Each family will be allotted a maximum amount weekly to assure that we are able to spread the dollars fairly across as many families as possible. The allotted amount again will be calculated based on the dollars raised before our first market of the season.

Provide the schedule or target dates for the program, event or activity  
Becoming an annual program running May long weekend - September long weekend

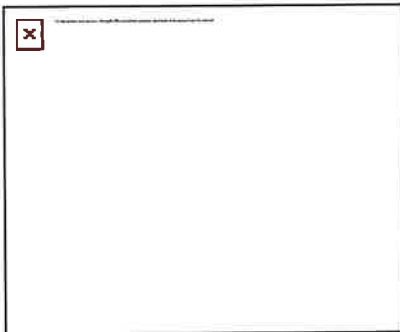
If approved for partial funding only, are you prepared to undertake all or part of the program, event or activity described above. If yes, identify which part you would be prepared to undertake with reduced funding.

While partial funding would likely make it more difficult to make the Double up Bucks Program the intended first year's success, it would not stop us from attempting to proceed with gathering additional funds in another way, or potentially just not being able to help as many families.

Acceptance: If approved, Wendy Buyar hereby agrees, by the signature of our appointed representative(s), to comply with the policy guidelines and accountability criteria as set out in the Town of Bentley Recreational, Cultural, Historical, Tourism Funding Policy.

Date: December 29, 2022 Representative: Wendy Buyar  
Market Manager

Kind Regards,

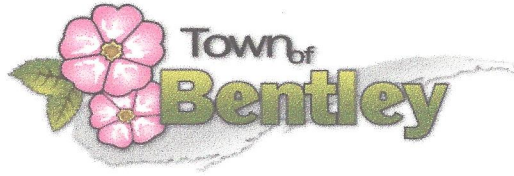


**Wendy Buyar**  
**Bentley Market**  
**Market Manager**

403.748.4809  
<https://bentleyfarmersmarket.org>  
Bentley, Alberta



A great attitude does much more than turn on the lights in our worlds; it seems to magically connect us to all sorts of serendipitous opportunities that were somehow absent before the change. ~ Earl Nightingale ~



## Policy No. 52 / 2015

**Policy Title:** Annual Recreational, Cultural, Historical, Tourism Funding Support

**Date Adopted:** September 8, 2015

**Purpose:** To establish guidelines and procedures for financial support for community non-profit groups whose focus is recreational, cultural, historical, tourism services, programs, events, activities and facilities.

**Policy Statement:**

Bentley Town Council is committed to strengthening the quality of life of its residents, fostering civic pride and building a healthy community. Town Council acknowledges the value of community organizations and volunteers whose time and effort contribute to the strength and pride felt by the Community.

Annually, Bentley Town Council will include in the Town of Bentley's Operating Budget a Recreational, Cultural, Historical, Tourism Fund that non-profit community organizations may apply for, in support of their organizations goals and objectives. The amount of funds allocated to the Recreational, Cultural, Historical, Tourism Fund will be determined by Bentley Town Council, based on its annual budgetary considerations.

**Policy Guidelines & Procedures:**

**A. Eligibility Criteria:**

1. Non-profit community organizations that offer programs, events, activities or facility operations that benefit the citizens of the Town of Bentley through the strengthening of the quality of life, fostering of civic pride and the building of a healthy community by using recreational, cultural, historical, tourism pursuits to achieve their goals.

**B. Application Procedure:**

1. Annually, no later than December 31, non-profit community organizations must submit to the Town of Bentley, their funding application for the following year on the Application Form, identified as "Schedule A".

  
Initial

2. Bentley Town Council will review and consider the applications by January 31 of each year.
3. Bentley Town Council shall be the deciding body on all applications.
4. Applicants will be notified by March 1 of each year of the status of their application.
5. Non-profits organizations may only apply for support of one program, event or activity per year.
6. The Town will advance its financial support upon approval of the application.

**C. Assessment Criteria:**

Applications will be assessed using the following criteria;

1. The application must meet the eligibility criteria
2. The application must demonstrate a need for financial support from the Town
3. The application must set out clear and credible goals and objectives of the proposal that reflect the purpose of this policy.
4. The application must demonstrate the outcome of the proposal will be of direct benefit to the community in accordance with the purpose of this policy.
5. The application must demonstrate the stability of the non-profit group or organization

**D. Accountability of Funds**


1. Organizations that are provided financial support pursuant to this policy shall be accountable for the expenditure of the funds provided and shall submit a financial report to the Town of Bentley on or before December 31 in the year the funding was provided.
2. The entire amount of financial support provided must be used exclusively for the program, event, or activity identified in the application.
3. The program, event or activity must be conducted in the year in which the support was requested for.

  
Initial

4. If the organization is unable to conduct the program, event or activity in the year in which they have requested funds, a written letter of request for an extension must be submitted. If an extension request is not received or if an extension is not granted, the organization shall return the funds provided by the Town.
5. Organizations receiving support pursuant to this policy must repay the Town any unexpended portion of the funds provided, or any amounts expended for purposes other than those specified in the application.
6. The Town's support must be recognized during the program, event or activity.
7. If the Organization does not comply with the requirements of Clauses D-1 to D-6 of this policy, future financial support from the Town of Bentley, pursuant to this policy, will not be considered.
8. Programs, events and activities receiving support pursuant to this policy must be conducted in accordance with all applicable laws, statutes and regulations.

**E. General**

1. Town Council, may, at its discretion, provide grants to non-profit organizations under special circumstances in additional to the annual budgeted funds for this policy and may approve other conditions regulating the expenditures of grant funds.

  
\_\_\_\_\_  
Mayor

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

Schedule A

Town of Bentley

Annual Recreational, Cultural, Historical, Tourism Funding Support Application Form

Bentley Farmers Market

Name of the Organization: \_\_\_\_\_

Mailing Address: \_\_\_\_\_ Box 618 Bentley \_\_\_\_\_

Contact Person: \_\_\_\_\_ Wendy Buyar \_\_\_\_\_

Phone/Cel Number: \_\_\_\_\_ 403.748.4809 \_\_\_\_\_ email address: \_\_\_\_\_ bentleymarketmanager@gmail.com \_\_\_\_\_

Amount of Funding Request: \$ \_\_\_\_\_ 5000 \_\_\_\_\_

Describe the program, event or activity for which funding is being requested. Identify what is to be done and how. The more information you provide, the better Town Council will be able to assess your application. Add a sheet if enough room is not provided.

The Bentley Farmers Market is making this request for our 2023 summer market season.

We are continuing to have fencing around the market area as it helps the market in several ways, we have not had any wondering/lost children since our fence has been up, our vendors pulling in have become much more cognizant of their speed and those around them when they pull in, and we haven't had any shoppers attempting to pull into the market space since the fence has been up.

For all of these reasons we believe that the fence protects the health and safety of everyone at the market and we should continue with it.

How will the outcomes of the program, event or activity for which funding is being requested strengthen the quality of life, foster civic pride and help to build a healthy community?

The Bentley Market brings between 1700-2300 people to town every Saturday.

These people shop and eat in the local businesses. Those dollars spent create

a better quality of life for those business owners and for the businesses they

shop at.

Provide a clear, detailed budget of income and expenditures for the program, event or activity for which funding is being requested.

Fencing \$2500

Staffing \$1,600

Cleaning Supplies \$500

Cleaner \$450

Provide the schedule or target dates for the program, event or activity

Our regular market season runs May long weekend to September long weekend, which will be 16 weeks this summer. We also have our Christmas Market on the second Saturday of December.

If approved for partial funding only, are you prepared to undertake all or part of the program, event or activity described above. If yes, identify which part you would be prepared to undertake with reduced funding.

We will be proceeding regardless of what funding is approved, we just may need to pursue an alternative funding source.

**Acceptance:** If approved, Wendy Buyar hereby agrees, by the signature of our appointed representative(s), to comply with the policy guidelines and accountability criteria as set out in the Town of Bentley Recreational, Cultural, Historical, Tourism Funding Policy.

**Date:** March 20, 2023 **Representative:** \_\_\_\_\_



## Minutes of the Regular of the Council of the Town of Bentley

January 24, 2023

---

**Date and Place** Minutes of the Regular Meeting of the Council of the Town of Bentley held Tuesday, January 24, 2023, at 6:45 p.m., in the Bentley Municipal Office

**In Attendance** Mayor Greg Rathjen  
Deputy Mayor Valiquette  
Councillor Hansen  
Councillor Dale Grimsdale  
Councillor Eastman  
CAO, Marc Fortais

**Call to Order** Mayor Rathjen called the regular meeting to order at 6:45pm,

**Indigenous Acknowledgement** "We acknowledge that we are meeting on Treaty 6 Territory and Home of Metis Nation Region 3, on land that is part of a historic agreement involving mutuality and respect. We recognize all the many First Nations, Metis, Inuit, and non-First Nations whose footsteps have marked these lands"

**Read by Mayor Rathjen**

### Agenda

**Motion 22/2023** Moved by Councillor Grimsdale, "THAT the agenda of the January 24, 2023, Regular Meeting of Council be amended to include the following as other business:

**b) Outdoor Rinks** – to discuss a request received by residents regarding the outdoor rinks

**c) In-camera** – item regarding public communication on behalf of council in accordance with the freedom of information and privacy act, Division 2 – Exceptions to Disclosure, Advice from officials 24(1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to reveal (b) consultations or deliberations involving (ii) a member of the Executive Council."



**Carried**

**Motion 23/2023** Moved by Councillor Hansen, "THAT the agenda of the January 24, 2023, Regular Meeting of Council be amended to include the following as other business:

**d) In-camera – item regarding confidential CAO evaluations** in accordance with the freedom of information and privacy act, Division 2 – Exceptions to Disclosure, Disclosure Harmful to personal privacy 17(1) The head of a public body must refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party's personal privacy. (2e) the information is about the third party's classification, salary range, discretionary benefits or employment responsibilities as an officer, employee, or member of a public body or as a member of the staff of a member of the Executive Council."

**Carried**

**Motion 24/2023** Moved by Councillor Eastman, "THAT the amended agenda of the January 24, 2023 Regular Meeting of Council be accepted."

**Carried**

#### **Previous Minutes**

**Motion 25/2023** Moved by Councillor Hansen, "THAT the minutes of the January 10, 2023, Regular Meeting of Council be accepted."

**Carried**

**Motion 26/2023** Moved by Deputy Mayor Valiquette, "THAT the minutes of the January 13, 2023 Special Meeting of Council, including the waiver of notice signed by council and the letter to Canada Post be accepted."

**Carried**

#### **Financial**

**a) Prepaid Cheque Listing – Cheques No. 20230001 to 20230033**

**Motion 27/2023** Moved by Councillor Grimsdale, "THAT Cheques No. 20230001 to 20230033 be received for information."

**Carried**

## New Business

### a) Annual Recreation, Cultural, Historical and Tourism Funding Support 2023

**Motion 28/2023** Moved by Deputy Mayor Valiquette, "THAT funding in the amount of \$3,503 be provided to the Bentley Museum Society as a grant to support the hiring of an additional summer student at the tourism information centre." *(It should be noted that Councillor Grimsdale did not vote on the motion due to a potential conflict of interest as he is a municipal representative attending board meetings for the Bentley Museum, and left the room for the discussion)*

Carried

**Motion 29/2023** Moved by Councillor Eastman, "THAT funding in the amount of \$1,500 be provided to the Bentley Municipal Library as a grant to support the 2023 Mini Libraries program." *(It should be noted that Councillor Hansen did not vote on the motion due to a potential conflict of interest, as she is a municipal representative to the board of the Bentley Municipal Library, and left the room for the discussion)*

Carried

**Motion 30/2023** Moved by Councillor Hansen, "THAT the grant application from the Bentley Farmers Market for \$5,000 for the proposed Double Up Bucks program is not approved for funding at this time."

Carried

**Motion 31/2023** Moved by Mayor Rathjen, "THAT Deputy Mayor Valiquette assume the role as chair of the meeting at 7:19pm for consideration of the grant application from the Bentley community Van Society, due to a potential conflict of interest."

Carried

**Motion 32/2023** Moved by Councillor Hansen, "THAT funding in the amount of \$2,000 be provided to the Bentley Community Van Society as a grant to assist with 2023 operational costs." *(It should be noted that Mayor Rathjen did not vote on the motion due to a potential conflict of interest, as Mayor Rathjen serves on the board of the Bentley Community Van Society and left the room for the discussion)*

Carried



**Motion 33/2023** Moved by Deputy Mayor Valiquette, "THAT Mayor Rathjen re-assume the role as chair of the meeting at 7:21pm."

**Carried**

**Motion 34/2023** Moved by Deputy Mayor Valiquette, "THAT funding in the amount of \$1,850 be provided to Bentley Minor Ball as a grant to assist with the purchase of a portable pitching mound."

**Carried**

**Motion 35/2023** Moved by Councillor Grimsdale, "THAT funding in the amount of \$2,000 be provided to the Bentley Rodeo Committee as a grant to assist with the purchase of the high point saddle to be awarded as a trophy saddle at the Bentley Rodeo to the high point cowboy or cowgirl."

**Carried**

**Motion 36/2023** Moved by Deputy Mayor Valiquette, "THAT funding in the amount of \$2,500 be provided to the Bentley Show N Shine Kurzin West as a grant to assist with the drive-in movie night for the Bentley Car Show."

**Carried**

**Motion 37/2023** Moved by Councillor Hansen, "THAT funding in the amount of \$6,500 be provided to the Bentley Curling Club as a grant to replace one of the on-ice gas heaters at the curling rink."

**Carried**

**Motion 38/2023** Moved by Councillor Hansen, "THAT the grant application from the Medicine Lodge Ski Club for \$5,000 for miscellaneous care and maintenance, not be approved for funding, due to not meeting the requirements of policy 52/2015 because of not providing the necessary reporting that all funds granted in the prior year were spent; AND

THAT the Medicine Lodge Ski Club is authorized to carry forward any unspent grant funds awarded in the 2022 year to the 2023 year; AND

THAT the required reporting once the funds are spent be submitted to the Town of Bentley in 2023."

**Carried**

**Motion 39/2023** Moved by Councillor Hansen, "THAT the grant application from Bentley Minor Hockey for \$8,000 to assist with renovations not completed in 2022, not be approved for funding, due to not meeting the requirements of policy 52/2015 because of not providing the necessary reporting that all the funds granted in the prior year were spent; AND

THAT Bentley Minor Hockey is authorized to carry forward any unspent grant funds awarded in the 2022 year to the 2023 year; AND

THAT the required reporting once the funds are spent be submitted to the Town of Bentley in 2023."



**Carried**

**Correspondence**

- a) **Council Highlights Lacombe County January 12, 2023**
- b) **Canada Post Update January 14, 2023**

**Motion 40/2023** Moved by Councillor Eastman, "THAT correspondence items a) and b) be accepted as information."

**Carried**

**Other Business**

- a) **Deputy Mayor Changing from Councillor Valiquette to Councillor Grimsdale** on January 25, 2023. Councillor Grimsdale will serve as Deputy Mayor from January 25, 2023, to April 25, 2023, in accordance with the organizational meeting which took place on October 25, 2022.

**Motion 41/2023** Moved by Councillor Hansen, "THAT Councillor Grimsdale be appointed Deputy Mayor from January 25, 2023 to April 25, 2023 and that Deputy Mayor Grimsdale shall have signing authority for all Town of Bentley accounts including the accounts at Servus Credit Union during this time."

**Carried**

**b) Outdoor Rink**

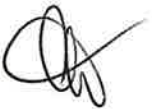
Councillor Grimsdale asked council to consider adding hockey nets to the outdoor rinks to be purchased by the Town of Bentley. Council discussed the matter including the risk of theft, vandalism etc and did not feel the cost was warranted. Council felt that if someone wanted to play hockey at the rinks, they should be supplying their own nets. No motion was made.

**Break**

**Motion 42/2023** Moved by Councillor Hansen, "THAT Mayor and Council take a 10 minute break at 7:50pm."

**Carried**

**Motion 43/2023** Moved by Councillor Grimsdale, "THAT the regular meeting of council is back in session at 7:58pm"



**Carried**

**In-Camera**

**Motion 44/2023** Moved by Councillor Eastman, THAT the Regular Meeting of Mayor and Council be closed to the public at 7:58pm to discuss two items as other business in-camera as follows:

- c) **public communication on behalf of council** in accordance with the freedom of information and privacy act, Division 2 – Exceptions to Disclosure, Advice from officials 24(1) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to reveal (b) consultations or deliberations involving (ii) a member of the Executive Council.”
- d) **confidential CAO evaluations** in accordance with the freedom of information and privacy act, Division 2 – Exceptions to Disclosure, Disclosure Harmful to personal privacy 17(1) The head of a public body must refuse to disclose personal information to an applicant if the disclosure would be an unreasonable invasion of a third party’s personal privacy. (2e) the information is about the third party’s classification, salary range, discretionary benefits or employment responsibilities as an officer, employee, or member of a public body or as a member of the staff of a member of the Executive Council.”


**Carried**

**Motion 45/2023** Moved by Councillor Hansen, “THAT the regular meeting of Mayor and Council be resumed in public at 9:45pm

**Carried**

**Adjournment**

Mayor Rathjen adjourned the meeting, at 9:46pm



\_\_\_\_\_  
Mayor Greg Rathjen



\_\_\_\_\_  
CAO Marc Fortais



**Agenda Date: March 28, 2023**

**Agenda Item: New Business:  
Approval of the 2022 Audited Financial Statements**

## **SUMMARY AND BACKGROUND**

Today March 28, 2023, the Town auditor Mr. Grant Stange from RSM, is here to present the 2022 audited financial statements.

It should be noted that there is a decrease in unrestricted surplus at year end in the amount of \$135,573.00 as shown on page 34 of the financial statements. The significant items that caused this deficit are as follows:

- approved demolition of oxford school and the associated amount required to fund this from reserves in the amount of \$75,000.
- Additional transfer of the \$15,000 for the asset management program completion
- Unanticipated failure of the actuator \$8,768 at the water treatment plan
- Unanticipated shortfall of revenue related to PHL not playing any games in 2022 in the amount of around \$50,000.
- The items above, coupled with many small variances or adjustments in the budget throughout the year resulting in overall savings of around (\$13,195), offset these major adjustments, has caused the unrestricted surplus to be reduced by a net amount of \$135,573.

The many small variances or adjustments to the budget throughout the year referred to above in the last bullet point, have been explained and presented to Mayor and Council through the financial reporting each quarter, but these adjustments more or less offset themselves in our efforts to maintain a balanced budget. Therefore, we are reporting the significant adjustments that have led to the shortfall at year end only.

In 2022 there were no lot sales for the New Beginnings Subdivision. This was due to the continuation of the consolidation project to change the multifamily lots to Single Family Dwelling Lots. This project is now completed, and the lots will be actively marketed for sale in the spring of 2023. Due to current market activity and no lot sales, our auditor has reviewed the estimated asset value held in land inventory and has written down that inventory amount by \$154,857 as a conservative estimate of realizable market value. This is a non-cash transaction and does not impact or create a further deficit.

It should be noted that the completion of the New Beginnings consolidation project did not occur until January of 2023 due to poor weather conditions in December 2022. As a result, grant funding from the Canada Community Building Fund (Formerly Gas Tax), which was received in 2022, was deferred to 2023 in alignment with when the expenditures will actually occur in the amount of \$101,255.75. In

addition, there were also cost savings in the concrete program in 2022 resulting in deferred Canada Community Building Fund in the amount of \$31,013.00. This results in a total deferred grant funding amount of \$132,268.75. Of this amount approximately \$76,000 was actually spent at the beginning of 2023, resulting in net savings of \$56,268.75 that will be used to fund additional projects in 2023.

One final item to note is that it was identified during the audit that the CPP maximum amount loaded into Muniware (financial software) for the 2022 year was incorrect. This amount is autoloading by the software company, however it should be verified each year to ensure accuracy. It did not create a material issue, however it reiterated the importance of verifying information, which is preloaded each year by the software provider to ensure accuracy. Management has implemented steps to review MuniWare updates against the rates listed on the Revenue Canada website each year.

## **RATIONALE FOR RECOMMENDATION**

- The financial statements have been prepared by an independent accounting firm, that conducted an audit of the Town of Bentley and has prepared these consolidated financial statements for the purpose of expressing an opinion as to whether they present fairly, in all material respects, the financial position, results of operations and cash flows of the Town of Bentley in accordance with Canadian public sector accounting standards.

## **RECOMMENDATION**

THAT Mayor and Council accept and approve the 2022 Consolidated Financial Statements and Independent Auditors Report for the year ending December 31, 2022, as prepared by RSM Ltd.

## **ATTACHMENTS**

- 1) 2022 Consolidated Financial Statements and Independent Auditors Report Year Ended December 31, 2022

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Marc Fortais, CAO

# Town of Bentley

Audit Findings Report  
For the Year Ended December 31, 2022

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March 23, 2023

The Town Council  
Town of Bentley  
Box 179  
Bentley, AB  
TOC 0J0

**RSM Canada LLP**

546 Laura Avenue  
Red Deer County, AB T4E 0A5

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[www.rsmcanada.com](http://www.rsmcanada.com)

Dear Sir/Madam:

**Re: Audit of the consolidated financial statements of Town of Bentley**

This report summarizes certain key audit findings and responses to assessed audit risks which we believe to be of interest to assist the Town Council in discharging their responsibilities in connection with the audited consolidated financial statements of Town of Bentley (the "Town") for the year ended December 31, 2022.

We would like to express our appreciation for the cooperation we received from the officers and employees of the Town with whom we worked during our audit. We look forward to meeting with the Town Council to discuss the content of this report and answering any questions you may have.

Yours very truly,

per: Leon Pfeiffer, Partner

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## STATUS OF THE AUDIT

We have substantially completed our audit of the consolidated financial statements of the Town for the year ended December 31, 2022.

### Outstanding items

The following items require completion prior to issuing our auditor's report:

- receipt of management representation letter (Appendix C);
- subsequent events review to audit report date;
- approval of the consolidated financial statements by the Town Council.

### Draft independent auditor's report and draft financial statements

Our draft independent auditor's report and draft financial statements is attached (Appendix B).

## SIGNIFICANT AUDIT FINDINGS

### Materiality

Final overall materiality was \$82,700 based on total revenue. This was not changed from planning materiality as communicated in our Audit Services Plan.

### Accounting policies

Management is responsible for selecting and applying appropriate accounting policies. The Town Council is responsible to review accounting policies adopted by the Town and where alternative policies are available, determine the most appropriate policies to be adopted in the circumstances. If the Town Council believes that the adoption of or change in accounting policies may produce inappropriate or misleading financial reporting, this concern must be discussed with management and us.

Our views on the qualitative aspects of accounting practices used in the Town's financial reporting are intended to assist the Town Council in its review of the consolidated financial statements. Policies affecting the understandability, relevance, reliability and comparability of the consolidated financial statements are:

Changes in significant accounting policies, including adoption of new standards.	There were no new accounting policies adopted or changes to the application of accounting policies of the Town during the year.
Accounting policies unique to the industry, or relate to controversial or emerging areas.	No significant items to report.

Existence of alternative policies and methods.	No significant items to report.
Effect of timing of occurrence and recognition of transactions relating to when accounting policies are adopted.	No significant items to report.

## Conclusion

We reviewed the significant accounting policies selected and applied by management and in our judgment we believe that the accounting policies are, in all material respects, acceptable under Canadian public sector accounting standards and are appropriate to the particular circumstances of the Town.

## Significant risks

The following is a summary of key issues and significant risks of material misstatement, whether due to fraud or error.

### Issue/Risk Area - Management override of controls

#### Issue/Risk Area

Management override of controls must be assessed as a significant risk in all audits in accordance with CAS.

#### Our Response

During the course of our audit, we designed and performed audit procedures to respond to the risks of management override of controls. Our procedures included assessing appropriateness of general journal entries and other adjustments on a test basis, reviewing accounting estimates for biases and evaluating business rationale for transactions outside the normal course of business. These procedures did not reveal any evidence of management override of controls and, as such, no additional audit procedures were performed.

### Issue/Risk Area - Revenue recognition

#### Issue/Risk Area

Occurrence and completeness of grant revenue was assessed as having a significant risk of material misstatement because certain funding requirements must be complied with.

#### Our Response

To address the risk, we tested a sample of grant transactions and vouched them to supporting documentation to test the funding requirements.

## Issue/Risk Area - Land for Resale Inventory

### Issue/Risk Area

Land for Resale Inventory was assessed as having a significant risk of material misstatement because the land must be carried at lower of cost and net realizable value.

### Our Response

To address the risk, we assessed the sensitivity analysis prepared by management and tested the expenses relating to the property to ensure the land is recorded at the appropriate value.

## Conclusion

We reviewed all significant accounting estimates and agree that they are, in all material respects, free from possible management bias and of material misstatement. The accounting treatment of the items noted above and related disclosures are appropriate and in accordance with Canadian public sector accounting standards. We were able to obtain sufficient appropriate audit evidence to reduce the risk of material misstatement in the consolidated financial statements to an appropriate low level.

## MISSTATEMENTS AND ADJUSTMENTS

### Adjustments

During our audit, we identified accounting differences that required adjustment. These differences were adjusted by management after discussion with us (Appendix D).

### Misstatements

During our audit, we aggregated uncorrected consolidated financial statement misstatements. Management deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the consolidated financial statements. Management has not corrected these misstatements. We are required to request that the Town Council consider adjusting the consolidated financial statements for these misstatements although we acknowledge that the amounts are below materiality (Appendix E).

## Appendix A

### Other required communication

Area	Comment
Independence	<p>CAS 260, Communication with Those Charged with Governance, requires communications in relation to any matters or relationships which we believe may have a bearing on RSM's independence or the objectivity of the audit engagement team. We have considered whether there are any independence matters or relationships that could have a bearing on the question of our independence. We confirm that, in our professional judgement, RSM is independent within the meaning of regulatory and professional requirements and the objectivity of the audit team is not impaired.</p>
Illegal Acts, Fraud, Intentional Misstatements and Errors	<p>Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of financial information.</p>
Related Party Transactions	<p>We conducted tests and procedures to identify related parties and transactions. Our audit did not reveal any related parties or significant related party transactions that were not disclosed to us by management, nor did it reveal any significant related party transactions which give rise to suspected fraud. There has been no disagreement between management and ourselves regarding the accounting for and disclosure of related party transactions.</p>
Deficiencies in Internal Controls	<p>A financial statement audit is not designed to provide assurance on internal controls and we have not presented an opinion on internal controls over financial reporting. During our audit, we did not identify any significant deficiencies in internal controls.</p>
	<ul style="list-style-type: none"><li>• <b>Segregation of Duties</b><p>The Town has a limited number of individuals performing accounting and control functions in addition to having access to Town assets. While lack of segregation of duties is common in entities of similar size, we recommend that whenever practical, duties be segregated to help ensure that errors or misappropriations are prevented or detected by management to safeguard Town assets. If segregation is not practical or cost effective, senior management should supervise these duties and follow up on any significant or unusual transactions.</p><p>Management has taken steps to segregate duties within their resource capacity and believe the risks have been mitigated to an acceptable low level.</p></li></ul>

# Appendix A

## Other required communication (cont'd)



Area	Comment
	<ul style="list-style-type: none"><li data-bbox="553 422 954 449">• <i>Fire Department Bank Account</i></li></ul> <p data-bbox="589 474 1393 863">The CAO has signing authority on the bank account along with the ability to prepare transactions and reconciliations. We recognize that the CAO does not readily have access to the cheques and does not actively use his signing authority, therefore reducing the risk. A lack of segregation of duties can result in errors and misappropriations. Ideally, the individual responsible for accounting for the funds would not have signing authority on the account. If this is not practical then ideally someone else needs to review the monthly bank statement and returned cheques to ensure that only appropriate cheques are clearing the account. We recommend the Fire Department bank account be reviewed each month by someone not responsible for accounting for the transactions in the account.</p> <p data-bbox="589 898 1393 989">Management is confident the risks are mitigated because the CAO does not have access to the cheques and is not signing cheques from the fire department bank account.</p>
	<ul style="list-style-type: none"><li data-bbox="553 1031 857 1058">• <i>Journal entry approval</i></li></ul> <p data-bbox="589 1083 1393 1262">There is no formal review completed of day to day journal entries or adjustments. Fraudulent transactions or errors may go unnoticed as long as they are within a threshold of what looks reasonable on the actual vs budgeted monthly financial reporting package that is reviewed. We recommend journal entries be reviewed to ensure entries are appropriate.</p> <p data-bbox="589 1297 1393 1503">There are not a significant number of manual journal entries created each year, and management ensures supporting documents are attached to all entries. Management also prepares a quarterly financial package with a detailed variance analysis comparing actual vs budgeted amounts and believes this mitigates the risk of inappropriate entries that would have a material impact on the financial statements.</p>

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## Appendix A

### Other required communication (cont'd)

Area	Comment
	<ul style="list-style-type: none"><li data-bbox="553 417 834 447">• <i>Payroll report review</i><p data-bbox="589 470 1393 709">There is no formal evidence of timely approval of the payroll reports or time sheets which track vacation and overtime hours. It was identified that time sheets and payroll reports are reviewed subsequent to payroll being submitted each pay period. Documentation of approval ensures items are processed correctly and vacation and overtime hours are tracked and updated appropriately. We recommend time sheets are reviewed prior to submission and payroll reports be signed off once approved.</p><p data-bbox="589 743 1393 926">Management has implemented weekly time sheet approval at the beginning of 2023 to ensure vacation and overtime hours are adjusted for on a timely basis. Management is confident the timing of review of payroll reports is sufficient to mitigate the risks of incorrect entries for payroll with all employees paid a salary, therefore there are minimal variances each pay period.</p></li><li data-bbox="553 972 894 1001">• <i>Payroll CPP Withholdings</i><p data-bbox="589 1024 1393 1171">It was identified during the audit that the CPP maximum amount was not updated to the correct value with the annual Muniware update for 2022. The risk is that the incorrect amount of CPP will be withheld and remitted to Canada Revenue Agency for employees with maximum insurable earnings during the year.</p><p data-bbox="589 1205 1393 1293">Management is implementing steps to review Muniware updates against the rates according to Canada Revenue Agency each year to ensure withholdings are appropriate.</p></li></ul>
Disagreements with Management	During our audit, we did not have any significant disagreements with management.
Consultations with Other Accountants	We are not aware of any consultations that have taken place with other accountants.
Cooperation of Management	We received full cooperation of management and other personnel during our audit and we had full and unrestricted access to all records and personnel required to complete our audit. We encountered no significant difficulties during our audit that should be brought to the attention of the Town Council.



**Appendix B**

Draft independent auditor's report and draft financial statements



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**TOWN OF BENTLEY**

**Financial Statements and  
Auditors' Report**

**December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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### To the Members of Council of Town of Bentley

#### *Opinion*

We have audited the accompanying consolidated financial statements of Town of Bentley, which comprises of the consolidated statement of financial position as at December 31, 2022 and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Bentley as at December 31, 2022, and its result of operations, its changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

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

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated 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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town'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:

- 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 Town'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 Town'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 Town 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.

# TOWN OF BENTLEY

## Contents December 31, 2022

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**TOWN OF BENTLEY**  
**Consolidated Statement of Financial Position**  
**December 31, 2022**

	2022	2021
<b>FINANCIAL ASSETS</b>		
Cash	\$ 818,624	1,190,162
Trade and other receivables	266,474	182,292
Taxes receivable (note 3)	<u>221,946</u>	<u>212,191</u>
	<u>1,307,044</u>	<u>1,584,645</u>
<b>LIABILITIES</b>		
Accounts payable and accruals (note 5)	224,515	226,110
Deferred revenue (note 6)	142,343	135,718
Long-term debt (note 7)	333,486	576,433
Trust liabilities	<u>62,988</u>	<u>62,988</u>
	<u>763,332</u>	<u>1,001,249</u>
<b>Contingent liabilities</b> (note 9)		
<b>NET FINANCIAL ASSETS</b>	<u>543,712</u>	<u>583,396</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (page 6)	14,095,794	14,306,992
Prepaid expenses	59,283	60,922
Inventory for consumption	10,000	10,000
Land for resale inventory (note 10)	<u>511,000</u>	<u>664,000</u>
	<u>14,676,077</u>	<u>15,041,914</u>
<b>ACCUMULATED SURPLUS</b> (note 11)	<u>\$15,219,789</u>	<u>15,625,310</u>
Commitments (note 12)		

**Approved by Council:**

\_\_\_\_\_  
 Mayor

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

See accompanying schedules and notes.

# TOWN OF BENTLEY

## Consolidated Statement of Operations and Accumulated Surplus Year Ended December 31, 2022

	Budget (unaudited)	2022	2021
<b>Revenue</b>			
Net municipal taxes (page 7)	\$ 1,172,364	<b>1,169,197</b>	1,161,186
User fees and sales of goods	725,900	<b>655,031</b>	627,775
Government transfers for operating (page 8)	609,901	<b>243,293</b>	413,375
Other	144,870	<b>131,285</b>	152,823
Franchise fees (note 14)	128,000	<b>122,927</b>	114,485
Penalties and cost of taxes	53,500	<b>70,279</b>	8,435
Investment income	5,000	<b>20,164</b>	2,227
Licenses and permits	7,195	<b>8,860</b>	7,839
Fines	<u>3,000</u>	<u><b>5,700</b></u>	<u>3,975</u>
	<u>2,849,730</u>	<u><b>2,426,736</b></u>	<u>2,492,120</u>
<b>Expenses (page 9)</b>			
Administrative	412,627	<b>442,174</b>	433,989
Roads, streets, walks and lighting	265,882	<b>437,367</b>	380,727
Parks and recreation	332,115	<b>397,047</b>	397,269
Wastewater treatment and disposal	135,058	<b>268,432</b>	236,415
Water supply and distribution	123,299	<b>265,767</b>	202,778
Waste management	213,790	<b>246,557</b>	222,822
Common services	155,028	<b>175,112</b>	163,185
Municipal planning and zoning	234,651	<b>148,467</b>	85,812
Fire	78,197	<b>143,191</b>	103,631
Library	53,705	<b>115,447</b>	115,195
Oxford school (heritage)	15,762	<b>100,403</b>	6,699
Disaster services and bylaws enforcement	109,259	<b>100,117</b>	95,597
Family and community support	69,454	<b>86,043</b>	77,505
Legislative	<u>79,320</u>	<u><b>81,602</b></u>	<u>66,113</u>
	<u>2,278,147</u>	<u><b>3,007,726</b></u>	<u>2,587,737</u>
<b>Deficiency of revenue over expenses before the following</b>	571,583	<b>(580,990)</b>	(95,617)
<b>Other income (expenses)</b>			
Government transfers for capital (page 8)	1,065,197	<b>330,326</b>	793,297
Impairment of land for resale inventory (note 10)	<u>-</u>	<u><b>(154,857)</b></u>	<u>-</u>
<b>(Deficiency) excess of revenue over expenses</b>	1,636,780	<b>(405,521)</b>	697,680
<b>Accumulated surplus, beginning of year</b>	<u>15,625,310</u>	<u><b>15,625,310</b></u>	<u>14,927,630</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 17,262,090</u>	<u><b>15,219,789</b></u>	<u>15,625,310</u>

See accompanying schedules and notes.

# TOWN OF BENTLEY

## Consolidated Statement of Changes in Net Financial Assets (Debt) Year Ended December 31, 2022

	Budget (unaudited)	2022	2021
<b>(Deficiency) excess of revenue over expenses</b>	\$ 1,636,780	<b>(405,521)</b>	697,680
Acquisition of tangible capital assets	(53,500)	<b>(355,035)</b>	(968,997)
Amortization of tangible capital assets	-	<b>566,234</b>	533,888
Change in prepaid expenses	-	<b>1,638</b>	(5,070)
Change in land for resale inventory	<u>-</u>	<u><b>153,000</b></u>	<u>(7,000)</u>
<b>(Decrease) increase in net financial assets</b>	1,583,280	<b>(39,684)</b>	250,501
<b>Net financial assets, beginning of year</b>	<u>583,396</u>	<u><b>583,396</b></u>	<u>332,895</u>
<b>Net financial assets, end of year</b>	<u>\$ 2,166,676</u>	<u><b>\$ 543,712</b></u>	<u>583,396</u>

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See accompanying schedules and notes.



**TOWN OF BENTLEY**  
**Consolidated Statement of Cash Flows**  
**Year Ended December 31, 2022**

	2022	2021
<b>CASH PROVIDED BY (USED FOR)</b>		
<b>Operating activities</b>		
Cash receipts from ratepayers, services and agencies	\$ 2,314,195	2,437,050
Cash paid to suppliers, employees and agencies	(2,405,143)	(1,993,073)
Interest received	20,164	2,227
Interest paid	<u>(36,306)</u>	<u>(45,045)</u>
	<u>(107,090)</u>	<u>401,159</u>
<b>Capital activities</b>		
Purchase of tangible capital assets	(355,035)	(968,997)
Government transfers for capital	335,391	600,610
Land for resale inventory	<u>(1,857)</u>	<u>(7,000)</u>
	<u>(21,501)</u>	<u>(375,387)</u>
<b>Financing activities</b>		
Repayment of long-term debt	<u>(242,947)</u>	<u>(377,026)</u>
<b>Decrease in cash</b>	<b>(371,538)</b>	<b>(351,254)</b>
<b>Cash, beginning of year</b>	<b><u>1,190,162</u></b>	<b><u>1,541,416</u></b>
<b>Cash, end of year</b>	<b><u>\$ 818,624</u></b>	<b><u>1,190,162</u></b>

Excluded from the statement of cash flows is the impairment of land for resale inventory in the amount of \$154,857 (2021 – nil) as this is a non-cash transaction.

See accompanying schedules and notes.

**TOWN OF BENTLEY**  
**Consolidated Schedule of Changes in Accumulated Surplus**  
**Year Ended December 31, 2022**

	Unrestricted	Reserves	Equity in Library	Equity in Tangible Capital Assets	2022	2021
<b>Balance, beginning of year</b>	\$ 84,380	1,487,024	39,250	14,014,656	15,625,310	14,927,630
(Deficiency) excess of revenue over expenses	(405,521)	-	-	-	(405,521)	697,680
Transfer from reserves	145,673	(145,673)	-	-	-	-
Current year funds used for tangible capital assets	(355,034)	-	-	355,034	-	-
Annual amortization expense	566,234	-	-	(566,234)	-	-
Long-term debt repaid related to tangible capital assets	(103,280)	-	-	103,280	-	-
Bentley Fire Department excess of revenue over expenses	10,490	(10,490)	-	-	-	-
Bentley Municipal Library excess of revenues over expenses	5,865	-	(5,865)	-	-	-
<b>Balance, end of year</b>	\$ <u>(51,193)</u>	<u>1,330,861</u>	<u>33,385</u>	<u>13,906,736</u>	<u>15,219,789</u>	<u>15,625,310</u>

See accompanying schedules and notes.

# TOWN OF BENTLEY

## Consolidated Schedule of Tangible Capital Assets Year Ended December 31, 2022

	Land	Buildings	Water distribution systems	Wastewater distribution systems	Engineering structures	Machinery and equipment	Vehicles	2022	2021
<b>Cost</b>									
Beginning balance	\$ 422,061	3,818,876	4,318,348	8,491,012	9,627,418	1,125,605	713,348	28,516,668	27,547,671
Additions	-	-	45,056	-	239,492	70,487	-	355,035	968,997
Ending balance	<u>422,061</u>	<u>3,818,876</u>	<u>4,363,404</u>	<u>8,491,012</u>	<u>9,866,910</u>	<u>1,196,092</u>	<u>713,348</u>	<u>28,871,703</u>	<u>28,516,668</u>
<b>Accumulated amortization</b>									
Beginning balance	-	1,504,015	3,111,682	4,910,829	3,512,831	741,112	429,206	14,209,675	13,675,787
Amortization	-	79,352	67,541	144,055	191,934	56,693	26,659	566,234	533,888
Ending balance	-	<u>1,583,367</u>	<u>3,179,223</u>	<u>5,054,884</u>	<u>3,704,765</u>	<u>797,805</u>	<u>455,865</u>	<u>14,775,909</u>	<u>14,209,675</u>
<b>Net book value</b>	<b>\$ <u>422,061</u></b>	<b><u>2,235,509</u></b>	<b><u>1,184,181</u></b>	<b><u>3,436,128</u></b>	<b><u>6,162,145</u></b>	<b><u>398,287</u></b>	<b><u>257,483</u></b>	<b><u>14,095,794</u></b>	<b><u>14,306,993</u></b>
2021 net book value	\$ <u>422,061</u>	<u>2,314,861</u>	<u>1,206,666</u>	<u>3,580,183</u>	<u>6,114,587</u>	<u>384,493</u>	<u>284,142</u>	<u>14,306,993</u>	

# TOWN OF BENTLEY

## Consolidated Schedule of Property and Other Taxes Year Ended December 31, 2022

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	Budget (unaudited)	2022	2021
<b>Taxation</b>			
Real property taxes	\$ 1,440,312	<b>1,449,178</b>	1,429,353
Linear property taxes	<u>25,405</u>	<u><b>25,907</b></u>	<u>25,908</u>
	<u>1,465,717</u>	<u><b>1,475,085</b></u>	<u>1,455,261</u>
<b>Requisitions</b>			
Alberta School Foundation Fund	286,856	<b>299,330</b>	287,579
Lacombe Foundation	<u>6,497</u>	<u><b>6,558</b></u>	<u>6,496</u>
	<u>293,353</u>	<u><b>305,888</b></u>	<u>294,075</u>
<b>Net municipal taxes</b>	<u>\$ 1,172,364</u>	<u><b>1,169,197</b></u>	<u>1,161,186</u>

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# TOWN OF BENTLEY

## Consolidated Schedule of Government Transfers Year Ended December 31, 2022

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	Budget (unaudited)	2022	2021
<b>Operating transfers</b>			
Provincial Government	\$ 135,449	<b>103,964</b>	251,873
Other Local Governments	<u>474,452</u>	<u><b>139,329</b></u>	<u>161,502</u>
	<u>609,901</u>	<u><b>243,293</b></u>	<u>413,375</u>
<b>Capital transfers</b>			
Provincial Government	<u>1,065,197</u>	<u><b>330,326</b></u>	<u>793,297</u>
	<u>\$ 1,675,098</u>	<u><b>573,619</b></u>	<u>1,206,672</u>

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# TOWN OF BENTLEY

## Consolidated Schedule of Expenses by Object Year Ended December 31, 2022

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	Budget (unaudited)	2022	2021
Contracted and general services	\$ 964,796	<b>1,052,673</b>	721,049
Salaries, wages and benefits	818,163	<b>892,960</b>	827,199
Amortization	-	<b>566,234</b>	533,888
Materials, goods and utilities	321,850	<b>321,774</b>	322,032
Transfers to local boards and agencies	140,187	<b>137,783</b>	138,521
Bank charges and short-term interest	16,000	<b>20,049</b>	16,256
Interest on long-term debt	<u>17,151</u>	<b><u>16,253</u></b>	<u>28,792</u>
	<u>\$ 2,278,147</u>	<b><u>3,007,726</u></b>	<u>2,587,737</u>

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# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

### December 31, 2022

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#### 1. Nature of Activities

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The Town of Bentley is incorporated under the Municipal Government Act and carries out the administration and operation of the town.

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#### 2. Significant Accounting Policies

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The consolidated financial statements of the Town of Bentley are the representations of management prepared in accordance with public sector accounting standards established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted are as follows:

##### Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in net financial assets and cash flows of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

- Bentley Volunteer Fire Department
- Bentley Municipal Library

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

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

##### Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent.

##### i. Revenue

Revenue is recognized as it is earned and measurable. Funds from external parties, and earnings thereon, restricted by agreement or legislation are accounted for as deferred revenue until the related expenses are incurred, services performed or tangible capital assets are acquired.

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements December 31, 2022

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### 2. Significant Accounting Policies (Continued)

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#### ii. Government transfers

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

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

#### iii. Tax revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

#### iv. Expenses

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

#### Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Areas requiring the use of estimates include: inventory valuation, land for resale inventory, and estimated useful lives of tangible capital assets. Actual results may differ from management's best estimates as additional information becomes available in the future.

#### Non-financial assets

Non-financial assets, except land for resale inventory, are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the consolidated changes in net financial assets (debt) for the year. Non-financial assets consist of the following:

#### i. Inventory for consumption

The cost of inventories of material and supplies for consumption is estimated by management.



# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

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### 2. Significant Accounting Policies (Continued)

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#### ii. Tangible capital assets

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

Buildings	15 to 50 years
Wastewater distribution systems	50 to 83 years
Water distribution systems	15 to 80 years
Engineering structures	25 to 45 years
Machinery and equipment	5 to 45 years
Vehicles	10 to 20 years

One half the amortization is calculated in the year of acquisition. No amortization is calculated in the year of disposition. Assets under construction are not amortized until the asset is available for productive use. Tangible capital assets are written down when conditions indicate that they no longer contribute to the Town's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. Net write-downs are accounted for as expenses in the Consolidated Statement of Operations and Accumulated Surplus.

#### iii. Contributions of tangible capital assets

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

#### iv. Prepaid expenses

Expenses paid in advance where services have not been performed or materials have not been received.

#### v. Land for resale inventory

Land for resale inventory is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements. Related development costs for infrastructure such as water and waste water services, roads, sidewalks and lighting are recorded as physical assets under their respective functions.

#### Trust liability - public reserve

Certain funds collected as a result of the development of land are held in trust for the purpose of developing a public park or public recreation area. The funds can also be transferred to a school board or to separate areas of land that are used for different purposes.

**TOWN OF BENTLEY**  
**Notes to the Consolidated Financial Statements**  
**December 31, 2022**

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**3. Taxes Receivable**

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Included in taxes receivable are current taxes and grants in lieu of taxes receivable of \$146,845 (2021 - \$114,047) and taxes in arrears of \$75,101 (2021 - \$98,144).

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**4. Line of Credit**

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The Town has an undrawn \$500,000 operating line of credit, bearing interest at the bank prime rate (currently 6.70%). Collateral is provided by a general security agreement.

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**5. Employee Benefit Obligation**

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Included in accounts payable is \$21,120 (2021 - \$21,512) of accrued vacation benefits that are being deferred to future years. Employees have earned the benefit and are entitled to use the benefit within the next fiscal year.

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<b>6. Deferred Revenue</b>	<b>2022</b>	<b>2021</b>
Canada Community-Building Fund	<b>\$ 132,269</b>	-
Prepayment for animal and business licenses and ice rentals	<b>10,074</b>	8,514
Alberta Community Partnership	-	98,100
Municipal Sustainability Initiative	-	29,104
	<u><b>\$ 142,343</b></u>	<u>135,718</u>

The Canada Community-Building Fund (formerly Federal Gas Tax Fund) consists of grant funding designated for the New Beginnings Subdivision servicing and Concrete Replacement capital projects.

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

7. Long-Term Debt	2022	2021
Demand bank loan repayable in annual principal installments of \$9,320 and interest of 3.49% paid monthly, due September 2024. Collateral is provided by a general security agreement.	\$ 189,059	292,338
Demand bank loan repayable in monthly installments of \$12,280 including principal and interest at 3.49%, due December 2023. The loan was obtained to purchase the land for resale inventory. Collateral is provided by a general security agreement.	<u>144,427</u>	<u>284,095</u>
	<u>\$ 333,486</u>	<u>576,433</u>

Notwithstanding the demand nature of the loans, the estimated principal and interest repayments to maturity are as follows:

	Principal	Interest	Total
2023	\$ 251,496	7,704	259,200
2024	<u>81,990</u>	<u>1,192</u>	<u>83,182</u>
	<u>\$ 333,486</u>	<u>8,896</u>	<u>342,382</u>

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

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### 8. Debt Limits

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

	2022	2021
Total debt limit	\$ 3,640,103	3,738,179
Total debt	<u>333,486</u>	<u>576,625</u>
Amount of debt limit unused	<u>3,306,617</u>	<u>3,161,554</u>
Service limit of debt	\$ 606,684	623,030
Service on debt	<u>259,332</u>	<u>259,200</u>
Amount of debt servicing limit unused	<u>\$ 347,352</u>	<u>363,830</u>

The debt limit is calculated at 1.5 times the 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.

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### 9. Contingent liabilities

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The Town of Bentley is a member of the Genesis Reciprocal Insurance Exchange. Under the terms of membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town owns, manages, and maintains the Oxford School building. Subsequent to year end the Town had an assessment completed of the building which identified that it does not meet current building code requirements. A decision to rehabilitate or demolish the building is needed and Town Council must approve a plan before any work begins. Reasonable estimates of the cost of rehabilitation or demolition cannot be made until a plan is developed in conjunction with Town Council. If any liability is incurred, it would be accounted for as a current transaction in the year it is determined.

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

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### 10. Land for resale inventory

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The Town owns a subdivision with 30 lots held for resale. The lots are listed with a realtor and are ready to be sold. The lots are included in non-financial assets as it cannot be reasonably anticipated that all the lots will be sold within a one year period.

The purchase of the land for resale inventory and additional costs to get the land available for resale was funded by general operations. When the sale of these lots occur the money will replenish the cash balance held by the Town.

Land for resale inventory was written down in 2022 by \$154,857 to its estimated net realizable value. The write down is included in impairment of land for resale on the statement of operations.

PRELIMINARY DRAFT  
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# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

11. Accumulated Surplus	2022	2021
<b>Unrestricted surplus</b>	<b>\$ (51,193)</b>	<b>84,380</b>
<b>Reserves:</b>		
<b>Operating:</b>		
Operating contingencies	48,199	48,199
Recreation and parks	47,985	47,985
Community services	31,205	31,205
Fire department	17,650	28,140
Administration	6,780	6,780
Bike path	3,214	3,214
Bentley Centennial (2015)	<u>1,266</u>	<u>1,266</u>
	<b><u>156,299</u></b>	<b><u>166,789</u></b>
<b>Capital:</b>		
General	372,887	531,246
Wastewater	248,000	248,000
Water and wastewater	185,195	208,963
Equipment replacement - public works	157,406	120,952
Arena upgrades	80,968	80,968
Fleet replacement - fire	59,541	59,541
Garbage collection equipment	36,000	36,000
Roads, streets and sidewalks	29,000	29,000
Administration	<u>5,565</u>	<u>5,565</u>
	<b><u>1,174,562</u></b>	<b><u>1,320,235</u></b>
<b>Total reserves</b>	<b><u>1,330,861</u></b>	<b><u>1,487,024</u></b>
<b>Equity in tangible capital assets</b>		
Tangible capital assets (page 6)	14,095,794	14,306,993
Related long-term debt	<u>(189,058)</u>	<u>(292,337)</u>
	<b><u>13,906,736</u></b>	<b><u>14,014,656</u></b>
<b>Equity in Bentley Municipal Library</b>	<b><u>33,385</u></b>	<b><u>39,250</u></b>
	<b><u>\$ 15,219,789</u></b>	<b><u>15,625,310</u></b>

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

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### 12. Commitments

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The Town of Bentley is a member of the Lacombe Regional Solid Waste Services Commission (the "Commission"). Members of the Commission pay a quarterly requisition calculated on a per capita basis. The Commission's estimated budget for the Town of Bentley requisitions for the year-ended December 31, 2022 is \$70,070 (2021- \$70,070).

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### 13. Salary and Benefits Disclosure

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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:

	Salary (1)	Benefits and allowances (2)	2022 Total	2021 Total
<b>Councillors</b>				
Greg Rathjen, Mayor	\$ 14,538	-	<b>14,538</b>	12,132
Pam Hansen, Councillor	9,475	-	<b>9,475</b>	3,296
Lenore Eastman, Councillor	9,075	-	<b>9,075</b>	2,795
Dale Grimsdale, Councillor	8,827	-	<b>8,827</b>	1,893
Brenda Valiquette, Councillor	8,465	-	<b>8,465</b>	1,889
Neil Maki, Councillor	-	-	-	4,083
Cora Knutson, Councillor	-	-	-	4,046
Joan Dickau, Councillor	-	-	-	3,935
Doug Talsma, Councillor	-	-	-	3,467
Marc Fortais, CAO	<u>133,467</u>	<u>13,331</u>	<b><u>146,798</u></b>	<u>142,848</u>
	<u>\$ 183,847</u>	<u>13,331</u>	<b><u>197,178</u></b>	<u>180,384</u>

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including health care and RRSP contributions.

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### 14. Contractual Rights

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The Town has contractual rights to franchise fees from ATCO Gas and Fortis Alberta for 12% of the gross usage charges for gas and 10% of the gross usage charges for electricity respectively each year.

# TOWN OF BENTLEY

## Notes to the Consolidated Financial Statements

December 31, 2022

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### 15. Financial Instruments

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The Town's financial instruments consist of cash, taxes receivable, trade and other receivables, accounts payable and accruals, and long-term debt. The fair value of these financial instruments approximates their carrying value, unless otherwise noted. It is management's opinion that the Town is not exposed to significant interest, currency, market, liquidity or credit risks arising from these financial instruments except as follows:

#### Interest rate risk

The Town is exposed to interest rate price risk as long-term debt bears interest at fixed interest rates.

#### Credit risk

The Town is exposed to credit risk with respect to taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and certain rights granted to the town under the Municipal Government Act minimizes the credit risk.

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### 16. Budget Amounts

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Council and management approved the 2022 budget for the Town of Bentley on December 14, 2021.

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### 17. Approval of Financial Statements

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Council and management have approved these financial statements.



**TOWN OF BENTLEY**  
**Supplementary Financial Information**  
**Year Ended December 31, 2022**

**Reconciliation of 2022 Budget to Operating Results**

Effective January 1, 2009 the Town adopted the changes required under the Public Sector Accounting Board (PSAB) Handbook, including Section 1200, "Financial Statement Presentation". Under these requirements, the Town is required to use a full accrual reporting model for preparation of its consolidated financial statements. However, the Town continues to use a cash requirement basis in determining its annual budget. The reconciliation below is for information purposes only to provide users with supplementary comparative information. It should not be used as a replacement for the consolidated financial statements provided and users should note that this information may not be appropriate for their purposes.

	Budget (unaudited)	2022	2021
<b>(Deficiency) excess of revenue over expenses per financial statements</b>	\$ 1,636,780	<b>(405,521)</b>	697,680
<b>Capital expenditures:</b>			
Add: amortization expense	-	<b>566,234</b>	533,888
Deduct: tangible capital assets acquired	<u>(63,500)</u>	<u><b>(355,035)</b></u>	<u>(968,997)</u>
(Deficiency) excess of operating and capital revenues over expenditures	1,573,280	<b>(194,322)</b>	262,571
<b>Capital financing:</b>			
Add: interest on long-term capital debt	17,151	<b>16,253</b>	28,791
Deduct: repayment of capital debt, including interest	<u>-</u>	<u><b>(119,532)</b></u>	<u>(270,934)</u>
Net (deficiency) surplus before the following	1,590,431	<b>(297,601)</b>	20,428
<b>Other:</b>			
Add (Deduct): transfer from (to) operating reserves	-	<b>10,490</b>	243
Add (Deduct): transfer to (from) capital reserves	(1,330,000)	<b>145,673</b>	66,959
Deduct: Bentley Municipal Library excess of revenues over expenses	-	<b>5,865</b>	(4,168)
Deduct: repayment of Subdivision loan	<u>(259,199)</u>	<u>-</u>	<u>-</u>
<b>(Decrease) increase in unrestricted surplus</b>	\$ <u>1,232</u>	<u><b>(135,573)</b></u>	<u>83,462</u>

## Appendix C

### Management representation letter



PRELIMINARY DRAFT  
— Subject to Change —  
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## Town of Bentley

Box 179  
Bentley, AB  
T0C 0J0

March 28, 2023

RSM Canada LLP  
Chartered Professional Accountants  
Red Deer County, Alberta  
T4E 0A5

Dear Sirs:

We are providing this letter in connection with your audit of the consolidated financial statements of Town of Bentley (the "Town") as at December 31, 2022 and for the year then ended, for the purpose of expressing an opinion as to whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of Town of Bentley in accordance with Canadian public sector accounting standards.

We acknowledge that we are responsible for the fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards and for the design and implementation of internal control to prevent and detect fraud and error. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the consolidated financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

We confirm, to the best of our knowledge and belief, as of March 28, 2023, the following representations were made to you during your audit.

### Consolidated financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 23, 2023, for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. The Town's significant accounting policies are disclosed in the consolidated financial statements and:
  - (a) there have been no changes in the Town's accounting policies.
  - (b) the accounting policies selected and applied are appropriate in the circumstances.
  - (c) significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.
3. Significant matters have not arisen that would require a restatement of the comparative consolidated financial statements.

## **Completeness of information**

4. We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of this audit;
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence; and
  - all minutes of the meetings of Town Council, or summaries of recent meetings for which minutes have not yet been prepared.
5. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
6. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory agencies, applicable securities commissions or governmental authorities, including their financial reporting requirements.
7. We are unaware of any instances of non-compliance or suspected non-compliance with laws or regulations the effects of which should be considered when preparing consolidated financial statements.
8. We have identified to you all known related parties and all known related party relationships and transactions, including guarantees, non-monetary transactions and transactions for no consideration.
9. We have communicated to you all deficiencies in internal control of which management is aware.

## **Fraud and error**

10. We have no knowledge of fraud or suspected fraud affecting the Town involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the consolidated financial statements.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's consolidated financial statements communicated by employees, former employees, analysts, regulators or others.
12. We believe there were no non-trivial uncorrected financial statement misstatements aggregated by you during the year, both individually and in the aggregate, to the consolidated financial statements taken as a whole.

## **Recognition, measurement and disclosure**

13. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the consolidated financial statements are reasonable and appropriate in the circumstances.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.
15. All related party relationships and transactions have been appropriately measured and disclosed in the consolidated financial statements.
16. We are not aware of any environmental laws or regulations that impact our Town.

17. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
18. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel. Any such items have been accounted for and disclosed in accordance with Canadian public sector accounting standards.
19. We confirm that there are no derivative or off-balance sheet financial instruments held at the year then ended.
20. All liabilities, both actual and contingent, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
21. The Town has satisfactory title to, or control over, all assets, and there are no liens or encumbrances on the Town's assets or assets pledged as collateral that are not disclosed in the notes to the consolidated financial statements.
22. We have disclosed to you, and the Town has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
23. There have been no events subsequent to consolidated balance sheet date up to the date hereof that would require recognition or disclosure in the consolidated financial statements other than that disclosed in the notes to the consolidated financial statements.
24. The terms of your engagement, as set out in your letter to us dated February 23, 2023, are still in effect and we agree with the terms as set out.

**Journal entry approval**

25. We confirm our approval of and acknowledge responsibility for the journal entries listed in the accompanying schedule.

Yours very truly,

---

Marc Fortais, CAO

---

Greg Rathjen, Mayor

LP/

PRELIMINARY DRAFT  
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## Appendix D

### Summary of adjustments



*PRELIMINARY DRAFT  
— Subject to Change —  
for Review and Discussion Purposes Only  
Not to be Reproduced*

**Town of Bentley**

8010

Year End: December 31, 2022

Journal Entries: Adjusting

Date: 1/1/2022 To 12/31/2022

Prepared by JH 2/13/2023	In-Chrg Review	Manager Review KP 2/26/2023
Partner Review LP 3/19/2023	EQCR Review	Other Review

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A1	12/31/2022	Sale of Goods and Services	1-41-00-410-00	5210			17,846.82		
A1	12/31/2022	Sale of Goods and Services	1-41-00-410-00	5210			5,163.99		
A1	12/31/2022	Sale of Goods and Services	1-41-00-410-00	5210			4,330.77		
A1	12/31/2022	Sale of Goods and Services	1-41-00-410-00	5210			270.25		
A1	12/31/2022	Bulk Water Sales	1-41-00-415-00	5210			5,001.34		
A1	12/31/2022	Bulk Water Sales	1-41-00-415-00	5210			215.70		
A1	12/31/2022	Sale of Goods and Services	1-42-00-410-00	5210			13,824.93		
A1	12/31/2022	Sale of Goods and Services	1-42-00-410-00	5210			8,823.39		
A1	12/31/2022	Sale of Goods and Services	1-42-00-410-00	5210			3,149.22		
A1	12/31/2022	Sale of Goods and Services	1-42-00-410-00	5210			388.26		
A1	12/31/2022	Sale of Goods and Services	1-42-00-410-00	5210			304.15		
A1	12/31/2022	Sale of Service	1-43-00-410-00	5210			19,400.65		
A1	12/31/2022	Sale of Service	1-43-00-410-00	5210			4,440.59		
A1	12/31/2022	Sale of Service	1-43-00-410-00	5210			1,015.42		
A1	12/31/2022	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5210		51,072.40			
A1	12/31/2022	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5210		18,988.72			
A1	12/31/2022	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5210		11,920.58			
A1	12/31/2022	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5210		1,403.68			
A1	12/31/2022	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5210		790.10			
To record November and December utility billings.									Factual
A2	12/31/2022	Library Board Donations	1-74-02-590-00	5005.1			13,758.78		
A2	12/31/2022	Library Board - Prov. Grants	1-74-02-840-00	5005.1			22,912.90		
A2	12/31/2022	Library Board - Municipal Grants	1-74-02-850-00	5005.1			22,650.00		
A2	12/31/2022	Library Board - Wages/Benefits	2-74-02-111-00	5005.1		56,117.24			
A2	12/31/2022	Library Board - Telephone/Fax	2-74-02-217-00	5005.1		469.14			
A2	12/31/2022	Library Board - Purchased Services	2-74-02-290-00	5005.1		2,513.43			
A2	12/31/2022	Books & General Supplies	2-74-02-510-00	5005.1		369.22			
A2	12/31/2022	Library Board - Utilities	2-74-02-545-00	5005.1		5,717.91			
A2	12/31/2022	Cash - Bentley Municipal Library	3-74-00-100-00	5005.1			5,865.26		
A2	12/31/2022	Net Accumulated Surplus	4-00-00-910-00	5005.1			5,865.26		
A2	12/31/2022	Equity in Bentley Municipal Library	4-74-00-300-00	5005.1		5,865.26			
To record library consolidation.									Factual
A3	12/31/2022	Fire Dept - Donations & Fund Raising	1-23-01-500-00	5004			6,099.00		
A3	12/31/2022	Fire Dept - Municipal Contributions	1-23-01-850-00	5004			360.05		
A3	12/31/2022	Contributed to Reserve	2-23-00-764-00	5004			10,489.59		
A3	12/31/2022	Fire Depart - Purchased Services	2-23-01-250-00	5004		12,184.91			
A3	12/31/2022	Fire Depart - General Supplies	2-23-01-510-00	5004		4,565.18			
A3	12/31/2022	GST INPUT TAX CREDIT - 100.00%	3-12-00-272-00	5004		198.55			
A3	12/31/2022	Fire Department Bank Account	3-23-00-100-00	5004			10,489.59		
A3	12/31/2022	Fire Dept. Bank Account	4-23-00-715-00	5004		10,489.59			
To consolidate the fire department.									Factual
A4	12/31/2022	Prov.Cond. Grants	1-32-00-840-00	7033-1		31,013.00			
A4	12/31/2022	Prov. Cond. Grant - Interest Subsidy	1-66-00-840-00	7033-1		101,255.75			
A4	12/31/2022	Prepaid Licenses/Permits/Other	4-12-00-274-00	7033-1			132,268.75		
To adjust deferred revenue to actual.									Factual
A5	12/31/2022	Lacombe County Special Constable Serv.	2-26-00-300-00	6105		29,000.00			
A5	12/31/2022	Current Accounts Payable	4-12-00-273-00	6105			29,000.00		
To accrue for police service share agreement.									Factual
A6	12/31/2022	Administrative Staff	2-12-00-113-00	6103			3,708.78		
A6	12/31/2022	Full Time Salaries	2-32-00-111-00	6103			1,520.75		
A6	12/31/2022	Accrued TOIL & Vacation Pay	4-12-00-275-00	6103		5,229.53			
To adjust accrued vacation time to actual.									Factual
A7	12/31/2022	Capital Projects/Purchases	2-12-00-762-00	5503			2,942.72		

**Town of Bentley**

Year End: December 31, 2022

Journal Entries: Adjusting

Date: 1/1/2022 To 12/31/2022

8010-1

Prepared by JH 2/13/2023	In-Chrg Review	Manager Review KP 2/26/2023
Partner Review LP 3/19/2023	EQCR Review	Other Review

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A7	12/31/2022	Bldg Maintenance - Purchased Services	2-23-00-250-00	5503		5,255.00			
A7	12/31/2022	Capital Projects/Purchases	2-32-00-762-00	5503			290,673.30		
A7	12/31/2022	Water System Service & Repairs	2-41-00-257-00	5503		8,768.00			
A7	12/31/2022	Capital Projects/Purchases	2-41-00-762-00	5503			8,768.00		
A7	12/31/2022	Town Website	2-61-01-235-00	5503			12,000.00		
A7	12/31/2022	New Beginnings Subdivision	2-66-00-762-00	5503			56,532.10		
A7	12/31/2022	Eng. Structure - cost of 08 asset	3-12-00-610-00	5503		63,359.00			
A7	12/31/2022	OFFICE EQUIPMENT	3-12-00-630-00	5503		14,942.72			
A7	12/31/2022	STREETS, ROADS, LIGHTING, WALKS	3-32-00-610-00	5503		166,514.67			
A7	12/31/2022	STREETS, ROADS, LIGHTING, WALKS	3-32-00-610-00	5503		9,618.52			
A7	12/31/2022	TRACTORS & ROAD EQUIPMENT	3-32-00-630-00	5503		55,544.63			
A7	12/31/2022	ENGINEERING STRUCT. - WATER SYSTEM	3-41-00-610-00	5503		45,056.44			
A7	12/31/2022	LAND FOR FUTURE DEVELOPMENT	3-66-00-570-00	5503		1,857.14			
		To reclassify capital asset purchases and adjust capital assets to actual.							Factual
A8	12/31/2022	Subdivisoin Land Loan Principle Payment	2-66-00-832-00	6003			242,947.02		
A8	12/31/2022	52 Avenue Subdivision Debenture	4-66-00-314-00	6003		139,668.05			
A8	12/31/2022	New Beginnings Debenture	4-66-00-314-01	6003		103,278.97			
		To adjust long term debt to actual.							Factual
A9	12/31/2022	YEAR END ACCOUNTS RECEIVABLE	3-12-00-271-00	ACCT 4-72-00			39,514.06		
A9	12/31/2022	Deferred Revenue - Arena	4-72-00-274-00	ACCT 4-72-00		39,514.06			
		To adjust arena deferred revenue to actual.							Factual
A10	12/31/2022	Inventory Write-down	1-25-00-995-00	5301		154,857.14			
A10	12/31/2022	LAND FOR FUTURE DEVELOPMENT	3-66-00-570-00	5301			154,857.14		
		To record write-down of land held for sale to net realizable value.							Factual
A11	12/31/2022	Amortization Expense - Administration	2-12-00-699-00	5512		19,177.58			
A11	12/31/2022	Amortization Expense - Fire Department	2-23-00-699-00	5512		34,140.03			
A11	12/31/2022	Amortization Expense - Disaster Services	2-24-00-699-00	5512		1,008.00			
A11	12/31/2022	Amortization Expense - Common Services	2-31-00-699-00	5512		21,965.17			
A11	12/31/2022	Amortization Expense - Roads, Walks	2-32-00-699-00	5512		206,188.15			
A11	12/31/2022	Amortization Expense - Stormwater	2-37-00-699-00	5512		18,840.54			
A11	12/31/2022	Amortization Expense - Water	2-41-00-699-00	5512		68,377.00			
A11	12/31/2022	Amortization Expense - Wastewater System	2-42-00-699-00	5512		125,214.00			
A11	12/31/2022	Amortization Expense - Garbage/Waste	2-43-00-699-00	5512		5,842.86			
A11	12/31/2022	Amortization Expense - Recreation	2-72-00-699-00	5512		61,313.46			
A11	12/31/2022	Amortization Expense - Culture	2-74-00-699-00	5512		4,167.00			
A11	12/31/2022	Accumulated Amortization - Eng. Struct.	3-12-00-611-00	5512			191,933.81		
A11	12/31/2022	Accumulated Amortization - Buildings	3-12-00-621-00	5512			79,352.65		
A11	12/31/2022	Accumulated Amortization - Mach & Equip.	3-12-00-631-00	5512			56,692.79		
A11	12/31/2022	Accumulated Amortization - Vehicles	3-12-00-651-00	5512			26,659.00		
A11	12/31/2022	Accumulated Depreciation - Water Dist.	3-41-00-611-00	5512			67,541.00		
A11	12/31/2022	Accumulated Amortization - Wastewater	3-42-00-611-00	5512			144,054.54		
		To record current year amortization.							Factual
A12	12/31/2022	Equity in Fixed Assets	4-00-00-800-00	6923		108,616.84			
A12	12/31/2022	Net Accumulated Surplus	4-00-00-910-00	6923			108,616.84		
		To adjust equity in capital assets.							Factual
A13	12/31/2022	Drawn from Reserves	1-12-00-920-00	6924			158,359.00		
A13	12/31/2022	Drawn From Reserves	1-32-00-920-00	6924			47,926.00		
A13	12/31/2022	Drawn from Operating Reserves	1-41-00-920-00	6924			23,768.00		
A13	12/31/2022	Added to Operating Reserves	2-32-00-764-00	6924		84,380.00			
A13	12/31/2022	Net Accumulated Surplus	4-00-00-910-00	6924			84,380.00		
A13	12/31/2022	Uncommitted Capital Reserves	4-12-00-766-00	6924		63,359.00			
A13	12/31/2022	Uncommitted Capital Reserves	4-12-00-766-00	6924		20,000.00			
A13	12/31/2022	Uncommitted Capital Reserves	4-12-00-766-00	6924		75,000.00			



**Town of Bentley**

Year End: December 31, 2022

Journal Entries: Adjusting

Date: 1/1/2022 To 12/31/2022

8010-2

Prepared by JH 2/13/2023	In-Chrg Review	Manager Review KP 2/26/2023
Partner Review LP 3/19/2023	EQCR Review	Other Review

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A13	12/31/2022	Public Works Capital Reserves - Equip.	4-32-00-763-00	6924		47,926.00			
A13	12/31/2022	Water Capital Reserve	4-41-00-760-00	6924		15,000.00			
A13	12/31/2022	Water Capital Reserve	4-41-00-760-00	6924		8,768.00			
		To adjust reserves to actual.							Factual
PBC1	12/31/2022	Prov.Cond. Grants	1-32-00-840-00	8030-1			29,103.89		
PBC1	12/31/2022	Provincial Cond. Grant	1-61-00-840-00	8030-1			98,100.00		
PBC1	12/31/2022	Prepaid Licenses/Permits/Other	4-12-00-274-00	8030-1		127,203.89			
		To adjust deferred grant revenue.							
PBC2	12/31/2022	Other Revenue Own Source	1-41-00-590-00	8030-2			2,380.95		
PBC2	12/31/2022	G.S.T. Collected	4-12-00-260-00	8030-2		2,380.95			
		To adjust revenue and GST to actual.							
PBC3	12/31/2022	Capital Projects/Purchases	2-32-00-762-00	8030-3		16,346.50			
PBC3	12/31/2022	GST INPUT TAX CREDIT - 100.00%	3-12-00-272-00	8030-3		817.32			
PBC3	12/31/2022	Year End Accounts Payable	4-12-00-272-00	8030-3			17,163.82		
		To accrue capital purchases.							
PBC4	12/31/2022	Emergency Services Wages	2-24-00-111-00	8030-4		774.00			
PBC4	12/31/2022	Community Worker Salary	2-51-00-111-00	8030-4			774.00		
		To reallocate wages to correct account.							
PBC5	12/31/2022	Net Accumulated Surplus	4-00-00-910-00	8030-5		84,380.00			
PBC5	12/31/2022	Public Works Capital Reserves - Equip.	4-32-00-763-00	8030-5			84,380.00		
		To record 2021 Surplus to Public Works Capital Reserve.							
						<b>2,378,584.82</b>	<b>2,378,584.82</b>		
<b>Net Income (Loss)</b>			<b>(254,211.18)</b>						

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## Appendix E

### Summary of uncorrected misstatements

Description	Effect: Increase / (Decrease)					
	Assets	Liabilities	Net Assets	Revenue	Expenses	Net Income (Loss)
<b>Unrecorded misstatement - Factual</b>						
SLAM1 [12/31/2022] - To adjust payroll liability to actual and impact of PY uncorrected misstatement.	\$ -	\$ -	\$ (5,585)	\$ -	\$ (5,585)	\$ 5,585
SLAM2 [12/31/2022] - To reclassify remittance payable and cash balance to actual.	15,543	15,543	-	-	-	-
SLAM4 [12/31/2022] - To adjust accrued audit fees to actual.	-	4,650	-	-	4,650	(4,650)
SLAM5 [12/31/2022] - To reclassify customer deposits.	(13,117)	(13,117)	-	-	-	-
<b>Unrecorded misstatement - Projected</b>						
SLAM3 [12/31/2022] - To reallocate reimbursements received against expenses.	\$ -	\$ -	\$ -	\$ (13,401)	\$ (13,401)	\$ -
<b>Unrecorded misstatement - Judgmental</b>						
None present						
<b>Total uncorrected misstatements</b>	<b>\$ 2,426</b>	<b>\$ 7,076</b>	<b>\$ (5,585)</b>	<b>\$ (13,401)</b>	<b>\$ (14,336)</b>	<b>\$ 935</b>
<b>Cumulative net assets misstatements</b>			<b>\$ (4,650)</b>			

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## Marc Fortais TOB

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**From:** Bentley Staff <bentleystaff@prl.ab.ca>  
**Sent:** March 15, 2023 3:21 PM  
**To:** Marc Fortais TOB  
**Subject:** petting zoo

Good afternoon Marc,

The Bentley Municipal Library is approaching the Town of Bentley in hopes of receiving financial assistance with our petting zoo event held during the Bentley Rodeo.

In the past our event has been financially covered by our generous Society but with new AGLC casino spending parameters our event has been denied funding. Last year our event hosted 368 people in 2 hours, including mostly local people with a fair amount of visitors to our community. We understand that the AG society is not running their FUN ZONE program this year, so if we do not secure funding for our program there will not be any children's event for the 2023 Bentley Rodeo.

The total cost of the petting zoo is approximately \$1300.00 including handwashing stations, animals, handlers, fencing, mileage and gst.

Looking for any support or suggestions,

Vera & Tammy

Co-Managers

Bentley Municipal Library | Box 361 Bentley, AB T0C 0J0  
403-748-4626 | <https://bentleylibrary.prl.ab.ca/>

### **LIBRARY HOURS**

Tuesdays | Wednesdays | Fridays 10:00 am – 5:30 pm

Saturdays 11:00 am – 3:00 pm



WHERE PEOPLE ARE THE KEY

## HIGHLIGHTS OF THE REGULAR COUNCIL MEETING MARCH 9, 2023

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### **BYLAW NO. 1363/22 – PUBLIC HEARING**

A public hearing was held for Bylaw No. 1363/22. Bylaw No. 1363/22 is a bylaw of Lacombe County to adopt an off-site levy for land that is to be subdivided or developed within the Palm Cove Area on Sylvan Lake.

Following the public hearing, Bylaw No. 1363/22 was given second and third reading and so passed.

### **BYLAW NO. 1384/23 – PUBLIC HEARING**

A public hearing was held for Bylaw No. 1384/23. Bylaw No. 1384/23 is a bylaw of Lacombe County to adopt the South of Highway 11(East of Haynes) Area Structure Plan.

Following the public hearing, Bylaw No. 1384/23 was given second and third reading and so passed.

### **CLIVE ATHLETIC AND AG. SOCIETY**

Representatives of the Clive Ag. Society presented proposed upgrades to the Clive Arena's ice plant. The Society will request funding from Lacombe County through County Policy RC(1) Capital Support of Recreation and Cultural Facilities.

### **LACOMBE COUNTY ECONOMIC DEVELOPMENT STRATEGY**

Eric Burton, from Factor5 Group, provided a presentation on the proposed Lacombe County Economic Development Strategy. Following the formal endorsement of the Strategy by Council at a future meeting, the initiatives proposed in the Strategy will move forward. The County has applied for the Northern and Regional Economic Development Program Grant to assist with implementing future initiatives.

### **LACOMBE COUNTY MUNICIPAL DEVELOPMENT PLAN & LAND USE BYLAW 5-YEAR REVIEW**

A presentation regarding *The Municipal Development Plan and Land Use Bylaw 5-Year Review* was presented for Council's information.

### **RMA SPRING CONVENTION – RESOLUTIONS**

Council reviewed the proposed RMA Spring Convention resolutions to be presented at the RMA Spring Convention, scheduled for March 20 to 22, 2023.

### **BYLAW NO. 1389/23**

Bylaw No. 1389/23, a bylaw of Lacombe County to amend the Sylvan Lake Area Structure Plan Bylaw No. 1127/10 related to Dwelling and Residential Regulations and Requirements, received first reading and approval to hold a public hearing. A public hearing for Bylaw No. 1389/23 will be held on April 13, 2023 commencing at 9:00 a.m.

**Next Regular Council Meeting is**  
**Thursday, March 23, 2023 - 9:00 a.m.**

**Next Committee of the Whole Meeting is**  
**April 4, 2023 – 9:00 a.m.**

**Lacombe County Administration Building**

**\*\*For more details from Lacombe County Council meetings, please refer to the meeting minutes. All meeting minutes are posted on the website ([www.lacombecounty.com](http://www.lacombecounty.com)) after approval.**



# Parkland Regional Library System 2022 Annual Report

Expanding opportunities for discovery, growth, and imagination for all Central Albertans



Photo from Cremona Municipal Library

## Thank you!

The Parkland Library Board thanks our member municipalities and the Government of Alberta for continued funding. With your help we supported 49 public libraries in 2022.



Photo from Caroline Municipal Library



## Parkland Libraries have...

678,471 items in the physical collection and 1,256,988 physical circulations.

## Virtual Library Services

- 248,922 website and online catalogue visits
- 91,259 eLibrary database sessions
- 134,981 digital checkouts
- 1,646,392 WiFi sessions at libraries

## Parkland HQ

- Completed 23,757 interlibrary loans
- Provided an additional \$66,000 for additional eContent paid for from reserves
- Completed workshops, training, analysis, and reports on multiple topics for library staff.

# 2022 Annual Report



Photo from Caroline Municipal Library

## Resource Sharing

- 883,300 items delivered in van runs in 2022.
- Purchased, processed, and added 30,594 items to the system catalogue.

## Member Support

- 1,067 consulting activities by Parkland Staff
- Created training videos and documents on introduction to budgeting, trustee orientation, building rapport with CAO's, collection development, and marketing.

## IT Support

- Implemented a new firewall at PRLS headquarters
- Increased network security to reduce exposure to external threats
- Purchased and replaced 66 desktop and 12 laptop computers
- Replaced one of the critical servers at PRLS
- Initiated the review of our current websites for libraries. The project is ongoing, but new websites will likely be implemented in 2023

## Member Libraries Borrowed...

- 14,140 Large Print Books
- 3,310 Audiobooks
- 855 Software and Video Game Kits
- 1,955 Children, Teen, and Adult Programming Kits

# 2022 Annual Report



## Advocacy Activity

The Parkland and Yellowhead Advocacy Committee was instrumental in creating a Systems Advocacy Committee. The Directors and Chairs from all 7 systems in Alberta have created a robust advocacy plan to increase funding from Municipal Affairs.

## Stronger Together

Parkland participated in the second annual Stronger Together Conference. There were 13 sponsors, 20 sessions, and 4 keynote speakers. These were attended by over 1000 registrants.

## Marketing Activity

- Partnered with Lacombe Days for a BBQ in July with over 850 attendees.
- Hosted the 2nd annual Canadian Library Month contest and membership drive. We had 481 contest entries and gained 875 new members.

## Social Media

- Re-evaluated and implemented a new social media strategy.
- We saw a 271% increase in engagement and a 7% increase in reach.

### Contact Us:

#### Parkland Regional Library System

4565 46th Street  
Lacombe, AB T4L 0K2  
403-782-3850

**Board Chair** Teresa Rilling

**Vice Chair** Barb Gilliat

#### Executive Committee

Teresa Rilling (Chair)  
Barb Gilliat (Vice Chair)  
Deb Coombes  
Debra Smith  
Jamie Coston  
Janice Wing  
Joy-Anne Murphy  
Leonard Phillips  
Norma Penney  
Shannon Wilcox

**Director:** Ron Sheppard (ext. 230)

**Manager of Library Services:** Andrea Newland (ext.221)

**Manager of Finance and Operations:** Donna Williams (ext. 141)

**Manager of Technology Infrastructure:** Tim Spark (ext. 212)

**IT Helpdesk** (ext. 600)

#### Advocacy Committee

Gord Lawlor (Chair)  
Norma Penney (Vice Chair)  
Barb Gilliat  
Deb Coombes  
Debra Smith  
Joyce McCoy  
Jul Bissell  
Shawn Peach  
Stephen Levy  
Teresa Cunningham  
Teresa Rilling

[Complete Board and Municipality list here.](#)

\*Statistics based on 2022 annual report to PLSB Municipal Affairs

*Strong Libraries, Strong Communities*







Dear Mayor, Council, and CAO's:

I am pleased to announce that the Board has been successful in hiring a new director.

Ken Woitt comes to us with experience in planning, economic development, regional boards and SDAB. He is a registered professional planner, member of Canadian Institute of Planners and Alberta Professional Planners Institute. Ken 's official start date is April 1st, 2023.

Our interim Director, Albert Frootman, will be working with Ken throughout the transition.

I want to sincerely thank the City of Lacombe for their ongoing support. Twyla Hale, HR Manager for Lacombe, has been an integral part of the hiring process, from vetting the resumes to chairing the interviews and was always available to answer any questions we had. The PCPS board appreciates all the work that Twyla has done in the last few months to make hiring a new Director successful.

PCPS has also hired a new senior planner. Vahid Ghomashchi has an extensive background, educated first as a civil engineer and then earning graduate degrees in planning in the UK. His experience includes about 7 years as the Planning Director of Stratford, PEI and positions with Calgary and Edmonton.

PCPS continues day to day operations, and project work is ramping up. Work is proceeding on the proposed funding model, which is being refined after consultation with CAO's.

We will be losing our board member from Olds as of April 1<sup>st</sup>. Councilor Heather Ryan has been a great asset to the board, and we are sorry to see Olds withdraw from membership with PCPS. Her position will not be filled until our AGM in June when elections will be held as we still have quorum with four board members.

Please feel free to reach out to me or our Interim Director, Albert Frootman, at [pcps@pcps.ab.ca](mailto:pcps@pcps.ab.ca) with any questions or concerns. We look forward to continuing to work with you.

Sincerely,

*Tracey Hallman*

Tracey Hallman

Chair, PCPS Board