



AGENDA
Bentley Town Council
Tuesday April 23, 2024
6:30pm Regular Meeting of Council

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 April 9, 2024**

5. Financial:

- a) Prepaid Cheque Listing – Cheques No. 20240266 to 20240291**
- b) Council Remuneration Listing for March 2024**

6. New Business

- a) 2023 Audited Financial Statements Report**
 - Delegation Grant Stange RSM**
- b) Town of Sylvan Lake Motion to Alberta Municipalities**
 - Looking for a seconder from the Town of Bentley**

7. Correspondence

- a) Lacombe County Council Highlights April 11, 2024**
- b) Lacombe County Fire Restriction**
- c) Parkland Regional Library System – Annual Report**

8. Other Business

- a) Strategic Plan Survey closes April 26, 2024**
 - Do not forget to have your say regarding Bentley's Future**

- b) Change of Deputy Mayor from Councillor Grimsdale to Councillor Hansen effective April 25, 2024**
 - Councillor Pam Hansen will serve as Deputy Mayor and be a designated signing authority on behalf of the Town of Bentley, including all Servus Credit Union Accounts – from April 25, 2024, to July 24, 2024, replacing Councillor Dale Grimsdale who held the prior term.**

9. Adjournment



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

April 9, 2024

Date and Place Minutes of the Regular Meeting of the Council of the Town of Bentley held Tuesday, April 9, 2024, at 6:30 p.m., in the Bentley Municipal Office.

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

Call to Order Mayor Rathjen called the regular council meeting to order at 6:30pm

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 80/2024 Moved by Councillor Hansen, “THAT the agenda of the April 9, 2024, Regular Meeting of Mayor and Council be amended to include an item as unfinished business regarding Mayor and Council support for the Sylvan Lake and Area Health Foundation as discussed at the March 26, 2024, Regular Meeting of Council; AND

THAT an additional item be added as other business for a discussion regarding a visit from Krista Gardner (Vice President Towns and Director Towns for AB Municipalities) be added to the agenda.”

Carried

Motion 81/2024 Moved by Councillor Valiquette, “THAT the agenda of eh April 9, 2024, Regular Meeting of Mayor and Council be amended to include an In-Camera discussion regarding the current contract with Dale Russell and Remax for the sale of the Sunset Heights Subdivision Lots,

(pursuant to Section 194 of MGA, RSA, 2000 C.M. – 26, advice from officials pursuant to section 24(1) of the Freedom of information and the protection of privacy act.”

Carried

Motion 82/2024 Moved by Deputy Mayor Grimsdale, “THAT the amended agenda of the April 9, 2024, regular meeting be accepted.”.

Carried

Previous Minutes

Motion 83/2024 Moved by Councillor Eastman, “THAT the minutes of the March 26, 2024, Regular Meeting of Council be accepted.”

Carried

Financial

a) Prepaid Cheque Listing – Cheques No. 20240209 to 20240265

Motion 84/2024 Moved by Councillor Valiquette, “THAT Cheques No. 20240209 to 20240265 be received for information.”

Carried

Unfinished Business

a) Monkey Top – Rebate of Mutual Aid Response (potential time limitation)

It should be noted that prior to this item being discussed, Councillor Hansen, declared a potential conflict of interest pursuant to her previous roll as an employee with the Monkey Top. Councillor Hansen left her chair and sat in the audience.

Motion 85/2024 Moved by Deputy Mayor Grimsdale, “THAT an amendment be made to motion #67/2024 to add the requirement to rebuild within a certain time-limit as follows:

THAT in order for the current owner of the Monkey Top to be eligible to receive a refund of \$40,439.27 for charges related to cost recovery of mutual aid in relation to the Monkey Top Fire, the invoice must be paid in full; AND

THAT the current owner of the Monkey Top must complete the construction of a new building and be issued an occupancy permit, within two years from the date that the Town of Bentley issued the invoice.”

Carried

b) Sylvan Lake and Area Health Foundation

Motion 86/2024 Moved by Councillor Hansen, "THAT CAO Marc Fortais be directed to draft a letter of support to the Sylvan Lake and Area Health Foundation; AND

THAT the foundation clarify the role and commitment required of Mayor and Council as they continue to develop the foundation."

Carried

New Business

a) Delegation BGC – Wolf Creek

Presentation was given by a delegation (Beth and Hanna from BGC) providing a summary of the utilization of the program and the challenges for cost recovery based on the low utilization. A request was made for additional funding to support the program moving forward due to the lack of utilization, with the disclaimer that the usage did not match the initial want or desire for the program.

Motion 87/2024 Moved by Councillor Eastman, "THAT the presentation form BGC be accepted as information."

Carried

b) Assessment Audit Report

CAO Marc Fortais provided the full Assessment Audit Report for Mayor and Council's information and went through the report to provide the highlights of it. Overall, the Town of Bentley and our Auditor are meeting all legislative requirements for the preparation of assessments and notices. There were only a few minor immaterial matters to be rectified. Both administration and the assessor are committed to rectifying the minor issues in a timely manner.

Motion 88/2024 Moved by Councillor Hansen, "THAT the assessment audit report be accepted as information; AND

THAT administration be directed to meet the requirements of the report."

Carried

Correspondence

a) Reminder (annexation public meeting April 18, 2024 – Bentley Southeast Area Structure Plan)

b) Letter from MP Sean Fraser

Motion 89/2024 Moved by Councillor Valiquette, "THAT correspondence item a) to b) be accepted as information."

Carried

Other Business

a) Krista Gardner – Vice President Towns and Director of Towns for Alberta Municipalities visit May 6th and 7th, 2024.

Mayor and Council discussed setting up a meeting with Krista Gardner from Town's West (Alberta Municipalities). The meeting can be informal or formal, whichever she prefers can even be a chat over coffee.

Motion 90/2024 Moved by Councillor Hansen, "THAT CAO Marc Fortais set up a meeting with Krista Gardner – Vice President Towns and Director of Towns for Alberta Municipalities."

Carried

b) In-Camera item added to agenda – Real Estate Contract Sunset Heights.

Pursuant to section 194 of MGA, RSA, 2000, C.M -26 a discussion regarding the Town of Bentley current contract with our realtor for Sunset Heights, will be in-camera and closed to the public, pursuant to "advice from officials," **Section 24(1)** of the freedom of information and the protection of privacy act.

Motion 90/2024 Moved by Deputy Mayor Grimsdale, "THAT the regular meeting of council be closed to the public at 7:08 pm to discuss the contractual arrangement with our realtor for the Sunset Heights Subdivision."

Carried

Motion 91/2024 Moved by Deputy Mayor Grimsdale, "THAT the regular meeting of council be resumed in public at 7:28pm."

Carried

Adjournment

Mayor Rathjen adjourned the April 9, 2024, Regular Council Meeting at 7:31pm

Mayor Greg Rathjen

CAO Marc Fortais



TOWN OF BENTLEY

Cheque Listing For Council

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20240275	2024-04-10	327241 ALBERTA LTD.	1292	PAYMENT ANIMAL CONTROL FOR MARCH	1,207.50	1,207.50
20240276	2024-04-10	ACCESS GAS SERVICES	202403-AB1878	PAYMENT NATURAL GAS FOR MARCH	4,293.95	4,293.95
20240277	2024-04-10	ADT SECURITY SERVICES CANADA INC.	33864602	PAYMENT PUMPHOUSE SECURITY FOR M/	31.50	31.50
20240278	2024-04-10	CANOE PROCUREMENT GROUP OF CANADA, D	66070739 AB205698	PAYMENT OFFICE SUPPLIES & NN PAPER WASTEWATER LAGOON TREATM	1,349.70 7,193.29	8,542.99
20240279	2024-04-10	G.L.D.C. GAS CO-OP LTD.	691231	PAYMENT BENTLEY FIREHALL NATURAL G	618.89	618.89
20240280	2024-04-10	HHID	69505	PAYMENT DEM APRIL PAYMENT	787.50	787.50
20240281	2024-04-10	HOMEWOOD HEALTH INC.	H673897	PAYMENT EMPLOYEE & FAMILY ASSISTAN	100.80	100.80
20240282	2024-04-10	PARKLAND COMMUNITY PLANNING SERVICES	25032024	PAYMENT MEMBERSHIP FEES APRIL 2024	4,000.00	4,000.00
20240283	2024-04-10	PARKLAND REGIONAL LIBRARY	240022	PAYMENT 2ND QUARTER REQUISITION PA	2,498.92	2,498.92
20240284	2024-04-10	PITNEYWORKS	03042024	PAYMENT POSTAGE	1,080.00	1,080.00
20240285	2024-04-10	SERVUS CREDIT UNION	31032024	PAYMENT SERVUS MASTERCARD FOR MA	4,621.55	4,621.55
20240286	2024-04-10	SYLVAN LAKE SUMMER HOCKEY CAMP LTD	30042024	PAYMENT ARENA CARETAKER PAYMENT F	4,200.00	4,200.00
20240287	2024-04-10	TELUS COMMUNICATIONS INC.	04042024 04042024 APR042024	PAYMENT ARENA WIFI FOR APRIL INTERAC LINE FOR APRIL TELUS APRIL PAYMENT	78.75 37.54 685.99	802.28
20240288	2024-04-10	VALIQUETTE, BRENDA	31032024	PAYMENT REIMBURSEMENT MILEAGE COI	18.88	18.88
20240289	2024-04-10	WOLF CREEK PUBLIC SCHOOL	04052024	PAYMENT REIMBURSEMENT FREEZIES & C	197.27	197.27
20240290	2024-04-10	LOOV, CHRISTOPHER	30032024	PAYMENT REIMBURSE PPE FOR CHRIS	240.96	240.96
20240291	2024-04-10	RSM ALBERTA LLP	CI-10251669 CI-10345150	PAYMENT 2023 AUDIT FIRST PROGRESS B 2023 AUDIT PROGRESS BILL	9,922.50 9,922.50	19,845.00

Total 53,087.99

*** End of Report ***



TOWN OF BENTLEY

Cheque Register

Pay Period M202403 Batch # 16452

Cheque #	Cheque Date	CEO	CAO	Employee	Amount
20240237	2024-04-15			17 RATHJEN,ARTHUR	985.15
20240238	2024-04-15			84 VALIQUETTE,BRENDA	595.07
20240239	2024-04-15			85 HANSEN,PAMELA	692.14
20240240	2024-04-15			86 GRIMSDALE,DALE	734.06
20240241	2024-04-15			87 EASTMAN,LENORE	511.58
Totals					3,518.00

*** End of Report ***



Agenda Date: April 23, 2024

Agenda Item: New Business:
Approval of the 2023 Audited Financial Statements

SUMMARY AND BACKGROUND

Today April 23, 2024, the Town auditor Mr. Grant Stange from RSM, is here to present the 2023 audited financial statements.

It should be noted that there is an increase in accumulated surplus at year end, mainly due to a significant cash donation received for \$250,000 prior to year-end. This donation has been placed in a restricted reserve for the future construction of a soccer field (as shown on page 33 of the audit findings report for the year ended December 31, 2023).

Many small variances or adjustments to the budget throughout the year have been monitored through quarterly projection and variance reporting and have been shared each quarter with both Mayor and Council and in a public report for transparency. Significant changes from the budget to year end amounts include the following:

Revenue overall decrease due to the following :

- Franchise Fees collected were less than anticipated in 2023 to year end based on actuals.
- Development Permit fees were less than anticipated in 2023 to year end based on actuals.
- Lacombe County Grant Revenue was not realized for the slab replacement as the project did not move forward in 2023 (we have not received the revenue) so the amount was projected down at year end.
- No reserve transfer was made from unrestricted reserves to fund the arena slab as the project did not move forward.
- Penalty revenue collected was higher than anticipated as we conservatively budgeted for 2023 and the revenue collected was higher than the estimate at the beginning of the year.
- Small decrease in property tax revenue mainly due to change in school taxes compared to estimate at beginning of year.
- Decrease in revenue for grants as we were not successful with the Canada Green and Inclusive Buildings Program to fund the Arena Slab and Ice Plant Replacement
- Decrease in revenue estimates for arena bookings as utilization is still down since COVID – mainly due to less adult hockey bookings.
- Decrease in revenue for no lot sales in sunset heights.

In 2023 there were again no lot sales for the Sunset Heights Subdivision, however the first official lot sale occurred at the beginning of 2024, which shows positive progress based on the reconsolidation of the subdivision and new interest in the lots.

Expense overall decrease due to the following:

- Increase in expenditure for firefighter training this is offset by a decrease in conferences and training costs in other departments and savings in council conference costs.
- Slight increase in bank charges mainly due to fees related to card transactions.
- Significant decrease in expenditure for arena slab and ice plant project not moving forward as no success with the Canada Green and Inclusive Buildings Program Grant.
- Increased expenditure as we added concrete program phase III in 2023 due to the arena project not moving forward.
- Increased expenditure for Sunset Heights consolidation project costs that were carried into 2023 from 2022 (delays due to cold weather). This was however funded by deferred revenue from 2022.
- Slight increase in donations given to other organizations approved by Mayor and council for the Rec and Culture Grants, this is offset by a decrease in funding paid directly to the library for the Lacombe County Grant (was previously a flow through grant, but was paid directly to the library by Lacombe County in 2023)
- Slight increase in insurance costs for the year based on actual insurance billing in 2023.
- Small decrease in materials goods and supplies as a result of overall cost savings to year end
- Decrease in mileage and subsistence costs due to less costs reimbursed to Mayor and Council as well as administration as compared to budgeted amounts.
- Decrease in costs associated to Canada Day as a result of event not moving forward in 2023.
- Increase of \$250,000 in reserve transfer at year end for cash donation received and allocated to reserve by Mayor and Council to construct a future soccer field.
- Slight increase in costs related to postage, freight, telephone, and internet to year end.
- Increase in costs related to arena ice plant failure at year end – 3 failures in 2 months – this was not budgeted.
- Increase in costs associated to Oxford Park electrical reconnection due to severed connection from demolition.
- Decrease in recycling fees for 2023 as compared to budgeted amounts.
- Decrease in residential taxes due to actual tax calculations and assessments for 2023.
- Increase costs associated to natural gas and electricity based on market pricing in 2023.
- Increased costs associated to salaries and wages due to higher benefits costs, wcb costs, vacation and ot bank payouts at the beginning of the year, overtime earnings, and an error in Parks supervisor wage calculation in budget for 2023. This is offset by savings in firefighting honorariums paid.

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 2023 Consolidated Financial Statements and Independent Auditors Report for the year ending December 31, 2023, as prepared by RSM Ltd.

ATTACHMENTS

- 1) 2023 Consolidated Financial Statements and Independent Auditors Report Year Ended December 31, 2023

Marc Fortais, CAO

Town of Bentley

Audit Findings Report
For the Year Ended December 31, 2023

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April 23, 2024

The Town Council
Town of Bentley
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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, 2023.

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,

RSM Canada LLP

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, 2023.

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).

We expect that our independent auditors' report will contain a "Qualified Opinion" paragraph drawing attention to the Town's adoption of the new accounting standard, PS 3280, Asset Retirement Obligations effective January 1, 2023. The asset retirement obligation liability has not been sufficiently analyzed and is unable to be reasonably estimated and recorded which constitutes a departure from the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. We were unable to obtain sufficient appropriate audit evidence about the possible effect of the Town of Bentley's asset retirement obligations on tangible capital assets and asset retirement obligation liability as at December 31, 2023 and on amortization of tangible capital assets and accretion expense for the year ended December 31, 2023 because the information was not readily available. Consequently, the effects on the consolidated financial statements have not been determined.

SIGNIFICANT AUDIT FINDINGS

Materiality

Final overall materiality was \$94,800 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, except for the asset retirement obligation.

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 - Revenue recognition

Issue/Risk Area

Occurrence of user fee revenue was assessed as having a significant risk of material misstatement because incorrect charges could be made.

Our Response

To address the risk, substantive testing is performed over a sample of user fee transactions and agreed back to the invoices.

Issue/Risk Area - Valuation of Asset Retirement Obligation

Issue/Risk Area

RSM has identified a significant risk in the estimate and valuation of the asset retirement obligation (ARO). Management relies on estimates from third party reports to determine the liability required. This estimate is complex and may be insufficient or valued incorrectly.

Our Response

RSM was unable to obtain sufficient appropriate audit evidence about the possible effect of the Town of Bentley's asset retirement obligations on tangible capital assets and asset retirement obligation liability as at December 31, 2023 because the information was not readily available and the ARO was not sufficiently analyzed. As a result, the ARO could not be reasonably estimated and recorded which constituted a departure from the Public Sector Accounting board of the Chartered Professional Accountants of Canada. Consequently, the audit report was qualified with respect to this matter (see Basis for Qualified Opinion) and additional note disclosure was added to the financial statements (see Note 2).

Conclusion

We reviewed all significant accounting estimates, except for the asset retirement obligation, 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).

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Appendix A

Other required communication

Area	Comment
Independence	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 judgment, RSM is independent within the meaning of regulatory and professional requirements and the objectivity of the audit team is not impaired.
Illegal Acts, Fraud, Intentional Misstatements and Errors	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.
Related Party Transactions	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.
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">• <i>Segregation of duties</i> <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>

Appendix A

Other required communication (cont'd)

Area	Comment
	<ul style="list-style-type: none"><li data-bbox="532 424 933 451">• <i>Fire Department bank account</i> <p data-bbox="571 472 1523 802">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="571 835 1523 928">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="532 970 836 997">• <i>Journal entry approval</i> <p data-bbox="571 1018 1523 1171">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="571 1205 1523 1381">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>
	<ul style="list-style-type: none"><li data-bbox="532 1432 808 1459">• <i>Museum employees</i> <p data-bbox="571 1480 1523 1570">There are no employee contracts signed by museum employees. We recommend that employee contracts are signed by the museum employees and maintained.</p>
	<ul style="list-style-type: none"><li data-bbox="532 1621 734 1648">• <i>Tax penalties</i> <p data-bbox="571 1669 1523 1843">It was identified that anyone on the tax installment program has not been subject to penalty charges due to misinterpretation of the bylaw. Those on the tax installment program should be subject to the tax penalty bylaw when taxes are unpaid by the second day of December of the year in which they are levied. We recommend management to implement new processes to ensure penalties are appropriately charged based on the bylaw.</p>

Appendix A

Other required communication (cont'd)

Area	Comment
	<ul style="list-style-type: none">• <i>Payroll report review</i> 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. We recommend time sheets are reviewed prior to submission and payroll reports be signed off once approved.
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.

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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, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements of Town of Bentley have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Town of Bentley's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements. Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report.

The consolidated financial statements have been audited on behalf of Council by RSM Canada LLP, in accordance with Canadian generally accepted auditing standards.

Chief Administrative Officer

INDEPENDENT AUDITOR'S REPORT

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, 2023 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, 2023, 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.

Qualified 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, 2023, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Bentley as at December 31, 2023, and its results 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 Qualified Opinion

As described in Note 2 to the consolidated financial statements, the Town of Bentley was required to adopt the new accounting standard, PS 3280, Asset Retirement Obligations effective January 1, 2023. The asset retirement obligation liability has not been sufficiently analyzed and therefore cannot be reasonably estimated and recorded which constitutes a departure from the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

INDEPENDENT AUDITOR'S REPORT continued

We were unable to obtain sufficient appropriate audit evidence about the possible effect of the Town of Bentley's asset retirement obligations on tangible capital assets and asset retirement obligation liability as at December 31, 2023 and on amortization of tangible capital assets and accretion expense for the year ended December 31, 2023 because the information was not readily available. Consequently, the effects on the consolidated financial statements have not been determined.

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

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December 31, 2023

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TOWN OF BENTLEY
Consolidated Statement of Financial Position
December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash	\$ 972,544	\$ 818,624
Trade and other receivables	167,343	266,474
Taxes receivable (note 4)	<u>144,743</u>	<u>221,946</u>
	<u>1,284,630</u>	<u>1,307,044</u>
LIABILITIES		
Accounts payable and accruals (note 6)	219,342	224,515
Deferred revenue (note 7)	8,318	142,343
Long-term debt (note 8)	82,117	333,486
Trust liabilities	<u>62,988</u>	<u>62,988</u>
	<u>372,765</u>	<u>763,332</u>
Contingent liability (note 10)		
NET FINANCIAL ASSETS	<u>911,865</u>	<u>543,712</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (page 6)	13,933,821	14,095,794
Prepaid expenses	63,410	59,283
Inventory for consumption	10,000	10,000
Land for resale inventory (note 11)	<u>511,000</u>	<u>511,000</u>
	<u>14,518,231</u>	<u>14,676,077</u>
ACCUMULATED SURPLUS (note 12)	<u>\$15,430,096</u>	<u>\$15,219,789</u>

Commitments (note 13)

Approved by Council:

 Mayor

 Chief Administrative Officer

TOWN OF BENTLEY

Consolidated Statement of Operations and Accumulated Surplus Year Ended December 31, 2023

	Budget	2023	2022
Revenue			
Net municipal taxes (page 7)	\$ 1,188,690	\$ 1,183,113	\$ 1,169,197
User fees and sales of goods	714,950	706,120	655,031
Government transfers for operating (page 8)	618,541	374,822	243,293
Other	393,705	335,864	131,285
Franchise fees (note 15)	130,000	118,138	122,927
Penalties and cost of taxes	21,500	53,549	70,279
Investment income	20,000	30,913	20,164
Fines	3,000	10,285	5,700
Licenses and permits	9,550	6,433	8,860
	<u>3,099,936</u>	<u>2,819,237</u>	<u>2,426,736</u>
Expenses (page 9)			
Administrative	436,512	472,943	442,174
Roads, streets, walks and lighting	258,723	464,618	437,367
Parks and recreation	331,808	445,963	397,047
Wastewater treatment and disposal	148,936	269,779	268,432
Waste management	225,426	207,590	246,557
Water supply and distribution	132,635	184,986	265,767
Common services	159,995	178,145	175,112
Municipal planning and zoning	222,130	167,567	148,467
Fire	81,104	147,492	143,191
Disaster services and bylaws enforcement	128,145	123,251	100,117
Library	54,335	105,930	115,447
Family and community support	83,013	93,030	86,043
Legislative	90,936	78,956	81,602
Oxford school (heritage)	1,551	1,293	100,403
	<u>2,355,249</u>	<u>2,941,543</u>	<u>3,007,726</u>
Deficiency of revenue over expenses before the following	744,687	(122,306)	(580,990)
Other income (expenses)			
Government transfers for capital (page 8)	2,670,327	342,223	330,326
Impairment of land for resale inventory (note 11)	-	-	(154,857)
Loss on disposal of tangible capital assets	-	(9,610)	-
Surplus (deficiency) excess of revenue over expenses	3,415,014	210,307	(405,521)
Accumulated surplus, beginning of year	<u>15,219,789</u>	<u>15,219,789</u>	<u>15,625,310</u>
Accumulated surplus, end of year	<u>\$ 18,634,803</u>	<u>\$ 15,430,096</u>	<u>\$ 15,219,789</u>

TOWN OF BENTLEY

Consolidated Statement of Changes in Net Financial Assets Year Ended December 31, 2023

	Budget	2023	2022
Surplus (deficiency) excess of revenue over expenses	\$ 3,415,014	\$ 210,307	\$ (405,521)
Acquisition of tangible capital assets	(9,300)	(390,266)	(355,035)
Disposal of tangible capital assets	-	12,925	-
Amortization of tangible capital assets	-	539,314	566,234
Change in prepaid expenses	-	(4,127)	1,638
Change in land for resale inventory	-	-	153,000
Increase (decrease) in net financial assets	3,405,714	368,153	(39,684)
Net financial assets, beginning of year	<u>543,712</u>	<u>543,712</u>	<u>583,396</u>
Net financial assets, end of year	<u>\$ 3,949,426</u>	<u>\$ 911,865</u>	<u>\$ 543,712</u>

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TOWN OF BENTLEY
Consolidated Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
CASH PROVIDED BY (USED FOR)		
Operating activities		
Cash receipts from ratepayers, services and agencies	\$ 2,887,169	\$ 2,314,195
Cash paid to suppliers, employees and agencies	(2,366,095)	(2,405,143)
Interest received	30,913	20,164
Interest paid	(45,435)	(36,306)
	<u>506,552</u>	<u>(107,090)</u>
Capital activities		
Purchase of tangible capital assets	(390,266)	(355,035)
Government transfers for capital	285,688	335,391
Proceeds on disposal of tangible capital assets	3,315	-
Land for resale inventory	-	(1,857)
	<u>(101,263)</u>	<u>(21,501)</u>
Financing activities		
Repayment of long-term debt	(251,369)	(242,947)
Increase (decrease) in cash	153,920	(371,538)
Cash, beginning of year	<u>818,624</u>	<u>1,190,162</u>
Cash, end of year	<u>\$ 972,544</u>	<u>\$ 818,624</u>

Excluded from the consolidated statement of cash flows is the impairment of land for resale inventory in the amount of nil (2022 - \$154,857), as this is a non-cash transaction.

TOWN OF BENTLEY

Consolidated Schedule of Changes in Accumulated Surplus Year Ended December 31, 2023

	Unrestricted	Reserves	Equity in Library	Equity in Tangible Capital Assets	2023	2022
Balance, beginning of year	\$ (51,193)	\$ 1,330,861	\$ 33,385	\$13,906,736	\$15,219,789	\$15,625,310
Surplus (deficiency) excess of revenue over expenses	210,307	-	-	-	210,307	(405,521)
Transfer to reserves	(212,550)	212,550	-	-	-	-
Current year funds used for tangible capital assets	(390,266)	-	-	390,266	-	-
Disposal of tangible capital assets	12,925	-	-	(12,925)	-	-
Annual amortization expense	539,314	-	-	(539,314)	-	-
Long-term debt repaid related to tangible capital assets	(106,941)	-	-	106,941	-	-
Bentley Fire Department deficiency of revenue over expenses	3,167	(3,167)	-	-	-	-
Bentley Municipal Library excess of revenues over expenses	(6,811)	-	6,811	-	-	-
Balance, end of year (Note 12)	<u>\$ (2,048)</u>	<u>\$ 1,540,244</u>	<u>\$ 40,196</u>	<u>\$13,851,704</u>	<u>\$15,430,096</u>	<u>\$15,219,789</u>

TOWN OF BENTLEY

Consolidated Schedule of Tangible Capital Assets Year Ended December 31, 2023

	Land	Buildings	Water distribution systems	Wastewater distribution systems	Engineering structures	Machinery and equipment	Vehicles	2023	2022
Cost									
Beginning balance	\$ 422,061	\$ 3,818,876	\$ 4,363,404	\$ 8,491,012	\$ 9,866,909	\$ 1,196,093	\$ 713,348	\$ 28,871,703	\$ 28,516,668
Additions	-	22,231	123,359	12,583	217,297	14,796	-	390,266	355,035
Disposals	-	-	-	-	-	(10,300)	(13,000)	(23,300)	-
Ending balance	<u>422,061</u>	<u>3,841,107</u>	<u>4,486,763</u>	<u>8,503,595</u>	<u>10,084,206</u>	<u>1,200,589</u>	<u>700,348</u>	<u>29,238,669</u>	<u>28,871,703</u>
Accumulated amortization									
Beginning balance	-	1,583,367	3,179,223	5,054,884	3,704,765	797,805	455,865	14,775,909	14,209,675
Amortization	-	78,886	48,909	126,292	198,535	60,033	26,659	539,314	566,234
Disposals	-	-	-	-	-	(2,575)	(7,800)	(10,375)	-
Ending balance	-	<u>1,662,253</u>	<u>3,228,132</u>	<u>5,181,176</u>	<u>3,903,300</u>	<u>855,263</u>	<u>474,724</u>	<u>15,304,848</u>	<u>14,775,909</u>
Net book value	<u>\$ 422,061</u>	<u>\$ 2,178,854</u>	<u>\$ 1,258,631</u>	<u>\$ 3,322,419</u>	<u>\$ 6,180,906</u>	<u>\$ 345,326</u>	<u>\$ 225,624</u>	<u>\$ 13,933,821</u>	<u>\$ 14,095,794</u>
2022 net book value	<u>\$ 422,061</u>	<u>\$ 2,235,509</u>	<u>\$ 1,184,181</u>	<u>\$ 3,436,128</u>	<u>\$ 6,162,145</u>	<u>\$ 398,287</u>	<u>\$ 257,483</u>	<u>\$ 14,095,794</u>	

TOWN OF BENTLEY

Consolidated Schedule of Property and Other Taxes Year Ended December 31, 2023

	Budget	2023	2022
Taxation			
Real property taxes	\$ 1,469,661	\$ 1,451,226	\$ 1,449,178
Linear property taxes	<u>24,917</u>	<u>25,763</u>	<u>25,907</u>
	<u>1,494,578</u>	<u>1,476,989</u>	<u>1,475,085</u>
Requisitions			
Alberta School Foundation Fund	299,330	285,971	299,330
Lacombe Foundation	<u>6,558</u>	<u>7,905</u>	<u>6,558</u>
	<u>305,888</u>	<u>293,876</u>	<u>305,888</u>
Net municipal taxes	<u>\$ 1,188,690</u>	<u>\$ 1,183,113</u>	<u>\$ 1,169,197</u>

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TOWN OF BENTLEY
Consolidated Schedule of Government Transfers
Year Ended December 31, 2023

	Budget	2023	2022
Operating transfers			
Provincial Government	\$ 125,151	\$ 215,475	\$ 103,964
Other Local Governments	<u>493,390</u>	<u>159,347</u>	<u>139,329</u>
	<u>618,541</u>	<u>374,822</u>	<u>243,293</u>
Capital transfers			
Provincial Government	<u>2,670,327</u>	<u>342,223</u>	<u>330,326</u>
	<u>\$ 3,288,868</u>	<u>\$ 717,045</u>	<u>\$ 573,619</u>

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TOWN OF BENTLEY
Consolidated Schedule of Expenses by Object
Year Ended December 31, 2023

	Budget	2023	2022
Contracted and general services	\$ 992,900	\$ 887,331	\$ 1,052,673
Salaries, wages and benefits	855,848	977,509	892,960
Amortization	-	539,314	566,234
Materials, goods and utilities	331,100	368,141	321,774
Transfers to local boards and agencies	149,771	123,813	137,783
Bank charges and short-term interest	18,000	37,798	20,049
Interest on long-term debt	<u>7,630</u>	<u>7,637</u>	<u>16,253</u>
	<u>\$ 2,355,249</u>	<u>\$ 2,941,543</u>	<u>\$ 3,007,726</u>

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TOWN OF BENTLEY
Notes to the Consolidated Financial Statements
December 31, 2023

1. Nature of Activities

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

2. New Accounting Standards

Effective January 1, 2023, the Town was required to adopt the new accounting standard PS 3280 Asset Retirement Obligations.

This standard deals with obligations to retire tangible capital assets of a public sector entity that are predictable and avoidable which includes legal obligations that occur due to the acquisition, construction, development, or normal use of a tangible capital asset that is controlled by the entity. An asset retirement obligation is recognized when there is a legal obligation to incur costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. When measuring asset retirement obligations, the Town includes costs that are based on requirements and are directly attributable to asset retirement activities, uses a present value technique, and applies a discount rate to reflect the time value of money and the risks specific to the obligation for which future cash flow estimates have not been adjusted. On initial recognition of an asset retirement obligation, the Town will recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset by the same amount as the obligation liability. Over time, the cost will be expensed in a rational and systematic manner and the obligation liability will be accreted. Depending on its nature, a subsequent re-measurement of the liability could result in a change in the carrying amount of the related tangible capital asset or an expense.

The Town has not sufficiently analyzed its potential asset retirement obligations and, as such, is unable to record a reasonable estimate which constitutes a departure from the requirements of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

3. Significant Accounting Policies

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:

TOWN OF BENTLEY
Notes to the Consolidated Financial Statements
December 31, 2023

3. Significant Accounting Policies (Continued)

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, 2023

3. Significant Accounting Policies (Continued)

Basis of accounting (continued)

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: estimated useful lives of tangible capital assets. Areas requiring the use of significant estimates include valuation of land for resale inventory and asset retirement obligation. 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 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, 2023

3. Significant Accounting Policies (Continued)

Non-financial assets (continued)

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	30 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, 2023

4. Taxes Receivable

Included in taxes receivable are current taxes and grants in lieu of taxes receivable of \$102,662 (2022 - \$146,845) and taxes in arrears of \$42,081 (2022 - \$75,101).

5. Line of Credit

The Town has an undrawn \$500,000 operating line of credit, bearing interest at the bank prime rate (currently 7.2%). Collateral is provided by a general security agreement providing a first charge and security interest in and to all the Borrower's present and after-acquired personal property.

6. Employee Benefit Obligation

Included in accounts payable is \$15,259 (2022 - \$21,120) 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.

7. Deferred Revenue

	2023	2022
Prepayment for ice rentals	\$ 8,318	\$ 10,074
Canada Community-Building Fund	<u>-</u>	<u>132,269</u>
	<u>\$ 8,318</u>	<u>\$ 142,343</u>

TOWN OF BENTLEY
Notes to the Consolidated Financial Statements
December 31, 2023

8. Long-Term Debt	2023	2022
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.	\$ 82,117	\$ 189,059
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. During the year this demand bank loan was fully repaid.	<u>-</u>	<u>144,427</u>
Current portion	<u>82,117</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 333,486</u>

9. Debt Limits	2023	2022
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:		
Total debt limit	\$ 4,228,855	\$ 3,640,103
Total debt	<u>82,117</u>	<u>333,486</u>
Amount of debt limit unused	<u>\$ 4,146,738</u>	<u>\$ 3,306,617</u>
Service limit of debt	\$ 704,809	\$ 606,684
Service on debt	<u>259,200</u>	<u>259,332</u>
Amount of debt servicing limit unused	<u>\$ 445,609</u>	<u>\$ 347,352</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 consolidated financial statements must be interpreted as a whole.

TOWN OF BENTLEY
Notes to the Consolidated Financial Statements
December 31, 2023

10. Contingent Liability

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.

11. Land for Resale Inventory

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 to \$154,857 to its estimated net realizable value.

PRELIMINARY DRAFT
for Review and Discussion Purposes Only
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TOWN OF BENTLEY

Notes to the Consolidated Financial Statements December 31, 2023

12. Accumulated Surplus (Deficit)	2023	2022
Unrestricted deficit	\$ <u>(2,048)</u>	\$ <u>(51,193)</u>
Reserves		
Operating		
Operating contingencies	48,199	48,199
Recreation and parks	47,985	47,985
Community services	31,205	31,205
Fire department	19,335	17,650
Administration	6,780	6,780
Bike path	3,214	3,214
Bentley Centennial (2015)	<u>1,266</u>	<u>1,266</u>
	157,984	156,299
Capital		
General	339,188	372,887
Wastewater	248,000	248,000
Water and wastewater	185,195	185,195
Equipment replacement - public works	157,406	157,406
Arena upgrades	72,365	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	5,565	5,565
Soccer field	<u>250,000</u>	<u>-</u>
	1,382,260	1,174,562
Total reserves	<u>1,540,244</u>	<u>1,330,861</u>
Equity in tangible capital assets		
Tangible capital assets (page 6)	13,933,821	14,095,794
Related long-term debt	<u>(82,117)</u>	<u>(189,058)</u>
	<u>13,851,704</u>	<u>13,906,736</u>
Equity in Bentley Municipal Library	<u>40,196</u>	<u>33,385</u>
	\$ <u>15,430,096</u>	\$ <u>15,219,789</u>

TOWN OF BENTLEY
Notes to the Consolidated Financial Statements
December 31, 2023

13. Commitments

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, 2024 is \$67,410 (2023 - \$70,070).

14. Salary and Benefits Disclosure

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

	Salary (1)	Benefits and allowances (2)	2023 Total	2022 Total
Councilors				
Greg Rathjen, Mayor	\$ 14,350	\$ -	\$ 14,350	\$ 14,538
Pam Hansen, Councilor	7,927	-	7,927	9,475
Lenore Eastman, Councilor	6,660	-	6,660	9,075
Dale Grimsdale, Councilor	8,512	-	8,512	8,827
Brenda Valiquette, Councilor	6,894	-	6,894	8,465
Marc Fortais, CAO	145,703	14,679	160,382	146,798
	<u>\$ 190,046</u>	<u>\$ 14,679</u>	<u>\$ 204,725</u>	<u>\$ 197,178</u>

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honorarium 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.

15. Contractual Rights

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, 2023

16. Financial Instruments

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:

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.

17. Budget Amounts

Council and management approved the 2023 budget for the Town of Bentley on December 13, 2022.

18. Approval of Financial Statements

Council and management have approved these financial statements.

TOWN OF BENTLEY
Supplementary Financial Information
Year Ended December 31, 2023

Reconciliation of 2023 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	2023	2022
Surplus (deficiency) excess of revenue over expenses per financial statements	\$ 3,415,014	\$ 210,307	\$ (405,521)
Capital expenditures			
Add: amortization expense	-	539,314	566,234
Deduct: tangible capital assets acquired	(9,300)	(390,266)	(355,035)
Deduct: disposal of tangible capital assets	-	12,925	-
Surplus (deficiency) excess of operating and capital revenues over expenditures	3,405,714	372,280	(194,322)
Capital financing			
Add: interest on long-term capital debt	7,630	7,637	16,253
Deduct: repayment of capital debt, including interest	-	(114,578)	(119,532)
Net (deficiency) surplus before the following	3,413,344	265,339	(297,601)
Other			
Add: transfer from operating reserves	-	3,167	10,490
Add (deduct): transfer to (from) capital reserves	(3,084,327)	(212,550)	145,673
Add (deduct): Bentley Municipal Library excess (deficiency) of revenues over expenses	-	(6,811)	5,865
Deduct: repayment of Subdivision loan	(251,290)	-	-
Surplus (decrease) increase in unrestricted surplus	\$ 77,727	\$ 49,145	\$ (135,573)

Appendix C

Management representation letter



PRELIMINARY DRAFT
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Town of Bentley

Box 179
Bentley, Alberta
T0C 0J0

April 23, 2024

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, 2023 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 April 23, 2024, 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 1, 2024, 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.

However, the following departures from Canadian public sector accounting standards have occurred and have been reported in the auditor's report:

- the Town of Bentley was required to adopt the new accounting standard, PS 3280, Asset Retirement Obligations effective January 1, 2023. The asset retirement obligation liability has not been sufficiently analyzed and is unable to be reasonably estimated and recorded which constitutes a departure from the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

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 that have not been disclosed to you and appropriately reflected in the consolidated financial statements.
 - (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 that the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, 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. We have performed a detailed review of our land for resale inventory and confirm that we are not aware of any indicators of impairment. We further confirm that carrying value approximates fair value.
25. The terms of your engagement, as set out in your letter to us dated February 1, 2024, are still in effect and we agree with the terms as set out.

Journal entry approval

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

Yours very truly,

Marc Fortais, CAO

LP/tm

Appendix D

Summary of adjustments



PRELIMINARY DRAFT
— Subject to Change —
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Town of Bentley

Year End: December 31, 2023

Journal Entries: Adjusting

Date: 1/1/2023 To 12/31/2023

8010

Prepared by TM1 2/21/2024	In-Chrg Review	Manager Review KP6 3/6/2024
Partner Review LP37 4/15/2024	EQR Review	Other Review

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
PBC01	12/31/2023	Administrative Staff	2-12-00-113-00	WP 6102		2,975.43		
PBC01	12/31/2023	Full Time Salaries	2-32-00-111-00	WP 6102		1,438.49		
PBC01	12/31/2023	Accrued TOIL & Vacation Pay	4-12-00-275-00	WP 6102	4,413.92			
To adjust accrued vacation time to actual.								Factual
PBC02	12/31/2023	Transfer from reserve	1-66-00-920-00	6923		9,400.00		
PBC02	12/31/2023	Transfer from reserve	1-66-00-920-00	6923		24,299.42		
PBC02	12/31/2023	Drawn from Reserves	1-72-00-920-00	6923		8,603.00		
PBC02	12/31/2023	Contributed to Capital	2-72-00-762-00	6923	250,000.00			
PBC02	12/31/2023	Uncommitted Capital Reserves	4-12-00-766-00	6923	33,699.42			
PBC02	12/31/2023	Capital Funds Reserve - Arena Building	4-72-00-765-00	6923	8,603.00			
PBC02	12/31/2023	(Restricted) Future Soccer Field Reserve	4-72-09-761-00	6923		250,000.00		
To adjust reserves to actual.								Factual
PBC03	12/31/2023	Sale of Goods and Services	1-41-00-410-00	5202-1		1,805.53		
PBC03	12/31/2023	Sale of Goods and Services	1-41-00-410-00	5202-1		3,693.58		
PBC03	12/31/2023	Sale of Goods and Services	1-41-00-410-00	5202-1		18,465.89		
PBC03	12/31/2023	Sale of Goods and Services	1-41-00-410-00	5202-1		4,339.81		
PBC03	12/31/2023	Sale of Goods and Services	1-41-00-410-00	5202-1		270.25		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		2,068.75		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		2,889.45		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		13,963.71		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		3,149.22		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		388.26		
PBC03	12/31/2023	Sale of Goods and Services	1-42-00-410-00	5202-1		215.70		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		2,919.77		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		5,508.22		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		19,596.31		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		4,440.59		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		1,040.52		
PBC03	12/31/2023	Sale of Service	1-43-00-410-00	5202-1		304.15		
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	6,794.05			
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	12,091.25			
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	52,025.91			
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	11,929.62			
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	1,428.78			
PBC03	12/31/2023	WATER SUPPLY ACCTS RECEIVABLE	3-41-00-274-00	5202-1	790.10			
To record November and December utility billings.								Factual
PBC04	12/31/2023	Memberships	2-11-00-230-00	8036	539.00			
PBC04	12/31/2023	Natural Gas	2-12-00-546-00	8036	528.01			
PBC04	12/31/2023	Natural Gas	2-31-00-546-00	8036	584.08			
PBC04	12/31/2023	Natural Gas	2-41-00-546-00	8036	361.52			
PBC04	12/31/2023	Neighbourhood Notes Supplies	2-51-00-511-00	8036	591.06			
PBC04	12/31/2023	Natural Gas	2-72-00-546-00	8036	2,130.26			
PBC04	12/31/2023	Natural Gas	2-72-09-546-00	8036	40.44			
PBC04	12/31/2023	GST INPUT TAX CREDIT - 100.00%	3-12-00-272-00	8036	29.55			
PBC04	12/31/2023	GST INPUT TAX CREDIT - 100.00%	3-12-00-272-00	8036	182.22			
PBC04	12/31/2023	Current Accounts Payable	4-12-00-273-00	8036		539.00		
PBC04	12/31/2023	Current Accounts Payable	4-12-00-273-00	8036		620.61		
PBC04	12/31/2023	Current Accounts Payable	4-12-00-273-00	8036		3,826.53		
To accrue accounts payable invoices.								Factual
PBC05	12/31/2023	Lacombe County - Cost Share Recovery	1-23-00-850-00	8037		5,212.75		
PBC05	12/31/2023	Lacombe County - Cost Share Recovery	1-23-00-850-00	8037	5,543.92			
PBC05	12/31/2023	CURRENT TRADE ACCT. (MISC.)	3-12-00-270-00	8037	5,212.75			
PBC05	12/31/2023	G.S.T. Collected	4-12-00-260-00	8037		5,543.92		
To correct accounts receivable invoice.								Factual
PBC06	12/31/2023	Volunteer Firemen Remuneration	2-23-00-159-00	6105	5,887.31			
PBC06	12/31/2023	Year End Accounts Payable	4-12-00-272-00	6105		5,887.31		

Town of Bentley

Year End: December 31, 2023

Journal Entries: Adjusting

Date: 1/1/2023 To 12/31/2023

8010-1

Prepared by TM1 2/21/2024	In-Chrg Review	Manager Review KP6 3/6/2024
Partner Review LP37 4/15/2024	EQR Review	Other Review

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
		To accrue 4th quarter fire department cost share.						Factual
RSM01	12/31/2023	Library Board Donations	1-74-02-590-00	5004		18,996.18		
RSM01	12/31/2023	Library Board - Prov. Grants	1-74-02-840-00	5004		34,889.00		
RSM01	12/31/2023	Library Board - Municipal Grants	1-74-02-850-00	5004		22,650.00		
RSM01	12/31/2023	Library Board - Wages/Benefits	2-74-02-111-00	5004	60,260.95			
RSM01	12/31/2023	Library Board - Telephone/Fax	2-74-02-217-00	5004	432.84			
RSM01	12/31/2023	Library Board - Purchased Services	2-74-02-290-00	5004	3,240.62			
RSM01	12/31/2023	Books & General Supplies	2-74-02-510-00	5004	77.85			
RSM01	12/31/2023	Library Board - Utilities	2-74-02-545-00	5004	5,711.42			
RSM01	12/31/2023	Cash - Bentley Municipal Library	3-74-00-100-00	5004	6,811.50			
RSM01	12/31/2023	Net Accumulated Surplus	4-00-00-910-00	5004	6,811.50			
RSM01	12/31/2023	Equity in Bentley Municipal Library	4-74-00-300-00	5004		6,811.50		
		To record library consolidation.						Factual
RSM02	12/31/2023	Fire Dept - Donations & Fund Raising	1-23-01-500-00	WP 5003		6,132.30		
RSM02	12/31/2023	Fire Dept - Municipal Contributions	1-23-01-850-00	WP 5003		4,881.49		
RSM02	12/31/2023	Contributed to Reserve	2-23-00-764-00	WP 5003		3,168.11		
RSM02	12/31/2023	Fire Depart - Purchased Services	2-23-01-250-00	WP 5003	5,547.39			
RSM02	12/31/2023	Fire Depart - General Supplies	2-23-01-510-00	WP 5003	6,923.91			
RSM02	12/31/2023	Fire Depart - Equipment/Shop Supplies	2-23-01-524-00	WP 5003	1,230.43			
RSM02	12/31/2023	GST INPUT TAX CREDIT - 100.00%	3-12-00-272-00	WP 5003	480.17			
RSM02	12/31/2023	Fire Department Bank Account	3-23-00-100-00	WP 5003		3,168.11		
RSM02	12/31/2023	Fire Dept. Bank Account	4-23-00-715-00	WP 5003	3,168.11			
		To consolidate the fire department.						Factual
RSM03	12/31/2023	Subdivisoin Land Loan Principle Payment	2-66-00-832-00	WP 6003		251,369.01		
RSM03	12/31/2023	52 Avenue Subdivision Debenture	4-66-00-314-00	WP 6003	144,427.41			
RSM03	12/31/2023	New Beginnings Debenture	4-66-00-314-01	WP 6003	106,941.60			
		To adjust long-term debt to actual.						Factual
RSM04	12/31/2023	Full Time Salaries	2-31-00-111-00	6100 LEAD		5,584.73		
RSM04	12/31/2023	Payroll Remittances Payable	4-12-00-232-00	6100 LEAD	5,584.73			
		To clear out payroll remittance payable.						Factual
RSM05	12/31/2023	Lacombe County Special Constable Serv.	2-26-00-300-00	WP 6104	44,000.00			
RSM05	12/31/2023	Current Accounts Payable	4-12-00-273-00	WP 6104		44,000.00		
		To accrue for police service share agreement.						Factual
RSM06	12/31/2023	Purchased Bldg Repair/Maint. Services	2-12-00-250-00	5501		8,391.00		
RSM06	12/31/2023	Capital Projects/Purchases	2-12-00-762-00	5501		6,193.00		
RSM06	12/31/2023	Capital Projects/Purchases	2-12-00-762-00	5501		3,455.28		
RSM06	12/31/2023	Equipment Parts & Supplies	2-23-00-524-00	5501	5,791.72			
RSM06	12/31/2023	Capital Projects/Purchases	2-23-00-762-00	5501		2,336.44		
RSM06	12/31/2023	Streets Maint. Purchased Service	2-32-00-250-00	5501		1,083.00		
RSM06	12/31/2023	Capital Projects/Purchases	2-32-00-762-00	5501		216,214.23		
RSM06	12/31/2023	Water System Service & Repairs	2-41-00-257-00	5501		47,625.00		
RSM06	12/31/2023	Sewer System Purchased Repairs	2-42-00-258-00	5501		12,582.50		
RSM06	12/31/2023	New Beginnings Subdivision	2-66-00-762-00	5501		75,733.96		
RSM06	12/31/2023	Contributed to Capital	2-72-00-762-00	5501		8,603.43		
RSM06	12/31/2023	Professional Services	2-72-02-230-00	5501		13,840.00		
RSM06	12/31/2023	ADMINISTRATION BUILDINGS	3-12-00-620-00	5501	8,391.00			
RSM06	12/31/2023	OFFICE EQUIPMENT	3-12-00-630-00	5501	6,193.00			
RSM06	12/31/2023	STREETS, ROADS, LIGHTING, WALKS	3-32-00-610-00	5501	217,297.22			
RSM06	12/31/2023	ENGINEERING STRUCT. - WATER SYSTEM	3-41-00-610-00	5501	47,625.00			
RSM06	12/31/2023	ENGINEERING STRUCT. - WATER SYSTEM	3-41-00-610-00	5501	75,733.96			
RSM06	12/31/2023	ENGINEERING STRUCT. SEWAGE LAGOON	3-42-00-610-00	5501	12,582.50			
RSM06	12/31/2023	RECREATION BD. BUILDINGS	3-71-00-620-00	5501	13,840.01			
RSM06	12/31/2023	ARENA - MACHINERY & EQUIPMENT	3-72-00-630-00	5501	8,603.43			

Town of Bentley

Year End: December 31, 2023

Journal Entries: Adjusting

Date: 1/1/2023 To 12/31/2023

8010-2

Prepared by TM1 2/21/2024	In-Chrg Review	Manager Review KP6 3/6/2024
Partner Review LP37 4/15/2024	EQR Review	Other Review

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement	
		To reclassify capital asset purchases and adjust capital assets to actual.							Factual
RSM07	12/31/2023	CURRENT TRADE ACCT. (MISC.)	3-12-00-270-00	6401		46,759.87			
RSM07	12/31/2023	Deferred Revenue - Arena	4-72-00-274-00	6401	46,759.87				
		To adjust Book King deferred revenue to actual.							Factual
RSM08	12/31/2023	Other Revenue	1-31-00-560-00	5500 LEAD	3,314.90				
RSM08	12/31/2023	Gain (loss) on Disposal of PP & E	2-12-00-698-00	5500 LEAD	9,610.10				
RSM08	12/31/2023	Accumulated Amortization - Mach & Equip.	3-12-00-631-00	5500 LEAD	2,575.00				
RSM08	12/31/2023	Accumulated Amortization - Vehicles	3-12-00-651-00	5500 LEAD	7,800.00				
RSM08	12/31/2023	COMMON SERVICES - VEHICLES	3-31-00-650-00	5500 LEAD		13,000.00			
RSM08	12/31/2023	TRACTORS & ROAD EQUIPMENT	3-32-00-630-00	5500 LEAD		10,300.00			
		To record disposal of 1996 Dodge Dakota.							Factual
RSM09	12/31/2023	Amortization Expense - Administration	2-12-00-699-00	5504	24,085.90				
RSM09	12/31/2023	Amortization Expense - Fire Department	2-23-00-699-00	5504	32,616.03				
RSM09	12/31/2023	Amortization Expense - Disaster Services	2-24-00-699-00	5504	1,008.00				
RSM09	12/31/2023	Amortization Expense - Common Services	2-31-00-699-00	5504	21,276.17				
RSM09	12/31/2023	Amortization Expense - Roads, Walks	2-32-00-699-00	5504	215,575.98				
RSM09	12/31/2023	Amortization Expense - Stormwater	2-37-00-699-00	5504	17,782.09				
RSM09	12/31/2023	Amortization Expense - Water	2-41-00-699-00	5504	49,745.00				
RSM09	12/31/2023	Amortization Expense - Wastewater System	2-42-00-699-00	5504	108,510.00				
RSM09	12/31/2023	Amortization Expense - Garbage/Waste	2-43-00-699-00	5504	5,842.86				
RSM09	12/31/2023	Amortization Expense - Recreation	2-72-00-699-00	5504	58,704.86				
RSM09	12/31/2023	Amortization Expense - Culture	2-74-00-699-00	5504	4,167.00				
RSM09	12/31/2023	Accumulated Amortization - Eng. Struct.	3-12-00-611-00	5504		198,535.31			
RSM09	12/31/2023	Accumulated Amortization - Buildings	3-12-00-621-00	5504		78,885.96			
RSM09	12/31/2023	Accumulated Amortization - Mach & Equip.	3-12-00-631-00	5504		60,032.53			
RSM09	12/31/2023	Accumulated Amortization - Vehicles	3-12-00-651-00	5504		26,659.00			
RSM09	12/31/2023	Accumulated Depreciation - Water Dist.	3-41-00-611-00	5504		48,909.00			
RSM09	12/31/2023	Accumulated Amortization - Wastewater	3-42-00-611-00	5504		126,292.09			
		To record current year amortization.							Factual
RSM10	12/31/2023	Equity in Fixed Assets	4-00-00-800-00	6922	54,333.17				
RSM10	12/31/2023	Net Accumulated Surplus	4-00-00-910-00	6922		54,333.17			
		To adjust equity in capital assets.							Factual
RSM11	12/31/2023	Federal Cond Grant - Tourism Relief Fund	1-66-00-840-00	7000 LEAD		75,734.00			
RSM11	12/31/2023	Transfer from reserve	1-66-00-920-00	7000 LEAD	75,734.00				
		To adjust provincial grant revenue to actual.							Factual
RSM12	12/31/2023	Residential Taxes	1-00-00-111-00	5201-1	5,143.35				
RSM12	12/31/2023	Tax Cancellations & Refunds	2-12-00-910-00	5201-1	18,651.82				
RSM12	12/31/2023	PROPERTY TAXES RECEIVABLE	3-00-00-211-00	5201-1		23,795.17			
		To write-off Town of Bentley taxes receivable amounts that will not be collected.							Factual
					1,964,350.54	1,964,350.54			
Net Income (Loss)			5,777.07						

Appendix E

Summary of uncorrected misstatements

Description	Effect: Increase / (Decrease)					
	Assets	Liabilities	Net Assets	Revenue	Expenses	Net Income (Loss)
Unrecorded misstatement - Factual						
SLAM01 [12/31/2023] - To reclassify customer deposits.	\$ (14,836)	\$ (14,836)	\$ -	\$ -	\$ -	\$ -
SLAM03 [12/31/2023] - To adjust accrued audit fees to actual.	-	4,650	-	-	4,650	(4,650)
SLAM04 [12/31/2023] - To adjust library bank balance to actual.	(5,054)	-	(3,982)	-	1,072	(1,072)
PYSLAM1 [12/31/2023] - To record prior year audit accrual.	-	-	(4,650)	-	(4,650)	4,650
Unrecorded misstatement - Projected						
None present						
Unrecorded misstatement - Judgmental						
SLAM02 [12/31/2023] - To adjust public works inventory to actual.	\$ 5,000	\$ -	\$ -	\$ -	\$ (5,000)	\$ 5,000
Total uncorrected misstatements	\$ (14,890)	\$ (10,186)	\$ (8,632)	\$ -	\$ (3,928)	\$ 3,928
Cumulative net assets misstatements			\$ (4,704)			

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Goldfish Infestation and Emergency Approval of Powder-Form Rotenone Pesticide

Moved by: Town of Sylvan Lake

Seconded by:

WHEREAS goldfish, an invasive aquatic species, are continuously infesting stormwater ponds, posing a serious risk to the ecosystem;

WHEREAS the only approved pesticide in Canada, liquid Rotenone, is no longer being manufactured due to a manufacturing plant closure;

WHEREAS affected municipalities have made great efforts to resolve the issue, including obtaining the necessary provincial authorization to remove the aquatic invasive species manually;

WHEREAS the exploration of alternative methods, such as electrofishing, dewatering, and dredging, have been used in the absence of liquid Rotenone;

WHEREAS goldfish continue to infest stormwater ponds, despite using alternative methods, demonstrating how persistent the problem is for affected municipalities;

IT IS THEREFORE RESOLVED THAT Alberta Municipalities advocate to the Government of Alberta for emergency approval of the dry form Rotenone to address the goldfish, an invasive aquatic species, infestation in stormwater pond systems.

BACKGROUND:

An extensive goldfish infestation in Alberta's stormwater ponds requires quick intervention to lessen the environmental harm to waterways and ecosystems.

The lack of liquid Rotenone has made it difficult to manage the aquatic invasive species successfully, even with attempts to address the problem using existing strategies, including physical removal, pond dewatering, and electrofishing. Emergency licensing of dry-form rotenone is required to assist in the prompt and effective management of the goldfish population and reduce the risk of ecological harm.

To mitigate the environmental risk posed to the lake by the aquatic invasive species in the surrounding stormwater ponds, it is imperative for the province to allow the emergency approval of dry-form Rotenone; this approval would not only facilitate an effective tool to control the goldfish population found in the stormwater ponds but also prevent further ecological damaging by providing an urgently needed solution to address the infestations.

By working collaboratively with relevant stakeholders, including municipalities, the Government of Alberta can address this pressing environmental concern and safeguard the integrity of Alberta's natural resources.

ALBERTA MUNICIPALITIES COMMENTS:



HIGHLIGHTS OF THE REGULAR COUNCIL MEETING APRIL 11, 2024

PUBLIC HEARING FOR BYLAW NO. 1409/24 VILLAGE OF ALIX/LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT PLAN

A public hearing was held for Bylaw No. 1409/24 pertaining to proposed amendments to the Village of Alix Lacombe/County Intermunicipal Development Plan. Following the Public Hearing, Bylaw No. 1409/24 received second reading.

PLANNING DEPARTMENT UPDATE

Council received an update on the projects and initiatives of the Planning Department for the month of March 2024.

COMMITTEE OF THE WHOLE MEETING NOTES

The following recommendations from the Committee of the Whole Meeting held on April 2, 2024 received the approval of Council:

- That the that the Mirror Lot Inventory presentation be received for information; and further, that the County Manager be directed to complete an inventory and assessment of the underground servicing infrastructure in the Hamlet of Mirror in 2025 and subsequently undertake an underground servicing strategy.
- That the County Manager be directed to prepare a report and recommendation regarding the marketing of current County-owned properties in the Hamlet of Mirror for consideration at a future Council Meeting.
- That the Local Government Fiscal Framework Plan presentation be received for information.
- That the Hydrogen and Energy Transition for Rural Alberta presentation be received for information.
- That the Lacombe County New Pavement Plan be approved as presented; and further, that the County Manager be directed to prepare a report and recommendation regarding implementation of the key recommendations of Lacombe County New Pavement Plan, for consideration at a future Council meeting.
- That the Housing Opportunity matter be discussed at a future Council meeting, on a closed meeting basis.

INTERMUNICIPAL COLLABORATION FRAMEWORK REVIEW SURVEY

The draft response to the Intermunicipal Collaboration Framework review survey, as completed by the County Manager, was approved and will be submitted to Alberta Municipal Affairs on behalf of Lacombe County.

SYLVAN LAKE WATER/WASTEWATER COMMISSION BUSINESS PLAN REVIEW TERMS OF REFERENCE

Council endorsed a letter to be sent to Sylvan Lake Regional Water and Water and Wastewater Commission (SLRWWC) in response to their invitation for comments and feedback regarding the proposed Terms of Reference for the updating of the SLRWWC Business Plan.



WHERE PEOPLE ARE THE KEY

SYLVAN LAKE AND AREA HEALTH FOUNDATION

Lacombe County, as part of the area serviced by the Sylvan Lake Advanced Ambulatory Care Service, supports the Sylvan Lake and Area Urgent Care Committee in the formation of the Sylvan Lake and Area Health Foundation.

VILLAGE OF CLIVE AND LACOMBE COUNTY INTERMUNICIPAL DEVELOPMENT COMMITTEE/INTERMUNICIPAL COLLABORATION FRAMEWORK COMMITTEE TERMS OF REFERENCE

The Village of Clive and Lacombe County Intermunicipal Development Plan/Intermunicipal Collaboration Framework Committee Terms of Reference were approved as presented.

POLICY RC(1) FUNDING APPLICATION – BENTLEY ARENA

Lacombe County will fund 48% of the cost of the Bentley Arena Ice Plant Replacement, to a maximum of \$383,717. This contribution will be funded from the County's Recreation Capital Assistance Reserve.

POLICY RC(1) FUNDING APPLICATION – CLIVE SCHOOL PLAYGROUND PROJECT

Lacombe County will contribute up to \$100,000 to the Clive School Council Association's Clive School Playground project. This contribution will be funded from the Recreation Capital Assistance Reserve.

BYLAW NOS. 1406/24 AND 1407/24 DWELLINGS ON AGRICULTURAL 'A' DISTRICT PARCELS

Bylaw Nos. 1406/24 and 1407/24 pertaining to dwellings on Agricultural 'A' District Parcels received second and third readings and were passed.

BYLAW NO. 1410/24 TAX RATE BYLAW

Bylaw No. 1410/24 was presented for Council's consideration and, by resolution, received first, second and third readings and was passed. This bylaw pertains to the rates of taxation to be levied against assessable property within Lacombe County for the 2024 taxation year.

MEDICINE LODGE SKI HILL SOCIETY

Representatives of the Medicine Lodge Ski Hill Society provided Council with a presentation regarding the history and operations of the Medicine Lodge Skill Hill as well as proposed improvements to the facility. The Medicine Lodge Ski Hill Society has submitted a Policy RC(1) Funding Application in the amount of \$327,435 to support the facility upgrades as well as a Policy RC(2) Funding Application in the amount of \$25,000 for operational support. The County Manager was directed to prepare a report and recommendation regarding the County's support for improvements to the Medicine Lodge Ski Hill for consideration at a future Council meeting.

Next Regular Council Meeting is

April 25, 2024 – 9:00 a.m.

Next Committee of the Whole Meeting is

June 4, 2024 – 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) after approval.**



MEDIA RELEASE

April 19, 2024

Fire Restriction in effect for Lacombe County

(*Lacombe County, April 19, 2024*)—Effective April 19, 2024, at 8:00 AM, a Fire Restriction is in effect for all of Lacombe County due to exceptionally dry conditions and a lack of foreseeable precipitation. At this time, Lacombe County has cancelled current fire permits and suspended any fire permit requests. All existing fires to which the ban applies **must** be extinguished immediately.

What IS PERMITTED during a Fire Restriction?

- Safe wood campfires*
- Bylaw-compliant backyard fire pits
- Portable propane fire pits
- Gas or propane stoves and barbecues
- Catalytic or infrared-style heaters

***Safe wood campfires** include those in campgrounds, on private lands, and in backyards. They must be within a metal, brick, or rock fire ring and comply with Lacombe County's fire bylaw. Safe wood campfires are required to:

- a) Be on rock, gravel, sand, or another non-combustible surface that extends at least one metre around the fire;
- b) Have a responsible person in attendance to keep fires under control at all times and extinguish before leaving; and
- c) Have enough water on site to extinguish the fire.

Please remember:

- **Off-Highway Vehicles can start wildfires** – frequently check to ensure hotspots are free of debris and make sure mufflers and spark arrestors are working properly.
- **Never leave a campfire unattended.** Soak it, stir it, and soak it again until cool to the touch to ensure it is extinguished.

Burns already completed should be checked, and extra care should be used to ensure burns are completely extinguished. **This Fire Restriction may be elevated to a Fire Ban at any time** and will remain in effect until conditions improve.

Stay informed on fire restrictions and fire bans in your area by checking: www.albertafirebans.ca, or visit our website, www.lacombecounty.com, for the most current information in Lacombe County.

For additional information, please contact:

Mark Sproule
Lacombe County Manager of CPO Services
Director of Emergency Management
(403) 782-8959
msproule@lacombecounty.com

Fire restriction



A fire restriction prohibits the use of wood campfires on public land but does allow wood campfires inside provincial campgrounds and private property. Fire permits may be restricted, suspended or cancelled and no new fire permits will be issued.

Activity	Restriction level
Fire permits	Restricted or suspended
Safe wood campfires on public lands	Not allowed
Safe wood campfires in a designated campground	Allowed
Safe wood campfires on private land	Allowed
Safe wood campfire in backyard fire pits	Allowed
Barbeque - Charcoal briquette	Allowed
Fireworks	Always prohibited without written permission of a Forest Officer
Exploding targets	Always prohibited without written permission of a Forest Officer
Propane/natural gas powered appliances	Allowed
Indoor wood fire	Allowed
Open flame oil devices	Allowed



Parkland Regional Library System 2023 Annual Report

Libraries, Value Beyond Words



Photo from Olds 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 2023.



Photo from Hughenden Library

Parkland Libraries have...

637,120 items in their collections.

Virtual Library Services

- 262,476 website and online catalogue visits
- 58,010 eLibrary database sessions
- 156,051 digital checkouts
- 1,422,940 WiFi sessions at libraries

Parkland HQ

- Completed workshops, training, analysis, and reports on multiple topics for library staff
- Housed and managed 10,081 print items plus 3,635 non print items like kits and audiobooks
- Maintains a collection of 21,494 virtual items like eBooks and eAudiobooks

Libraries, Value Beyond Words



2023 Annual Report



Resource Sharing

- Van drivers made 3,180 deliveries driving 182,850 kilometers
- 843,900 items delivered in van runs in 2023
- Purchased, processed, and added 41,841 items to the system catalogue

Advocacy Activity

The Systems Advocacy Committee created and distributed advocacy materials for the Provincial election which may have significantly impacted the province-wide efforts to obtain an increase in operating grant funding from the Government of Alberta

IT Support

- A new website was implemented for the region. This was a major undertaking that involved many Parkland staff with many obstacles to overcome.
- 86 computers were replaced throughout the region.
- A total of 64 new wireless access points were replaced in all member libraries.

Library Services Support

- 73 visits to 43 member libraries
- Training provided to 10 new library managers
- 1,237 consulting sessions by Parkland Staff
- Held 18 training events for 255 attendees

Marketing Activity

- Canadian Library Month Contests resulted in 1,700 new cardholders in October
- Distributed 8,750 bookmarks, 275 brochures, 750 flyers, and 900 stickers to member libraries to help them market their services

Social Media

- A LinkedIn strategy was implemented and followers increased by 39%
- 69% increase in engagement for Facebook
- 35% increase in engagement for Instagram

Contact Us:

Parkland Regional Library System
4565 46th Street
Lacombe, AB T4L 0K2
403-782-3850

Board Chair Barb Gilliat

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)

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

*Statistics based on 2023 annual report to PLSB Municipal Affairs



**Council is conducting a survey
to help assist with
Bentley's Strategic Plan**

**Your Input Is Valued And NEEDED
For Future Planning Direction!**

Survey link can be found on the Town of Bentley Website

<https://townofbentley.ca/surveys-your-input-is-requested/>



Paper Surveys
Available at
Town Office

Survey Closes FRIDAY, APRIL 26th, 2024