

## TOWN OF ECKVILLE-COUNCIL AGENDA

Tuesday April 24, 2023

Town Office Council Chambers Eckville, AB 6:00 pm  
(Councillors may attend via electronic means)

1. CALL TO ORDER 1.1
2. DELEGATIONS/PUBLIC HEARING 2.1 Delegation – Melissa Milne MNP RE: 2022 Financial Statements  
Time: 6:00pm
3. AGENDA 3.1 Additional Agenda Items  
3.2 Adoption of Agenda
4. MINUTES 4.1 Regular Council Meeting Minutes – April 11, 2023 pg. 1-3
5. ACTION ITEMS 5.1 RFD-Approval of 2022 financial Statements & 2022 Financial Information  
Return (Separate One Drive pkg to follow)  
5.2 RFD-Councillor Appointments to Eckville Municipal Library Board pg. 4
6. BYLAWS, POLICIES 6.1
7. REPORTS 7.1 Management Report April 24, 2023 pg. 5-14  
7.2 Financial Report-AP Report April 20, 2023 pg. 15  
7.3 Animal Control Services March 2023 pg. 16
8. COMMITTEE, BOARD REPORTS 8.1
9. CORRESPONDENCE, INFORMATION 9.1 Atco Pipelines Replacement pg. 17-23  
9.2 Lacombe Foundation Financial Statements 2022 pg. 24-50  
9.3 Lacombe County Highlights of Council Meeting April 13, 2023 pg. 51-52  
9.4 AB Municipal Affairs-Rebecca Shulz pg. 53 -54  
9.5 Alberta Recreation & Parks Association(ARPA) awards pg. 55  
9.6 Alberta Culture Office of the Minister pg. 56
10. SEMINARS, MEETINGS, SPECIAL EVENTS 10.1 Village of Clive Parade Invite pg. 57
11. CLOSED SESSION 11.1 Section 19: Confidential evaluations
12. COMMITTEE OF THE WHOLE 12.1
13. ADJOURNMENT 13.1

Mtg. Date April 24, 2023

Agenda Item 4.1

**TOWN OF ECKVILLE – COUNCIL MINUTES**

Monday April 11, 2023

Eckville Town Office, 5023 – 51 Avenue, Eckville, Alberta

**1. Call to Order**

1.1 Mayor Ebden called the meeting to order at 6:00 p.m.

Present: Mayor Ebden  
Deputy Mayor Engen  
Councillor Meyers  
Councillor Palm-Fraser  
Councillor See  
Councillor Thoreson

Absent:

Staff: CAO Jack Ramsden  
Deputy CAO, Darcy Webb  
Recording Secretary Heather Allen

Press: None

Gallery: None

**2. Delegations/Public Hearings**

2.1 None

**3. Agenda**

3.1 Additional Agenda Items  
5.4 RFD- Request for Delegation – Allen Hallgren  
5.5 CAO Contract  
3.2 Adoption of Agenda

**Res. 090.2023**

Moved by Councillor See that the agenda be adopted with the additions. **Carried Unanimously.**

**4. Minutes**

4.1 Regular Council Meeting Minutes – March 27, 2023

**Res.091.2023**

Moved by Deputy Mayor Engen that the minutes of the regular Council Meeting held March 27 be adopted as presented. **Carried Unanimously.**

**5. Action Items**

5.1 RFD-Tax Recovery – Public Auction

**Res. 092.2023**

Moved by Deputy Mayor Engen that the date of the 2023 public auction be set for Wednesday May 31, 2023 commencing at 2:00

p.m. in the Town of Eckville Council Chambers, located at 5023 – 51 Avenue, Eckville. **Carried Unanimously.**

**Res. 093.2023**

Moved by Councillor Palm-Fraser that, for public auction purposes, a reserve bid of \$271,000 be set for the property described as Lot 14, Block 2, Plan 7921647 and a reserve bid of \$653,000 be set for the property described as Lot 4, Block4, Plan 0720639. **Carried Unanimously.**

5.2 RFD-Reappoint Dana Kreil to the Eckville Library Board.

**Res. 094.2023**

Moved by Councillor Meyers that the Town of Eckville Council appoint Dana Kreil to the Eckville Municipal Library Board for another three year term extending through to February 9, 2026. **Carried Unanimously.**

5.3 RFD- Award of the Eckville Cemetery Maintenance Contract

**Res. 095.2023**

Moved by Councillor See That the 2023 Eckville Municipal Cemetery Maintenance Contract be awarded to Outback Lawn Maintenance of Lacombe County as per the tender rate of \$410 per cut, at intervals, during the 2023 summer months. **Carried Unanimously.**

5.4 RFD- Request for Delegation-Allen Hallgren

**Res. 096.2023**

Moved by Councillor Meyers that Allen Hallgren of the Eckville Slow Pitch Association be invited as a delegation to meet with Town Council on May 8<sup>th</sup>, 2023 to discuss potential development of new ball diamonds or upgrading the existing diamonds. **Carried Unanimously.**

5.5 CAO Contract.

**Res. 097.2023**

Moved by Deputy Mayor Engen that the CAO's contract be brought to the May 8<sup>th</sup>, 2023 Council Meeting for discussion. **Carried Unanimously.**

**6. Bylaws/Policies**

6.1 None

**7. Reports**

- 7.1 Management Report – April 11, 2023
- 7.2 Financial Report – AP Report April 4, 2023, EFT March 24, 2023.
- 7.3 Medicine River Watershed Society - Discussion
- 7.4 Eckville Community Centre Financial Statement

**Res. 098.2023**

Moved by Councillor Meyers that the Reports be accepted for information. **Carried Unanimously.**

**8. Committee & Board Reports**

- 8.1 Councillor See reported on the Eckville Arena
- 8.2 Deputy Mayor Engen reported on the Eckville Curling Rink
- 8.3 Councillor Meyers reported on LREMP

8.4 Mayor Ebden reported on the Eckville Community Centre.

**Res. 099.2023**

Moved by Councillor See that the Committee and Board Reports be accepted. **Carried Unanimously.**

**9. Correspondence, Information Items**

- 9.1 Parkland Regional Library Board Talk.
- 9.2 Parkland Regional Library Board Meeting Minutes
- 9.3 Municipal Affairs Letter
- 9.4 Alberta Public Works Association

**Res. 100.2023**

Moved by Deputy Mayor Engen that the Town of Eckville proclaim the week of May 21-27, 2023 Public Works Week. **Carried Unanimously**

**Res. 101.2023**

Moved by Councillor Thoreson that the Correspondence and Information Items be accepted as Information. **Carried Unanimously.**

**10. Seminars, Meetings, Special Events**

- 10.1 Central Alberta Rodeo Association
- 10.2 Sylvan Lake "1913 Days Celebration"

**Res. 102.2023**

Moved by Councillor Meyers That the Seminars, Meetings Special Events be accepted for information. **Carried Unanimously.**

**11. Closed Session**

- 11.1 None

**12. Committee of the Whole**

- 12.1 Policy #6101 Street and Park Name Changer Policy Review.

**Res. 103.2023**

Moved by Councillor See That the Arena Operating Association be given permission to rename the Eckville Arena.

Deputy Mayor Engen called for a recorded vote.

For the Motion: Councillor See, Councillor Meyers.

Against the Motion: Mayor Ebden, Deputy Mayor Engen, Councillor Palm-Fraser, Councillor Thoreson. **Motion Defeated.**

**13. Adjournment**

- 13.1

**Res. 104.2023**

Mayor Ebden adjourned the meeting. Time 8:20 p.m. **Carried Unanimously.**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
CAO

Mtg. Date April 24, 2023

Agenda Item 5.2

**TOWN OF ECKVILLE**  
**Request to Council for Decision**

<b>Meeting:</b>	<b>Town Council</b>
<b>Meeting Date:</b>	<b>April 24, 2023</b>
<b>Originated By:</b>	<b>Jack Ramsden, CAO/Darcy Webb, Deputy CAO</b>
<b>Title:</b>	<b>Councillor Appointments to the Eckville Municipal Library Board</b>

**BACKGROUND:** At the Town of Eckville Organizational Meeting held on October 24, 2022, Councillors Thoreson and Engen were appointed as representatives on the Eckville Municipal Library Board. Resolution # 234.2022 was passed by Council and reads as follows:

*“Moved by Councillor Meyers that Councillor Thoreson and Councillor Engen be appointed to the Eckville Municipal Library Board. **Carried Unanimously.**”*

**DISCUSSION/ALTERNATIVES:** In order to satisfy the Government of Alberta’s Public Library Services Branch the appointment must provide a term that states a specific end date.

In order to satisfy their request we began including end dates for all appointments in 2021.

At the organizational meeting held on October 24, 2022 we went as far as to include a separate motion that included the end date of the appointment term. October 30, 2023 was chosen as this is the latest date that the 2023 organizational meeting could be held.


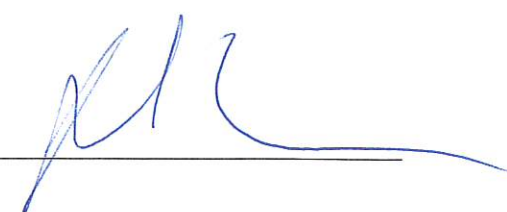
Unfortunately, the end date of the term was missed when the minutes were produced.

To that end, administration recommends amending resolution 234.2022 to reflect the actual appointment term.

**IMPACT ON BUDGET:** N/A.

**RECOMMENDED ACTION:** That the following motion be presented for consideration:

**“That Resolution # 234.2022 be amended to read Councillor Thoreson and Councillor Engen be appointed to the Eckville Municipal Library Board with a term extending through to October 30, 2023.”**

Prepared by:  Approved By:  4

**MANAGEMENT REPORT  
TO ECKVILLE TOWN COUNCIL  
April 24, 2023**

Mtg. Date April 24, 2023  
Agenda Item 7.1

**Current Activities:**

- **Water Plant Upgrade Project Number Two:** Nothing new to report at this time.
- **Snow & Ice Removal:** Hopefully we are finished snow & ice removal unit fall.
- **Wastewater Treatment Upgrade Options Study:** After a few attempts to find a date that worked for the majority of us we have finally agreed to Thursday May 4<sup>th</sup> as the date of our wastewater treatment upgrade study workshop. Supper will be at 5:30 and the workshop will start at 6:00.
- **Main Street Solar Lights:** Nothing to report currently. However, we did sit in on a virtual meeting with Fortis to discuss our experiences with our unique solar streetlights. We will likely be asked to talk further with them as there are very few municipalities with solar street lighting.
- **Town Entrance Sign:** Administration has met with one of two providers in Red Deer and we hope to meet with the other company in the next few weeks. We will report to Council when we have received two quotes for replacing our sign panels, hardware, and software.
- **Street Sweeping:** Our Public Works Team started the first round of street sweeping on April 17<sup>th</sup> and will continue until we have all the streets completed. They will also be sweeping off the gravel at various corners and along certain boulevards as part of our spring cleanup.  
When the Public Works Team has completed the main sweeping in Eckville, they will complete our annual contract sweeping in Alix and Clive. This work will take about one week.
- **Cemetery Maintenance:** We will be having the contract signed next week and Outback Lawn Maintenance will start work in early May.
- **Paper Shredding Service:** Best Shredding from Red Deer were parked in front of the Eckville Curling Rink on Saturday April 15<sup>th</sup> to conduct our first “no charge” paper shredding event. At the end of the 3-hour event, a total of 25 people, 3 of whom were from out of town, delivered 1,500lbs of paper. This was approximately half of the truck’s capacity. Thanks to Chris from Best Shredding for his assistance in and thanks to Kristina Martinek who spent her Saturday morning overseeing the event.

**Future / Planned Activities:**

- **Highway 11 Twinning, Functional Planning Study – Highway to Township Road 390 (east of Benalto):** Nothing to report at this time.
- **Replotting of Westview Lots:** The Municipal Planning Commission, who also serve as the Town’s Subdivision Authority, approved the Town’s Subdivision Application for the reconfiguration of Lots 27, 28 & part of Lot 29 – Block 4 – Plan 1621575 to provide for two

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Management Report – April 24, 2023

larger building lots and a partial remaining lot at their April 18<sup>th</sup> MPC meeting. We will now advertise the approval and after the appeal period is up, we will submit the new plans to Land Titles. We are still working on proposed pricing for the two newly created lots which we will bring forward later.

- **New RV Dump Station:** Our Public Works Team installed the new Sani Star RV Dump Station Kiosk on the concrete pad on April 18<sup>th</sup> and Triple A Electric connected the power on April 19<sup>th</sup>. My understanding is that it is now operating correctly. We are proposing to open the RV Dump Station to the Public on May 1<sup>st</sup>. We do want to talk with you at the April 24<sup>th</sup> council meeting about what to charge for the “tokens”. Please see the attached photo.
- **Medical Committee Meeting:** We have a Medical Committee meeting booked for May 10<sup>th</sup> at the Town Office and will bring a report to the May 23<sup>rd</sup> council meeting.
- **Communication Strategy – Municipal App:** We are still in the process of planning our transition. We are in receipt of the agreement. Once signed it will be submitted and then a transition schedule will be drawn up. The process should be completed in the next 60 days.
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**Information Items:**

- **Year End Audit:** The audit committee met on April 20<sup>th</sup> to review the draft financial statements with our Auditors from MNP and the formal presentation will be made to Council at the April 24<sup>th</sup> meeting.
- **New Census Regulations:** (Please see attachment) This is not really a new census regulation, but more realistically a return to our old census regulations. Several years ago, the Province of Alberta decided that future municipal population figures would be determined by the Alberta Treasury Department, and they eliminated the Municipally conducted Census. We wrote a letter of concern to the then Minister of Municipal Affairs expressing our concern and if I recall correctly, we did not receive a response. We would like to discuss the possibility of doing a new census with Council at the April 24<sup>th</sup> council meeting.

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Jack Ramsden, CAO



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Darcy Webb, Deputy CAO



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Attention: Chief Administrative Officers, Municipal Clerks, and Census Coordinators

Re: Municipal Census Regulation and Municipal Census Manual

In 2019, the Government of Alberta announced its intention to move from municipal census counts to population estimates for the purposes of allocating provincial grants to municipalities. Over the last several months, former Minister of Municipal Affairs Ric McIver and I have both heard that municipalities strongly prefer that we revert to the recognition of municipal census counts. As a result of that feedback, and after consultation with my colleague the Honourable Travis Toews, President of Treasury Board and Minister of Finance, I am pleased to announce the approval of the Municipal Census Regulation and Municipal Census Manual.

The attached regulation and manual not only outline municipal census requirements, but also incorporate the feedback we have received since 2019, including updating the definitions of "usual residence" and "shadow population." In addition, we have extended the period for enumeration, and for how long the ministry will recognize a municipal shadow population count.

The manual was developed in partnership with Statistics Canada and addresses many of the concerns identified by you, our municipal partners. The manual, when used alongside the Municipal Census Regulation, provides municipalities with the tools necessary to conduct a municipal census that is consistent with best practices and ensures an accurate population count.

Some of the more notable enhancements over previous versions include:

- standardized methodology to enumerate persons with no usual residence;
- alignment of collection methodologies to reflect best practices and key learnings from the most recent federal census;
- updates to key census definitions including usual residence and shadow population;
- standardized approach to enumerating shadow population;
- the ability to include an estimated resident count for non-contacted dwellings and refusals recognized as part of the population total;
- a mechanism to review population submissions and verify population counts; and
- several other textual changes to the included forms, templates, and materials.

The new regulation and census manual will allow municipalities to conduct a census in 2024. Following the submission of the 2024 results, my department will be reaching out to you in an effort to capture what worked well, and what could be improved.



If you have any questions or would like additional information regarding the regulation or manual, please contact a Municipal Information Advisor by email at [ma.updates@gov.ab.ca](mailto:ma.updates@gov.ab.ca) or by telephone, toll-free by first dialing 310-0000, then 780-422-2555.

Sincerely,



Rebecca Schulz  
Minister

Attachment: Municipal Census Regulation and Manual



ALBERTA  
MUNICIPAL AFFAIRS

Office of the Minister  
MLA, Calgary-Shaw

MINISTERIAL ORDER NO. MSD:001/23

I, Rebecca Schulz, Minister of Municipal Affairs, pursuant to Section 604 of the *Municipal Government Act*, make the Municipal Census Regulation as set out in the attached Appendix.

Dated at Edmonton, Alberta, this 28<sup>th</sup> day of March, 2023.

Rebecca Schulz  
Minister of Municipal Affairs

FILED UNDER  
THE REGULATIONS ACT

ALBERTA REGULATION 88/2023

ON APRIL 6 20 23

  
DEPUTY REGISTRAR OF REGULATIONS

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**APPENDIX**  
**Municipal Government Act**  
**MUNICIPAL CENSUS REGULATION**

*Table of Contents*

- 1 Interpretation
- 2 Municipal Census Manual
- 3 Census rules
- 4 Shadow population
- 5 Review of census results
- 6 Change in geographic area
- 7 Use of census data
- 8 Expiry

**Interpretation**

**1(1)** In this Regulation,

- (a) “census day” means the date chosen by a municipal authority as the census date, occurring within a census period in which an enumeration is conducted, which can be a date prior to the start of enumeration;
- (b) “census period” means a 3-month consecutive period beginning on a date that is on or after March 1 and ending on a date that is on or before July 31 of the same year;
- (c) “municipal census” means a population count of the total number of individuals whose usual residence is in a municipal authority, conducted in accordance with this Regulation;
- (d) “shadow population” means the temporary residents of a municipal authority who are employed by an industrial or commercial establishment in the municipal authority and who have worked at least 120 hours for that employer in the 3-month period immediately preceding census day;
- (e) “temporary resident” means a person who resides in a municipal authority on census day but whose usual residence is located in another municipal authority or a place outside Alberta.

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(2) For the purposes of this Regulation, the "usual residence" of a person is a location within a municipal authority with a residential street address or physical address that

- (a) is the main dwelling site of the person on census day, and
- (b) is the place where the person lives and sleeps and to which, when the person is absent from it, the person intends to return.

(3) Notwithstanding subsection (2),

- (a) the "usual residence" of a person who has been in an institution, such as a correctional institution or hospital, for less than 6 months is deemed to be the place that was the person's usual residence before the person entered the institution, and
- (b) a student who
  - (i) is in attendance at an educational institution within or outside Alberta,
  - (ii) is residing in a place temporarily for the purpose of attending an educational institution, and
  - (iii) has family members who are usually resident in Alberta and with whom the student usually resides when not in attendance at an educational institutionis deemed to reside with those family members.

#### **Municipal Census Manual**

2 The Minister, by order, shall issue a Municipal Census Manual and may amend the Manual from time to time.

#### **Census rules**

3(1) A municipal authority that wishes to conduct a municipal census must

- (a) notify the Minister's department by February 28 of the year in which the census will be conducted that the municipal authority will be conducting a municipal census and whether the municipal authority will count the

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shadow population of the municipal authority when conducting the census,

- (b) choose a census period and census day before beginning enumeration,
- (c) ensure that the person in charge of the census swears or affirms the oath prescribed in the Municipal Census Manual prior to the census being conducted,
- (d) ensure that all census enumerators complete the statement of a census enumerator prescribed in the Municipal Census Manual prior to undertaking work on the census,
- (e) conduct the census in accordance with this Regulation and the Municipal Census Manual, and
- (f) submit the results of the census in the form prescribed by the Municipal Census Manual before September 1 of the year in which the census was conducted.

(2) Notwithstanding subsection (1), if a municipal authority wants to conduct a census that is not in accordance with this Regulation and the Municipal Census Manual and have the results recognized by the Minister as the population of that municipal authority, the municipal authority must receive the Minister's approval prior to February 28 of the census year.

**Shadow population**

4(1) Subject to subsection (2), if the shadow population in a municipal authority is

- (a) greater than 1000 persons, or
- (b) less than 1000 persons but greater in number than 10% of the permanent population,

and the municipal authority has submitted its shadow population count to the Minister in the form prescribed by the Municipal Census Manual by no later than September 1 of the census year, a municipal authority may have the shadow population count included as part of the municipal authority's population total.

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(2) The Minister shall determine whether the shadow population count in a municipal authority will be included as part of the municipal authority's population total.

(3) A shadow population count that is included in a municipal authority's population total shall be removed from the municipal authority's population total on the release of the next federal census for the municipal authority.

**Review of census results**

5 The Minister may direct a municipal authority to provide information regarding a municipal census to the Minister, in the form and manner determined by the Minister, for the purposes of reviewing a municipal census result.

**Change in geographic area**

6 If the geographic area of a municipal authority changes after June 30 in a year in which the municipal authority has conducted a municipal census, the Minister may require the municipal authority to update the results of the census and submit the updated results to the Minister in accordance with the directions of the Minister.

**Use of census data**

7 The Minister may use the results of a municipal census and shadow population count to determine the population of a municipal authority, as published by the Minister's department from time to time.

**Expiry**

8 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on November 30, 2032.

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Batch ID: CHEQUES  
 Batch Comment: AP Cheques

Audit Trail Code: PMCHQ00000812  
 Posting Date: 2023-04-20

Chequebook ID: ATB - GEN

Mtg. Date April 27, 2023

\* Voided Cheques

Agenda Item 7.2

Cheque Number	Date	Payment Number	Vendor ID	Cheque Name	Amount
026929	2023-04-20	00000000000022734	241001	241577 Alberta Ltd.	\$249.38
026930	2023-04-20	00000000000022735	AAM001	Canoe	\$613.90
026931	2023-04-20	00000000000022736	AMS001	AMSC	\$18,402.78
026932	2023-04-20	00000000000022737	ANI001	327241 Alberta Ltd.	\$1,121.40
026933	2023-04-20	00000000000022738	ATB001	ATB Financial Mastercard	\$838.45
026934	2023-04-20	00000000000022739	AUM003	AUMA	\$21.43
026935	2023-04-20	00000000000022740	BAY001	Bay 4 Promtional Printing	\$63.00
026936	2023-04-20	00000000000022741	CEN04	Central Labs	\$175.50
026937	2023-04-20	00000000000022742	CLE002	Cleartech Industries Inc.	\$159.03
026938	2023-04-20	00000000000022743	ECK011	Eckville Community Centre	\$315.00
026939	2023-04-20	00000000000022744	ECK014	Eckville Figure Skating Club	\$1,500.00
026940	2023-04-20	00000000000022745	EVE003	Everything H2O	\$39.00
026941	2023-04-20	00000000000022746	FCS001	Eckville FCSS	\$7,373.25
026942	2023-04-20	00000000000022747	FLO01	Flowpoint Environmental System	\$106.03
026943	2023-04-20	00000000000022748	HAC001	Hach Sales & Service Canada Lt	\$1,024.16
026944	2023-04-20	00000000000022749	HIW001	Hi-Way 9 Express Ltd.	\$735.67
026945	2023-04-20	00000000000022750	LAC001	Lacombe County	\$1,449.26
026946	2023-04-20	00000000000022751	MCC01	McCharles Tree Service Inc.	\$787.50
026947	2023-04-20	00000000000022752	PAP001	Best Shredding	\$36.17
026948	2023-04-20	00000000000022753	PRO01	Process	\$3,655.37
026949	2023-04-20	00000000000022755	REC	Receiver General	\$66.44
026950	2023-04-20	00000000000022756	TEL002	TELUS MOBILITY	\$148.72
026951	2023-04-20	00000000000022757	THE002	The Western Star	\$551.25
026952	2023-04-20	00000000000022758	QUA002	Quadiant	\$2,389.38

Total Cheques: 24

Cheques Total: \$41,822.07

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ANIMAL CONTROL SERVICES o/a 327241 Alberta Ltd  
 BILLING SUMMARY

Mtg. Date Apr 24, 2023

Agenda Item 7.3

MONTH OF SERVICE March 2023

MUNICIPALITY ECKVILLE

DATE	HOURS	TOTAL	COST	COMPLAINT	RTO	ADOPT	COST
1			0.00				
2	2-4	2	178.00				
3			0.00				
4			0.00				
5			0.00				
6			0.00				
7			0.00				
8			0.00				
9			0.00				
10			0.00				
11			0.00				
12			0.00				
13			0.00				
14	8-10	2	178.00				
15			0.00				
16			0.00				
17	11-1	2	178.00				
18			0.00				
19			0.00				
20	11-1	2	178.00				
21			0.00				
22	2-4	2	178.00				
23	3-5	2	178.00				
24			0.00				
25			0.00				
26			0.00				
27			0.00				
28			0.00				
29			0.00				
30			0.00				
31			0.00				

PATROL COSTS	12	\$1,068.00
IMPOUND FEES		\$0.00
SUBTOTAL		\$1,068.00
GST		\$53.40
TOTAL		<u>\$1,121.40</u>

April 13, 2023

ATCO Pipelines File: 1051031

Mtg. Date April 24, 2023

Dear Landowner/Occupant/Resident:

Agenda Item 9.1

**RE: NOTIFICATION OF PROPOSED REPLACEMENT OF 60.3MM ECKVILLE  
TRANSMISSION LINE AT MEDICINE RIVER CROSSING**

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ATCO Pipelines, a division of ATCO Gas and Pipelines Ltd., would like to inform you of the proposed project to replace a section of ATCO's existing 60.3mm (2 inch) Eckville Transmission pipeline at Medicine River crossing located within the SW 22-039-03 W5M & NW 22-039-03 W5M. Under this project, approx. 0.4 km of the existing pipeline will be removed and replaced with new pipe.

This pipeline replacement is being completed to remediate depth-of-cover requirements. The current pipeline depth is being reduced due to river scouring and erosion. Using a trenchless crossing method (Horizontal Directional Drilling), minimal impact to the land and river will be required to replace the pipeline to a depth of minimum of 1.2m (or 1:100 year scour depth) below the river bottom.

Specific information relative to details and location of the pipeline replacement are outlined in Attachments A and B.

ATCO Pipelines intends to apply to the Alberta Utilities Commission (AUC) for approval of the above-noted pipeline project. As part of the application process, we are required by the AUC to notify you of the nature of our proposed project. It is ATCO Pipelines' desire to create and maintain positive working relationships, and we fully support the notification process and encourage open communication.

For your information, ATCO Pipelines has enclosed the AUC brochure titled "Public Involvement in a Proposed Utility Development".

Other related information may also be found on the AUC website at [www.auc.ab.ca](http://www.auc.ab.ca).

Should you wish to discuss this project further, our contact information is contained within Attachment A.

Thank you for your attention to this matter and for your cooperation.

Sincerely,  
ATCO Pipelines,  
a division of ATCO Gas and Pipelines Ltd.



Per: Will Evans  
Land Representative

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**PROJECT: Replace 60.3mm Eckville Transmission Line at Medicine River**

**ATCO PIPELINES FILE: 1051031**

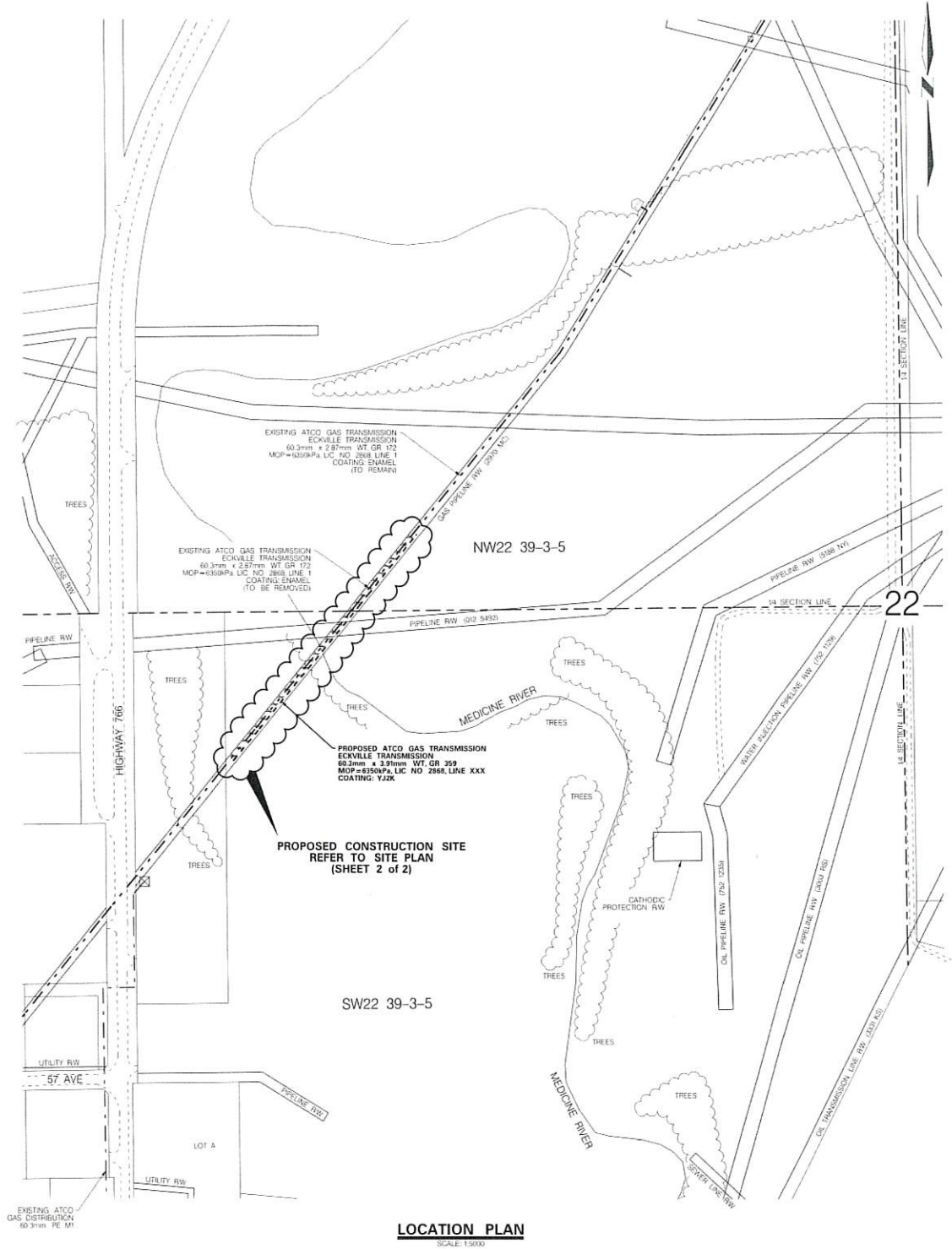
<b>ATCO PIPELINES CONTACT PERSONS</b>	LAND REPRESENTATIVE: Will Evans	Cell No: 587-590-1319 Email: Will.Evans@ATCO.com
	PROJECT ENGINEER, TRANSMISSION ENGINEERING: Thomas Gnyra	Telephone No: 403-660-1813 Email: Thomas.Gnyra@ATCO.com
<b>EMERGENCY CONTACT</b>	<b>ATCO Pipelines Control Centre (24 Hrs)</b>	<b>Telephone No: Toll Free 1-877-496-9380</b>
<b>FACILITY LOCATION</b>	Legal Land Description: LSD SW & NW 22-39-3 W5M	
<b>DESCRIPTION OF PIPELINE SECTION TO BE REMOVED</b>	<b>Description: Pipeline Replacement</b>	
	Diameter: 60.3 mm (2 inches)	Wall Thickness: 3.91 mm (0.15 inches)
	Material: Steel	Length: Approx. 0.4 km
	Maximum Operating Pressure: 6350 kPa	
<b>DESCRIPTION OF PIPELINE SECTION TO BE REPLACED</b>	Diameter: 60.3 mm (2 inches)	Wall Thickness: 3.91 mm (0.15 inches)
	Material: Steel	Length: Approx. 0.4 km
	Minimum Depth of Cover: 1.0 m (40 inches)	
	AUC Rule 007 (Table A1-2) Category: B Type: 100	
	Maximum Operating Pressure: 6350 kPa	
<b>PRODUCTS TRANSPORTED</b>	Sweet Natural Gas	
<b>POTENTIAL H2S RELEASE INFORMATION</b>	Not applicable – no H <sub>2</sub> S (Sour Gas)	
<b>DEVELOPMENT SETBACKS</b>	There are no AER/AUC or ATCO Pipelines development setbacks for these pipelines. However, development is restricted within the pipeline right-of-ways.	
<b>FLARING OPERATIONS</b>	Gas flaring Planned: ↳ Frequency: Twice ↳ Total Volume: 2.3 STD e <sup>3</sup> m <sup>3</sup> ↳ Duration: Approximately 2 hours total ↳ Timing: Summer 2023 ↳ Alternative Measures: Not Applicable ↳ Compliance: All flaring operations will comply with AUC regulations	
<b>EMISSIONS AND ODOURS</b>	None during normal operations.	
<b>PROJECT SCHEDULING</b>	Construction Schedule: Summer 2023.	

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<p><b>NOISE LEVELS</b></p>	<p>During Construction: Normal construction noise such as construction vehicles and equipment operation.</p> <p>Daily Operation: None discernable.</p> <p>The noise associated with the construction will be in compliance with AUC Rule 012 and any applicable local bylaws.</p>
<p><b>TRAFFIC IMPACTS</b></p>	<p>During construction: Increase in traffic in the area.</p> <ul style="list-style-type: none"> <li>↳ Vehicular Type: Trucks and construction equipment.</li> <li>↳ Existing access to all roads will be maintained.</li> </ul> <p>During Operation: Negligible increase in traffic.</p> <p>Dust Control: None Planned</p>
<p><b>PUBLIC SAFETY</b></p>	<p>As with all of our operations, ATCO Pipelines' will complete this work with the utmost consideration for public safety, landowners/occupants adjacent to our facilities, and environmental integrity.</p> <ul style="list-style-type: none"> <li>↳ Safety meetings will be held during construction to ensure compliance with ATCO Pipelines' Safety Manual and the appropriate regulatory safety guidelines.</li> <li>↳ ATCO Pipelines' Emergency Response Plan addresses public safety during pipeline operations and is coordinated with local Authorities.</li> </ul>

TITLE No. \_\_\_\_\_  
 SW-NW 1/4 SEC. 22 TWP. 39 RGE. 3 W. 5 MER.  
 Lot \_\_\_\_ Blk \_\_\_\_ Plan No. \_\_\_\_\_

ATTACHMENT B  
 PROJECT NO. 1051031



**LOCATION PLAN**  
 SCALE: 1:5000

Clouded Area Denotes Scope of Work



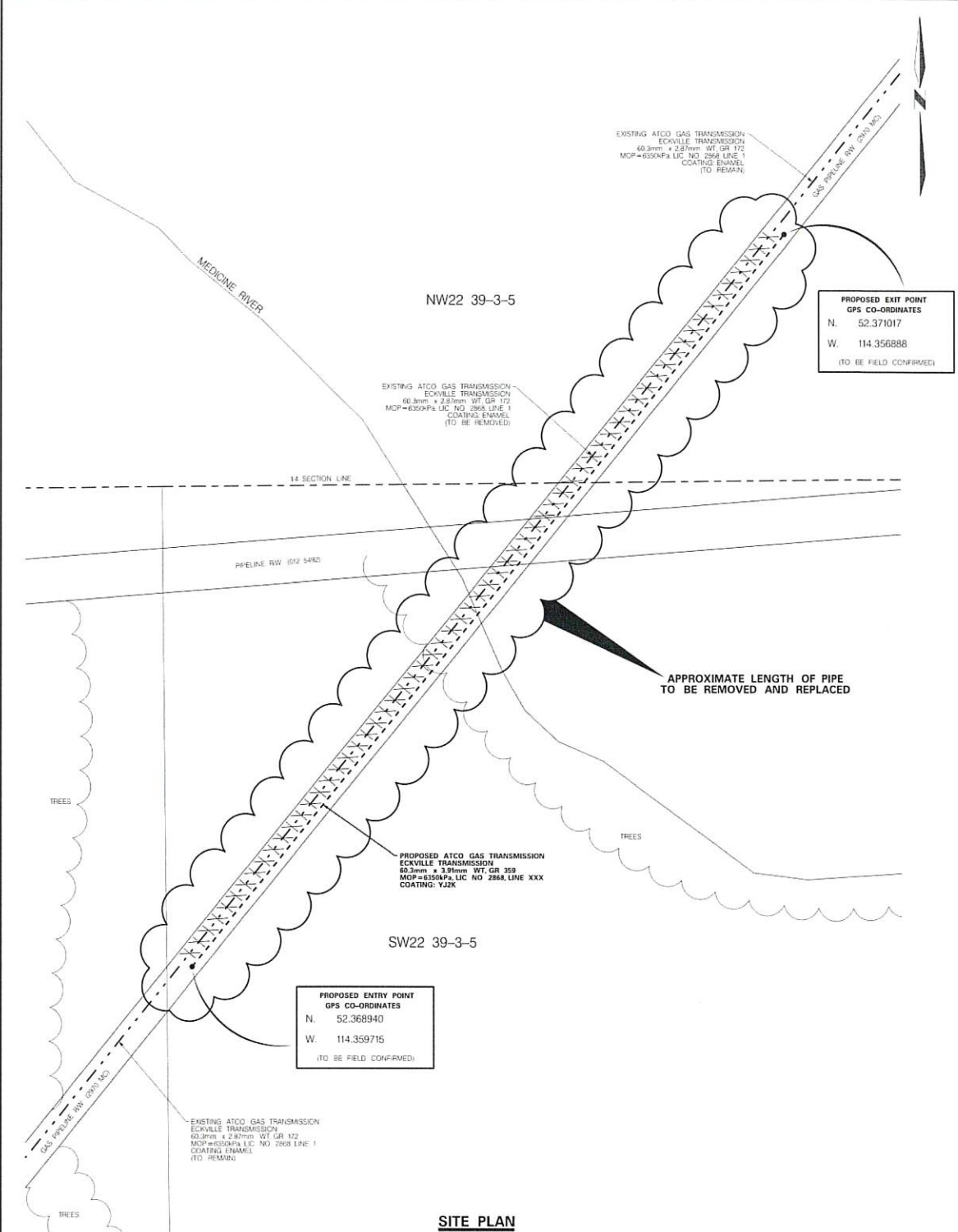
REPLACE ECKVILLE TRANSMISSION  
 AT MEDICINE RIVER  
**PLAN SHOWING  
 LOCATION PLAN**

DATE: 2023-02-24	FILENAME: 1051031_ATTCHB
REVISION: 0	SHEET NO.: 1 OF 2

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TITLE No.  
 SW-NW 1/4 SEC. 22 TWP. 39 RGE. 3 W. 5 MER.  
 Lot \_\_\_ Blk \_\_\_ Plan No. \_\_\_\_\_

ATTACHMENT B  
 PROJECT NO. 1051031



SITE PLAN  
 SCALE: 1:1500

CLOUDED AREA DENOTES SCOPE OF WORK

**ATCO**

REPLACE ECKVILLE TRANSMISSION  
 AT MEDICINE RIVER  
**PLAN SHOWING  
 SITE PLAN**

DATE: 2023-02-24	FILENAME: 1051031_ATTCHB
REVISION: 0	SHEET NO.: 2 OF 2

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## Step 5: Consultation and negotiation (if applicable)\*

The Commission supports ongoing efforts to reach a positive outcome for the applicant and all affected parties. The Commission encourages the applicant and those who have filed submissions to continue to attempt to resolve any outstanding issues. If all concerns can be satisfactorily resolved this may eliminate the need for a formal hearing. However, if there continues to be unresolved issues, those matters will typically be addressed at an AUC hearing.

The Commission will issue a notice of hearing if a person or business with standing continues to have legitimate unresolved concerns with the application. The notice of hearing will provide a hearing date and location in addition to a process schedule. The AUC conducts public hearings in its hearing rooms in Edmonton and Calgary and, where suitable venues exist, in communities closer to the project area.

## Step 6: The public hearing process\*

The public hearing process provides an opportunity for those who have been unable to resolve their concerns with the applicant and have made a filing, to express their views directly to a panel of Commission members.

An AUC hearing is a formal, evidence-based, court-like proceeding. The public can attend the hearing in-person or listen in to hearings online through the AUC's website.

Participants in a hearing can either represent themselves or be represented by a lawyer. In addition, participants may hire experts to assist in preparing and presenting evidence to support their position.

Persons who hire a lawyer or technical experts must be aware that while reimbursement for the costs of legal and technical assistance is available under Rule 009, recovery of costs is subject to the Commission assessing the value of the contribution provided by the lawyer and technical experts. People with similar interests

and positions are expected to work together to ensure that any expenditures for legal or technical assistance are minimized and costs are not duplicated.

## Step 7: The decision

The AUC generally issues a written decision approving, with or without conditions, or denying the application(s) that were considered in a hearing no more than 90 days after the hearing record is closed. AUC decision reports summarize the Commission's findings and explain its reasons for those findings.

All AUC decision reports are available to any member of the public on the Commission's website or by obtaining a printed copy from the AUC.

## Step 8: Opportunity to appeal

A dissatisfied participant may file a permission to appeal in the Court of Appeal of Alberta within 30 days from the date the decision is issued.

An applicant or participant who is dissatisfied with the Commission's decision can request the Commission to review its decision within 60 days, from the date the decision is issued, as specified in Rule 016: *Review and Variance of Commission Decisions*, which outlines the limited grounds for review.

## Step 9: Construction, operation and compliance

An applicant that receives approval to build and operate a facility from the Commission must adhere to any conditions that were set out in that approval. If concerns about compliance with approval conditions and post-construction operations cannot be resolved with the applicant, they can be brought to the AUC's attention for review.

## \*Opportunity for public involvement

The Alberta Utilities Commission is an independent, quasi-judicial agency of the government of Alberta that ensures the delivery of Alberta's utility service takes place in a manner that is fair, responsible and in the public interest.

The AUC regulates the utilities sector, natural gas and electricity market to protect social, economic and environmental interests of Alberta, where competitive market forces do not.

## Contact information:

Phone: 310-4AUC (in Alberta)  
1-833-511-4AUC (outside Alberta)  
Email: [info@auc.ab.ca](mailto:info@auc.ab.ca)

## Information session

It is the AUC's goal to ensure that you understand its application and hearing processes, and your opportunities for involvement in proceedings to consider utility development applications. For those interested in having an AUC staff member further explain the review process for an application or answer questions you may have about your involvement in utility development proceedings, please contact us so that we can answer those questions directly or schedule a formal information session with you. The "Have your say about a utility project" page on the AUC's website will also provide you with further details which could assist you in understanding the process and having your say in a utility development proceeding.

This brochure provides general information about public involvement in needs and utility facilities applications before the AUC. Specific participation opportunities and requirements may differ depending on the type of application.



## Public involvement in needs or facilities applications

The Alberta Utilities Commission is committed to ensuring that Albertans whose rights may be directly and adversely affected by a utility development project are informed of the application and have the opportunity to have their concerns heard, understood and considered. If you believe you may be directly or adversely affected, you can become involved in the AUC's application and review process.

## Application process

Step 1: Public consultation prior to application

Step 2: Application filed to the AUC

Step 3: Public notice

Step 4: Public submissions to the AUC

Step 5: Consultation and negotiation

Step 6: The public hearing process

Step 7: The decision

Step 8: Opportunity to appeal

Step 9: Construction, operation and compliance

[www.auc.ab.ca](http://www.auc.ab.ca)

## The AUC's regulatory role in needs and facilities applications

The AUC uses an established process to review applications to protect social, economic and environmental interests of Alberta. It is also committed to ensuring that Albertans whose rights may be directly and adversely affected by a project have an opportunity to have their concerns heard, understood and considered.

Approvals from the AUC are required for the construction, operation, alteration and decommissioning of transmission lines and electric substations.

These include:

- Approval of the need for transmission upgrades.
- Approval of the route and location of transmission facilities.

Sometimes a needs application is considered together with a facilities application in a single hearing; sometimes separate hearings may be held to consider each application.

Approvals from the AUC are also required for power generation and gas utility pipeline facilities in Alberta.

### Step 1: Public consultation prior to application\*

Prior to filing an application with the AUC for the approval of a proposed utility development, the applicant must engage in a public consultation program in the area of the proposed project, so that concerns may be raised, addressed and if possible, resolved.

The application guidelines and requirements for facility applications can be found in Rule 007 and Rule 020.

Potentially affected parties are strongly encouraged to participate in the initial public consultation, as early involvement in discussions with an applicant may lead to greater influence on project planning and what is submitted to the AUC for approval.

The Alberta Electric System Operator will notify potentially affected stakeholders on the need for transmission development.

### Step 2: Application filed to the AUC

When the participant involvement requirements have been completed, the applicant files its application with the AUC through the eFiling System.

The application is then reviewed to ensure the required information in the applicable Commission rules is included. If the required information is not provided, the AUC may choose to close the application or to request more information from the applicant.

### \*Opportunity for public involvement

In the application, considerations should be made for the issues which came up during the public consultation and amendments made to the proposal. Any unresolved objections or concerns which arise during the public consultation must be identified in the application.

### Step 3: Public notice

The AUC generally issues a notice by mail directly to those who live, operate a business or occupy land in the project area who may be affected by the Commission's decision of the proposed project. The notice for larger facility projects with potentially greater impacts may also be published in local newspapers.

The notice will specify a submission deadline. The information required by this deadline is general in nature as outlined in Step 4. For those participating in the AUC review process, referred to as a proceeding, additional opportunities to provide evidence and additional information will arise after this deadline.

### Step 4: Public submissions to the AUC\*

Anyone with unresolved objections or concerns about the application can file a written submission to the AUC, preferably through the eFiling System, to have their concerns considered by the Commission before making a decision on the application. Your submission must include your contact information, where you reside or own property in relation to the proposed facility, your concern or interest in the application, an explanation of your position and what you feel the AUC should decide. Please be aware that any information and materials provided as part of an AUC

proceeding, except information granted confidentiality in advance, will become part of the public record and will be available through the eFiling System. While the AUC has the authority to treat some types of information as confidential, such treatment is rare and only available under limited circumstances to ensure that the AUC's process is open and transparent.

Based on what is filed, the Commission will determine if those who file submissions have demonstrated that they have rights that may be directly and adversely affected and, if so, give them "standing". Standing is the right to participate in the proceeding, which is the full review process and may include an oral hearing and is necessary to continue involvement as an intervener in the proceeding.

### AUC eFiling System

The eFiling System is the tool that the AUC uses to manage applications and submissions in its proceeding-based review. The eFiling System gives access to all public documents associated with an application and is the way to provide your input to the AUC and monitor the related proceeding filings. Those who do not have access to the internet can send submissions, evidence and other material by mail or fax and the AUC will upload the submission on their behalf.

### Cost assistance

A person determined by the Commission to be a local intervener, can apply for reimbursement of reasonable costs. Details regarding recovery of participants' costs are described in AUC Rule 009: *Rules on Local Intervener Costs*.



Mtg. Date April 24, 2023

Agenda Item 9.2

**LACOMBE FOUNDATION**

**Financial Statements**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the Lacombe Foundation

### *Opinion*

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

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2022, and the results of its operations and the changes in its net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

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

### *Auditor's Responsibility 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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 Foundation's internal control.
- Evaluate the appropriateness of accounting policies 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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Foundation 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.

**METRIX GROUP LLP**

Chartered Professional Accountants

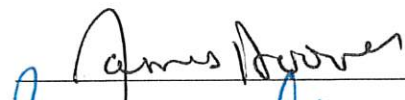
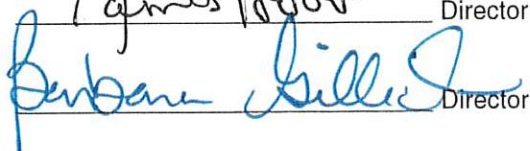
Edmonton, Alberta  
March 27, 2023

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**LACOMBE FOUNDATION  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents (Note 2)	\$ 1,047,189	\$ 576,902
Guaranteed investment certificates (Note 3)	3,300,000	3,300,000
Accounts receivable (Note 4)	164,078	157,327
Prepaid expenses and deposits	<u>73,596</u>	<u>69,801</u>
	4,584,863	4,104,030
<b>TANGIBLE CAPITAL ASSETS (Note 5)</b>	<u><b>6,940,813</b></u>	<u><b>7,457,736</b></u>
	<u><b>\$ 11,525,676</b></u>	<u><b>\$ 11,561,766</b></u>
 <b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (Note 7)	\$ 276,908	\$ 423,036
Deferred contributions (Note 8)	82,121	80,400
Unearned income and deposits	55,851	56,163
Current portion of callable debt (Note 9)	<u>21,552</u>	<u>56,486</u>
	436,432	616,085
Callable debt (Note 9)	<u>1,416,350</u>	<u>1,424,144</u>
	1,852,782	2,040,229
<b>DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS (Note 10)</b>	<u><b>2,729,544</b></u>	<u><b>3,101,674</b></u>
	<u><b>4,582,326</b></u>	<u><b>5,141,903</b></u>
 <b>NET ASSETS</b>		
Unrestricted net assets	1,883,895	1,271,466
Internally restricted net assets (Note 12)	2,286,089	2,272,966
Invested in tangible capital assets	<u>2,773,366</u>	<u>2,875,431</u>
	<u><b>6,943,350</b></u>	<u><b>6,419,863</b></u>
	<u><b>\$ 11,525,676</b></u>	<u><b>\$ 11,561,766</b></u>

**APPROVED ON BEHALF OF THE BOARD:**

 Director  
 Director

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>REVENUE</b>			
Accommodation	\$ 2,822,700	\$ 2,643,181	\$ 2,632,319
Government assistance (Note 13)	158,250	593,310	789,043
Lodge assistance program grant	381,400	463,574	463,580
Alberta Health Services	351,930	370,023	350,959
Recoveries	157,200	133,701	119,203
Interest and miscellaneous	10,000	63,752	27,154
Other grant revenue	-	14,057	79,617
Purchase rebate	-	13,123	14,141
Donations	-	<u>6,262</u>	<u>16,086</u>
	<u>3,881,480</u>	<u>4,300,983</u>	<u>4,492,102</u>
<b>EXPENSES</b>			
Wages and benefits	2,912,770	2,777,371	3,103,567
Food and kitchen supplies	416,750	414,838	394,171
Utilities	404,600	371,059	380,067
Administrative management	185,970	189,050	190,042
Building and ground maintenance	140,000	131,902	121,322
Property taxes	88,900	86,754	86,315
Interest on callable debt	106,200	74,230	44,865
Insurance	54,700	55,608	54,008
Laundry and linen supplies	51,500	49,563	48,042
General administration	70,610	45,452	47,468
Equipment and appliances	34,700	33,992	40,522
Professional fees	13,670	15,396	13,490
Resident life enhancement	7,700	12,964	16,169
Non-recurring maintenance	-	-	77,500
Bad debts	1,000	<u>(876)</u>	719
	<u>4,489,070</u>	<u>4,257,303</u>	<u>4,618,267</u>
<b>EXCESS (DEFICIENCY) BEFORE OTHER ITEMS</b>	<u>(607,590)</u>	<u>43,680</u>	<u>(126,165)</u>
<b>OTHER ITEMS</b>			
Municipal requisitions (Note 14)	624,600	624,600	624,600
Amortization of deferred capital contributions	-	372,130	372,126
Amortization of tangible capital assets	-	<u>(516,923)</u>	<u>(525,063)</u>
	<u>624,600</u>	<u>479,807</u>	<u>471,663</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 17,010</u>	<u>\$ 523,487</u>	<u>\$ 345,498</u>

The accompanying notes are an integral part of these financial statements.

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**LACOMBE FOUNDATION  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Unrestricted Net Assets	Invested in Tangible Capital Assets	Internally Restricted Net Assets (Note 12)	<u>2022</u>	<u>2021</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 1,271,466	\$ 2,875,431	\$ 2,272,966	\$ 6,419,863	\$ 6,074,365
Excess of revenue over expenses	523,487	-	-	523,487	345,498
Amortization of tangible capital assets	516,923	(516,923)	-	-	-
Amortization of deferred contributions	(372,130)	372,130	-	-	-
Repayment of callable debt	(42,728)	42,728	-	-	-
Transfer to internally restricted net assets	<u>(13,123)</u>	<u>-</u>	<u>13,123</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 1,883,895</u>	<u>\$ 2,773,366</u>	<u>\$ 2,286,089</u>	<u>\$ 6,943,350</u>	<u>\$ 6,419,863</u>

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 523,487	\$ 345,498
Items not affecting cash:		
Amortization of tangible capital assets	516,923	525,063
Amortization of deferred contributions	<u>(372,130)</u>	<u>(372,126)</u>
	<u>668,280</u>	<u>498,435</u>
 Change in non-cash working capital		
Accounts receivable	(6,751)	43,681
Prepaid expense and deposits	(3,795)	(1,595)
Accounts payable and accrued liabilities	(146,128)	(61,051)
Deferred contributions	1,721	-
Unearned income and deposits	<u>(312)</u>	<u>(3,502)</u>
	<u>(155,265)</u>	<u>(22,467)</u>
 Cash flow from (used by) operating activities	<u>513,015</u>	<u>475,968</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	-	(155,288)
Increase (decrease) in guaranteed investment certificates	<u>-</u>	<u>(600,000)</u>
 Cash flow from (used by) investing activities	<u>-</u>	<u>(755,288)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of advances from related party	-	(3,146)
Repayment of callable debt	(42,728)	(61,615)
Capital contributions	<u>-</u>	<u>24,381</u>
 Cash flow from (used by) financing activities	<u>(42,728)</u>	<u>(40,380)</u>
 <b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>470,287</b>	<b>(319,700)</b>
 <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>576,902</u>	<u>896,602</u>
 <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 1,047,189</u>	<u>\$ 576,902</u>

The accompanying notes are an integral part of these financial statements.

**LACOMBE FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NATURE OF OPERATIONS**

Lacombe Foundation was established by Ministerial Order, pursuant to the Alberta Housing Act. It is responsible for the operation and administration of Lacombe Senior Citizens' Lodge, Eckville Manor House, Terrace Heights Affordable Housing in Lacombe, Alberta and Blackfalds Affordable Housing in Blackfalds, Alberta. The Foundation qualifies as a not-for-profit organization as defined in the Income Tax Act and is exempt from income taxes.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(a) Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks. All amounts are readily converted into known amounts of cash and are subject to an insignificant change in value.

(c) Tangible Capital Assets

Tangible capital assets are stated at cost less accumulated amortization. Contributed capital assets are recorded at fair value at the date of contribution. When fair value cannot be reasonably determined, the capital asset is recorded at a nominal value. Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Buildings	20 to 25 years, Straight-line method
Equipment	4 to 10 years, Straight-line method

Work in progress is not amortized until the assets are available for use.

(d) Long-lived assets

Long-lived assets consist of tangible capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Foundation writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Foundation's ability to provide goods and services. The assets are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Foundation determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

(e) Revenue Recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions for tangible capital assets are recorded as deferred contributions until spent. Once spent, they are transferred to unamortized capital allocations which are amortized to revenue on the same basis as the tangible capital assets acquired by the contribution.



**LACOMBE FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

(f) Revenue Recognition (cont'd)

Rent and recoveries are recognized as revenue in the year the service is provided.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

(g) Internally restricted net assets

The Foundation's Board of Directors hold internally restricted net assets in reserves to be used for specific purposes (see details in Note 12). These internally restricted amounts are not available for general purposes without approval by the Board of Directors.

(h) Contributed materials and services

Contributions of materials and services are recognized in the financial statements at fair value at the date of contribution, but only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of operations, and would otherwise have been purchased.

(i) Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible capital assets, the corresponding rates of amortization and the amount of accrued liabilities. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

(j) Financial Instruments

*Measurement of financial instruments*

The Foundation initially measures its financial assets and financial liabilities at fair value, and subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, guaranteed investment certificates and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and callable debt.

The Foundation has no financial assets measured at fair value.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

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**LACOMBE FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**2. CASH AND CASH EQUIVALENTS**

	<u>2022</u>	<u>2021</u>
Operating accounts	\$ 1,011,285	\$ 541,915
Security deposits	35,004	34,087
Petty cash	<u>900</u>	<u>900</u>
	<u>\$ 1,047,189</u>	<u>\$ 576,902</u>

**3. GUARANTEED INVESTMENT CERTIFICATE**

ATB Financial guaranteed investment certificates bear interest at rates between 0.75% and 3.25% (2021 - 0.35% to 0.50%) and matures from January to August 2023.

The Board has Internally restricted \$2,286,089 (2021 - \$2,272,966) of cash reserves for the future major maintenance repairs and upgrades to the lodges and affordable housing facilities, as indicated in Note 12.

**4. ACCOUNTS RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Government assistance	\$ 78,353	\$ 123,814
Resident and tenant receivables	43,032	15,137
Interest receivable	34,142	7,032
GST recoverable	8,551	10,260
Employee receivable	<u>-</u>	<u>1,084</u>
	<u>\$ 164,078</u>	<u>\$ 157,327</u>

**LACOMBE FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**5. TANGIBLE CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2022</u>	<u>2021</u>
Land	\$ 1,980,648	\$ -	\$ 1,980,648	\$ 1,980,648
Buildings	12,645,200	8,208,606	4,436,594	4,830,723
Equipment	1,058,503	654,673	403,830	526,624
Work in progress	<u>119,741</u>	<u>-</u>	<u>119,741</u>	<u>119,741</u>
	<u>\$ 15,804,092</u>	<u>\$ 8,863,279</u>	<u>\$ 6,940,813</u>	<u>\$ 7,457,736</u>

Work in progress relates to the preliminary concept drawings for the redevelopment of the new Lacombe Lodge. No amortization of this asset has been recorded during the current year because it is currently under development.

**6. BANK INDEBTEDNESS**

The Foundation has an operating line of credit with an authorized limit of \$175,000 (2021 - \$175,000) which bears interest at prime plus 1%. In addition, the Foundation has a Mastercard facility available with a limit of \$15,000 (2021 - \$15,000) which bears interest at prime plus 2%. As at December 31, 2022 a total of \$0 (2021 - \$0) has been drawn on the line of credit and a total of \$0 (2021 - \$0) has been drawn on the Mastercard. The line of credit and Mastercard are secured by the same security as disclosed in Note 9 for callable debt.

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2022</u>	<u>2021</u>
Employee future benefits payable	\$ 153,246	\$ 170,467
Government funding payable	43,684	70,249
Accrued liabilities	34,808	9,947
Accounts payable	33,065	57,686
Due to Bethany Nursing Home of Camrose, Alberta	5,036	1,502
Workers Compensation Board of Alberta	4,986	5,106
Wages payable	2,083	79,451
Payroll remittances payable to CRA	<u>-</u>	<u>28,628</u>
	<u>\$ 276,908</u>	<u>\$ 423,036</u>

Employee future benefits consist of vacation, statutory holidays and overtime accruals.

**8. DEFERRED CONTRIBUTIONS**

Deferred contributions in the amount of \$82,121 (2021 - \$80,400) relates to donations made for designated purposes, and are recorded as revenue when expended.

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**LACOMBE FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**9. CALLABLE DEBT**

	<u>2022</u>	<u>2021</u>
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$4,313.	\$ 584,551	\$ 603,930
ATB Financial demand loan bearing interest at prime plus 0.95%, repayable in monthly blended payments of \$6,290.	<u>853,351</u>	<u>876,700</u>
	1,437,902	1,480,630
Amounts payable within one year	<u>(21,552)</u>	<u>(56,486)</u>
	<u>\$ 1,416,350</u>	<u>\$ 1,424,144</u>

Although the bank loans are of a demand nature, the Foundation does not believe that the demand feature will be exercised. Accordingly, the scheduled principal repayments on the callable debt for the next five years are as follows:

2023	\$ 21,552
2024	23,203
2025	24,979
2026	26,891
2027	28,950
Thereafter	<u>1,312,327</u>
	<u>\$ 1,437,902</u>

The collateral security pledged by the Foundation to support the callable debt is a first charge over land and building with a carrying value of \$6,348,722 (2021 - \$6,737,832) and an assignment of rents.

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**LACOMBE FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**10. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS**

Deferred contributions related to capital assets represent restricted contributions from government and donations with which some of the capital assets were purchased. The changes in the deferred contributions balance over the year are as follows:

	<u>2022</u>	<u>2021</u>
<b>DEFERRED BALANCE, BEGINNING OF YEAR</b>	<b>\$ 3,101,674</b>	<b>\$ 3,449,419</b>
Add: Contributions spent during the year	-	24,381
Less: Amounts recognized as revenue	<u>(372,130)</u>	<u>(372,126)</u>
<b>BALANCE, END OF YEAR</b>	<b><u>\$ 2,729,544</u></b>	<b><u>\$ 3,101,674</u></b>

**11. RELATED PARTY TRANSACTIONS**

The Bethany Nursing Home of Camrose, Alberta acts as a Chief Administrative Officer (CAO), providing management, administrative, and operational support for the Foundation.

The Foundation paid management fees of \$171,866 plus \$8,190 for network and administrative support to Bethany Nursing Home of Camrose, Alberta for the year ended December 31, 2022 (2021 - \$171,866 plus \$8,087 for network and administration support).

As at December 31, 2022, the amount payable to Bethany Nursing Home of Camrose, Alberta is \$5,036 (2021 - \$1,502) and the amount receivable is \$36,696 (2021 - \$14,162).

These transactions were in the normal course of operations and were recorded at the exchange amount, which is the amount agreed upon by the related parties.

**12. INTERNALLY RESTRICTED NET ASSETS**

	<u>2022</u>	<u>2021</u>
Lodge Operations Fund Reserve	<b>\$ 2,224,504</b>	<b>\$ 2,215,828</b>
Affordable Housing Fund Reserve	<u>61,585</u>	<u>57,138</u>
	<b><u>\$ 2,286,089</u></b>	<b><u>\$ 2,272,966</u></b>

The Foundation's Board of Directors has established reserve funds to fund future major maintenance repairs and upgrades to the lodges and affordable housing facilities.

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**LACOMBE FOUNDATION  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**13. GOVERNMENT ASSISTANCE**

In response to the negative economic impact of COVID-19, the Government of Alberta and Alberta Health Services announced that they would cover the incremental costs of COVID-19 related expenditures or costs of Seniors Lodges and Designated Supportive Living. The eligible costs included wages, supplies and occupancy changes related to COVID-19.

The Foundation has determined that it has qualified for the assistance in the year totaling \$593,310 (2021 - \$789,043) related to the incremental COVID-19 funding which has been reflected in revenue.

**14. MUNICIPAL REQUISITIONS**

	<u>2022</u>	<u>2021</u>
Lacombe County	\$ 406,740	\$ 407,925
City of Lacombe	113,802	111,804
Town of Blackfalds	79,824	80,761
Town of Eckville	6,870	6,870
Town of Bentley	6,558	6,496
Village of Alix	6,059	6,184
Village of Clive	<u>4,747</u>	<u>4,560</u>
	<u>\$ 624,600</u>	<u>\$ 624,600</u>

**LACOMBE FOUNDATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2022**

**15. FINANCIAL INSTRUMENTS**

The Foundation maintains a risk management framework to monitor, evaluate, and manage the principal risks assumed with financial instruments. The risks that arise from financial instruments include liquidity and market risk; market risk arises from changes in interest rates and other price risks.

*Market risk*

The Foundation's financial instruments expose it to market risk, in particular interest rate risk on temporary investments. There has been no significant change in risk from the prior year. The guaranteed investment certificates bear interest at a fixed rate and the origination is therefore exposed to the risk of changes in fair value resulting from interest rate fluctuations. The Foundation's callable debt consists of loans that are subject to fluctuations in interest rates. The Foundation does not use derivative financial instruments to alter the effects of this risk.

*Liquidity risk*

Liquidity risk is the risk the Foundation may encounter difficulty in meeting its obligations associated with its financial liabilities as they become due. The Foundation's exposure to liquidity risk is dependent on the receipt of funds from a variety of sources, whether in the form of revenue or advances. There has been no significant change in risk from the prior year.

*Credit risk*

The Foundation is exposed to credit risk in connection with its receivables. The Foundation does not obtain collateral or other security to support the receivables subject to credit risk, and does not anticipate significant loss beyond what is already provided for as an allowance for doubtful accounts. There has been no significant change in risk from the prior year.

**LACOMBE FOUNDATION  
STATEMENT OF OPERATIONS - LACOMBE LODGE  
DECEMBER 31, 2022**

*Schedule 1*

	<u>2022 Budget</u>	<u>2022 Actual</u>	<u>2021 Actual</u>
<b>REVENUE</b>			
Accommodation	1,545,000	\$ 1,417,652	\$ 1,450,309
Government assistance	84,000	333,570	379,628
Lodge assistance program grant	280,000	328,366	328,369
Recoveries	117,700	87,029	82,861
Interest and miscellaneous	5,000	44,990	14,784
Other grant revenue	-	10,557	2,117
Purchase rebate	-	8,676	9,508
Donations	-	4,192	7,000
	<u>2,031,700</u>	<u>2,235,032</u>	<u>2,274,576</u>
<b>EXPENSES</b>			
Wages and benefits	1,489,120	1,433,495	1,560,137
Food and kitchen supplies	273,250	272,425	263,797
Utilities	235,500	205,866	216,030
Administrative management	107,300	106,891	107,386
Building and ground maintenance	70,500	54,228	63,542
General administration	32,750	24,467	26,750
Laundry and linen supplies	23,500	23,061	22,072
Insurance	18,700	17,864	17,413
Equipment and appliances	12,600	15,262	16,899
Resident life enhancement	5,200	7,428	12,397
Professional fees	6,350	7,098	6,325
	<u>2,274,770</u>	<u>2,168,085</u>	<u>2,312,748</u>
<b>EXCESS (DEFICIENCY) BEFORE OTHER ITEMS</b>	<u>(243,070)</u>	<u>66,947</u>	<u>(38,172)</u>
<b>OTHER ITEMS</b>			
Municipal requisitions	243,070	243,070	199,000
Amortization of deferred capital contributions	-	150,811	150,811
Amortization of tangible capital assets	-	(184,413)	(189,387)
	<u>243,070</u>	<u>209,468</u>	<u>160,424</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ -</u>	<u>\$ 276,415</u>	<u>\$ 122,252</u>

The accompanying notes are an integral part of these financial statements.



**LACOMBE FOUNDATION**  
**STATEMENT OF OPERATIONS - ECKVILLE MANOR HOUSE**  
**DECEMBER 31, 2022**

*Schedule 2*

	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>REVENUE</b>			
Accommodation	\$ 833,800	\$ 756,663	\$ 729,730
Alberta Health Services	351,930	370,023	350,959
Government assistance	74,250	259,740	409,415
Lodge assistance program grant	101,400	135,208	135,211
Recoveries	23,000	31,071	22,099
Interest and miscellaneous	5,000	12,003	9,548
Purchase rebate	-	4,447	4,633
Other grant revenue	-	3,500	77,500
Donations	<u>-</u>	<u>2,070</u>	<u>9,086</u>
	<u>1,389,380</u>	<u>1,574,725</u>	<u>1,748,181</u>
<b>EXPENSES</b>			
Wages and benefits	1,395,150	1,308,127	1,516,869
Food and kitchen supplies	143,500	142,413	130,373
Utilities	110,500	114,818	109,556
Administrative management	55,770	59,263	59,760
Building and ground maintenance	29,500	41,746	31,617
Laundry and linen supplies	24,000	21,487	23,026
General administration	28,280	14,597	15,293
Equipment and appliances	14,100	10,075	17,433
Professional fees	6,400	7,098	6,325
Insurance	4,000	6,736	6,151
Resident life enhancement	2,500	5,536	3,772
Bad debts	-	-	1,496
Non-recurring maintenance	<u>-</u>	<u>-</u>	<u>77,500</u>
	<u>1,813,700</u>	<u>1,731,896</u>	<u>1,999,171</u>
<b>DEFICIENCY BEFORE OTHER ITEMS</b>	<u>(424,320)</u>	<u>(157,171)</u>	<u>(250,990)</u>
<b>OTHER ITEMS</b>			
Municipal requisitions	381,530	381,530	425,600
Amortization of deferred capital contributions	-	13,244	13,240
Amortization of tangible capital assets	<u>-</u>	<u>(20,937)</u>	<u>(24,103)</u>
	<u>381,530</u>	<u>373,837</u>	<u>414,737</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ (42,790)</u>	<u>\$ 216,666</u>	<u>\$ 163,747</u>

The accompanying notes are an integral part of these financial statements.

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**LACOMBE FOUNDATION**  
**STATEMENT OF OPERATIONS - TERRACE HEIGHTS LODGE**  
**DECEMBER 31, 2022**

*Schedule 3*

	2022 <u>Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>REVENUE</b>			
Accommodation	\$ 202,000	\$ 257,936	\$ 252,435
Recoveries	3,000	13,260	12,198
Interest and miscellaneous	<u>-</u>	<u>4,507</u>	<u>1,826</u>
	<u>205,000</u>	<u>275,703</u>	<u>266,459</u>
<b>EXPENSES</b>			
Utilities	6,600	46,724	49,700
Property taxes	55,500	31,639	32,445
Interest on callable debt	62,700	30,199	18,337
Wages and benefits	11,500	20,224	15,494
Building and ground maintenance	17,000	19,339	7,099
Insurance	17,000	14,581	14,232
Administrative management	9,540	13,356	13,356
Equipment and appliances	3,000	4,858	3,895
General administration	3,890	3,680	3,141
Laundry and linen supplies	3,000	2,461	284
Professional fees	420	600	420
Bad debts	<u>1,000</u>	<u>(759)</u>	<u>-</u>
	<u>191,150</u>	<u>186,902</u>	<u>158,403</u>
<b>EXCESS BEFORE OTHER ITEMS</b>	<u>13,850</u>	<u>88,801</u>	<u>108,056</u>
<b>OTHER ITEMS</b>			
Amortization of deferred capital contributions	-	135,854	135,854
Amortization of tangible capital assets	<u>-</u>	<u>(184,837)</u>	<u>(184,837)</u>
	<u>-</u>	<u>(48,983)</u>	<u>(48,983)</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 13,850</u>	<u>\$ 39,818</u>	<u>\$ 59,073</u>

**LACOMBE FOUNDATION**  
**STATEMENT OF OPERATIONS - BLACKFALDS AFFORDABLE HOUSING**  
**DECEMBER 31, 2022**

*Schedule 4*

	<u>2022</u> <u>Budget</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
<b>REVENUE</b>			
Accommodation	\$ 241,900	\$ 210,930	\$ 199,845
Recoveries	13,500	2,341	2,045
Interest and miscellaneous	<u>-</u>	<u>2,252</u>	<u>996</u>
	<u>255,400</u>	<u>215,523</u>	<u>202,886</u>
<b>EXPENSES</b>			
Property taxes	33,400	55,115	53,871
Interest on callable debt	43,500	44,031	26,527
Building and ground maintenance	23,000	16,589	19,064
Insurance	15,000	16,427	16,212
Wages and benefits	17,000	15,525	11,067
Administrative management	13,360	9,540	9,540
Equipment and appliances	5,000	3,797	2,296
Utilities	52,000	3,651	4,781
General administration	5,690	2,708	2,284
Laundry and linen supplies	1,000	2,554	2,661
Professional fees	500	600	420
Bad debts	<u>-</u>	<u>(117)</u>	<u>(777)</u>
	<u>209,450</u>	<u>170,420</u>	<u>147,946</u>
<b>EXCESS BEFORE OTHER ITEMS</b>	<u>45,950</u>	<u>45,103</u>	<u>54,940</u>
<b>OTHER ITEMS</b>			
Amortization of deferred capital contributions	-	72,221	72,221
Amortization of tangible capital assets	<u>-</u>	<u>(126,736)</u>	<u>(126,736)</u>
	<u>-</u>	<u>(54,515)</u>	<u>(54,515)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ 45,950</u>	<u>\$ (9,412)</u>	<u>\$ 425</u>

The accompanying notes are an integral part of these financial statements.

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**LACOMBE FOUNDATION**

c/o The Bethany Group  
4612 - 53 Street  
Camrose, Alberta  
T4V 1Y6

March 27, 2023

Metrix Group LLP  
Chartered Professional Accountants  
12840 St. Albert Trail  
Edmonton, Alberta  
T5L 4H6

Dear Sirs:

In connection with your audit of the financial statements of the Lacombe Foundation for the year ended December 31, 2022, we hereby confirm that to the best of our knowledge and belief:

1. We are responsible for the fair presentation of the financial statements of the Foundation prepared in accordance with Canadian accounting standards for not-for-profit organizations.
2. We understand that your audit was made in accordance with Canadian generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances for the purpose of expressing an opinion on the financial statements. We also understand that such an audit would not necessarily disclose irregularities, should there be any.
3. We have made available to you all:
  - financial records and related data;
  - minutes of all meetings of the Board of Directors.
4. The financial statements of the Foundation:
  - (a) present on a fair and consistent basis all assets and all known liabilities of the Foundation at the year end;
  - (b) fairly reflect and summarize on a consistent basis the results of all transactions entered into by the Foundation during the year;
  - (c) segregate, where required, all transactions between and all balances due to and from the Foundation and its related parties. There have been no exchanges of goods or services with any related party for which appropriate accounting recognition and financial statement disclosure has not been given.
  - (d) record only those assets to which the Foundation has title and reflect only those transactions properly related to the activities of the Foundation.
5. All assets, wherever located, to which the Foundation had satisfactory title at the year end have been fairly stated and recorded in the financial statements on a basis consistent with prior years.
6. Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you. There are no pledges or assignments of Foundation assets as security for liabilities.

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7. Accounts receivable represent bona fide claims against residents for fees and other charges arising on or before the year end.  
  
The total of accounts receivable written off during the period is hereby approved and, in our opinion, the allowance for doubtful accounts is adequate to cover all known or anticipated losses from uncollectible accounts and those accounts not paid within normal credit terms.
8. Appropriate provisions have been made for idle or obsolete assets or where site restoration costs will be necessary.
9. There are no direct or contingent liabilities, unusual contractual obligations nor any substantial commitments, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the Foundation, except as disclosed in the financial statements.
10. We are not aware of any illegal or possibly illegal acts for which we have not disclosed to you all the facts related thereto.
11. We are generally aware of the environmental laws and regulations that impact our Foundation. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
12. There are no outstanding legal actions or possible claims which have not been provided for or disclosed in the financial statements.
13. The minute books include the complete record of all Board of Directors meetings and resolutions throughout the year and to the present date.
14. We are not aware of any irregularities involving management or employees who have significant roles in the system of internal control.
15. There have been no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
16. No events or transactions other than those disclosed in the financial statements have occurred subsequent to the balance sheet date that would require adjustment to, or disclosure in, the financial statements.
17. We acknowledge that management is responsible for the implementation and operation of internal controls that are designed to prevent fraud and error.
18. We have disclosed to you our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
19. We have disclosed to you our knowledge of fraud or suspected fraud affecting the Foundation involving:
  - (a) management;
  - (b) employees who have significant roles in internal control; or
  - (c) others, where the fraud could have a non-trivial effect on the financial statements.
20. We have disclosed to you our knowledge of any allegations of fraud or suspected fraud affecting the Foundation's financial statements communicated by employees, former employees, or others.

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21. We confirm that we have reviewed and approved all adjusting entries made during the audit and we understand that no significant uncorrected financial statement misstatements have been brought forward as a result of the audit.

Yours sincerely,

**LACOMBE FOUNDATION**

Per:   
\_\_\_\_\_  
Carla Beck, Chief Executive Officer  
The Bethany Group

  
\_\_\_\_\_  
Ann Hultink, Financial Coordinator  
Lacombe Foundation



March 27, 2023

Lacombe Foundation  
c/o The Bethany Group  
4612 - 53 Street  
Camrose, Alberta  
T4V 1Y6

**Attention: Board of Directors**

Dear Board Members:

**RE: 2022 AUDIT**

The purpose of this communication is to summarize certain matters arising from the audit that we believe would be of interest to the Board. This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of the Board and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

**SIGNIFICANT FINDINGS FROM THE AUDIT**

The objective of our audit was to obtain reasonable assurance that the financial statements are free of material misstatement. Our audit procedures were performed in order to form an opinion on the financial statements and although they might bring possible fraudulent or illegal activities to our attention, our audit procedures were not designed to detect fraudulent or illegal activities.

The audit findings contained in this letter did not have a material effect on the Foundation's financial statements, and as such, our audit report is without reservation.

**Internal Controls**

Our audit procedures did not reveal any significant deficiencies in internal control.

**Accounting Policies**

Management is responsible for determining the significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Foundation. The application of those policies often involves significant estimates and judgments by management.

We are of the opinion that the significant accounting policies, estimates and judgments made by management, and financial disclosures do not materially misstate the financial statements taken as a whole.



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### **Uncorrected Misstatements**

There were no uncorrected misstatements aggregated by our Firm, for the year ended December 31, 2022.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements above, we agree with management that the financial statements are not materially misstated.

### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties during our audit that should be brought to the attention of the Board.

### **AUDITOR INDEPENDENCE**

We believe it is important to communicate, at least annually, with you regarding all relationships between the Foundation and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by CPA Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We are not aware of any relationships between the Foundation and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2022 to March 27, 2023.

We wish to thank the management and staff for their assistance during the audit. We appreciate the opportunity to work with the Foundation.

Yours very truly,

**METRIX GROUP LLP**



Curtis Friesen CPA, CA  
Partner



### Lacombe Foundation – Advocacy 2023

- Operates Lacombe Seniors Lodge (97 lodge rooms), Eckville Manor House (35 lodge rooms, 15 DSL 3 rooms).
- Owns 48 Affordable housing units for families in Blackfalds and Lacombe.
- Employs 69 people with competitive wages and benefits.

#### Key issues:

- The need to replace the aging Lacombe Lodge is critical. The current lodge is no longer meeting the needs of residents. A full feasibility study was completed in 2019. The current lodge has over 3.3 million dollars of deferred maintenance needs including the need to replace HVAC systems, boilers, windows and building envelopment replacement. Living spaces are small, corridors narrow and bathrooms are small and still have tubs.
- A new building in Lacombe is needed to meet growing demand in the service area and allow for opportunities to address different care needs such the needs of couples and opportunities to “age in place”.
- The Foundation has committed to hiring a project manager in 2023 to advance the project.
- There is a gap in current grants offerings and the levels of funding in those grants are inadequate to cover the costs fairly. This gap in grants would see an unsustainable level of local requisition.
- Lacombe Foundation seeks equitable funding similar to the funding provided to Parkland Foundation for their Autumn Grove project.
- Lacombe Foundation is still awaiting a response to a July 2022 application to provide adult day support programing at the Lacombe Lodge and is waiting for the opportunity to apply to provide home care services for congregate living sites.
- Lacombe Foundation is supportive of the planned 2023 Lodge Program Review and is eager to participate in this important conversation to ensure that the seniors lodges in our community continue to serve all seniors who need safe, reliable and affordable accommodations and services.



March, 2023

Thank you for your request for an update on the Lacombe Lodge redevelopment proposal.

The Feasibility Study (Part 1 and Part 2) is available on the Lacombe Foundation website at <https://www.lacombefoundation.ca/lodge-replacement-project>

The project request was originally submitted to the Ministry of Seniors and Housing (Housing and Lodges are now with the Ministry of Seniors, Community and Social Services) through the annual business planning process in June 2019. The request was confirmed and updated in the 2021 Business Plan submission to the Ministry.

1. A detailed cost estimate was obtained in 2019. With large inflationary pressures in the construction industry, a range between 7.5% to 30% cost increases is provided below. The original cost estimate is located in the Feasibility Study – Part 2, Table 9.1.

	Original 2019 Costing Altus	2021 Estimate 7.5% increase over 2019	2023 Estimate 30% increase over 2019
Phase 1 54-unit apartment	11,964,000	12,893,550	15,553,200
Phase 2 Demolition	535,000	575,175	695,500
Phase 3 87 lodge spaces	21,285,000	23,461,875	27,670,500
Phase 4 Demolition	815,000	876,125	1,138,962
Phase 5 47 new units lodge and/or supportive living	10,604,000	11,399,300	13,85,200
Total	\$ 45,233,000	\$ 49,205,975	\$ 58,802,900

2. Lacombe Foundation currently has \$2,272,966 in Restricted Reserves for the redevelopment project. Additional funds are added to the reserve when possible.
3. Capital Maintenance: As of June 2021, the estimated value of deferred maintenance for Lacombe Lodge is \$3,328,125, all of which has been assessed as critical need. This includes HVAC systems, boilers, windows and building envelope. (Appendix D of Business Plan submission).

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4. Units created (Feasibility Study – Part 2 Section 7.5 phasing diagram );  
Phase one – 54 independent living apartments (40 SSC, 14 affordable). This would net an increase of 14 units.  
Phase 2 - Demolition of the current 40-unit apartment building and one wing of 10 lodge rooms.  
Phase 3 –Construction of 87 lodge spaces.  
Phase 4 – Demolition of old lodge.  
Phase 5 – Construction of 47 units of supportive living (this could be lodge units or other model, dependent on community need).  
After completion of all 5 phases, this would result in an increase of 14 independent living apartments and 37 supportive living units for the community.  
One of the strengths of the current plan is that residents would not be displaced during construction and can transition from the existing space to new space.
5. Location is at the existing lodge site. Site concept and design are located under Feasibility Study – part 2. Please refer to section 7.
6. Construction timeline – at the time of the 2019 study, all phases were predicted to be able to be completed over 60 months (section 9.2).
7. Current state:  
This project requires a coordinated effort with the Ministry as it involves assets owned by the Alberta Social Housing Corporation. In the most recent discussions, the project does not appear to be in the current queue. While we have been investigating grant opportunities, there seems to be a gap with the eligibility of lodge replacement in the current grant offerings, and ability to apply for assets not owned by Lacombe Foundation.

Should you have any additional questions, please feel free to ask.

Sincerely,

A handwritten signature in cursive script that reads "Carla Beck".

Carla Beck  
CEO, The Bethany Group  
CAO, Lacombe Foundation



WHERE PEOPLE ARE THE KEY

Mtg. Date April 24, 2023  
Agenda Item 9.3

## HIGHLIGHTS OF THE REGULAR COUNCIL MEETING APRIL 13, 2023

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

A public hearing was held for Bylaw No. 1389/23. Bylaw No. 1389/23 is a bylaw of Lacombe County to amend the Sylvan Lake Area Structure Plan Bylaw 1127/10.

Following the public hearing, Bylaw No. 1389/23 was given second and third reading and so passed.

### **AGRICULTURE SERVICE BOARD MEETING**

Council reviewed the meeting notes of the March 15, 2023 Lacombe County Agriculture Service Board (ASB) meeting and approved the recommendations as presented.

### **ROADSIDE HAYING POLICY**

The Roadside Haying Policy and Roadside Haying Agreement were provided to Council for consideration and, by resolution of Council, were approved as presented.

### **LACOMBE SOUTH CONNECTOR FUNCTIONAL PLANNING STUDY**

The City of Lacombe and Lacombe County successfully obtained an Alberta Community Partnership grant for the purposes of conducting a functional planning study for the Lacombe South Connector. The goal of this study is to alleviate future traffic congestion on Highway 12 in Lacombe in a manner that is supported and understood by all public and private stakeholders.

The project team will assemble a working group, made up of various stakeholders, to assess the needs of each stakeholder group as well as the needs of private landowners, for recommendation to the City of Lacombe Council and Lacombe County Council.

### **TIPPING FEES FOR SANDY POINT CAMPGROUNDS**

Council was presented with information regarding the Lacombe Regional Waste Services Commission and tipping fees for Sandy Point Campgrounds. By resolution of Council, the County Manager was directed to prepare a report regarding the charging and collection of tipping fees at Sandy Point Campgrounds, for presentation at a future Council meeting.

### **TEC INTERSECTION STUDY HIGHWAY 12 & HIGHWAY 792**

Council was presented with information regarding the Alberta Transportation and Economic Corridors Intersection Study of HWY 12 and HWY 792 (Lincoln Road).

By resolution of Council, the County Manager was directed to prepare a report regarding the upcoming review of the intersection, and further, that this report be presented for Council's consideration at a future meeting.

### **BOARD GOVERNANCE WORKSHOP**

Council was presented with information regarding a Board Governance Workshop that may be available to Council and community groups within the County. Further details about the workshop are forthcoming.

### **PACE SOLAR PROJECT**

Council was provided with a presentation from Claude Mindorff of PACE Solar.

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WHERE PEOPLE ARE THE KEY

### **PRIORITY BASED BUDGETING AND STRATEGIC PLAN**

Council was provided with a presentation and update on the strategic planning framework and priority-based budgeting processes.

### **LACOMBE FCSS EVENTS**

Lacombe County has been invited, and by resolution will send Council representation, to the Lacombe FCSS Volunteer Appreciation Awards Night on April 18, 2023 and the Lacombe FCSS Annual General Meeting on April 19, 2023.

### **BYLAW NO. 1392/23 BYLAW TO AMEND BYLAW 1350/21 ROAD CLOSURE BYLAW**

In May 2022, Lacombe County Council approved a road closure and disposition, Bylaw No. 1350/21, that was subsequently rejected by Land Titles as the wording to describe the portion of the road to be closed was not acceptable. By resolution of Council, the amended bylaw was read a first time, a second time, presented for third reading by a unanimous vote, read a third time and finally passed.

### **BYLAW NO. 1387/23 BYLAW TO AMEND LACOMBE COUNTY MUNICIPAL DEVELOPMENT PLAN BYLAW NO. 1388/23 BYLAW TO AMEND LACOMBE COUNTY LAND USE BYLAW**

The 5-Year Review of the Municipal Development Plan and the Land Use Bylaw was presented to Council on March 9, 2023 and accepted for information at that time. The review and the public submissions received for Council's consideration have identified some areas for improvements to the plans, to which updates were proposed. By resolution of Council, both bylaws were read a first time and a public hearing for Bylaw No's 1387/23 and 1388/23 was set for May 11, 2023 at 9:00 a.m.

**Next Regular Council Meeting is  
Thursday, April 27, 2023 – 9:00 a.m.**

**Next Committee of the Whole Meeting is  
June 6, 2023 – 9:00 a.m.**

**Lacombe County Administration Building**

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

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Mtg. Date April 24, 2023  
Agenda Item 9.4



ALBERTA  
MUNICIPAL AFFAIRS  
*Office of the Minister*  
*M.L.A. Calgary-Shaw*

AR111331

April 11, 2023

Dear Chief Elected Official:

Intermunicipal Collaboration Framework agreements (ICFs) between municipalities with shared boundaries are designed to provide for integrated and strategic planning, delivery, and funding of intermunicipal services.

ICFs are created with the understanding that things change over time, and there is a requirement to review those frameworks regularly to ensure they are current and meet the needs of the municipalities that are parties to the framework.

I have heard from some municipalities that it will be challenging to meet the review period of "at least every five years" from the date that their original ICF was signed while the ministry is concurrently reviewing the ICF provisions within the *Municipal Government Act*. Given those concerns, I have signed Ministerial Order No. MSD:24/23, extending the review period from five to seven years.

For clarity, this does not impact the obligation to have an ICF in place and current agreements are still in effect. In other words, the time extension does not mean municipalities can forfeit their obligations within their agreement, including cost-sharing, shared services, and any agreed-upon review period. We recommend municipalities hold off on renegotiation discussions in light of the potential for further amendments.

In addition to this extension, my ministry can provide additional supports to assist with mediation or facilitation services if needed. Questions regarding ICFs can be directed to a Municipal Collaboration Advisor at [icf@gov.ab.ca](mailto:icf@gov.ab.ca) or toll-free by first dialing 310-0000, then 780-427-2225.

Sincerely,

Rebecca Schulz  
Minister

Attachment: Ministerial Order No. MSD:024/23

cc: Chief Administrative Officers



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Calgary-Shaw*

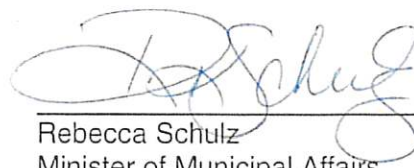
MINISTERIAL ORDER NO. MSD:024/23

I, Rebecca Schulz, Minister of Municipal Affairs, pursuant to Section 605(2) of the *Municipal Government Act*, make the following order:

The date by which a municipality must review an intermunicipal collaboration framework, as required by Section 708.32(1) of the *Municipal Government Act*, is amended from at least every five years to at least every seven years.

This order expires March 31, 2027.

Dated at Edmonton, Alberta, this 16<sup>th</sup> day of April, 2023.



Rebecca Schulz  
Minister of Municipal Affairs

April 12, 2023

Her Worship Ebdon and Councillors  
Town of Eckville  
PO Box 578, Eckville, AB T0M0X0

**Subject: Awards from the Alberta Recreation and Parks Association and the Government of Alberta honour outstanding work in your community**

Dear Her Worship Ebdon and all Members of Council,

We are delighted to announce that the Alberta Recreation and Parks Association (ARPA) will be presenting several awards to recognize leadership and excellence in the recreation and parks sector. We invite you to nominate deserving members of your community for these prestigious awards.

The award ceremony will take place during the President's Awards Banquet on Saturday, October 28, 2023, at the Fairmont Chateau Lake Louise, where 400 delegates will be in attendance as part of our annual Conference and Energize Workshop. We believe that recognizing outstanding work inspires Albertans to continue their efforts in making their communities better.

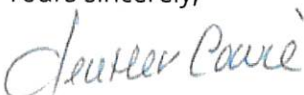
The awards include the Lieutenant Governor's Leadership for Active Communities Awards, which recognize the achievements of individuals and groups who are leading their communities to increase citizen participation in active living, recreation, and sport, resulting in healthier people and communities. This year, we have three categories: Elected Community Official Award, Group Spirit of Community Leadership Award, and Professional Leadership Award. We are planning to have the Lieutenant Governor with us at the President's Awards Banquet to present all three awards.

In addition to the Lieutenant Governor's Awards, ARPA will also be presenting multiple awards including the A.V. Pettigrew Award, which recognizes a community or organization that has made a significant impact on improving the quality of life of their citizens through recreation and parks. We will also be launching a new award focused on Inclusion as well as additional awards covering different aspects of the recreation and parks sector.

To view more details on each award and to complete our online nomination form, please visit the ARPA website at <https://arpaonline.ca/awards-scholarships/>.

We look forward to recognizing and celebrating the hard work and dedication of individuals and groups who are making a difference in their communities and improving the lives of Albertans.

Yours sincerely,



Heather Cowie  
President





ALBERTA  
CULTURE

*Office of the Minister*

Mtg. Date April 24, 2023  
Agenda Item 9.6

Her Worship Colleen Ebden  
Mayor  
Town of Eckville  
PO Box 578  
Eckville AB T0M 0X0

Dear Mayor Ebden:

As Minister of Culture responsible for sport in Alberta, I am pleased to invite your municipality or Band Council to submit a bid to host either the 2026 Alberta Winter Games or the 2026 Alberta Summer Games.

I encourage your municipality or Band Council to consider this invitation and the many benefits that can result from hosting these events. The 2020 Alberta Winter Games and 2018 Alberta Summer Games provided an economic impact of approximately \$2.1 million to each of the host regions. A successful host municipality or Band Council is offered the opportunity to showcase its community to participants from all regions of the province, along with numerous spectators and special guests.

Municipalities or Band Councils with populations of less than 10,000 are encouraged to collaborate with neighbouring municipalities to submit a joint bid, or consider the smaller, modified games format. The municipality or Band Council awarded a 2026 Alberta Games will receive a \$420,000 operating grant.

A letter of interest to host either the 2026 Alberta Winter or Summer Games, together with a letter of support from Municipal or Band Council must be received by June 30, 2023. Completed bids must be received by August 31, 2023.

Bid guidelines and staff consultation are available by contacting Suzanne Becker, Sport, Physical Activity and Recreation Branch, Ministry of Culture, at 403-297-2709 (toll-free by first dialing 310-0000) or [suzanne.becker@gov.ab.ca](mailto:suzanne.becker@gov.ab.ca).

Sincerely,

Jason Luan  
Minister

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Mtg. Date April 24, 2023

Agenda Item 10.1

The Village of Opportunity

April 11, 2023

Her Worship Colleen Ebdon  
Town of Eckville  
Box 578  
Eckville, Alberta  
T0M 0X0

Dear Mrs. Colleen Ebdon,

On behalf of the Village of Clive, I would like to invite you, or a designate, to take part in the Clive FunFest Parade. It will be held on Saturday June 17th, 2023. Line-up is at 10:30am at the Clive Baptist Church. Parade commences at 11:00am.

Please let us know if you require a dignitary vehicle or if you will be bringing your own. If you will not be using your own vehicle as part of the parade, please park on a side street and proceed to the Baptist Church parking lot.

It is recommended that items such as candy, balloons, etc. may be given out to spectators by "Walkers" who accompany the float and hand out treats from a safe distance by using small bags or pails.

The Village will be providing Clive Bucks to treat yourself at Clive businesses and or food trucks.

Please RSVP to [tricia@clive.ca](mailto:tricia@clive.ca) by June 1, 2023.

Hope to see you at the festivities,

A handwritten signature in black ink that reads "Lucienne Henry".

Luci Henry, Mayor  
Village of Clive

*Village of Clive*

Box 90, Clive, AB T0C 0Y0 • (403) 784-3366 • Fax (403) 784-2012  
E-mail: [admin@clive.ca](mailto:admin@clive.ca)

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