

 **VILLAGE OF  
Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 1

**TITLE:** Call to Order

**ORIGINATED BY:** *Karen O'Connor, CAO*

Mayor Hagen called the November 28, 2023, Village of Cremona Council meeting to order at \_\_\_\_\_ PM

**RECOMMENDED ACTION:**

**MOTION THAT** Mayor Hagen called the meeting to order at \_\_\_\_\_ P.M.

INTLS: CAO: *KO*



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 2

**TITLE:** Acceptance of the Agenda

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

By resolution, Council must accept the agenda.

**RECOMMENDED ACTION:**

**MOTION** That Councillor \_\_\_\_\_  
accepts the Agenda as presented.

OR

**MOTION** That Councillor \_\_\_\_\_  
accepts Council accepts the Agenda  
as amended.

INTLS: CAO: KO



**SPECIAL COUNCIL MEETING AGENDA**  
**November 28, 2023, at 7:00 p.m.**  
**Council Chambers – 106 1<sup>st</sup> Avenue East**

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**ATTENDANCE:**

**Mayor:** Hagen, **Deputy Mayor:** Canaday, **Councillors:** Goebel, Thompson, Dick

**OTHER PRESENT:** Karen O'Connor, CAO & Sandi Ryan, CSC, Clerk

**ABSENT:**

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- 1. CALL TO ORDER**
- 2. ACCEPTANCE OF AGENDA**
- 3. ADOPTION OF MINUTES**
  - a) October 17, 2023, Organizational Council Meeting Minutes
  - b) October 17, 2023, Special Council Meeting Minutes
- 4. DELEGATIONS / PRESENTATIONS**
- 5. OPEN FORUM- PUBLIC QUESTION PERIOD**
- 6. BUSINESS ARISING FROM PREVIOUS MEETING**
  - a) Signage Intersection TWP Rd 580 & Hwy 22
- 7. BYLAWS & POLICIES**
  - a) RFD 23-11-099 Cemetery Bylaw 508-23
  - b) RFD 23-11-100 Master Rates & Fees Bylaw 509-23
- 8. NEW BUSINESS**
  - a) Cremona Library Memorandum of Understanding
  - b) RFD 23-11-101 Appointing Greg Harris to Cremona Library Board Member
  - c) RFD 23-11-102 Appointing Rosemarie McGonigle Cremona Library Board Member
  - d) RFD 23-11-103 RFP Professional Auditing Services.
  - e) RFD 23-11-104 Christmas Party & Christmas Hours

- f) RFD 23-11-105 Open House survey & Date.
- g)

## **9. REPORTS**

- a) Financial Reports
- b) CAO Reports

## **10. MINUTES/REPORTS-BOARDS, COMMITTEES, COMMISSIONS**

### Mayor Hagen Reports:

- MAP Meeting Oct. 18, 2023, Keynotes
- RCMP Reports, Didsbury & Provincial

### Deputy Mayor Canaday Reports:

- 2023

### Councillor Goebel Reports:

- FCSS Coordinator October 2023 Report
- FCSS Meeting Minutes-Nov. 7, 2023

### Councillor Dick Reports:

- MVSH Meeting Minutes Oct. 19, 2023
- Cremona Library Board Minutes, Sep 27, 2023

## **11. CORRESPONDENCE & INFORMATION**

- MVC Fire Apparatus Replacement Plan
- MV Emergency Shelter Society-Oct. 10, 2023

## **12. NEXT MEETING**

## **13. CLOSED MEETING- 1 Legal**

## **14. RECONVENE**

## **15. ADJOURNMENT**



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 3

**TITLE:** Minutes – a) Oct 17, 2023, Organizational Meeting

b) Oct. 17, 2023, Regular Meeting

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

October Organizational & Regular Council Meeting minutes are being presented to Council for their review and approval.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

Please see attached.

**COSTS / SOURCE OF FUNDING (if applicable):**

N/A

**RECOMMENDED ACTION:**

a) MOTION THAT Councillor \_\_\_\_\_ accepts October 17, 2023 Organizational Council Meeting minutes as presented.

OR

MOTION THAT Councillor \_\_\_\_\_ accepts the October 17, 2023, Organizational Council Meeting minutes as amended.

AND

b) MOTION THAT Councillor \_\_\_\_\_ accepts October 17, 2023, Regular Council Meeting minutes as presented.

OR

MOTION THAT Councillor \_\_\_\_\_ accepts October 17, 2023, Regular Council Meeting minutes as amended.

INTLS: CAO: **KO**



Minutes of the Village of Cremona Organizational Council Meeting held on  
Tuesday, October 17, 2023 – Commencing at 7:00 p.m.

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**IN ATTENDANCE:** Mayor Hagen, Councilor Goebel,  
Councillor Dick

**OTHERS PRESENT:** CAO, Karen O'Connor, Corporate Services, Sandi Ryan  
and 12 members of the public.

**ABSENT:**

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**1.1 CALL TO ORDER:**

**Res. 23/226** MOTION THAT Mayor Hagen calls the meeting to order at 7:00 P.M.

**2.1 ADOPTION OF AGENDA:**

**Res: 23/227** MOTION THAT Councillor Dick accepts the agenda as presented with the addition of

**CARRIED**

**3. New Business**

**a) RFD 23-10-087 Appointing Deputy Mayor**

Councillor Goebel nominated Joe Canaday as Deputy Mayor

**Res: 23/228** MOTION THAT Councillor Goebel appoints Joe Canaday as Deputy Mayor  
for the Village of Cremona commencing October 17, 2023.

**CARRIED**

**b) RFD 23-10-088 Appointment of Council Members to Boards, Committees & Commissions**

**Res: 23/229** MOTION THAT Mayor Hagen appoints the following council members to the Boards,  
Committees and Commissions are as follows:

**CARRIED**

Cremona Library Board

1. Councillor Dick

Parkland Regional Library Board

1. Joe

Cremona & District Recreational & Cultural Board

1. Mayor Hagen  
Alternate
2. Councillor Canaday

Mountain View Seniors' Housing Board

1. Councillor Dick  
Alternate
2. Mayor Hagen

Cremona Family & Community Support Services Board(FCSS)

1. Councillor Goebel  
Alternate
2. Councillor Dick

Municipal Area Partnership(MAP)

1. Mayor Hagen
2. Councillor Canaday

Cremona/Water Valley & District Chamber of Commerce

1. Councillor Goebel  
Alternate
2. Councillor Dick

Intermunicipal Collaborative Committee(ICC)

1. Mayor Hagen
2. Councillor Canaday

Mayors & Reeves of Central Alberta

1. Mayor Hagen

Mountain View Waste Management Commission

1. Councillor Canaday  
Alternate
2. Mayor Hagen

c) **RFD 23-10-089 Dates and Times for Regular Council Meetings**

**Res: 23/230 MOTION** THAT Councillor Goebel declares the third Tuesday of the month as its Regular Council Meetings commencing at 7:00 p.m. in the Village of Cremona Council Chambers, 106 1<sup>st</sup> Avenue East, Cremona, Alberta.

**CARRIED**

4 a) **RFD 23-10-090 Legislative Remuneration & Expense Policy No. 1601-01**

**Res. 23/231 MOTION** THAT Deputy Mayor Canaday approves the Remuneration & Expense Policy No. 1601-01 as presented.

**CARRIED**

**ADJOURNMENT**

**Res. 23/232 MOTION** THAT Mayor Hagen adjourns the Village of Cremona Organizational Council Meeting on the 17<sup>th</sup> day of October 2023, at 7:25 p.m.

**CARRIED**

\_\_\_\_\_  
Mayor, Tim Hagen

\_\_\_\_\_  
CAO, Karen O'Connor





Minutes of the Village of Cremona Regular Council Meeting held on  
Tuesday, October 17, 2023 – Commencing at 7:00 p.m.

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**IN ATTENDANCE:** Mayor Hagen, Deputy Mayor Canaday, Councilor Goebel,  
Councillor Dick

**OTHERS PRESENT:** CAO, Karen O'Connor, Corporate Services, Sandi Ryan  
and 7 members of the public.

**ABSENT:**

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**1.1 CALL TO ORDER:**

**Res. 23/233** MOTION THAT Mayor Hagen calls the meeting to order at 7:27 P.M.

**2.1 ADOPTION OF AGENDA:**

**Res: 23/234** MOTION THAT Councillor Dick accepts the agenda with the additions presented.  
RFD 23-10-095 Setting a Date to Hold a By-Election.  
RFD 23-10-096 Appointing Returning Officer for the By-Election.  
RFD 23-10-097 Appointing Substitute Returning Officer.

**CARRIED**

**3.1 ADOPTION OF MINUTES:**

**Res: 23/235** MOTION THAT Councillor Goebel accepts September 19, 2023, Regular Council  
Meeting minutes as presented.

**CARRIED**

**Res: 23/236** MOTION THAT Councillor Dick accepts September 28, 2023, Special Council Meeting  
minutes as presented with amendments.

**CARRIED**

**4.1 DELEGATIONS / PRESENTATIONS:**

**a) Skate Park Committee**

**Res: 23/237** MOTION THAT Mayor Hagen accepts the Skate Park as part of the Village of Cremona  
responsibilities commencing October 18, 2023.

**CARRIED**

**b) Airbnb request**

**Res: 23/238**      **MOTION** THAT Councillor Goebel accepts the presentation as information only.  
**CARRIED**

**5.1 OPEN FORUM-PUBLIC QUESTION PERIOD**

A member of the public had concerns regarding FortisAlberta franchise fee, that the council should not raise the Village of Cremona 10% feeling that residents have enough financial strain.  
A couple of members of the public had concerns about the odor coming from the lagoon.  
Another resident inquired about 30 km signage throughout the village.

**Res: 23/239**      **MOTION** THAT Deputy Mayor Canaday accepts the concerns and questions as Information presented.  
**CARRIED**

**6.1 BUSINESS ARISING FROM PREVIOUS MEETING**

**a) Signage on intersection Hwy 22 & Hwy 58**

**Res: 23/240**      **MOTION** THAT Councillor Goebel accepts all information provided and Council will wait to hear further regarding the cost of signage and / or JFO procedure being hired.  
**CARRIED**

**Res: 23/241**      **MOTION** THAT Mayor Hagen directs CAO to reach out to the Town of Sundre if they may have speed signs for sale.  
**CARRIED**

**7.1 BYLAWS & POLICIES -NONE**

**NEW BUSINESS / REQUEST FOR DECISION:**

**8 a) RFD 23-10-092 FortisAlberta Municipal Franchise Fee**

**Res. 23/242**      **MOTION** THAT Councillor Goebel approves the Village of Cremona will change the Fortis Alberta Franchise rate is 10 % with an estimated income of 2023 being \$37,209 to 12 % with an estimated income being \$46,305 for 2024.  
**DEFEATED**

**8 b) RFD 23-10-093 Urban System Agreement**

**Res: 23/243**      **MOTION** THAT Deputy Mayor Canaday accepts the Urban System Agreement as presented.

**CARRIED**

**8 c) RFD 23-10-094 Parkland Regional Library Proposed Budget 2024**

**Res: 23/244**      **MOTION** THAT Councillor Dick approves Parkland Regional Library 2024 proposed Budget with a slit increase of 0.43 cents equaling \$9.18 per capita, Village of Cremona requisition being \$4,039.20

**DEFEATED**

**Council Receiving Councillor Thompson's Resignation**

**Res: 23/245**      **MOTION** THAT Councillor Goebel acknowledges Terry Thompson resignation received on October 16, 2023.

**CARRIED**

**8 d) RFD 23-10-095 Setting a Date to Hold a By-Election**

**Res: 23/246**      **MOTION** THAT Mayor Hagen appoints February 6, 2024, for the Village of Cremona to hold the villages' by-election.

**CARRIED**

**8 e) RFD 23-10-096 Appointing the Returning Officer for the By-Election**

**Res: 23/247**      **MOTION** THAT Deputy Mayor Canaday appoints Karen O'Connor, Chief Administrative Officer, for the Village of Cremona, be named Returning Officer for the Village of Cremona By-election that is being held on February 6, 2024.

**CARRIED**

**8 f) RFD 23-10-097 Appointing the Substitute Returning Officer for the By-Election**

**Res: 23/248**      **MOTION** THAT Councillor Goebel appoints Sandi Ryan, Corporate Service Clerk, for the Village of Cremona, be named Substitute Returning Officer for the Village of Cremona by-election that is being held on February 6, 2024.

**CARRIED**

**9 a) Financial Reports**

**Res. 23/249**      **MOTION** THAT Councillor Dick accepts the accounts payable report with FCSS and village's financial reports for September 2023, as information only.

**CARRIED**

**9 b) CAO Report**

**Res.23/250**      **MOTION** THAT Councillor Goebel accepts the CAO's September active report for information only.

**CARRIED**

**10. COMMITTEES/BOARDS/COMMISSIONS**

**Mayor Hagen Reports:**

- RCMP Crime Report Jan.-Aug. 2023

**Deputy Mayor Canaday Reports:**

- MVSH -Sep. 2023
- MVSH Board Meeting Key Messages Sep. 21, 2023

**Councillor Goebel Reports:**

- Cremona Library Board Meeting Minutes- Oct. 3, 2023
- FCSS Coordinators report Sep. 2023

**Councillor Dick Reports:**

- Cremona Library Board Meeting Minutes-June 22, 2023

**Res. 23/251**      **MOTION** THAT Councillor Goebel accepts all committees & and board meeting minutes and reports as information only.

**CARRIED**

**CORRESPONDENCE & INFORMATION -None**

**NEXT MEETING**

**Res: 23/252**      **MOTION** THAT Councillor Dick declares that the next Regular Council Meeting for the Village of Cremona Council will take place at 7 p.m. on Tuesday, November 21, 2023, at the located of 106 1<sup>st</sup> Avenue East.

**CARRIED**

**CLOSED Meeting**

**Res: 23/253**      **MOTION** THAT Mayor Hagen calls the meeting to enter a closed meeting under one (1) Legal, item at 8:45 pm.

**CARRIED**

**Res: 23/254**      **MOTION** THAT Mayor Hagen reconvenes from a closed meeting to the public at 9:25 p.m.

**CARRIED**

**LEGAL**

**Res: 23/255**      **MOTION** THAT Councillor Goebel accepts the information given and will hold

**CARRIED**

**ADJOURNMENT**

**Res. 23/256**      **MOTION** THAT Mayor Hagen adjourns the Village of Cremona Regular Council Meeting on the 17<sup>th</sup> day of October 2023, at 9:40 p.m.

**CARRIED**

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Mayor, Tim Hagen

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CAO, Karen O'Connor



**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 4 a) NONE

**TITLE:** Delegations / Presentation:

**ORIGINATED BY:** Karen O'Connor, C.A.O.

**BACKGROUND / PROPOSAL:**

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**RECOMMENDED ACTION:**

INTLS: CAO: KO

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 5 a)

**TITLE:** OPEN FORUM-PUBLIC QUESTION PERIOD

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** A time delegated for residents to voice any concerns or questions they may have for the village council.

**RECOMMENDATIONS:**

**MOTION** THAT Councillor \_\_\_\_\_ take the public question as information.

Or

**MOTION** THAT Councillor \_\_\_\_\_ take the public question and concerns back with Council to discuss at a later date.

INTLS: CAO **KO**



VILLAGE OF  
**Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 6a) Signage on Hwy 22

**TITLE:** BUSINESS ARISING FROM PREVIOUS MEETING:

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** RFD 23-08-078 Council approved the request that the CAO to seek out larger signage, 60km & or 80 km to replace the smaller signs with larger signs. Councillor Dick emailed a friend that is employed with a company which is taking care of the Hwy's within our area and his friend had forwarded the email to a person in charge of signage within the province.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

At the meeting on Nov 14, with Supt. Rick Jane' , Insp Christopher Bannerholt, Rick Blair, Carstairs CAO and Lance Colby, Carstairs Mayor I had brought to Supt. Jane' & Insp Bannerholt attention regarding our situation. They had suggested that we collect all history and traffic data regarding this intersection. Residents of Cremona should be sending letters to the minister with their concerns, as well as the village will do the same but with the data collected and history of incidents.

**COSTS / SOURCE OF FUNDING (if applicable):**

The rental cost for tracking vehicles and collecting data- number of vehicles, speed, and violations... through ATS Traffic Supplies is \$95/ per day.

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ accepts all information provided and Council will wait to hear further regarding the cost of signage and or JFO.

INTLS: CAO KO





**ATS Traffic Ltd.**  
**Calgary**  
**9800 Endeavor Drive SE**  
**Calgary, AB T3S 0A1**  
 TEL 403-248-3241  
 Fax 780-440-1326

**ESTIMATE**

Date	ID
11/16/2023	10000011687

Valid Through: 12/16/2023

**Village of Cremona**  
 Karen O'Connor

**Job Location:**  
 ATS YARD  
 Calgary  
 Estimate Created By: Larry Thompson  
 Estimated Days: 1

Phone: 403-637-3762

Description	Price	UOM	Qty/Day	Days	Total Qty.	Total
----- RENTALS -----						
Armadillo Tracker Bi-Directional Traffic Collector Radar *	\$95.00	DAY	1	1	1.00	\$95.00

Note: The \* indicates taxable items.

<b>RENTAL TOTAL</b>	\$95.00
<b>ONE TIME CHARGES</b>	\$0.00
<b>LABOR</b>	\$0.00
<b>SUBTOTAL</b>	\$95.00
<b>SALES TAX (5%)</b>	\$4.75
<b>ESTIMATE TOTAL</b>	\$99.75
<b>TOTAL PER DAY</b>	\$99.75

**Add'l Terms:** This estimate is not a contract or an invoice. It is based on the information provided on our initial consultation and may be subject to change. Additional labour, specialty equipment, overtime premiums, per diem's, lost or damaged equipment and travel may impact pricing. We will attempt to inform you prior to proceeding with the work if prices change. This estimate is valid for 30 days. Estimate ID must be mentioned at time of rental to ensure project pricing.

An initial deposit is required cash accounts before equipment pick up or traffic control services. The deposit amount will be refunded back once all items have been returned or services are done; then you will be charged for actual rental service amount.

Customer is responsible for the care and maintenance of rental units while on rent. Including, but not limited to, battery maintenance and charging.

Due to unprecedented volatility in fuel prices, a temporary fuel surcharge will be implemented for all Item Codes (SKUs) that have a direct fuel cost effective April 11th, 2022

\_\_\_\_\_  
 Larry Thompson  
 ATS Traffic Ltd.

11/16/2023  
 \_\_\_\_\_  
 Date

Visit Our Website at [atstraffic.ca](http://atstraffic.ca)

Accepted By:  
 \_\_\_\_\_  
 Signature  
 \_\_\_\_\_  
 Print Name  
 \_\_\_\_\_  
 Title  
 \_\_\_\_\_  
 Company

 VILLAGE OF  
**Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 7 a)

**TITLE:** Bylaws & Policies- Cemetery Bylaw 508-23  
Master Rate & Fees Bylaw 509-23

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Attached **Cemetery bylaw** crossed out is previous contents and all Red is New contents.

**Master Rate & Fees Bylaw** the new rates are highlighted.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ passing the first reading of the

**MOTION** THAT Councillor \_\_\_\_\_ passing the second reading of the

**MOTION** THAT Councillor \_\_\_\_\_ present unanimously to proceed to the third reading of the

**MOTION** THAT Councillor \_\_\_\_\_ passing the Third and Final reading of the Rate Fees Bylaw

INTLS: CAO KO



## VILLAGE OF CREMONA

### BY-LAW NO: 508-23

**BEING A BYLAW OF THE VILLAGE OF CREMONA IN THE PROVINCE OF ALBERTA TO PROVIDE FOR THE CONTROL AND MANAGEMENT OF THE CREMONA COMMUNITY CEMETERY. THIS BYLAW SHALL BE KNOWN AS THE “CEMETERY BYLAW.” AND TO RESCIND BYLAW 363-03 RESPECTING CEMETERIES.**

**WHEREAS**, pursuant to the provision of the ~~Municipal Government Act, Statutes of Alberta, 1994, Chapter M-26-1, as amended, and the regulations set forth in The Cemeteries Act of the Province of Alberta, the Council of the Village of the Cremona deems it necessary to pass a Bylaw to provide for the Control and Management of the Cremona Community Cemetery.~~ **The Village of Cremona owns and operates a cemetery on land described as Part of Lot 2, Block 1, Plan 0412649 NW-35-29-04-W5M, and Plan 5494FS NW-35-29-04-W5M in the Province of Alberta;**

**AND WHEREAS**, the Council of the Village of Cremona deems it necessary to pass a bylaw respecting the operation and to provide for the Control and Management of the Cremona Community Cemetery.

**AND WHEREAS**, under and by virtue of the authority conferred upon it by the Municipal Government Act, (M.G.A.) R.S.A. 2000, Chapter M-26, as amended or repealed and replaced from time to time, authorizes the Village of Cremona to regulate services provided by or on behalf of the Municipality;

**NOW THEREFORE** the Council of the Village of Cremona, in the Province of Alberta, **duly assembled**, enacts as follows:

#### **PART 1 DEFINITIONS**

- a) **“Burial” means the interment of human remains or cremated human remains in a grave;**
- b) **“Base”**: shall mean the bottom part of the lower portion of a monument.
- c) **“Block”**: shall mean an area of more than one plot.
- d) **“C.A.O”**: shall mean the Chief Administrative Officer of the Village.
- e) **“Cemetery”**: shall mean the following land hereby declared to be the cemetery of the Village of Cremona and shall hereafter be known as the Cremona Community Cemetery,
- f) **“Council”**: shall mean the Council of the Village of Cremona.

- g) **“Grave Liner”**: shall mean a concrete box placed in a grave to house a casket.
- h) **“Licensee”**: shall mean a person or persons who purchase a lot or lots In the cemetery
  
- i) **“Lot”**: shall mean a subdivision of land for the purpose of interment in the cemetery as shown on the cemetery map on record with the Village.
- j) **“Memorial Wall”**: shall mean a specified wall for the purpose of attaching memorial plaques.
- k) **“Monument”**: shall mean a memorial serving to help people remember a person buried in the cemetery.
  
- l) **“Interment”** means the excavation of a grave to the required depth and size, the placing (but not the provision) of an outer receptacle, the backfilling of the grave and the removal of any excess earth;
  
- m) **“Non-resident”**: is a person who has never lived in the Village of Cremona or Mountain View County.
- n) **“Permit”**: shall mean a prescribed form by the Village for application to carry out any work at the cemetery.
- o) **“Plot”**: shall mean one grave.
- p) **“Resident”**: is a person who has resided in the Village of Cremona and/or Mountain View County.
- q) **“Ribbon”**: shall mean a continuous strip of concrete with burial lots oriented perpendicular on each side and upon which monuments may be erected.
- r) **Village**: shall mean the Village of Cremona.

## **PART 2 GENERAL RULES:**

- 2.1 No person shall, while in the cemetery:
- a) Willfully destroy, mutilate, deface, injure, write upon or remove any monument, marker or other structure or object placed in the cemetery or any fence, railing or wood installed for protection or ornamentation.
  - b) Willfully destroy, cut, break, pick or injure any tree, shrub or plant.
  - c) Play any game or sport or discharge any firearm except at a military funeral.
  - d) Willfully or unlawfully disturb the quiet or good order of the cemetery or persons assembled for the purpose of burying a body by improper noise or conduct.
  - e) Be a nuisance, or at any time behave in an indecent or unseemly manner.
  - f) Interfere with the cemetery or any lot, monument, marker, or other structure.
- 2.2 No unleashed pets shall be allowed in the cemetery.
- 2.3 All work in the immediate vicinity of a lot shall be discontinued during a burial service.

## **PART 3. BLOCK, PLOT AND LOT:**

- 3.1 The Village shall make all sales of lots in the cemetery and shall receive all monies resulting from the sale of such lots.
- 3.2 Every lot sold must be purchased for a specific individual or for a specific family.
- 3.3 Any person(s) purchasing a lot must provide the name and contact information for a family member, descendant or responsible party to the Village Office. Any lot purchased for the purpose of reservation for a future interment will be subject to the following conditions:

- a) the Village will call each contact person for each reserved but unoccupied lot on a cycle of a minimum of every five (5) years to ensure that the lot is still required.
  - b) if the Village should be unable to contact this person within a period no less than two (2) weeks after the first attempt then the plot fee will be forfeited and the plot will be eligible to be resold.
- 3.4 The Village reserves the right to limit the number of lots developed and/or make available for sale each year, and to direct the area and sequencing of development and lots sales.
- 3.5 The CAO or designate shall keep a current account of all monies received there from and of all expenditures made in connection with the cemetery, the location of each lot, the name of the licensee of each lot, the name and location of each and every interment and disinterment and all other transactions necessary to keep a complete record of all business transacted in the cemetery.
- 3.6 The fees for the purchase, opening or closing of lots at the cemetery shall be in accordance with the rates set out in the Village of Cremona Rates Bylaw.
- 3.7 Any person acquiring a lot or lots under the provision of this Bylaw shall only acquire the right and privilege of burial of the dead therein subject to the provisions of this Bylaw and shall not be deemed to acquire any title to the land which shall remain vested in the name of the Village.
- 3.8 If the Village for any reason deems a previously purchased lot unusable, the Village will supply a similar lot at no cost to the original purchaser or heirs and the original lot shall revert to the Village.
- 3.9 No lots shall be further subdivided or altered in any manner at variance with the cemetery plans unless authorized by the Village.
- ~~3.10 The Council for the Village of Cremona delegates the authority to the Cremona Cemetery Committee to expend funds at their own discretion in regards to initiatives related to finding and implementing the cemetery located at Lot 2, Block 1, Plan 0412649 NW-35-29-04-W5M.~~
- 3.10 The Village shall take all reasonable precautions to protect licensees and the property rights of the licensee within the cemetery from loss or damage; but the Village distinctly disclaims all responsibility or liability for loss or damage from causes beyond its control and especially from damage caused by the elements, of an act of God, common enemies, thieves,

malicious mischief makers, explosions, unavoidable accidents, invasions, insurrections, riots, or an order of a military or civil authority.

#### **PART 4. INTERMENTS AND DISINTERMENTS**

- 4.1 No lot shall be used for any other purpose than for the burial of the human dead.
- 4.2 No interments in an adult lot shall contain more than (1) casket and (8) cremains. At the discretion of the CAO or designate any lot may have this maximum capacity lowered for any reason.
- 4.3 Whenever a block, plot or lot is held jointly by two or more parties, authority for interment in such block, plot, or lot or any part thereof will be accepted by the Village from anyone of the said parties or their executors or agents.
- 4.4 No interments shall be permitted in the cemetery until an approved burial permit has been filed with the Village.
- 4.5 The use of a flat lid grave liner is a requirement for casket burial within the cemetery.
- 4.6 The Village assumes no liability or responsibility for any interments.
- 4.7 Notwithstanding any other provision of this bylaw, orders for burials must reach the Village (48) hours (two clear working days) before burial is to take place, unless the C.A.O., for emergency reasons, otherwise allows.
- 4.8 Burial services are not permitted on Sunday. Burial services shall be primarily conducted between the hours of 8:00 a.m. to 3:00 p.m. Monday to Friday inclusive. If burial service is required after 3:00 p.m. or on Saturday or Statutory Holidays, such fees to provide same shall be based on the rate as stated in the Village of Cremona Rate Bylaw.
- 4.9 Lots shall be opened and closed only by persons employed by the Village or with prior approval from the Village and no person or persons, not under the Control or employment of the Village shall open or close any lot for the purpose of interring or removing a body.

#### **PART 5. CARE OF LOTS**

- 5.1 The Village is the sole provider of general care services of the entire cemetery. The licensee of a lot shall observe all rules and regulations

- passed from time to time by the Village for keeping lots in order.
- 5.2 The ~~cemetery~~ **village** employees shall have the authority to remove all floral designs, flowers, weeds, trees, shrubs, plants or herbage of any kind from the cemetery as soon as they become unsightly, dangerous, detrimental, or diseased.
- 5.3 The Village reserves the right to prevent the planting or removal of any flowers, floral designs, trees, shrubs, plants or herbage of any kind.
- ~~5.4 The Village may remove all installations at the cemetery made without authorization by the Village.~~
- 5.4 All installations in the cemetery not conforming to the rules, regulations and provisions of the bylaw may be made to conform by the Village, except where such conformity may destroy the installation.

## **PART 6. ~~SUMMARY CONVICTION OFFENCES & PENALTIES~~**

- 6.1 Any person, who contravenes any provision of this Bylaw, is guilty of an offence and is liable on summary conviction to a fine not exceeding \$10,000.00 (ten thousand dollars), or to imprisonment for not more than one year, or to both fine and imprisonment.
- 6.2 **The Chief Administrative Officer or a Bylaw Enforcement Officer is hereby authorized and empowered to issue Violation Tags to any person who the Chief Administrative Officer or Bylaw Enforcement Officer has reasonable and probable grounds to believe has contravened any provision of this bylaw.**
- ~~6.2 If a person is found guilty of an offense under this Bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this Bylaw.~~
- 6.3 **A Violation Tag may be issued to such person:**
- a) Either personally; or
  - b) By mailing a copy, via registered mail, to such person at his or her last known postal address.
  - c) The Violation Tag shall be in a form approved by the Chief Administrative Officer or Bylaw Enforcement Officer and shall State;
  - d) The name of the person; The offense; The appropriate penalty for the offense as specified in Schedule "B" of this Bylaw;
  - e) That the penalty shall be paid within 21 days of the Violation Tag; and
  - f) Any other information as may be required by the Village.
- 6.3 The levying and payment of any fine or imprisonment for any period provided in the Bylaw shall not relieve a person from the necessity of paying any fees, charges or costs, from which he is liable under the



provisions of this Bylaw.

**PART 7. GENERAL**

Any provision contained within this Bylaw is subject to being changed at the discretion of the C.A.O. Changing of a provision is independent of all other provisions and it is further the intention of the Municipal Council that if any provision of this by-law is changed or is declared invalid, all other provisions shall remain valid and enforceable.

**11.2** Bylaw **386-05** is hereby rescinded.

This By-law shall have full force and effect on the final passing thereof.

READ THE FIRST TIME THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023.

READ A SECOND TIME THIS 21<sup>ST</sup>, DAY OF NOVEMBER, A.D., 2023.

READ A THIRD TIME THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023.

READ A THIRD AND FINALLY PASSED THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023

---

Tim Hagen, Mayor  
Administrative Officer

---

Karen O'Connor, Chief





**VILLAGE OF CREMONA  
BYLAW # 509-23**

**Establish Fees for the Provisions of Various Services**

**BEING A BYLAW OF THE VILLAGE OF CREMONA IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ESTABLISHING FEES FOR THE PROVISION OF VARIOUS SERVICES AS WELL AS INFORMATIONAL SERVICES THAT DO NOT FALL WITHIN THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT.**

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**WHEREAS**, pursuant to Section 7 (f) of the Municipal Government Act, Chapter M-26-1, Revised Statutes of Alberta 2000 and amendments thereto authorize the Council may pass a Bylaw establishing fees for the provisions of services;

**AND WHEREAS**, the Council of the Village of Cremona deems it desirable to charge fees for the provision of various services including informational services that are not pertaining to the Freedom of Information and Protection of Privacy Act;

**NOW THEREFORE**, be it resolved that under the authority of the Municipal Government Act, the Council of the Village of Cremona in the Province of Alberta duly assembled, hereby enacts as follows:

**1. TITLE**

**1.1** This Bylaw may be referred to as the "2023 Master Rates & Fees Bylaw".

**2. SEVERABILITY**

2.1 If any provisions of this Bylaw are declared invalid because of any word, phrase, clause sentence or paragraph or section of this Bylaw or any documents which form part of this Bylaw or an application thereto to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

**3. FEES**

3.1 The fees are set out in Schedule A attached to and forming part of this Bylaw.

**4. REPEAL**

**4.1** Bylaw 504-23 is hereby repealed.

This By-law shall have full force and effect on the final passing thereof.

READ THE FIRST TIME THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023.

READ A SECOND TIME THIS 21<sup>ST</sup>, DAY OF NOVEMBER, A.D., 2023.

READ A THIRD TIME THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023.

READ A THIRD AND FINALLY PASSED THIS 21<sup>ST</sup> DAY OF NOVEMBER, A.D., 2023

---

TIM HAGEN, MAYOR

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KAREN O'CONNOR, CAO

BYLAW 509-23

SCHEDULE A – MASTER RATES AND FEES BYLAW  
COPORTATE SERVICES

All charges are GST exempt unless otherwise specified

**Administration Fees**

NSF Cheque(s)	\$40.00 per cheque
Photocopying	\$1.00 per page
	\$0.50 per page non-profit organization
Fax Services	\$2.00 per page to send
	\$1.00 per page to receive
FOIP Application <sup>9</sup> (per FOIP) Act)	\$25.00
Village Maps	\$5.00
Financial Statements	\$15.00 (available on website)
Land Use Bylaw	\$15.00(available on website)
Accounts Receivable Penalties	1.50%
<b>Animal / Dog License Fees</b>	
Dog License Altered	\$25.00
Dog License Unaltered	\$35.00
Altered and Unaltered License Amnesty for January only	\$0.00
Replacement License	\$5.00
Dog Declared as "Vicious"	\$100.00
Guide Dog	\$0.00
<b>Business License Fees -Bylaw 387-05</b>	
Business — Retail	\$50.00/yr.                      \$25.00 after July 1
Home Occupation	\$50.00/yr.                      \$25.00 after July 1
Hawker or Peddler	\$25.00/yr.                      \$12.50 after July 1
Contractor	\$50.00/yr.                      \$25.00 after July 1
Agent	\$25.00/yr.                      \$35.50 after July 1
<b>Cemetery Fees-Bylaw 509-23</b>	
Resident (includes MVC Residents)-- Standard	\$350 + GST & \$350 Perpetual Care + GST
Non-Resident Standard	
Resident (includes MVC Residents) — Cremains	\$1000 + GST & \$1,000 Perpetual Care + GST
Non-Resident Cremains	\$350 + GST
Memorial Wall	\$1000 + GST
Cemetery Opening/Closing:	\$100 + \$200 Perpetual Care + GST
Standard — Summer (May-October)	\$750 + GST
Standard — Winter (November-April)	\$850 + GST
Cremains (Urn)— Summer (May-October)	\$75 + GST
Cremains (Urn)— Winter (November-April)	\$50 + GST
Over Time Fees:	\$50+ GST
Weekdays outside of 8:00 a.m. — 3:00 p.m. & Weekends and Statutory Holidays	\$50 per hour per person + GST
<b>MEMORIAL WALL FEES:</b>	
Memorial Wall:	\$100.00 + \$200.00 Perpetual Care Fee

<b>Public Works Service Fees</b>	
<b>Property Pin Search</b>	\$20.00/hr. + GST
No guarantee to find pin and no more than 2 hours per location to be spent trying to locate.	
<b>Custom Labour</b>	\$100.00+ GST per hour
<b>Tax Fees</b>	
Tax Certificate	\$40.00
Tax Caveat Charge for Tax Arrears	\$35.00
Statement of Assessment	\$5.00
Bylaw # 502-20	8% on current taxes after June 30; and
Tax Penalties	12% on outstanding balance as of December 31
Tax Recovery Registration	\$25
Administrative fee for auction	\$10% of total sale price
Appeal of Property Assessment (refundable)	\$50/property Residential
	\$150/property Non-Residential
<b>Utility Fees</b>	
Bulk Water (per m3)	\$5.50 (\$0.025 per gallon)
Service Charge per refill	\$20.00
Residential Garbage (black, blue & green carts)	\$20.00 per month
Garbage Bin Purchase	\$85+ GST
Water Metered per m3	\$4.00/m3
Infrastructure Water Fee	\$12.00/month
Water Security Deposit (GST Exempt)	\$150
Damage to water meter	Cost of replacement
Water disconnect/connect by request	\$50
<u>Water disconnected/reconnecting due to non-payment</u>	\$100
Wastewater water consumption	\$0.95/m3
Infrastructure Wastewater Fee	\$8.00/month

**Bylaw 509-23**

**PLANNING AND DEVELOPMENT RATES**

**Development Miscellaneous Fees**

Compliance Letters	\$100.00
Development Extension	\$200.00
Development Appeal	\$300.00
Discharge — Registering Caveats	\$100.00
Encroachment Agreement	\$150.00
Land Title — Encumbrance Fee	\$20.00
Subdivision Appeal Fee	\$250.00
Variance — Relaxation	\$250.00
Zoning Letter (Land Use Designation Letters)	\$25.00

**Development & Building Permit**

Residential Development Permits Permitted Use	\$100.00
Residential Development Permits Discretionary	\$200.00
Commercial/Industrial Development Permits Permitted	\$150.00
Commercial/Industrial Development Permits Discretionary	\$250.00
Building Permits - Manufactured Homes	\$156.00
Building Permits all other projects	\$5.00 per \$1000 of project costs with a minimum of \$156.00
Building Permits Decks above 2 ft.	\$156.00
Building Permits Sheds larger than 10'x10'	\$156.00

*\*\* If setbacks are not met in accordance with the Land Use Bylaw, they are discretionary permit and must go to the Municipal Planning Commission for approval.*

**Land Use Re-designation Fee Schedule**

<b>TYPE OF DOCUMENT</b>	<b>FEE</b>
Flat fee for the first 5 lots	\$2,000
Plus per lot fee of each additional lot up to 50 lots	\$250
Plus per lot fee of each additional lot after 50 lots up to 100 lots	\$125
Plus per lot fee for each additional lot thereafter	\$100

**Subdivision Application Fee Schedule**

<b>TYPE OF DOCUMENT</b>	<b>FEE</b>
<b>Small lot Subdivision</b>	
Flat fee per lot	\$500
<b>Large Lot Subdivision (6 or more lots)</b>	
Flat fee for the first 5 lots	\$1,000
Each additional lot thereafter	\$150
Phased approvals — fee per phase	<b>\$200</b>
<b>Endorsement Fees — excluding reserve and utility parcels</b>	
Per lot fee, first 10 lots	\$200
Per lots fee for each additional lot	\$50
Per unit fee for Building Condominium Plan	\$50
Subdivision Approval Time Extension or Re-activation Requests — each request	\$250
Subdivision Appeal Fee	\$1,000



A Division of the Safety Codes Council

### ELECTRICAL

Single Family Residential and Accessory Buildings	
Value of electrical installation (including labour and materials)	Permit Fee
0-1,000	\$41
1,001 - 2,500	\$170
2,501 - 5,000	\$225
5,001 - 10,000	\$310
10,001 - 15,000	\$385
15,001 - 20,000	\$455
20,001 - 30,000	\$580
30,001 - 40,000	\$715
40,001 - 50,000	\$845
50,001 - 75,000	\$1,033
75,001 - 100,000	\$1,155
100,001 - 125,000	\$1,290
125,001 - 150,000	\$1,425
150,001 - 200,000	\$1,700
200,001 - 250,000	\$1,835
250,001 - 300,000	\$1,995
300,001 - 400,000	\$2,315
400,001 - 500,000	\$2,610
over 500,000	\$2,610 + \$500/ \$1,000

Multi Family and Non-residential	
Value of electrical installation (including labour and materials)	Permit Fee
0-1,000	\$175
1,001 - 2,500	\$215
2,501 - 5,000	\$285
5,001 - 10,000	\$390
10,001 - 15,000	\$485
15,001 - 20,000	\$570
20,001 - 30,000	\$725
30,001 - 40,000	\$895
40,001 - 50,000	\$1,060
50,001 - 75,000	\$1,250
75,001 - 100,000	\$1,445
100,001 - 125,000	\$1,615
125,001 - 150,000	\$1,785
150,001 - 200,000	\$2,125
200,001 - 250,000	\$2,295
250,001 - 300,000	\$2,495
300,001 - 400,000	\$2,895
400,001 - 500,000	\$3,265
over 500,000	\$3,265 + \$6.25/ \$1,000

Effective May 8, 2017. Subject to change.

# Alberta Safety Codes Authority

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## Gas

### Multi-Family Residential and Non-residential and Non-Residential

BTU	Permit Fee*
0 - 100,000	\$130
100,001 - 200,000	\$165
200,001 - 400,000	\$205
400,001 - 1,000,000	\$335
1,000,001 - 2,000,000	\$385
over 2,000,000	\$385 + \$7.00/additional 100,000 BTUs or portion thereof

Manufactured home / ready to move home on blocks or piles

Number of outlets	Permit Fee*
1 - 5	\$190
6-10	\$250
11 - 15	\$310
16 - 20	\$375
21 -25	\$410
over 25	\$410 + \$10.00/outlet

### Initial Appliance Replacement

BTU	Permit Fee*
0 - 100,001)	\$160
100,001 - 400,000	\$185
400,001 - 500,000	\$210
over 500	\$370

Undertaking	Permit Fee*
Propane cylinder refill centres	\$285
Temporary services / heat	\$160
Service re-connection	\$180
Propane tank set	\$150
Grain dryer	\$360
Annual permit	\$500

\*Add 10% of Permit fee, up to a maximum of \$250, for additional inspections and time allocated to construction document review for a Permit issued to an owner where the gas system serves a single family residential dwelling in which the owner resides or intends to reside.

Propane tank set with service outlet(s) at same residential address (calculate fee based on number of outlets).

Additional fees may be charged for non-compliance with permit terms.

Council levy applies to total permit fee at 4%, minimum of \$4.50 to a maximum of \$560.



## MUNICIPAL ENFORCEMENT/BYLAW FINES

### ANIMAL BYLAW 402-07

	Infraction	1st Offence	2nd Offence
<b>Section 3</b>	<b>RESPONSIBILITIES OF DOG OWNERS</b>		
3.1. (a)	Owner to fail to obtain annual license	\$100	\$200
3.1. (b) i	Owner fail to ensure dog not running at large - licensed	\$50	\$100
3.1 (b) ii	Owner fail to ensure dog not running at large - unlicensed	\$100	\$200
3.1 (c)i	Owner fail to ensure dog under control of competent person -	\$50	\$100
3.1 (c) ii	Owner fail to ensure dog under control of competent person - unlicensed	\$100	\$200
3.1 (d)	Owner fail to immediately remove feces from property	\$100	\$200
3.2 (a)	Owner abandoning a dog	\$250	\$500
3.3 (a)	Person leave dog in unattended Motor Vehicle - inadequate	\$250	\$500
3.3. (b)	Person leave dog in unattended Motor Vehicle with access to people or animals	\$100	\$200
<b>Section 4</b>	<b>NUISANCE - owner of dog that:</b>		
4.1 (a)	Bite/attack a person or animal	\$300	\$500
4.1 (b)	Chase/threatened a person	\$200	\$400
4.1 (c)	Chase animal/bicycle/vehicle	\$200	\$400
4.1 (d)	Cause injury to person/animal	\$300	\$500
4.1 (e)	Cause damage public/private property	\$100	\$200
4.1 (f)	Cause garbage to be scattered	\$100	\$200
4.1 (g)	In season is kept where attraction to other dogs	\$100	\$150
4.1 (h)	Enter garden/floral area	\$100	\$200
4.1 (i)	Be in area playground equipment and play area in playground	\$100	\$200
4.2	Habitually or excessively bark/howl/otherwise disturbs person	\$150	\$300
4.3	Owner/occupant of premise allow excessive accumulation of	\$100	\$200
<b>Section 5</b>	<b>INTERFERENCE</b>		
5.1 (a)	Person untie/loosen/free dog allowing to run at large	\$100	\$200
5.2 (b)	Person abuse/tease/torment/annoy dog	\$150	\$300
<b>Section 6</b>	<b>VICIOUS DOG - Owner of Vicious dog:</b>		
6.1 (a)	Fail to have dog tattooed or micro chipped within 5 days	\$250	\$500
6.1 (b)	Fail to license dog as "Vicious Dog" within 5 days	\$500	\$1000
6.2 (a)	Fail to inform new owner dog is "Vicious Dog"	\$500	\$1000
6.2 (b)	Fail to notify Village within 3 days of death or change of	\$250	\$500
6.2 (c)	New owner knowing dog is "Vicious Dog" fail to license within 3	\$500	\$1000
6.2 (d)	Fail to obtain annual license	\$500	\$1000
6.2 (e)	Fail to ensure dog wear license tag when off property	\$250	\$500
6.3 (a)	Fail to confine dog indoors	\$500	\$1000
6.3 (b)	When not indoors, fail to confine in locked pen or structure	\$500	\$1000
6.4 (a)	When off property, fail to muzzle dog	\$500	\$1000
6.4 [b]	When off property, fail to secure adequate leash longer than 1	\$500	\$1000
6.4 (c)	Fail to ensure dog under control of competent person	\$500	\$1000
6.4 (d)	Fail to notify Village immediately if dog is running at large	\$500	\$1000
6.5 (a)	Bite/attach a person or animal	\$1000	\$2000
6.5 (b)	Chase person/animal	\$750	\$1500
6.5 (c)	Injure or cause injury to person/animal	\$1000	\$2000
6.5 (d)	Damage/destroy property	\$250	\$500

**Animal Bylaw 402-07 Continued**

<b>Section 7</b>	<b>LICENSING</b>		
7.1	Owner fail to obtain annual license	\$100	\$200
7.2	Person knows dog is "Vicious Dog" and license otherwise	\$500	\$1000
7.3	Person provide false/misleading information for licensing	\$50	\$100
7.4	Owner of license dog fail to have tag attached when off property	\$100	\$200
7.5	Keep more than 2 dogs on premise		
<b>Section 9</b>	<b>OBSTRUCTION</b>		
9.1	Willfully interfere with or obstruct an Animal Control Officer who is attempting to capture or impound a dog	\$500	\$750
9.2	Provide false ownership information to Animal Control Officer	\$500	\$750

**RESIDENTIAL COMMUNITY STANDARDS FINES Bylaw 476-17**

<b>Offence</b>	<b>1st Offence</b>	<b>2" Offence</b>	<b>3rd &amp; Subsequent</b>
Untidy Properties	\$100	\$250	\$400
Nuisances Escaping Property	\$100	\$250	\$400
Maintenance of building structures & fences	\$100	\$250	\$500
Graffiti Prevention & Abatement	\$100	\$250	\$500
Weeds Grass, Trees & Sidewalks	\$100	\$250	\$300

Pursuant to Section 566(1) of the Municipal Government Act, a Person who is guilty of such an offence is liable.

- a. To fine of not more than \$10,000; or
- b. To imprisonment for not more than one year, or both fine and imprisonment

**TRAFFIC BYLAW 452-14**

<b>Section #</b>	<b>Description</b>	<b>Penalty</b>
3	Park recreational vehicles on a roadway, alley, or public parking lot between November 1 and April 1 for longer than 10 consecutive days	\$150
4	For any type of motor vehicle that has removal camping accommodation installed, the operator or owner shall not remove and leave the camping accommodation on or extending over any sidewalk boulevard, alley, or portion of the roadway.	\$150
5	Parking a commercial vehicle in excess of 13 meters in length on any highway within the Village except in approved areas.	\$200
6	Vehicle weight restriction, road ban based on the vehicle GVW of 75 or 9) percent.	\$200
7	Not obeying traffic control devices	\$150
8	Parking on yellow or blue curb	\$150
9	Exceeding the speed limit in residential areas of 30 km/h	\$150
10 a	Parking or leaving a vehicle in a space reserved for disabled persons without proper permit.	\$150
10 b	Parking or leaving a vehicle on private land in a space reserved for disabled persons parking.	\$150
10 d) a.	A driver shall not stop or park a vehicle on a sidewalk or boulevard	\$150
b.	On a crosswalk or any part of a crosswalk	\$150
c.	Within an intersection other than immediately nearest to a curb in a "T" intersection	\$150
d.	Within a intersection nearer than 4 meters to the projection of the corner property line immediately ahead or immediately to the rear.	\$150
e.	Within 5 meters on the approach to a stop sign or yield sign.	\$150
f.	Within 5 meters of any fire hydrant or when a hydrant is not located at the curb, within 5 meters of the point on the curb nearest the hydrant.	\$150
g.	Within 1.5 meters of any access to a garage, private road or drive way or a vehicle crossway over a sidewalk to a parking area.	\$150
h.	Within 5 metres of the near side of a marked crosswalk.	\$150
i.	Alongside or opposite any street excavation or obstruction when the stopping or parking would obstruct traffic.	\$150
j.	At any other place where a traffic control device prohibits stopping or parking during the times stopping or parking is prohibited.	\$150
k.	On the roadway side of a vehicle parked or stopped at the curb or edge of the	\$150
l.	At or near the side of any fire, explosion, accident or other incident if stopping or parking would obstruct traffic or hinder police, fire, ambulance, rescue officers or volunteers.	\$150
m.	In any alley when the stopping or parking would obstruct traffic except when standing temporarily for the purpose of and while actually engaged in loading or	\$150
n.	Where No Parking signs are located no person shall be parking any vehicle in contravention of conditions stated on the sign.	\$150
11. a.	Parking parallel in an angle parking zone on Railway Avenue	\$150



VILLAGE OF  
**Cremona**  
**REQUEST FOR REVIEW**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 a)

**TITLE:** New Business: Cremona Library Memorandum

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Council to review Memorandum Of Understanding that the village holds with Cremona Library

Attached is our Memorandum Of Understanding January 19, 2017

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

The village has changed the annual appropriation to match the county.

Per capita rate from previous years stats County per capita rate was \$18.25 x 440(Last statistic)

This population number will be amended following each Federal Census.

**RECOMMENDED ACTION:**

**MOTION THAT** Councillor \_\_\_\_\_

INTLS: CAO KO

MEMORANDUM OF UNDERSTANDING

EFFECTIVE THE 19 DAY OF January, 2017

TO FACILITATE THE RELATIONSHIP BETWEEN  
THE VILLAGE OF CREMONA AND THE CREMONA MUNICIPAL LIBRARY

BETWEEN:

**THE VILLAGE OF CREMONA**  
(hereinafter called "the Village")

and

**THE CREMONA MUNICIPAL LIBRARY**  
(hereinafter called "the Library")

**1. OVERALL OBJECTIVE OF THE LETTER OF UNDERSTANDING**

The Council of the Village of Cremona and the Board of the Cremona Municipal Library seek to clarify and formalize the relationship between the Village of Cremona and the Cremona Municipal Library Board. This document aims to support and interpret legislation as it applies to the Cremona context in order to provide maximum benefit to ratepayers and library patrons. To this end, Council and Board associate in a spirit of co-operation and open communication while preserving their individual corporate identities.

**2. DEFINITIONS**

In this letter of understanding:

- 2.1 Board means the Board of Trustees of the Village of Cremona Library Board appointed by the Village of Cremona Council;
- 2.2 Council means the Mayor and Councillors of the Village of Cremona;
- 2.3 Village means the administrative system in place in the Village of Cremona to manage the provisions of services to the citizens of Cremona;
- 2.4 Municipality means the Village of Cremona;
- 2.5 Library means the Cremona Municipal Library;
- 2.6 Libraries Act means the Alberta Libraries Act Chapter L-11, 2000, proclaimed in force January 01, 2002, and the Libraries Regulation (Alberta Regulation 141/98); and amendments thereto;
- 2.7 Community means the population potentially serviced by the Cremona Municipal Library, residing in the geographical region which includes but is not limited to the boundaries of the Village of Cremona;-
- 2.8 Taxpayer means an individual or business who/which contributes property tax monies to the Village of Cremona;

- 2.9 Library patron means an individual or group who has paid an annual borrower's card fee to the library for the purpose of borrowing items from the Library, or who enters the Library physically or electronically to make use of Library resources;
- 2.10 Annual appropriation means the tax-generated revenue provided by Council to the Board for the purposes of supplying library services and programs to the community;
- 2.11 Municipal Public Service means programs of assistance or benefit aimed at the community and funded primarily from tax-generated revenue;
- 2.12 Library reserve means surplus income or those monies annually budgeted by the Board for future use determined by the Board.
- 2.13 Chief Administrative Officer means the executive officer for the Village or designate.
- 2.14 Library Manager means the executive officer for the Library or designate.

3. **BASIC PREMISES FROM FRAMEWORK LEGISLATION**

- 3.1 That Municipal Bylaw of the Village of Cremona established the Board on May 13, 1980 as a corporation in its own right, as defined in provincial legislation, with all the rights and responsibilities therein; (Libraries Act, Section 3, Subsection 4: "On being established the municipal library board is a corporation and shall be known as "The Cremona Municipal Library Board.")
- 3.2 That, having been established under the aforementioned bylaw, the Board is subsequently bound by the Alberta Libraries Act;
- 3.3 That Council shall appoint Board members pursuant to the Libraries Act;
- 3.4 That the Library Board as a governing board has the mandate to manage, regulate and control library operations in order to provide library services to the community subject to terms and conditions imposed by enabling legislation; (Libraries Act, Section 7: "The municipal board, subject to any enactment that limits its authority, has full management and control of the municipal library and shall, in accordance with the regulations, organize, promote and maintain comprehensive and efficient library services in the municipality and may co-operate with other boards and libraries in the provision of those services.")
- 3.5 That the Board annually determines resources required to operate the Library and requests an appropriation from Council in accordance with the Libraries Act. The Board shall work within the Village's budget timelines and schedules;
- 3.6 That Council, through its enactment of Municipal Bylaw deems it expedient to provide library service in the community and therefore annually provides an appropriation for library funding from municipal tax-generated revenue;
- 3.7 That the province grants library funding depending upon the Board's adherence to the Libraries Act in accordance with the Department of Community Development Grants Regulation;
- 3.8 That Council has the right to veto bylaws enacted by the Board in accordance with the Libraries Act.

4. **OTHER BASIC PREMISES**

- 4.1 That the Library is a municipal public service;
- 4.2 That the benefit to taxpayers and library patrons is greatest when the Village and the Library work co-operatively to maximize the use of available resources;
- 4.3 That Council and Board intend the delivery of the most effective library service possible, while recognizing the dependence of quality service upon financial, physical and human resources;
- 4.4 That the Village provides services as specified in Schedule A at the Village's expense.
- 4.5 That the Village and the Library each have schedules and priorities, and every effort will be made by both organizations to accommodate these in order to provide the highest level of services possible to our community.
- 4.6 That the Library is better able to manage and coordinate its services and its personnel when directly responsible for them, rather than at arm's length.

5. **COMMUNICATION**

The basic premise underlying all communications is that Board or Council representatives speak with one voice as authorized by their respective bodies.

5.1 **Political Link:**

A special link exists in the person of the Council member(s) appointed to serve as Board member(s), in that those individuals are expected to liaise with Council on library matters and to the Board on Council matters affecting the library operation.

5.2 **Administrative Link**

Administrative liaison between the Library and the Village is between the Library Manager and the Village's Chief Administrative Officer. Operational communications may be delegated to employees in either organization when situations warrant.

Library issues requiring Council consideration are conveyed to the Village's Chief Administrative who arranges for their addition to the Council's agenda. Results of Council deliberations on library matters are routinely communicated to the Library Manager by the Chief Administrative Officer

Similarly, Council issues requiring Library Board consideration are conveyed to the Library Manager who arranges for their addition to the Board's agenda. Results of Library Board deliberations are communicated by the Library Manager to the Chief Administrative Officer for distribution as required.

## 6. FINANCE

### 6.1 Budget Process

The Board requests from Council an annual appropriation for the purpose of supplying library services and programs to the community.

In accordance with the timeline established by Council, the Board and Library Manager prepare and submit the Library's appropriation request. The Board will provide a copy of the annual budget for information purposes. The Village's Chief Administrative Officer will convey to the Library Manager the estimated budgeted expenses per Schedules A and B.

The Board will keep the Village informed of needs assessment and strategic planning for expansion or creation of new facilities. The Board may request capital funding for such projects in the form of capital grants.

### 6.2 Annual Appropriation from the Village

In response to the Board's request, Council provides an annual appropriation in one payment on or before July 15 to the Library intended to maximize benefit to taxpayers and library patrons. In particular, Council and Board work together to achieve maximum levels of funding from supplementary sources, such as provincial library grants based on matching funds.

In addition to an annual appropriation, Council may allocate special grants for various purposes, such as capital purchases, facility upkeep, upgrade, or expansion and special events.

Once the appropriation has been made by Council, the Board has the sole authority to allocate use of the funds in accordance with the Libraries Act.

### 6.3 Funding Sources

The Library receives funding from a variety of sources, including but not limited to, the Province of Alberta, Mountain View County, and the Village of Cremona.

### 6.4 Tendering and Purchasing

Board policy governs the tendering and purchasing of goods and services for the Library. The Board makes the final decisions on purchasing and the awarding of contracts, in accordance with Board policy.

In order to facilitate purchasing procedures carried out by the Village on behalf of the Board, the Library Manager (or designate) will communicate in written form directly with Village personnel regarding details for goods and/or services to be purchased. Where the Library chooses to use Village purchasing services, Village guidelines will be followed.

### 6.5 Assignment of Costs

The Library Manager authorizes budgeted purchases under \$500; and those for specific library materials.

The Library Manager tracks routine allocations to the Library's revenue and expenditure accounts. All other expenditures or funding sources will be approved by the Board.



6.6 Budget Surplus/Deficit

If in a given year a surplus accrues in the Library budget, that amount is deposited into the capital, operational, contingency and/or special projects reserve accounts as designated by the Board.

If in a given year net loss occurs, the Board will, where possible, allocate funds from the Operational Reserve fund to cover the deficit or re-allocate resources as necessary. If required, the Board and Council may jointly negotiate a resolution.

6.8 Library Reserve

The Board may maintain a library reserve fund to be allocated according to Board policies. The Board determines use of funds in the Library Reserve.

6.9 Annual Audit

An annual financial report is conducted on the Library's accounts by a person/agency selected by the Board and approved by Council. Cost of the Library annual financial report is allocated to the Library budget.

After completion and acceptance of the financial report, the Board provides the report to Council.

6.10 Financial Records

The Library stores the Library's original documents pertaining to financial matters, including personnel and payroll. The retention and disposition of these documents will be in accordance with the Board's policy for records management.

7. **PERSONNEL**

7.1 Employment

All individuals employed to work in the Library are employees of the Board, and function under the Board's Personnel Policies.

As per Board policy, the Board alone is responsible for the employment (including hiring, supervising, evaluation, termination, and the like) of the Library Manager.

As per Board policy, the Board delegates to the Library Manager the management of employment functions for all its employees below the level of Library Manager.

7.2 Salaries, Wages and Benefits

The Board determines salaries, wages, and benefits paid to its employees. Library pay rates will be comparable to libraries of similar size.

## 8. FACILITIES

### 8.1 Library Facility

The Village provides the Board with a facility in which library business may be conducted for the provision of library services and programs to the community, such facility to be adequate as determined through discussion between the Board and Village Council.

“Adequacy” of the facility includes, but is not limited to, type of facility, location, access, physical dimensions, safety standards, maintenance, amenities and other quality features, and the like. Assessment as to the meeting of such standards is to be determined by the Board referring to such tools as “Standards for Member Libraries within Alberta’s Regional Library Systems; “Health and Safety Guide for Libraries” prepared by the Canadian Centre for Occupational Health and Safety, and “Alberta Occupational Health and Safety”.

The Village ensures that the costs associated with operating the library facility, such as maintenance, and the like (except those which are specified elsewhere in the Letter of Understanding) are included in the Village’s annual appropriation to the Board. Such costs are to be included in the Library’s estimates of operating expenditures.

The Library will identify long-range facility needs and participate in preparing to meet them not only with assessment and strategic planning, but also with contributions to a capital fund.

### 8.2 Security

The Board, through the Library Manager, ensures basic security of the Library facility.

### 8.3 Maintenance

The Village is responsible for the mechanical aspects of heating, lighting, air conditioning, exterior building upkeep, exterior landscaping, and the like. The Library Board is responsible for costs associated with the operation of the building, which includes, but is not limited to, upkeep of the interior.

See Schedules A and B.

### 8.4 Janitorial Services

The Board contracts for those janitorial services which it deems most appropriate, necessary, and advantageous for the Library in terms of cost and quality of service. Costs of these services are included as expenditures in the library budget.

### 8.5 Insurance

All library facilities, furnishings, capital equipment, and other holdings are adequately insured under the Library’s insurance policies. The Board insures the items it owns, (i.e. books and furnishings). The Village insures the items it owns (i.e. physical facilities such as the building, and its attachments).

9. **OTHER AREAS OF AGREEMENT**

The Board, Village Council, and their respective Administrative staff will work collaboratively on issues and opportunities related to Village and Library services for local and area residents.

9.1 **Village Committees and Events**

In consultation with Village personnel, the Library may participate in Village functions, on special committees (i.e. Safety), training sessions, and the like. Where costs are incurred, the Board and Council, through their Administrative staff, will negotiate the allocation of expenditures. However, it is understood that the Library will bear the costs of time and costs for such things as staff training.

10. **AMENDMENT OF THE LETTER OF UNDERSTANDING**

The terms of the Letter of Understanding are subject to review at the request of either party.

Either party to the agreement may notify the other in writing of proposed amendments prior to the review. This agreement remains in effect unless the review deems amendment appropriate. Either party may cancel the agreement with 180 days written notice.

11. **ADMINISTRATION OF THE LETTER OF UNDERSTANDING**

Changes in this Letter of Understanding agreed on by the parties hereto, however, may be made at any time, provided that such changes are properly produced in writing and executed by authorized representatives of the parties to the Letter of Understanding.

It is the responsibility of the Library Manager to provide communication relevant to the provisions of this agreement to the Library Board, Library employees, and the Village's Chief Administrative Officer. It is the responsibility of the Chief Administrative Officer to provide communication relevant to the provisions of this agreement to Village Council, Village employees, and the Library Manager.

In witness whereof the parties have hereunto executed this document on the date indicated below.

Date of execution: Jan 18, 2017

**FOR THE VILLAGE OF CREMONA:**

Tim Hagen  
Mayor

Tim Hagen  
Print Name

[Signature]  
Witness

Wanda G. Smith  
Print Name

**FOR THE VILLAGE OF CREMONA LIBRARY BOARD:**

Tracy West  
Chair

Tracy Westerson

[Signature]  
Witness

Sandi Ryan

Print Name

Print Name

### Schedule A

#### Village will be responsible for:

1. Payment of Utilities including power, natural gas, water, sewer and garbage.
2. Major building maintenance which includes but is not limited to, structural, roof, electrical, plumbing and heating ventilation and air conditioning units.
3. Public Liability and All Risks insurance for the building.
4. Capital upgrades which include but are not limited to: replacement of carpet, flooring, painting.
5. The Village is responsible for the mechanical aspects of heating, lighting, air conditioning, exterior building upkeep, exterior landscaping, and the like.

#### The Library will be responsible for:

1. Minor interior wear and tear.
2. Janitorial Services.
3. Insurance, including: Commercial General Liability, non-owned Automobile Liability, Crime, and All Risk Property on the contents.
4. The Library Board is responsible for costs associated with the operation of the building, which includes, but is not limited to, upkeep of the interior.

 **VILLAGE OF  
Cremona**  
**REQUEST FOR REVIEW RFD 23-11-101**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 b)

**TITLE:** New Business: Cremona Library Appointed  
Representative

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Council to consider approving the appointing Greg Harris to Cremona Library Board for a term beyond three (3) consecutive terms.  
Council to consider approving the appointing Greg Harris to the Cremona Board .

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ the following individual to the Cremona Library Board for a term beyond three (3) consecutive terms:

Greg Harris-7<sup>th</sup> term starting November 21, 2023, and ending November 19, 2024.

**MOTION** THAT Councillor \_\_\_\_\_ approves the appointment of Greg Harris to the Cremona Library Board with an expiration date of November 19, 2024.

INTLS: CAO KO

 VILLAGE OF  
**Cremona**  
**REQUEST FOR REVIEW RFD 23-11-102**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 c)

**TITLE:** New Business: Cremona Library Appointed  
Representative

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Present board member Rosemarie McGonigle to be appointed to serve on Cremona Library Board for another 3 year term.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ appoint Rosemarie McGonigle to the Cremona Library Board for her second term served, for another three (3) year term with an expiration date of October 20, 2026.

INTLS: CAO KO

 VILLAGE OF  
**Cremona**  
**REQUEST FOR REVIEW RFD 23-11-103**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 d)

**TITLE:** New Business: Auditors Proposal

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Emailed out RFP for Professional Auditing Services.

PKF Antares., Calgary, AB-4 yrs

JDP Wasserman, Wetaskiwin, AB-3 yrs

RSM Canada, Red Deer, 4 yrs.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ accepts the proposal presented by \_\_\_\_\_  
with a 4-year agreement commencement date of January 2023 to December 31, 2026.

OR

**MOTION** THAT Councillor \_\_\_\_\_ accepts the proposal presented by \_\_\_\_\_  
with a 3-year agreement commencement date of January 2023 to December 31, 2025.

INTLS: CAO KO



# The Village of Cremona

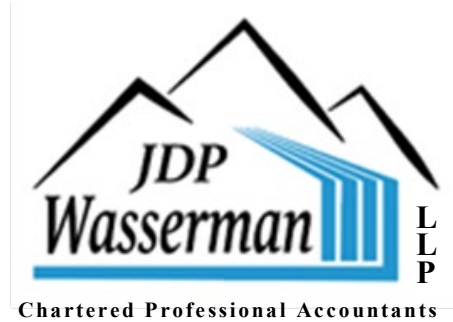
**CONFIDENTIAL**

**REQUEST FOR PROPOSAL - EXTERNAL AUDIT SERVICES**

**DECEMBER 31, 2023 - 2025**

**CLOSING DATE - FRIDAY, NOVEMBER 24, 2023, 4:00 P.M.**

**ISRAEL WASSERMAN, CPA, CMA**  
**JDP WASSERMAN LLP**  
**CHARTERED PROFESSIONAL ACCOUNTANTS**  
[israel@jdpwasserman.com](mailto:israel@jdpwasserman.com)  
P: (780) 352-8982  
F: (780) 352-5285  
5010-51 STREET  
WETASKIWIN, AB  
T9A 1L3





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### EXECUTIVE SUMMARY

We would like to thank the Village of Cremona (the “Village”) for the opportunity to provide our proposal for audit services. JDP Wasserman LLP, unlike other firms, is in a position to provide superior and dedicated audit services that are unique to each of our individual clients’ needs. With our Senior Partner, Israel Wasserman, CPA, CMA and a team devoted solely to providing public sector, non-profit and charity assurance services; JDP Wasserman LLP has over 30 years’ experience in leading the industry in not-for-profit and public sector audit standards, within Alberta and Canada.

Being a smaller firm is a strength that puts us above larger Canadian firms, and allows us to provide many levels of service that they cannot. The following is what sets us apart from these firms:

- ✓ Flexibility in scheduling, and the current resources necessary, to meet the strictest timelines set by the Village and the Province of Alberta.
- ✓ The ability to provide “actionable and relevant” recommendations to our clients when making audit observations, and to work with the Village to implement the same;
- ✓ Local experts, that can assist with the implementation of new Public Sector Accounting Standards, such as “Asset Retirement Obligations”
- ✓ Designed capacity within our firm, that allows JDP Wasserman to assist the Village in meeting all provincial ministry and Council timelines;
- ✓ On site audit partner supervision. An audit partner will be on site during all audit field work.
- ✓ Low overhead, that allows us to pass savings on to our clients (which is very important to us given the economic realities in Alberta today);
- ✓ Senior Audit Managers and Partners with extensive experience with some of Alberta’s largest Not-For-Profits, Towns, Cities and Counties / MDs;
- ✓ A team of staff dedicated solely to not-for-profit and municipal audit clients;
- ✓ A commitment to providing value-added advisory services; and
- ✓ Pride in who we are, where we are from, and the clients that we work with.

Our Senior Audit Partner has worked for one of, if not the largest, public sector auditing firm in the province, where he was instrumental in the growth of the not-for-profit and municipal auditing segment of their practice. He is now committed to do the same at JDP Wasserman LLP, and has been for the last 4 years.

## The Village of Cremona

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Guided by Israel Wasserman, CPA, CMA, who has over 25 years of public practice and auditing experience, and 10 years working directly within the Alberta Government itself, Israel provides a truly unique and advantageous perspective. This mix of experience and expertise within our audit team is unparalleled outside of big firms.

With Edward and Israel's public sector experience with municipalities of all shapes and sizes, JDP Wasserman LLP can assure the Village we have a crystal-clear understanding of all municipal deliverables and deadlines (audit, review and compliance agreements regarding: Financial Statement preparation, FIR, FCSS, LAPP, Library, Commissions, cost-share statements, special grant reporting, Public Sector Accounting Standards and ARO's.).

Experience with such a wide range of municipal entities also allows us to have both a "nuts and bolts" understanding of routine municipal accounting and processes (for example: internal controls, bank reconciliations, sub-ledgers, payroll, cut-off, bond accounting, tax bylaw reconciliation, supplementary taxes, tax sale surpluses, government transfers for capital, funds held in trust, and reserve transfers), as well as an understanding of more complex transactions you would normally find at larger municipalities (for example: material requisition over-under levies, local improvement tax revenue recognition, intermunicipal collaboration frameworks / cost-sharing agreements, asset transfers related to government restructuring agreements, deferred offsite levies, debt charges recoverable, related party and other disclosures, consolidated financial statements, gravel and other reclamation costs and landfill closure & post-closure liability calculations). With this experience we can assure the Village that we are able to assist no matter what transactions it may encounter both now and in the future.

We are dedicated to problem solving along with our clients, viewing the audit as a partnership to complete the audited financial statements and close the year-end on time. JDP Wasserman LLP always adheres to the strictest professional requirements regarding auditing standards.

Again, we thank the Village for the opportunity and look forward to working together should we be appointed.



**Israel Wasserman, CPA CMA**  
**Senior Partner, JDP Wasserman LLP**



## WHO WE ARE

Firm name: JDP Wasserman LLP

Contact: Israel Wasserman, CPA, CMA  
780-352-8982  
[israel@jdpwasserman.com](mailto:israel@jdpwasserman.com)

Provincial institute: CPA Alberta

JDP Wasserman LLP currently has 3 offices in Wetaskiwin, Camrose and Edmonton with approximately 30 staff members. Our firm has 6 staff members dedicated solely to municipal and not-for-profit audit clients. As a smaller but growing firm, we pride ourselves on our customer service and commitment to our clients. We appreciate the opportunity to submit our proposal and want to take the opportunity to reinforce our interest in the Village's engagement.

JDP Wasserman LLP was formed in 2004 as a local firm specializing in small to medium sized organizations; within the private and public sectors. Over the last twenty years we have grown into a multi-jurisdictional organization, providing services across Canada and into the United States. We currently serve a wide array of clients, providing many services from assurance and audit to small business and personal tax. Our audit and assurance services include basic organizations with a single shareholder, as well as complex organizations with over 50 private shareholders. We provide audit services to various municipal, public sector, not-for-profit, and charitable organizations; with varying degrees of complexity and size.

Within the public sector industry, JDP Wasserman LLP, provides services to Towns, Hamlets, Villages, Counties/Municipal Districts, Commissions, Cities, and School Boards.

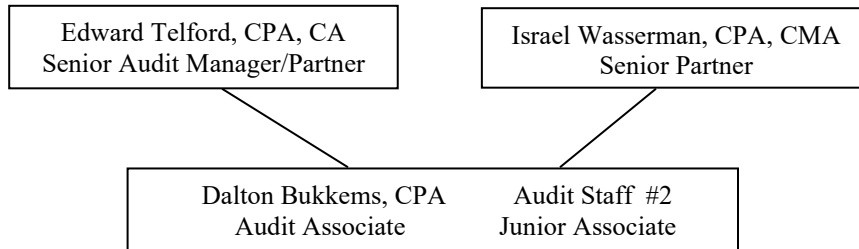
We confirm that our firm and all assigned key professional staff are properly qualified to practice in Alberta and will perform audit services under *Canadian Generally Accepted Auditing Standards* in accordance with *Public Sector Accounting Standards* and meet the reporting requirements as set out by the Province of Alberta in the *Municipal Government Act* and its regulations. We also maintain a Quality Assurance Manual which ensures we meet or exceed professional standards as outlined in *Canadian Standards on Quality Control 1*.

We also confirm that we are unaware of any potential conflicts of interest regarding our potential engagement with the Village, nor any financial interests regarding Village employees or Council members.



## ENGAGEMENT TEAM

Our audit team is comprised of staff with extensive assurance experience and expertise, particularly with regards to audits within the public sector. We also guarantee consistency of key audit staff over the term of the Village's proposed engagement.



### Audit Manager/Partner

**Edward Telford, CPA, CA**

Edward will be responsible for quality assurance and review of the audit engagement. He will be playing a supportive role; consulting and advising on audit processes and implementation.

Edward received a Bachelor of Management from Concordia University in 2010 and obtained his Chartered Accountant designation in 2014. He joined JDP Wasserman LLP in 2020 as Senior Audit Manager to grow the audit and assurance segment of the practice, spending the previous 9 years at Metrix Group LLP where, upon completing his Chartered Accountant designation, has managed approximately 40 audits annually, roughly half of which are within the public sector. These audits ranged from larger audits (Cities, Counties / MDs, school divisions) with operating revenues well in excess of \$75,000,000, to smaller audits (summer villages, commissions) with annual revenues well under \$1,000,000. Edward has also managed audits for various charities, other not-for-profit organizations & co-operatives, private companies, grain terminals, credit unions and other unions.

### Audit Partner

**Israel Wasserman, CPA, CMA**

Israel will be responsible for the overall audit direction, supervision of audit staff and quality assurance. He will be on-site for all of the audit fieldwork visits. Israel will be responsible for the core of the audit work, focusing on areas we believe to be of higher risk of material misstatement.

Israel has worked directly with the Alberta Government for over 10 years, within the capacity of finance, budgeting, and audit services. His last position within government

## The Village of Cremona

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was that of Senior Finance Manager for the Central Region of the Alberta Shared Services Centre. He moved into public practice accounting in 2004, and has spent the last nineteen years building an organization that is committed to quality and value-added customer satisfaction.

During this time Israel has worked extensively with charities, other not-for-profit organizations, and public sector audits of all sizes and complexity. The largest and most relevant of these audits include chartered communities, land corporations, towns, counties/md's and school divisions, with operating budgets between \$2,000,000 and \$90,000,000.

With the combination of his internal Alberta Government finance experience, as well as extensive external audit perspective, Israel Wasserman is not only in a position to provide technical financial audit services, but he is also qualified and in a unique position to deliver additional advisory services as required and / or requested.

### **Audit Associate**

**Dalton Bukkems, CPA**

Dalton will play a support role with regards to the audit field work as well as compliance work. He will spend half of the time on-site and will participate extensively with the audit preparation and sample testing.

Dalton received a Bachelor of Commerce from MacEwan University in 2018 and obtained his Chartered Professional Accountant designation in 2021.

Dalton just joined JDP Wasserman LLP in 2023 as a Senior Associate, with the intention of bolstering our growing public sector and not-for-profit audit capacity. He spent the previous 4 years at Grant Thornton LLP.

While at Grant Thornton LLP, Dalton obtained the position of Manager, working with compilation and assurance engagements, both private and public sector.

### **Audit Junior(s)**

Audit juniors, including CPA students, will take close direction from Israel, and will assist in completing the audit fieldwork. Israel will ensure a premium is placed on Village staff time regarding audit junior responsibilities. We expect utilizing one audit junior during our on-site audit visits.



### Personnel and experience summary

- Audit team with over 30 years not-for-profit, municipal and public sector audit services.
- Audit manager that works with over 20 municipal entities annually
- Senior partner with over 25 years of public sector audit experience, and will be on site during all of the audits
- Guarantee of staff continuity over the next five-year term
- Advanced knowledge and experience with ALL Village and municipal programs and audit requirements
- In addition to our annual audit engagements for our not-for-profit and public sector clients, all of our CPA staff are required to complete continuing professional education annually, including newly introduced public sector standards.

## OUR AUDIT APPROACH

JDP Wasserman LLP has a full and advanced level of understanding of the audit objectives and overall scope of work to be performed.

### Transition

We fully understand that a change in auditors can precipitate fears of inconsistencies, inefficiencies and duplication of prior audit work / preparation. While some of these issues are inherent to a change in auditors, we will work to ensure these are minimal and guarantee that we will absorb any first-time setup costs / time. JDP Wasserman LLP does this for all of its clients, to make the transition process as painless as possible for our new clients. Our firm will ensure the transition of audit services is handled seamlessly and with minimal time or resource requirements from Village staff. The majority of the “knowledge of Village history and financial information” will be obtained directly from the Village’s previous auditors.

Because JDP Wasserman LLP uses senior level staff during our audits, we are able to work independently with minimal interruption to your staff.



## The Village of Cremona

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### Process

Our firm will strive to utilize an audit approach that allows us to complete our audit work and provide our audit opinion under *Canadian Generally Accepted Auditing Standards* in the most efficient and cost-effective manner possible. Due to the smaller size of the Village, we anticipate utilizing a combined approach, which is more appropriate for entities which process a smaller number of transactions and have adequate internal controls and segregation of duties. A combined approach places some reliance on internal controls (mainly with regards to purchasing / procurement, payroll, and utility & tax revenues) and thus requires testing of internal controls (done during our interim audit fieldwork), along with the direct verification of balances such as external confirmation, reconciliation, vouching to source documentation and other substantive and analytical procedures (performed during our year-end audit fieldwork).

JDP Wasserman LLP will use several brief interviews with management and documented questionnaires to gain a base understanding of the Village's significant changes to internal controls, information technology, and organizational culture/structure.

As required under *Canadian Generally Accepted Auditing Standards* "risk-based approach", our audit work will be focused on areas we believe to be of higher risk of material misstatement. We will also seek input from Village management and Council members prior to our year-end audit fieldwork, as far as what areas they perceive to be of higher risk. We will bring any and all issues, including conditions which could lead to a qualified financial statement opinion, to senior management's attention immediately to allow for corrective actions, if possible.

Lastly, regarding more specifics on our audit approach, we will utilize Canadian PEG (Professional Engagement Guide) audit forms based on CPA Canada's *Standards and Guidance Collection*. As such, we perform substantive and / or analytical procedures on all large transactions, while sampling and testing internal controls on all smaller transactions, using basic statistical sampling methodology and when warranted, professional judgement for sample selection.

The content of our management letter includes recommendations (not requirements) on possible improvements to processes and internal controls, with any items of significance contained in our audit findings report / letter to Council. We stress that both letters are provided in draft to management for their review (and to add management's comments if desired and any other agreed upon revisions) well ahead of being finalized or issued. We also maintain a Quality Assurance Manual which ensures we meet or exceed confidentiality and professional standards as outlined in *Canadian Standards on Quality Control 1*.

Our anticipated timelines are summarized below.

## The Village of Cremona

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Proposed Timeline	Date
Meeting with Village Management to discuss timelines	November 30
Request interim trial balance, budget, and general ledger	December 18
Interim audit fieldwork and audit planning (3-4 days off-site)	January 2-5
Audit planning letter to the Council/Audit Committee	January 8
Management information request letters and working paper support coordination	January 8
Audit questionnaires to the Council/Audit Committee and to Management	January 8
Assist Village staff and management with year end working papers and support	January 8-23
Request year end working papers, trial balance, and general ledger	January 24
Year-end audit fieldwork commencing (3-4 days on-site)	January 29-31
Meeting with senior finance to review draft statements and management letter	February 12
Preparation of final draft and adjustments	February 28
<b>Council meeting &amp; release of final reports (in person)</b>	<b>March 31</b>

The timelines above are our recommendation only. It is our firm's desire to start work on the Village's audit and financial statements as early as possible, in order to avoid any delays or unforeseen risks that require a significant amount of time and resources.

If the Village prefers to have dates that are later in the year, March and April, JDP Wasserman LLP is in a position to accommodate those times as well.

## PROPOSED FEES

Our guaranteed fee and staff time estimates are summarized on the following page. We plan to emphasize senior manager and senior partner on-site time during the audits. In our experience responding to requests for proposals, at times there is undue weight put into total audit hours, which can be misleading. Our approach is to emphasize audit manager hours during on-site visits, as this is where the bulk of the audit work is done and is the most efficient use of our clients' time and resources.

Regarding on-site visits, we anticipate three to four consecutive days of audit work in the last week of January and/or first week of February, well ahead of Village deadlines. In subsequent years, during the completion of the 2024 and 2025 audits, 1/3 of our fees would be due in December upon completion of our audit interim work and audit planning, with the remaining 2/3 due upon release of final reports in March. Council



## The Village of Cremona

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and staff can expect us to take up very little of their time outside of the dates of our on-site scheduled visits, as our office time is almost exclusively for internal and quality control audit file review.

Our audit fees and proposed resource allocation is summarized below; however, Schedule A and B have been attached to the end of this proposal as per the RFP guidelines.

Service	2023	2024	2025	TOTAL
Financial Statement Audit	\$ 12,350	\$ 12,782	\$ 13,230	\$ 38,362
Financial Information Return	1,000	1,000	1,000	\$ 3,000
LAPP			2,750	\$ 2,750
Travel expenses	-	-	-	-
<b>Total fees (exclusive of GST)</b>	<b>\$ 13,350</b>	<b>\$ 13,782</b>	<b>\$ 16,980</b>	<b>\$ 44,112</b>

Staff Category	Rate	Hours	% Hours	Fees
Senior Partner	225	6	6%	1,350
Senior Audit Partner/Manager	150	64	63%	9,600
Audit Junior(s)	75	32	31%	2,400
<b>Totals</b>		<b>102.00</b>	<b>100%</b>	<b>\$ 13,350</b>

## ADDITIONAL SERVICES

All communications and meetings are included in our proposed fees, encompassing the audit planning and audit findings reports to Council, management letter and meetings with management/Council members to review the financial statements/audit findings.

In addition, we encourage Village staff to contact our senior audit members at any time with any questions or concerns. We encourage open communication with our audit clients through out the year.

Our fees also include remote year end preparation support each year. (At no additional cost) We find that this is beneficial to the Village staff and Council, in the development of year end preparation files. This means that the Village will not incur unexpected fees at the end of the year for basic support, such as adjusting journal entries and year end documentation.

Additional services included with our quoted audit fees:



## The Village of Cremona

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- Audit planning report to Village Council and management outlining audit scope, audit timing and updates
- Report on new pronouncements regarding Public Sector Accounting Standards and their impact on the Village.
  - PS 3400 Revenue – effective April 1, 2023
  - PS 3280 Asset Retirement Obligations – effective April 1, 2022
  - PS 3450 Financial Instruments – effective April 1, 2022
- Upon request, our firm will provide a half day Council orientation session, on how to read and understand municipal financial statements.
- GST advise and research
- Audit findings report provided to the finance committee, outlining any significant audit findings, the financial statements, PSAS changes directly impacting the City, and other items as discussed with City management.

Other advisory fees are based on the staff utilized for any special projects, as requested by Council and Village staff, and at the rates identified above.

When it comes to the year-end audit, our assumption is that our work will be limited to the preparation and expression of an opinion on the Village's financial statements. We will not be required to perform any additional non-audit services (except as outlined in our proposed fees) or perform accounting assistance. If any significant amount of time is required of us in this regard, our policy is to inform Village management of this possibility prior to incurring such costs. We do wish to emphasize that we do not anticipate this occurring.

## REFERENCES

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**APPENDIX A: SIMILAR ENGAGEMENT WITH OTHER MUNICIPAL GOVERNEMENT ENTITIES (Maximum 5)**

- Town of Devon
- Birch Hills County
- Town of Bassano
- Town of Hinton
- Town of Spirit River

JDP Wasserman provides many different municipal and public sector audits across Alberta, NWT, and Nunavut.

Additional information and full list are available upon request.

**SCHEDULE 'A'**  
**PROPOSAL FORM**  
**For The Village of Cremona**

We hereby offer to provide professional auditing services as listed under "Summary of Core Professional Auditing Services Required" and as described in the tender request for the following compensation for a term of three (3) years.

Total All - Inclusive Maximum Price

Year 1	2023		\$ 13,350
Year 2	2024		\$ 13,782
Year 3	2025		\$ 16,981
Optional Year 4	2026		\$ 14,891

PROFESSIONAL FEES

1. Personnel Rates	Hourly Rates	Anticipated Hours	Total (\$)
Partners'	\$225	6	\$1,350
Specialist			
Supervisory/Managers	\$150	64	\$9,600
Support Staff	\$ 75	32	\$2,400
<b>Total Audit Personnel</b>			<b>\$ 13,350</b>

2. Travel Expenses (if applicable) \$ 0

3. Disbursement/Office Fees \$ 0

Other Related Charges/Fees

- a) LAPP audit fees - 2025 year \$2,750
- b) \$ 0
- c) \$ 0
- d) \$
- e) \$

DATE

November 4, 2023

NAME & ADDRESS OF ACCOUNTING FIRM

JDP Wasserman LLP

5010 51 street, Wetaskiwin, Alberta, T9A 1L3

SIGNATURE OF AUTHORIZED REPRESENTATIVE(S)



Israel Wasserman, CPA CMA, Senior Partner

NAME & TITLE

NAME & TITLE


**SCHEDULE 'B'**  
**PROPOSAL FORM**  
**For Village of Cremona Local Authorities Pension Plan Compliance Audit**

We hereby offer to provide professional auditing services as listed under "Summary of Core Professional Auditing Services Required" and as described in the tender request for the following compensation for a term of three (3) years.

		Total All-Inclusive Maximum Price	
2025 Year			\$ <u>\$2,750</u>
<b>PROFESSIONAL FEES</b>			
<b>1. Personnel Rates</b>	<b>Hourly Rates</b>	<b>Anticipated Hours</b>	<b>Total (\$)</b>
Partners'	_____	_____	_____
Specialist	_____	_____	_____
Supervisory/Managers	<u>\$150</u>	<u>18.33</u>	<u>\$2,750</u>
Support Staff	_____	_____	_____
<b>Total Audit Personnel</b>			<b>\$ <u>\$2,750</u></b>
2. Travel Expenses (if applicable)			\$ <u>\$0</u>
3. Disbursement/Office Fees			\$ <u>\$0</u>
Other Related Charges/Fees			\$ <u>\$0</u>
a) _____			\$ <u>\$0</u>
b) _____			\$ <u>\$0</u>
c) _____			\$ <u>\$0</u>
d) _____			\$ <u>\$0</u>
e) _____			\$ <u>\$0</u>

DATE  
November 4, 2023

NAME & ADDRESS OF ACCOUNTING FIRM  
JDP Wasserman LLP  
5010 51 street, Wetaskiwin, Alberta T9A 1L3

SIGNATURE OF AUTHORIZED REPRESENTATIVE(S)  
  
Israel Wasserman, CPA CMA, Senior Partner  
NAME & TITLE

\_\_\_\_\_  
NAME & TITLE





VILLAGE OF  
**Cremona**

# LOCAL KNOWLEDGE, GLOBAL EXPERTISE

Proposal for Audit Service:  
Village of Cremona

For the period January 1,  
2023 – December 31, 2026

602 12 Ave SW, Suite 700,  
Calgary, AB T2R 1J3

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Chief Administrative Officer  
Village of Cremona  
205 1st Street East  
Box 10, Cremona, AB ToM oRo  
Ph:(403)-637-3762  
Email: inquiry@cremona.ca

PKF Antares  
602 12 Ave SW, Suite 700,  
Calgary, AB T2R 1J3  
Phone: +1 403-375-9955  
erkin@pkfantares.com

November 16, 2023

PKF Antares Professional Corporation, Chartered Professional Accountants (**PKF Antares**) is pleased to present this proposal to provide external audit services with the respect to the financial statements of The Village of Cremona (hereinafter referred to as the “the Village”), consisting of the annual audit of the Village and other procedures listed in the RFP for the period January 1, 2023 – December 31, 2026. We have an understanding of the work to be performed based on our review of the request for proposals. We are confident that our professionals, experience in the industry and significant level of partner involvement will exceed your highest expectations.

Our credentials and experience in providing accounting, auditing and management advisory services equip our specialists to deliver the support it takes to stay in compliance with the regulatory and accounting standards. Combining industry knowledge and expertise, our specialists are ideally qualified to assist with all aspects of the Village’s financial and management operations.

**We are a fast-growing firm based in Ontario and Alberta** and are part of a large global network of accountancy firms, PKF International. We assure you that we will be accessible to the Village throughout the years for advice and will be available to attend meetings of the Village if required.

**We understand the current business environment** in which the Village operates. We are ready to respond to critical matters the management encounters within limited time frame. We have very vast experience in consulting cities and counties in North America.

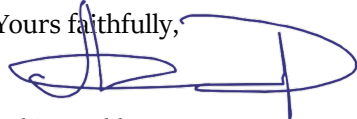
**We have a proven track record of providing quality service to clients.** We are mid-market CPA firm with strong audit NPO experience with Canadian and Global NPOs.

**We’re committed to your success and meeting your deadlines.** We look forward to building an excellent working relationship with the Village based on professionalism and trust. We commit to you and confirm that we will provide our services on a timely basis. Excellent client service is a critical component of how we differentiate ourselves from other accounting firms.

**We’re all facing the impact of the pandemic and business disruptions.** We will leverage cutting edge technology to navigate through the ever-changing environment through the efficient utilization of technological tools, remote audits whilst maintaining high customer satisfaction.

If you have any questions regarding our proposal or any other matter of concern, please do not hesitate to contact me directly on 403-375-9955 or [erkin@pkfantares.com](mailto:erkin@pkfantares.com).

Yours faithfully,



Erkin Atakhanov, CPA

Managing Director

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## CORPORATE PROFILE

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### About PKF Antares

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PKF Antares is an innovative fast-growing accounting firm with offices in Toronto and Calgary. It is a part of a large global network of accountancy firms, PKF International. PKF International has over 400 offices and operates in 150 countries across 5 continents. Its member firms are expert advisors in working with various industries, being able to deliver global expertise and support alongside local knowledge.

### Agility, Responsiveness and Expertise

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We fulfill this mission by providing resources that match those of larger firms in scope – but with the agility only a firm of our size can demonstrate. With PKF Antares working with you, you gain valuable competitive advantages. Count on our professionals to:

- ◆ Acquire a comprehensive understanding of the Village so that we can advise you on how specific decisions may impact your accounting outlook and financial positions.
- ◆ Apply our knowledge of your industry to identify and recommend opportunities for improving your organization's performance.
- ◆ Serve as your liaison to an extensive network of full-service support around the Globe.
- ◆ Fulfill our responsibility as a skilled and experienced single source of contact at all times.
- ◆ Share our technical experience on cybersecurity projects.

### Partner Involvement. Dedicated Engagement Team.

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Our team approach has equipped us to build strong relationships with our clients by being proactive, thorough and efficient.

- ◆ Partner is involved in the day-to-day management of engagements, ensuring a high degree of client service and cost effectiveness.
- ◆ The continuity of staffing and attention to detail in all client engagements makes PKF Antares stand out among its peer firms.

### What to Expect from PKF Antares

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We understand that competing accounting firms may promise similar approaches. However, we believe that no other firm can match PKF Antares's energy and enthusiasm for consistently providing the same level of high-quality service to the Village. The quality of our professional services is the reason for our success with clients.

- ✓ **Business Focus** – the Village will benefit from a team that has served a broad base of clients and can focus on your particular business issues.
- ✓ **Fresh Outlook** – the Village will derive significant benefit from a fresh look at its processes and procedures, which will add value by bringing a new perspective on your systems and controls.
- ✓ **Proactive Communication** – Our strategy of year-round communication and accessibility will ensure that any other service issues are identified early and addressed promptly, ensuring timely completion of all engagement deliverables.
- ✓ **Smooth Transition** – We are experienced in transitioning to new relationships and situations; we will meet with you throughout the process and perform the first year (transition year) engagement successfully without unnecessary interruption to you or your operations.

## QUALIFICATIONS

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### Organization and Size of Firm

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PKF Antares is a full-service Public Accounting and Consulting firm that serves more than 500 clients in different industries and provides professional services of the highest quality. Our firm comprises more than 50 full time professionals locally including four (4) partners and three offices located in Alberta and Ontario. Our audit department function is composed of nineteen (19) professionals. 3 key members of the audit team will be deployed on this engagement.

The partners and all professionals of PKF Antares are experienced in a full range of services including:

- ◆ Financial statement audits of commercial and public entities
- ◆ Accounting services
- ◆ Establishment of internal controls
- ◆ Tax compliance and planning
- ◆ Consolidated fiscal reports
- ◆ Internal control reviews
- ◆ ERP system implementation
- ◆ Organizational and operational studies
- ◆ Cybersecurity
- ◆ Arrangement of financing and business plan development
- ◆ SOX reviews and ERM

We have built strong relationships with our clients by being proactive, thorough, and efficient. The Firm's seasoned professional staff members apply a team approach to all engagements to provide its clients with the highest quality and timeliest services available. The continuity of staffing and attention to client engagements makes the Firm stand out among its competitors.

With its tradition, experience, and an eye toward the future, PKF Antares is ready to help its clients meet today's ever-changing economic conditions and manage the growing complexities of the regulatory environment.

### License to Practice

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PKF Antares is a firm of certified public accountants licensed to practice in Alberta and Ontario. All key personnel assigned to the engagement are licensed to practice in Alberta and Ontario and have satisfied all continuing professional development ("CPD") requirements as required by the Chartered Professional Accountants of Alberta and Ontario. We can confirm that our Firm maintains the appropriate provincial license to perform the Village's audit.

### Regulatory Review

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As a member of CPA Institute, CPAB and PCAOB (USA), the Firm has undergone Quality Control Review covering audits, reviews and compilations for the previous periods. PKF Antares has passed the review with unqualified report.

### Continuing Professional Development ("CPD")

---

PKF Antares has established a continuing development program which is designed to comply with the requirements of the CPA Alberta and Ontario. Each of our professionals receives a minimum of 120 hours of continuing professional education over a three-year period, with a minimum of 20 hours each year. Our continuing education program encompasses the use of seminars provided by various professional organizations. Our continuing professional education program in the public sector consists of attendance at the public sector annual conference hosted by PKF International as well as various

webinars organized by CPA Canada. We have selected members for your team who are well trained in public sector accounting and business issues and continue to meet our requirements for continuing professional education. We monitor team members' training to ensure they stay up to date with latest changes in the industry.

*Our team possess the right mix of passion and professionalism, acumen, and accountability. They are technical experts and trusted advisors.*

*We pledge to keep the staffing of this engagement the same throughout the duration of the contract. You can be assured that if a change in staff is necessary, we have other qualified and available individuals from which to draw.*

*On the page of Our people, you will find descriptions of the expertise and career backgrounds of the members of your engagement team, including the specific experiences and capabilities that qualify each to serve the Village. Your engagement team will be available to you on a full-time basis during planning and fieldwork. Also, the team will be available to you for consultations throughout the year.*

## TRANSITION

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At PKF Antares, we understand the importance of client transitions, and are experienced in providing a smooth transition that will not interrupt your operations. We understand that it takes time and requires planning in advance. The Engagement Partner and Engagement Manager will be involved in the transition from the beginning of the audit process.

Before final acceptance of the audit with the Village, we will perform the following procedures required by the Canadian Auditing Standards for public sector:

- ◆ Request permission of the Village to make an inquiry of the predecessor auditor prior to final acceptance of the audit;
- ◆ Make inquiries of the predecessor auditor of any major accounting and audit matters which arose during the 2021 audit and their resolutions;
- ◆ Review the predecessor auditor's working papers including documentation of planning, internal control, audit results, and other matters of continuing accounting and auditing significance for our audit planning purpose.

We assume that we will obtain sufficient appropriate audit evidence with respect to the opening balances, and consistency of accounting principles, and significant accounting and auditing matters.

After final assessment of the audit risks, we will adapt the following considerations to ensure our ability to assume work on behalf of the Village:

- ◆ Make inquiries of key management personnel to understand the Village's business priority issues, and any critical matters which may affect the audit;
- ◆ Maintain communication with key personnel of the Village throughout the audit process;
- ◆ Develop an understanding of the existing business processes and policies of the Village and assess them for audit risks;
- ◆ Review 2021 management letter from the predecessor auditor for identified risks and recommendations, and discuss their status with management;
- ◆ Understand and actively participate in identifying and resolving issues, while also ensuring process improvement.
- ◆

Estimated timeline for transition is provided in the subsection on *Proposed time frame*.

We do not anticipate any bottlenecks with the audit process as we trust on the experience of the Management of the Village. We believe in open and frequent communication to identify potential issues prior to the start of the audit. We would discuss any upcoming new accounting pronouncements with management in advance of the required implementation to work with management on a strategy for implementation.

## APPROACH, METHODOLOGY AND SCHEDULE

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### Scope of the Engagement

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Based on your request for proposal, it is our understanding that you require the following services commencing on January 1, 2023 – December 31, 2026:

We will provide an Independent Auditor’s Report on the presentation of the following statements and accounts in conformity with Canadian Public Sector Accounting Standards:

- ✓ The auditor should communicate non-reportable conditions to management through a separate letter.
- ✓ While auditors become aware of any inconsistencies or illegal conduct, they must notify the Chief Administrative Officer by an immediate written report.
- ✓ Audited Annual Financial Statements shall be prepared and delivered by the deadline.
- ✓ Reportable conditions shall be delivered in accordance with Audited Annual Financial Statements, including significant deficiency in the design or operation of the internal control structure which could adversely affect the organization.
- ✓ In addition to presenting the annual statements in Council Meeting, Auditors B36 shall provide such information as requested which will enhance Village Council’s understanding of matters pertaining to the statements.
- ✓ FIR will be prepared for presentation to the Chief Administrative Officer after completion of the audited Financial Statements.
- ✓ Each municipality in accordance with the Municipal Government Act must submit to the Department of Municipal Affairs the Audited Annual Financial Statements and the Financial Information Return for the year ended December 31 by May 1 of the following year.

### Timeline

Activities/Deliverable	Estimated Timelines
◆ Detailed Audit Plan and Schedule	Completion by the end of November’23
◆ Interim Audit	By the end of December’23
◆ Audit of Draft Financial Statements	By the 1 <sup>st</sup> -2 <sup>nd</sup> weeks of April’24
◆ Presentation of Audited Financial Statements and Financial Information Return to Council	By the third week of April’24



## Value added information

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As a trusted advisor, we focus on adding value to each engagement. As part of our value addition, we can share our observations on the following aspects:

- ◆ Organization's program performance and organizational effectiveness,
- ◆ Controls optimization
- ◆ Technology enablement
- ◆ Meet monthly with the Manager to review the association's finances
- ◆ Independently review the Finance Policies and Procedures and propose updates as per Canadian accounting standards for not-for-profit organizations and the Canadian Generally Accepted Accounting Principles (GAAP).

Furthermore, given the current pandemic and likely recession, stability of funding and cost reduction would likely be an issue; here we can assist with review and recommendation on the following:

- ◆ Cost Containment
- ◆ Business process optimization and improvement
- ◆ Renewal of contracts and grant awards

In the event that our assistance is required in assessing other functions, we routinely perform the following:

## Catastrophic Events and Information Technology Reviews

### Business Continuity Planning (BCP)

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Any event disrupting Village's ability to operate could have far reaching consequences not only for the Village and its employees, but also the individuals and families that rely on the Village for their services.

Our work in these areas might include:

- ◆ Disaster Recovery/Contingency Planning/Incident Response - Village's business continuity plan ("the Plan") would be evaluated to ensure that the Plan is pragmatic and appropriately defined for execution, should it be activated.
- ◆ Back-up and Media Management - The back-up mechanism would be reviewed to ensure that all key data is included, appropriately monitored to identify failures, securely stored after creation and procedures are reasonably defined to ensure recovery in the event of failure.

### Information Technology – Automated Systems, Datacenters, Security & Governance

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We can collaboratively develop an IT General Computing Control "ITGC" review and cybersecurity assessment with the Village. We would evaluate the adequacy and effectiveness of controls supporting the technology environment and management oversight. The cyber security assessment would be performed in parallel to the IT GC assessment to maximize value and efficiency and address the more technical and advanced threats utilized by cyber criminals. We would provide recommendations based on our industry experience and information security best practices (e.g. NIST and SANS Top 20) that will be relevant, applicable and reasonable for the Village to implement.

- ◆ Control Environment - We would review the IT organizational structure and governance and the policies and procedures to ensure that they are sufficient and cover all key areas of risk. We will also review the Village's current security awareness training and incident protocols.
- ◆ Third Party Vendor Management - Vendors have become a primary source of risk (and compromise) for many organizations. We would review the vendor management process to ensure that due diligence procedures are reasonable and vendor access is effectively controlled

to minimize the risk of compromise as a result of the vendor. If any significant vendors are used that affect the security of sensitive data, we will review any available Service Organization Control reports. Should the vendor not have a Service Organization Report to review, we can issue a detailed security questionnaire for their completion.

- ◆ Monitoring Controls and Tools - We assess what activities are monitored and the actions taken.
- ◆ Change Management - We would evaluate the process to ensure that the process is reasonable for the size of the the Village's and application, patch and emergency changes are effectively controlled.
- ◆ User Account and Privileges Management - The employee lifecycle would be assessed from student and employee on-boarding to modifications and ultimately termination
- ◆ Implementation of New Systems/Applications - We would review the process by which new systems and applications are justified and deployed. This will include all facets of the system development lifecycle.

### Cyber Security Assessment and Vulnerability Capabilities

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- ◆ Security of Operating Systems, Applications and Data - We can perform a comprehensive assessment of all operating system, application and data security configurations. This includes but is not limited to active directory design and implementation, group policy implementation, local operating system security configurations, network file and folder security, application specific controls, virtualization specific configurations, network infrastructure remote access, mobile devices, and databases.
- ◆ Internal Network Security - All switches, printers, wireless access points, storage area network and network attached storage devices would be assessed to ensure an appropriate and secure configuration.
- ◆ Perimeter Network Security - All firewall configurations would be manually reviewed to ensure reasonable protection from external penetration. This is inclusive of any DMZ implementation.
- ◆ Physical Security - All aspects of data center physical security will be evaluated from the point of entry into the facility to access to network ports, workstations, printers, communication closets and the server room. We also consider the suitability of environmental controls.
- ◆ Applications and Associated Data Flows - All key business applications and data flows would be reviewed to ensure that the Village's financial and sensitive operational data are reasonably protected from unauthorized access and modification while in storage and in transit.
- ◆ Protection of Personal Information - All repositories of sensitive personal information would be identified, and the controls assessed to ensure proper safeguards have been implemented.
- ◆ Spam Filter Effectiveness - We would systematically construct phishing e-mails of varying types to identify how the spam filter responds. This allows us to offer recommendations on how to enhance the spam filter's effectiveness and ultimately prevent phishing schemes.
- ◆ Help Desk / Incident Management - We would ensure that all help desk processes are reasonably defined to effectively capture end user issues, respond in a timely manner and provide the necessary management metrics upon which to make meaningful IT decisions.
- ◆ Perform Internal and External Vulnerability Assessments - The intent of these scans would be

to perform a detailed security diagnostic of all internal and external network devices. This would allow us to detect issues that manual sample testing alone will not find.

- External Network Security Vulnerability Scan – Internet accessible devices and services have a high risk of compromise if the devices and services are not properly secured and managed. The purpose of this test would be to identify all available devices and services that are identifiable from the internet and assess those devices and services to determine if they are vulnerable to known technical exploits.
- Internal Network Security Vulnerability Scan – We would perform similar procedures executed during the external network security assessment. However, we will direct our efforts to identify known technical vulnerabilities for all internal workstations, servers and network devices.

### Audit Approach for The Village of Cremona

Our audits will be conducted in accordance with Canadian Auditing Standards (CAS). The audits of the financial statements will be designed to express an opinion on whether the financial statements present fairly, in all material respects, the financial position of the Village and the results of its operations, Changes in net financial assets and its cash flows in accordance with Canadian public sector accounting standards.

Our audit will include such tests of the accounting records and such other auditing procedures, as we consider necessary in the circumstances in order to determine that:

- ◆ The financial statements of the Village present fairly, their financial position and the representative changes in financial position in accordance with Public Sector Canadian Accounting Standards.
- ◆ The Village has adequate internal control over financial reporting to permit the issuance of an opinion on the financial statements.
- ◆ The Village has complied with certain provisions of laws, regulations, contracts and grants that may have a material effect on its financial statements and on major federal and provincial assistance programs, if required.

### Audit Phases

We will conduct our audit utilizing a phased approach, which will include planning, fieldwork, reporting, and communication. A detailed description of these phases follows.



## Phase I – Planning

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The planning phase will lay the foundation for the direction the audit will take. It will encompass the following steps:

### Reviewing the Operating Environment

Our first step will be to confirm our understanding of your needs, desires, activities, and plans regarding the audit engagement. This will be accomplished through meetings and discussions with management and the governing body. Also, an “Audit Planning Letter” will be thoroughly reviewed with management prior to the audit commencement date.

### Assessing Risk

The risk-based audit approach used by PKF Antares is designed to maximize audit efficiencies while addressing all areas of risk that impact the Village’s financial statements. We will focus on the issues that are financially and operationally significant as measured by qualitative and quantitative standards. The risk assessments will be updated from year to year to reflect how change factors are impacting your organization controls.

A necessary step toward ensuring the audit approach is both effective and prudent is assessing risk; that is, assessing the risk that a material misstatement of an assertion in the financial statements will occur, and not be detected.

Once risk has been assessed, we will determine the nature and timing of audit procedures required to limit that risk to an acceptable level. To minimize the level of audit effort, we plan to concentrate on those areas where the risk of material misstatement is greatest.

### Define Major Audit Objectives

We will define the audit objectives, concentrating on the identified areas of audit concern. Examples of major audit objectives are:

- ◆ Proper revenue recognition
- ◆ Expenditures and liabilities are properly supported, recorded and charged to the proper function
- ◆ Expenditures are in compliance with federal and provincial grant requirements.

### Review Financial and Other Data

We will review prior year’s financial and statistical data, and current financial statements and related data to develop a sense of the Village’s growth and operating results over time.

### System Review - Review of Internal Controls and Procedures

PKF Antares’s external audit entails a comprehensive Information Technology systems evaluation. Our firm requires that a member of our engagement team with demonstrated management information system experience perform this evaluation and prepare a separate internal memorandum indicating observations/findings and recommendations on a wide array of control/security matters. Our evaluation follows a thorough, integrated review of internal controls and system security including high level **Cybersecurity Diagnostics**. Our evaluation focuses on:

- ◆ Preparing Process flow documenting the major business processes of the Village and linking the current processes to the Village’s organizational strategy
- ◆ Interviews with key management and staff around the levels of controls in place regarding routine transaction processing

- ◆ Review of Application Controls
- ◆ Review of System/Application Access Controls
- ◆ Review of Network Administration Procedures
- ◆ Physical Security of Server room and related hardware
- ◆ Review of Remote Access Control

Our evaluation will cover all departments of the Village with particular attention to system controls in the Finance/Accounting areas and the Office of Computer Information Systems. We will review the underlying controls as to the Financial Management System.

We will identify and document the applicable internal controls and systems over the Village's most significant processes, including: revenue/cash receipts (including tax and utility), cash disbursements/accounts payable/purchasing and payroll. We then perform walkthrough on selected transactions on the system to confirm that it is functioning as described. The use of flowcharts and narratives are adopted in documenting the process.

Our next step is to make a tentative evaluation of the effectiveness of the system of internal control to determine the degree of reliance which may be placed upon the system. The final phase is to test the system for the purpose of confirming, modifying or rejecting our initial evaluation. Our samples are selected both judgmentally and statistically and encompass all major operations and funds. Our experience in the public sector enables us to focus on specific areas so that we can perform a cost-effective audit. This will enable us to tailor our audit procedures for the audit of the Village.

### **Develop a Tailored Audit Program**

Based upon our review of the current year's operations as well as the internal controls, we will tailor our audit program to the Village to obtain maximum audit efficiency. Specific procedures will be designed both from a compliance and substantive test point of view.

### **Phase II – Fieldwork**

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The fieldwork phase will lay the foundation for the basis of our opinion on the financial statements. To accomplish our goals, our audit team and engagement partner will have scheduled meetings conducted with the Village's management. Our approach encompasses the following steps:

#### **Critical Audit Areas**

Critical audit areas may relate to either financial statement amounts or financial statement disclosures. Factors that are used to determine critical audit areas include:

- ◆ Areas involving a high degree of judgment
- ◆ Areas requiring specialized skills
- ◆ Complex accounting applications
- ◆ Materiality

#### **Significant Audit Areas**

Significant audit areas typically include those characterized by a large number of transactions, large dollar balance or risk of material misstatement. PKF Antares will consider all of the Village's accounting funds and Federal and Provincial grants/expenditures as significant audit areas.

## Minutes

We will read the minutes of the meetings of the Village's Board for matters significant to the audit. We will test for compliance with significant decisions or policies, and for proper authorization of transactions where required.

## Subsequent Events

We will perform procedures to determine whether any events occurring subsequent to the balance sheet date would require adjustment of the financial statements or disclosure therein. Our procedures will cover the period up to and including the date of our opinion.

## Use of technology during Audit

The Firm utilizes paperless audit methodology, which leads to efficiency in work paper preparation and review. Accordingly, work paper preparation and review can be done without regard to geography. All our audit documentations are done in Caseware. CaseWare is an efficient tool for documenting, reviewing and managing audit engagements. The Firm also utilizes ActiveData and IDEA as our primary data extraction and analysis tools, which are used to automate a full complement of audit processes, including functions that simplify processes, including enhanced data sorting and summarization, population stratification and sampling, duplicate and sequence gap analysis.

We may use ActiveData and IDEA to perform procedures using computer-aided auditing techniques (CAATs). Our teams primarily use these applications for data summarization and sampling. However, they have also been used to plan and evaluate audit sampling and design tests to address specific audit and fraud risks. For example, periodic or trend comparison of vendor summary totals, employee to vendor address matches, exceeded purchase orders, duplicate and gap analysis, and so forth. In addition, all of our audit staff have access to web-based research tools (i.e. Accounting Research Manager) to research unique accounting and audit related issues that may arise during the course of an audit.

## Secured Online Data Exchange

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PKF Antares manage data exchange through a secured cloud platform called **Suralink**. This allows for efficiency in data exchange and ease of communication during the audit.

## Phase III - Reporting

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At the completion of the audit, we will review the final financial statements to ensure adequacy of relevant audit assertions. As noted above, the financial statements are the responsibility of the Village, and management must make the final decisions concerning disclosures. Nevertheless, we must be satisfied with the classification of amounts, the fairness of the overall presentation, and the completeness of disclosures.

During this phase, the financial statements will be thoroughly reviewed by the engagement partner. We will provide recommendations to achieve the high standards of reporting that the Village deserves.

Specifically, we will issue the following:

- ◆ Independent Auditors' Report on Financial Statements; A report on the fair presentation of the financial statements in conformity with the regulatory basis of accounting.
- ◆ Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Canadian Auditing Standards (CAS).

## Improving Controls – Substantive Reports for Management

Like you, we are committed to the efficient operation of the Village. As your auditors, we are in a position to help. Since the entire audit is an information gathering process, we will accumulate data about many aspects of your operations, not only your internal accounting and management controls. As a result of analysing your internal controls, business processes, and emerging issues, we will identify opportunities, challenges and any potential concerns and communicate them to you.

Our business-focused management letters will not concentrate on “housekeeping” comments, but rather on matters of managerial significance. PKF Antares will first share a draft of our comments with management ensuring no surprises and allowing input to the report. Our comments will direct the Village’s attention to our most significant and relevant findings in such areas as essential improvements to internal accounting controls, revenue enhancement or cost reduction opportunities, and ineffective or inefficient operating controls and policies. We will meet with you to discuss the results of the audit, financial statements, management letter comments, and any other issues we identified during our work. We will keep you informed of developments as they unfold and relate to your business. Our “no surprises” approach will continue to facilitate continuous communication with management. Upon completion of the audit, the management letter is submitted to the Village.

We commit to:

- ◆ Bringing forward-thinking ideas to the Village;
- ◆ Issuing timely and substantive management communications emphasizing key areas for improvement and industry best practices;
- ◆ Acting as a resource to management on recommendations; and
- ◆ Offering suggested solutions for enhancements to internal controls.

## Phase IV – Communication

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### Meetings

It has been our experience that, the auditors should meet directly with the Village’s management. For this reason, we welcome the opportunity to present the audit report and management letter to them and would be available to attend additional meetings, should any be required.

We will retain all materials relevant to each audit for a minimum of seven years in compliance with our Firm’s policy.

### Communication

Communication is the key to success and is one of the most important phases of the audit. This last and very important phase starts at the completion of one audit and continues until the next audit begins.

We view this as the continuous communication phase, which includes the exchange of ideas and advice throughout the year as changes are considered or implemented within the public sector industry, in the accounting profession or by the regulatory authorities.

We emphasize a continuous, year-round dialogue between management and the Firm. In this regard, we would suggest periodic meetings with management.

## QUALITY CONTROL AND ISSUE RESOLUTION

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Every CPA firm has the responsibility to establish a system of quality control for its accounting and auditing practice as required by the AASB's Quality Control Standards. The PKF Antares system ensures that all differences in view, that is, both those between our clients and the engagement team, as well as those among members of the engagement team, are given full consideration. To accomplish this, we have established a well-thought-out resolution process to resolve differences in professional views among personnel assigned to an audit engagement. In the event differences in professional view among engagement team members do exist, the knowledge, experience, and competence of others within PFK International are brought to bear to resolve such differences and to develop the firm's final position, while fully involving and respecting the views and input of the engagement partner. PKF Antares's culture, structure, and chain of command ensures strict adherence to this process, which results in the highest quality of service for our clients.

### Assistance Required

Prior to our fieldwork, your staff would prepare the confirmations using templates that we provide and other documents that we request (PBC's) preferably electronic versions. Communication on the front end minimizes your time commitment. We understand that your staff have other duties that must be taken care of on a daily basis.

### Other services

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From time to time, however, you may request that we perform additional services that are above and beyond the scope of the audit process, which may require the use of specialized staff and consultants. Such special services would be billed separately. We will, of course, discuss the objectives of all such projects and provide you with an estimate of the related fees before commencing any work. Further, we will provide updated estimates of time and fees should the scope of the project change before its completion. In general, we believe the key to fees for services is clear communication of what you will receive, when you will receive it and how much it will cost. Our year-round service philosophy is that you can always be assured we are committed to delivering exemplary service with demonstrable value.

## PRICING

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The fee estimates are provided in **Schedule A** and **B**. We determine our fees based on the complexity of work performed, the scope of services, our estimate of time spent, and the level of professional staff needed. The fee we are proposing for the service required is an important factor in the decision-making process. Ultimately, we believe that the most important factors are the quality of the work we provide.

### Billing Policies and Procedures

Invoices are rendered as significant engagement milestones are achieved:

- ◆ 40% upon completion of interim fieldwork,
- ◆ 40% upon completion of final fieldwork, and
- ◆ 20% upon presentation of auditor's report and financial statements to the Council.

Our billing terms are net 30 days. Alternative billing arrangements are available including quarterly and monthly. Please let us know what your needs are, and we will make every effort to accommodate them.



## REFERENCES

With an aggregated 50 years of total team experience, PKF Antares is proud to provide quality, professional service in a cost efficient and quality manner. The following are clients whose engagements are similar to the Village, and we can encourage you to contact them directly to speak on their level of satisfaction with our services:

Client:	Industry	# of Years of Relationship	Service	Contact Person	Address	Contact Information	Email
Red Deer College (RDC)	Education	3	Audit	<b>Jim Brinkhurst</b> Interim President	President's Office 100 College, Boulevard, Reed Deer, AB. Calgary, T4N 5H5	Ph: 403-342- 3400	inquire@rdc.ab.ca
BethechangeYYC	NPO	1	Audit	<b>Chaz Smith,</b> CEO	316 7 <sup>th</sup> Avenue SE Calgary AB, T2G 0J2	Ph: 587-703- 0035	chaz.smith@bethechangeyyc. org
Clarico Place of York Region Inc.	NPO	1	Audit	<b>Megan Thomas</b> Executive Director	10 Planchet Road, Unit 19, Concord, Ontario, Canada L4K 2C8	Ph: 905.597.0051 General Line: 905.761.2139	megan@claricoplace.com

## CONFLICT OF INTEREST STATEMENT

*A conflict of interest is not taken lightly at PKF Antares. Conflict checks are performed immediately when presented with an opportunity to provide services. A firm-wide conflict check is sent out to all employees via email before any engagement can commence. As a result, we can confidently report that PKF Antares is currently independent with respect to the Village and would remain so as long as we serve as your auditors. We believe that no immediate relatives of our Firm's Managing Director are the Village's employees or elected officials of the Village.*

# PKF in numbers

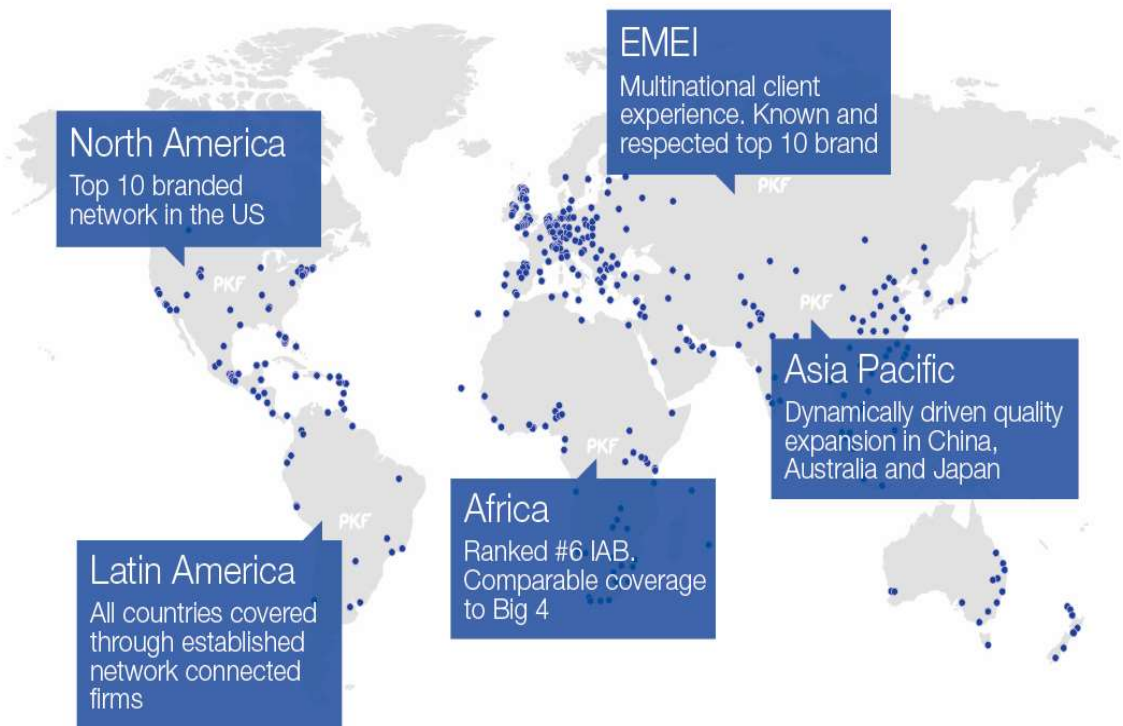
over **400** locations worldwide

operating in **150** countries

over **18,000** staff across the globe

member firms generate over **\$1.5 billion** in aggregate fee income

**Top 10** ACCOUNTANCY Network Brand



## OUR PEOPLE

---

We always provide our clients with the right combination of skills and experience to deliver a quality service that we are proud of. We have put together a team which we are confident will meet your needs. The core team below will be closely involved throughout the year, and we endeavor to provide continuity as far as possible, year on year. The team will be supported by other professional members of our team, and specialists, as the need arises.



Erkin Atakhanov  
Managing Director  
Engagement Partner



Greg Hambarzumyan  
Audit Manager

### Experience

He possesses over 20 years of experience conducting Audit services for public and private sector and non-for-profit entities reporting under IFRS, US GAAP and the Canadian ASPE. Having worked previously with Big 4 firm, he has led various Audits, SOX, M&As and accounting projects for several clients including International Oil & Gas and Mining Companies in Eastern Europe, Canada, South America and Central Asia.

He holds a Master's degree in International Finance and Accounting from University of Glasgow, UK. He is also CPA of both Canada and New Hampshire.

### Experience

Greg is an accounting professional with over than 10 years of international experience. He is technically proficient in IFRS and US GAAP with a focus on the manufacturing, real estate, professional services industries as well as non-for-profit organizations.

Prior to joining PKF Antares, Greg worked in Grant Thornton and led the audit engagements of projects which were financed by United States Agency for International Development (USAID), United Nations (UN), European Union (EU) Delegation, Save the Children, Habitat for Humanity, Open Society Foundations, Red Cross.

He holds an Advanced Diploma in Accounting and Business from Association of Chartered Certified Accountants of the United Kingdom (ACCA UK).



Nathan Bratt  
Associate Auditor

### Experience

Nathan is a graduate of the Southern Alberta Institute of Technology with a bachelor's degree in Business Administration. He has more than 3 years of experience in the professional services industries as well as not-for-profit organizations. Currently, he is a CPA Canada candidate.

**SCHEDULE 'A' PROPOSAL FORM  
For The Village of Cremona**

We hereby offer to provide professional auditing services as listed under "Summary of Core Professional Auditing Services Required" and as described in the tender request for the following compensation for a term of three (3) years.

Total All - Inclusive Maximum Price

Year 1	2023	\$	22,000
Year 2	2024	\$	20,000
Year 3	2025	\$	22,000
Optional Year 4	2026	\$	24,000

PROFESSIONAL FEES			
1. Personnel Rates	Hourly Rates	Anticipated Hours	Total (\$)
Partners	\$ 250	12	\$ 3,000
Managers	\$ 200	25	\$ 5,000
Senior Auditors	\$ 150	50	\$ 7,500
Support Staff	\$ 100	85	\$ 8,500
Total Audit Fee			\$ 24,000
Discount			\$ (4,000)
<b>Total Audit Personnel</b>			<b>\$ 20,000</b>

2. Travel Expenses (if applicable)	\$	-
3. Disbursement/Office Fees. Other Related Charges/Fees	\$	-
4. Audit file transition from the Predecessor Auditor (1 <sup>st</sup> year audit only)	\$	2,000

**DATE**

16/11/2023

**NAME & ADDRESS OF ACCOUNTING FIRM**

PKF Antares Professional Corporation,  
Chartered Professional Accountants

602 12 Ave SW, Suite 700, Calgary,  
AB T2R 1J3

**SIGNATURE OF AUTHORIZED REPRESENTATIVE(S)**



Erkin Atakhanov CPA, CA

Managing Director

**NAME & TITLE**

**SCHEDULE 'B'  
PROPOSAL FORM**

**For Village of Cremona Local Authorities Pension Plan Compliance Audit**

We hereby offer to provide professional auditing services as listed under "Summary of Core Professional Auditing Services Required" and as described in the tender request for the following compensation for a term of three (3) years.

Total All - Inclusive Maximum Price

2025 Year	\$ 1,700
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PROFESSIONAL FEES			
1. Personnel Rates	Hourly Rates	Anticipated Hours	Total (\$)
Partners	\$ 250	1	\$ 250
Managers	\$ 200	1	\$ 200
Senior Auditor	\$ 150	5	\$ 750
Support Staff	\$ 100	13	\$ 1,300
Total Audit Fee			\$ 2,500
Discount			\$ (800)
<b>Total Audit Personnel</b>			<b>\$ 1,700</b>

2. Travel Expenses (if applicable)	\$ -
3. Disbursement/Office Fees. Other Related Charges/Fees	\$ -

**DATE**

16/11/2023

**NAME & ADDRESS OF ACCOUNTING FIRM**

PKF Antares Professional Corporation,  
Chartered Professional Accountants

602 12 Ave SW, Suite 700, Calgary,  
AB T2R 1J3

**SIGNATURE OF AUTHORIZED REPRESENTATIVE(S)**



Erkin Atakhanov CPA, CA

Managing Director

NAME & TITLE

November 24, 2023

Karen O'Connor  
Chief Administrative Officer  
Village of Cremona  
205 1<sup>st</sup> Street East  
P.O Box 10  
Cremona, Alberta  
TOM ORO

**RSM Canada LLP**

546 Laura Avenue  
Red Deer County, AB T4E 0A5  
T +1 403 342 5541  
F +1 403 347 3766  
[www.rsmcanada.com](http://www.rsmcanada.com)

Dear Karen:

We appreciate the opportunity to respond to your RFP for audit services and hope to continue our long-standing relationship. We understand that you require an audit of your annual financial statements for the years ended December 31, 2023, 2024 and 2025 with an option for the December 31, 2026 year end. We also understand you require a triannual Local Authorities Pension Plan audit (year end December 31, 2024). The following proposal reflects our understanding of your needs and illustrates the approach we will continue taking in providing professional services for the Village of Cremona (the Village).

Highlights of this approach include the following:



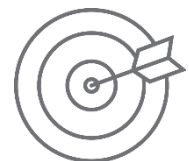
### Familiar with your organization

In the Village's past work with RSM Canada LLP (RSM), you have seen our commitment to listening to you, maintaining communication throughout the year and being available whenever you need us. As your first-choice advisor for audit services since 2018, we have gained an understanding of the Village's organizational structure, stakeholders and preferred project timelines. We have also developed an effective process for your audit services. If appointed, you can be confident that your service team will build these efficiencies into your engagement.

The Village will continue to see your senior engagement team leaders involved in all phases of the engagement. As you have experienced, we pride ourselves on our ongoing communication and accessibility to our clients before, during and after the work are completed. Our team is here to offer feedback and advice whenever you require it.

### Focused on organizations like the Village

Our experience includes a broad cross-section of public sector organizations including other municipalities, towns, cities, schools and school boards, NPOs, professional associations and organizations that receive government funding and charities. In Canada, RSM works with close to 50 government organizations—with decades of experience servicing clients operating in this space, we will continue to bring this knowledge to the Village.



**THE POWER OF BEING UNDERSTOOD**  
ASSURANCE | TAX | CONSULTING

Karen O'Connor  
Chief Administrative Officer  
Village of Cremona  
November 24, 2023  
Page 2

We recognize your desire to work with a firm that is skilled in your sector, and our experienced team understands the reporting and filing requirements and business challenges inherent in the municipal space. The team assigned to your audit are experienced in servicing publicly accountable enterprises and are familiar with the legislative changes and accounting issues applicable to the Village.

### Value added services

#### Indirect tax advisory

Our team includes dedicated indirect tax personnel to assist the Village. For this engagement, we have included a complimentary consultation to explore GST recovery opportunities and to identify areas for commodity tax savings on a go-forward basis. Our team is available to provide ongoing GST recovery services to the Village to make sure all recovery and savings opportunities are realized.

#### Cyber security

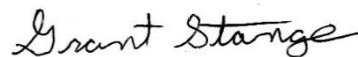
Our cyber security practice assists many organizations in the development of protocols and procedures to prevent and detect cyber security threats. In addition, they assist organizations with the development of an incidence response plan. Cybersecurity has become a real risk to the local government sector, specifically through ransomware attacks. Administrators of many local governments have been asking for a solution to identify and prevent ransomware from infecting their systems. Reducing the risk of ransomware is a cultural change to an organization, however understanding the specific activities you can implement, can reduce the uncertainty and provide greater clarity on how to address this growing threat.

To help organizations quantify their risk of falling victim to ransomware, RSM is offering a complimentary, rapid consultation (conducted remotely) to discuss your current security program. During this consultation, we will use our quantifiable algorithm to rate your risk of falling victim to ransomware on a scale of 0 to 100%. RSM will provide a specific risk report tailored to ransomware that you can present to directors and officers.

Sincerely,



Leon Pfeiffer, CPA, CA  
Partner, Audit  
780 784 2903



Grant Stange B. Comm, CPA, CA  
Partner, Audit  
403 350 3578





## PROPOSAL TO PROVIDE AUDIT SERVICES

Village of Cremona

November 24, 2023

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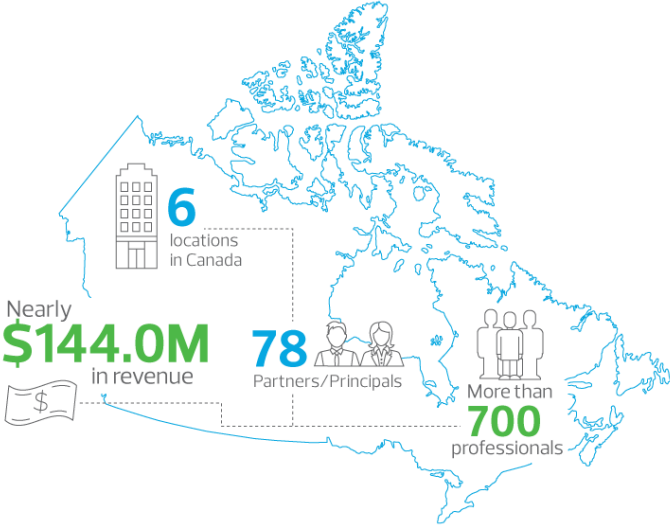
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## AUDIT FIRM AND TEAM PROFILE

### Overview of RSM

RSM's purpose is to deliver the power of being understood to our clients, colleagues and communities through world-class audit, tax and consulting services focused on middle market businesses. The clients we serve are the engine of global commerce and economic growth, and we are focused on developing leading professionals and services to meet their evolving needs in today's ever-changing business environment.



RSM Canada LLP provides public accounting services and is the Canadian member firm of RSM International, a global network of independent audit, tax and consulting firms with 51,000 people more than 120 countries, founded in 1946. **RSM employs over 400 staff in Alberta, and RSM's government audit group is 25 full-time staff consisting of Partners, Managers, and Supervisors.** RSM Canada LLP is a limited liability partnership and independent legal entity that provides public accounting services. RSM Canada Consulting LP provides consulting services and is an affiliate of RSM US LLP, a member firm of RSM International. Currently, we serve over 60 clients in the Canadian government sector.

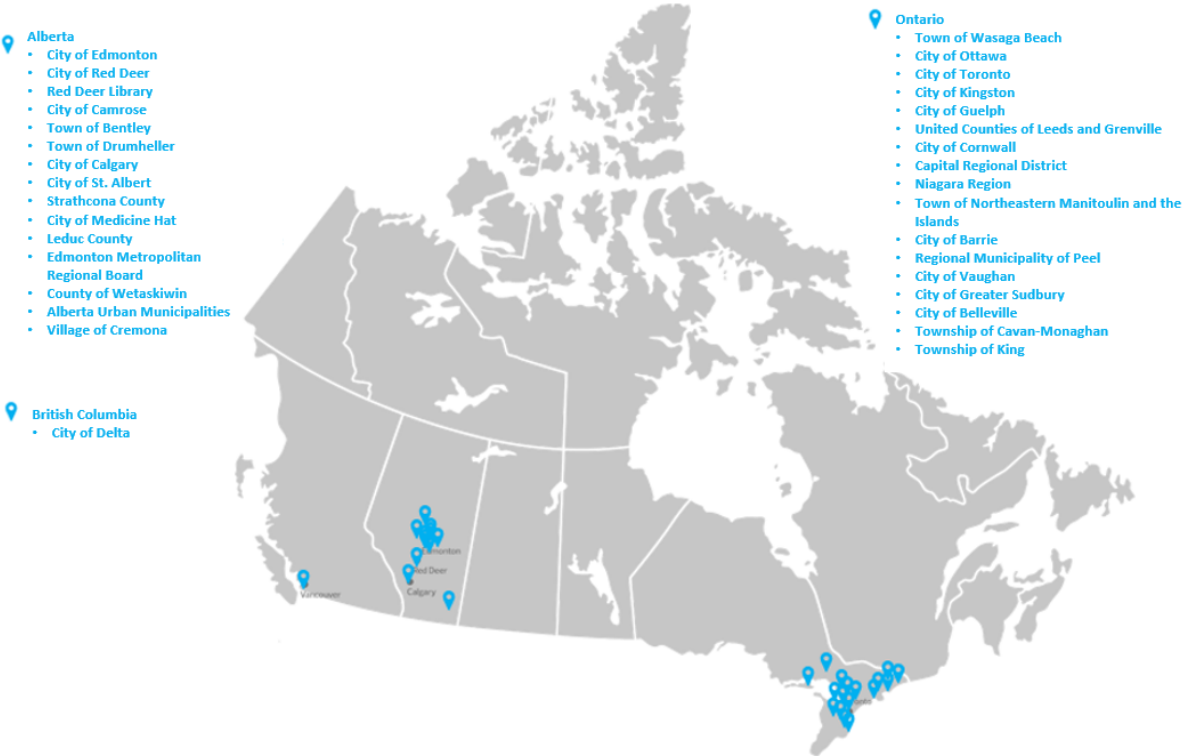
Governmental organizations of all sizes are proactively refining key business processes and creating new ways to add value. Municipalities increasingly find that they have to do more with less. Whether it is managing increased demands for services with a reduced budget, or better utilizing technology to simultaneously improve operations and experience, the Village's success hinges on its ability to proactively demonstrate value to citizens and stakeholders. RSM understands the present challenges and complexities, and we can help you alleviate existing and emerging issues to help your community grow and prosper. We are committed to holistically understanding your municipality, from your leadership team to your community, to help make a meaningful impact.

### Municipal government experience

Our municipal industry practice delivers custom-tailored solutions that empower our clients to operate more efficiently and in response to industry issues while aligning with more specific organizational strategies. We have a deep understanding of municipal governments and the unique constraints of the various municipal entity and governance models that need to be navigated for us to deliver.



Please see below for a graphic representing some of the recent government entities our firm has worked with.



Thought leadership

 <p>Live seminars and webcasts</p>	 <p>Newsletters and e-alerts</p>	 <p>Thought leadership white papers and reports</p>
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As our client, the Village will have access to a variety of technical and advisory publications that cover information about current events and changes in laws and regulations.

The following are examples of communications available to you:

- **Real Economy, Canada.** A quarterly publication dedicated to providing Canadian businesses with necessary economic analysis and insights into what is driving growth in Canada’s middle market and long-term investments that underscore the direction of growth, productivity and living standards in the country.
- **Tax Insights.** A monthly newsletter featuring our perspectives on tax developments and planning opportunities.
- **Global economic perspectives.** Our resource centre provides you with the most recent information pertaining to trade risks and policy changes or economic trends that may affect your business.
- **Educational webcasts and seminars.** We offer frequent virtual and in-person presentations on topics of importance to our clients.



**Financial auditing experience in the past 5 years**

We encourage you to contact our references to learn more about us, our team and our process, in addition to your first-hand knowledge of our proposed services to the Village.



Name of organization	Contact information	Work performed
<b>City of Camrose</b>	Travis Bouck, CPA, CA General Manager, Financial Services 5204-50 Avenue Camrose, AB T4V 0S8 780 672 4426 tbouck@camrose.ca	Audit services/auditor since December 31, 2018 year end
<b>Town of Bentley</b>	Marc Fortais Chief Administrative Officer Box 179, Bentley AB T0C 0J0 403 748 4044 marc.be@telus.net	Audit services/auditor for over 20 years
<b>Red Deer Public Library</b>	Shelly Ross, CAO 4818 49 St, Red Deer, AB T4N 1T9 403 346 4576	Audit services/auditor for over 20 years
<b>Town of Sylvan Lake</b>	Darren Moore Director of Corporate Services 5012 48th Avenue, Sylvan Lake, AB T4S 1G6 403 887 1185   Ext 228 dmoore@sylvanlake.ca	2022 Audit Services/auditor and 2018 through 2020 audit services



## Audit team

The following professionals have the qualifications and experience to handle your needs for this engagement and are committed to exceeding your expectations. Please refer to [Appendix A](#) for detailed biographies. All staff assigned to this engagement are qualified to practice in Alberta.



Team member, engagement role	Qualifications to serve the Village
 <p><b>Leon Pfeiffer</b> Partner, Audit leon.pfeiffer@rsmcanada.com 780 784 2903</p> <p><i>Engagement partner.</i> As your engagement partner, Leon will have responsibility for the overall quality of the audit. He will be responsible for ascertaining that professional and regulatory standards have been complied with throughout the engagement. As your engagement lead, Leon will be responsible for your complete satisfaction with the services we provide.</p>	<ul style="list-style-type: none"> <li>• Leon has over 25 years of public accounting and auditing experience with an emphasis on public sector, not-for-profit and publicly accountable enterprises, advising them in the areas of financial statement presentation and disclosure, corporate governance and internal controls.</li> <li>• His clients include, municipal bodies, schools, Towns waste and water commissions, foundations, recreational facilities, and professional associations.</li> <li>• Leon is currently the audit partner on the audits of the City of Camrose, Red Deer Public Library and the Aqua 7 Regional Water Commission.</li> </ul>
 <p><b>Grant Stange</b> Partner Grant.Stange@rsmcanada.com 403 350 3578</p> <p><i>Relationship lead and advisory partner.</i> Grant will serve as a key point of contact for the Village and an advisor on complex issues as they arise.</p>	<ul style="list-style-type: none"> <li>• Grant has more than 25 years of experience in public accounting, serving a variety of clients and industries.</li> <li>• He provides financial statement audits and compliance audits to not-for-profit organizations, focusing on municipalities, school districts, government organizations, and charities.</li> <li>• He helps business owners understand their financial information and the tax impact of business decisions.</li> <li>• Grant is currently the advisory partner on the audits of the City of Camrose, Red Deer Public Library and the Town of Bentley.</li> </ul>



**Team member, engagement role**

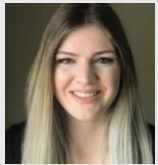
**Qualifications to serve the Village**



**Kaitlyn Loeppky**  
 Manager, Audit  
 kaitlyn.loepky@rsmcanada.com  
 587 635 4856

*Audit manager.* Kaitlyn will continue to make the determination of specific audit steps, provide periodic status reports to the audit partner and monitor all phases of the audit to promote timely completion.

- More than 7 years of experience providing accounting, audit, taxation, and general business consulting services to a variety of governmental and not-for-profit organizations. In her previous role, Kaitlyn co-led a series of municipal audit training sessions. Kaitlyn has also previously held positions with two municipalities in both the accounting and planning and development departments.
- Focuses on municipal governments, private schools, charitable foundations, professional associations, and golf clubs.
- She assists her clients with financial reporting under Public Sector Accounting Standards and Accounting Standards for Not-For-Profit Organizations



**Ana Kottke**  
 Supervisor, Audit  
 ana.kottke@rsmcanada.com  
 780 784 9759

*Auditor supervisor.* Ana will work closely with the engagement team to complete all day-to-day audit work and keep her manager up-to-date on all daily schedules and timelines to promote accurate and timely completion of audit tasks.

- Ana has experience completing audits for Public Sector clients through-out her career with RSM and has gained a greater understanding of Public Sector accounting through the audits of these organizations.
- She has audited a number of public sector clients during her time with RSM, including the audits of towns, cities and municipalities and school divisions. Ana has also previously worked for a municipality as an Intern and Accounting Clerk.
- She gained a high-level understanding of Public Sector accounting and can understand the difficulties of publicly funded institutions from her client's perspective with this work experience.



# AUDIT PLANNING

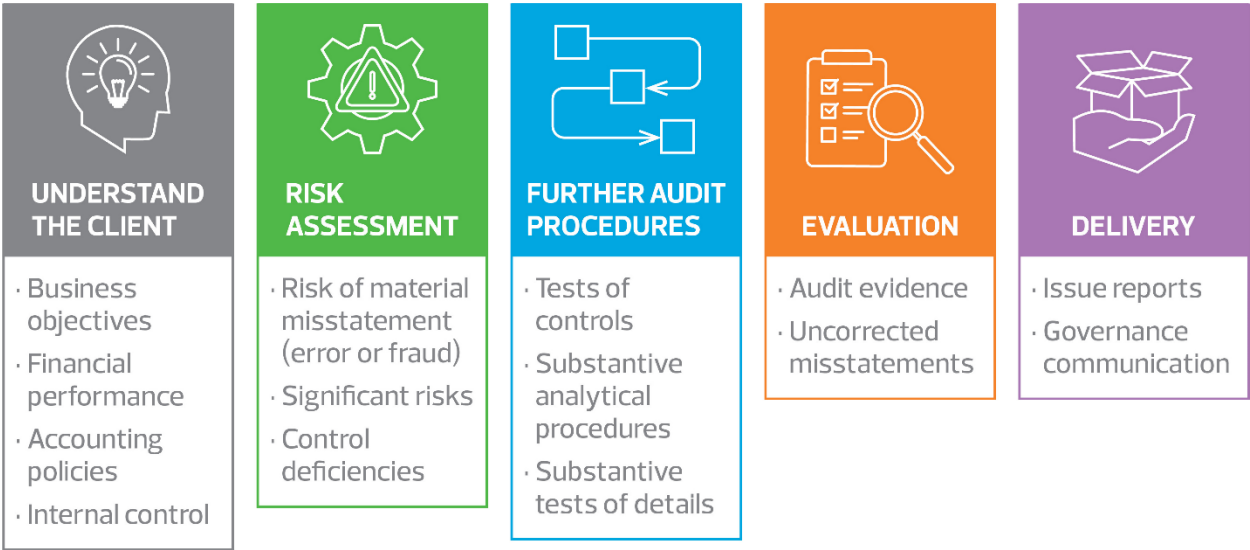
## Audit services

Designed for organizations like the Village, the RSM audit methodology allows your engagement team to use professional judgment in planning an overall audit strategy.

## No surprises

In serving the Village, we will communicate with you frequently throughout the audit process and throughout the year to address and resolve issues, new accounting standards and changes in your organization.

## Key steps in the RSM audit process



- **Understand the client.** We learn as much as possible about your business up front in order to properly understand the account balances, classes of transactions and disclosures relevant to your activities.
- **Risk assessment.** We assess the risk that errors or fraud may cause a material misstatement of financial statements. We next decide whether the identified risks relate to specific relevant assertions related to significant account balances, classes of transactions or disclosures, or whether they relate to the financial statements taken as a whole and potentially affect many relevant assertions. We then determine which of the identified risks of material misstatement are significant risks that require special audit consideration. We also identify internal control deficiencies as part of our risk assessment process.
- **Further audit procedures.** We next determine the nature, timing and extent of tests of controls and substantive procedures necessary to address the risks identified. We select transactions for testing using various approaches, which may include specific identification of transactions or may involve sampling. When audit evidence obtained from the audit procedures results in identification of previously unidentified risks of material misstatement or contradicts planned risk assessment procedures, we revise the assessment and plan and perform additional audit procedures to reduce risk of material misstatement related to those assertions to an acceptably low level.





- **Evaluation.** At the conclusion of the audit, we evaluate the sufficiency and appropriateness of the audit evidence obtained and whether the assessments of the risks of material misstatement at the relevant assertion level remain appropriate. We may redesign planned audit procedures based on our evaluation. We also evaluate the effects, both individually and in the aggregate, of factual, judgmental, and projected misstatements that are not corrected by the Village. We communicate all misstatements identified during the audit, other than those we believe to be trivial, to management and the Council and/or audit committee on a timely basis.
- **Delivery.** Our audit culminates with the issuance of a report on the financial statements, report on internal control over financial reporting, report to the Council and/or audit committee and, if applicable, communications of material weaknesses and significant deficiencies.

**Proactive resolution of accounting issues**

We find that year-round communication and a proactive approach to accounting issues help clients avoid surprises at the end of the audit process. For this reason, we encourage clients to call us to discuss new transactions as they arise.

**Ability to meet significant deadlines**

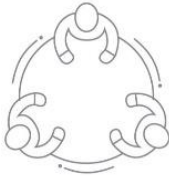
Due to our familiarity with the Village, we don't foresee any issues in meeting the following annual deadlines:

Milestones	Timing
<b>Audit services</b>	
Audit interim work	December
Audit field work	Second week of March
Draft and final statements reviewed and prepared	Second week of April
Presentation of financial statements to council	Third week of April
Filing of financial statements and financial information return	End of April
Preparation and submission of triannual LAPP audit	Before June 30th of required year

**Client service relationship**

Our relationship with the Village will be based on certain long-standing principles, including:

- An outstanding client service experience, focused on efficient and well-coordinated services.
- Commitment to completing work within the agreed-upon time frame, assuming your preparation of requested schedules and other supporting documentation before we commence fieldwork and assuming no unforeseen technical issues.
- Staffing of the engagement team based on industry-specific qualifications and technical experience
- Hands-on approach to planning, with management meetings and conference calls held routinely to discuss changes to the business, industry issues, new accounting pronouncements, etc.
- Fees that are reasonable based on the scope of work.
- Transparent approach to billing, with clear communication and an emphasis on avoiding surprises.





## AUDIT FEE

Based on our understanding of your needs, our estimated fees are as follows.

Summary of deliverables	Estimated fees			
	FY2023	FY2024	FY2025	FY2026
<b>Audit services</b>				
Audit of consolidated financial statements, including issuance of report to Council that includes communication of internal control matters	\$33,075	\$33,075	\$33,075	\$35,700
Annual Financial Information Return and Audit Report	Included	Included	Included	Included
Local Authorities Pension Plan Report	N/A	\$3,150	N/A	N/A

**Please refer to the pricing form for more details.**

**Significant changes in your operations**

Significant changes in the nature and scope of your operations will result in annual professional fee increases. Significant changes may include the addition of new facilities, new services; unpreparedness on the part of the Village; material changes in financial reporting; an unusual number of adjustments to the financial statements; and changes in the scope of work due to regulations, audit or accounting standards, or income tax laws.

**Administrative expense**

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement plus directly billed expenses, including report processing, travel, meals, and fees for services from other professionals, as well as a charge of 5 per cent of fees for all other expenses, including indirect administrative expenses such as technology, research and library databases, communications, photocopying, postage and clerical assistance.

**Fee assumptions**

Any proposed fees are based on the following assumptions:

- The proposed fees are exclusive of applicable taxes.
- The fees include routine inquiries with your service team.
- The fee estimate assumes we will be provided with a reasonable working paper package prior to the start of fieldwork and we will communicate to management in advance of the fieldwork a list of supporting working papers we will require. Our fee estimate assumes that the information will be made available to us on a timely and accurate basis. Any delays or working papers that do not meet our requirements will result in a change in scope. We will discuss the impact on fees due to these scope changes with management when these matters arise.
- This pricing assumes no significant events have been experienced during the year except for what has already been disclosed. Any incremental fee due to significant events or out-of-scope assignments, if any, will be discussed and agreed with management prior to commencement of work.



## APPENDICES

### Appendix A—Engagement team biographies



#### **Leon Pfeiffer**

Partner, Audit  
RSM Canada  
Edmonton, Alberta  
leon.pfeiffer@rsmcanada.com  
780 784 2903

#### **Summary of experience, qualifications and capability**

Leon has over 25 years of public accounting and auditing experience with an emphasis on not-for-profit, public sector and publicly accountable enterprises, advising them in the areas of financial statement presentation and disclosure, corporate governance and internal controls. His clients include seniors and social housing, school Towns, municipal bodies, waste and water commissions, foundations, recreational facilities, and professional associations.

#### **Professional affiliations and credentials**

- Chartered Professional Accountants of Alberta
- Chartered Professional Accountants of Northwest Territories/Nunavut
- Chartered Professional Accountants of Canada
- Association of Certified Fraud Examiners
- Winnifred Stewart Association, Treasurer

#### **Education**

- Bachelor of Commerce, University of Alberta



## **Grant Stange**

Income Partner  
RSM Canada  
Red Deer, Alberta  
Grant.Stange@rsmcanada.com  
403 350 3578

### **Summary of experience**

Grant has more than 25 years of experience in public accounting, serving a variety of clients and industries. He provides financial statement audits and compliance audits to not-for-profit organizations, focusing on municipalities, school districts, government organizations, and charities. He helps business owners understand their financial information and the tax impact of business decisions.

### **Professional affiliations and credentials**

- Chartered Professional Accountant of Alberta

### **Education**

- Bachelor of Commerce, University of Alberta



## **Kaitlyn Loepky**

Manager, Audit  
RSM Canada  
Calgary, Alberta  
kaitlyn.loepky@rsmcanada.com  
587 635 4856

### **Summary of experience**

Kaitlyn, a manager with more than 7 years of public accounting experience, provides audit and assurance services to a variety of public sector and not-for-profit organizations. She focuses primarily on municipal governments, private schools, charitable foundations, professional associations, and golf clubs. Kaitlyn is also an active mentor to CPA candidates within the firm.

In her previous role, Kaitlyn co-led a series of municipal audit staff training sessions. Kaitlyn has also previously held positions with two municipalities in both the accounting and planning and development departments.

### **Professional affiliations and credentials**

- Chartered Professional Accountants of Alberta
- Chartered Professional Accountants of Canada
- Chartered Professional Accountants of Alberta, CPA Mentor

### **Education**

- Master of Business Administration, University of Calgary
- Bachelor of Business Administration, Mount Royal University



## **Ana Kottke, CPA**

Supervisor, Audit  
RSM Canada  
ana.kottke@rsmcanada.com  
780 784 9759

### **Summary of experience, qualifications and capability**

As a supervisor working in the assurance line of business, Ana has been involved in the audit of public and private companies, not-for-profit organizations and the audit of contribution agreements for the Federal Government of Canada. Ana has been auditing in public accounting for 3 years and has worked in a number of different industries as well as different size companies throughout her experience. A graduate of MacEwan University, Ana is a CPA, having earned her designation in December 2021.

### **Professional affiliations and credentials**

- Chartered Professional Accountant (CPA), Chartered Professional Accountants of Alberta, 2021

### **Education**

- Bachelor of Commerce (B. Comm.), MacEwan University, 2018



## Appendix B—Value-Added Solutions

### **IT consulting**

Our IT consulting practice helps clients like the Village with digital road mapping, technology risk management, technology governance (including policies and procedures), business continuity planning and disaster recovery, cybersecurity—post and pre-event—and data analytics. Our team can communicate and present information to general management audiences, explaining the reasoning behind recommendations in nontechnical terms. Our professionals bring a depth of experience with industry standards and frameworks that include COSO, COBIT, ITIL ISO and Six Sigma. We can offer a complimentary consultation with our professionals with regard to your IT systems.

### **Governance, risk and internal controls**

Our risk practice includes professionals committed to helping our clients assess the impact of risk on their organization. Internal control assessments, governance advisory and risk assessment are just some of the areas where we can advise. We would be pleased to offer you a complimentary consultation with our risk professionals.



## Appendix C—Audit innovation at RSM

### RSM auditors deliver human insights powered by technology

At RSM, we are continually transforming our audit capabilities to deliver human insights powered by technology.

RSM’s audit is a dynamic, disciplined approach based on our auditors’ deep understanding of our clients’ industries, businesses and challenges. RSM’s expanding ecosystem of technology relationships and advanced digital tools enables us to deliver audits with relevant insights tailored to meet our clients’ specific circumstances.

This approach to innovation and technology is focused on three pillars—intelligent automation, data analytics and digital audit experience—that increase efficiency, minimize disruption and surface new information. Our technically astute and digitally savvy auditors deliver effective and efficient audit solutions and tailored insights that provide broader business value to our clients.

When you work with RSM, you will interact with our experienced auditors who leverage industry knowledge and our innovative ecosystem of technology relationships and advanced digital tools to deliver:

- An insightful, data-driven audit adapted to your industry and specific business circumstances
- Agility and digital velocity to streamline processes, respond to questions quickly and move with you in both speed and direction
- Clear, critical industry-driven insights—based on our understanding of your business and industry and our ability to analyze complex data—that allow you to make informed business decisions

### Audit innovation, quality and insights

In today’s dynamic and digital world, enterprises are seeking service providers who understand the changing technology and business landscape. As the leading provider of audit, tax and consulting services to growing, dynamic companies, RSM has a specific perspective that enables us to provide a tailored experience that is efficient, effective, and relevant to your business. A focal point of our audit practice is the drive for constant innovation. Through innovation, we are committed to bringing efficiency to audit processes that both limits disruption and unlocks deeper insights that help our clients move forward with confidence.



Our innovation strategy begins with our audit innovation professionals, who leverage our audit methodology, together with emerging and existing technologies and tools to design a tailored audit based on professional standards and our understanding of our clients, their industry and their specific circumstances. We continually invest in audit innovation because audit quality is paramount to what we do, and we want to perform audits in the most productive and effective manner possible. Our strategy is focused on three areas—the digital audit experience, automation and artificial intelligence, and data analytics—that help streamline our methodology, improve audit quality and uncover new information.





## Digital audit experience

RSM creates an audit experience that is grounded in delivering The Power of Being Understood®. This promise drives our focus on understanding our clients' industries, enterprise structures and challenges as we leverage an ever-evolving technology infrastructure that streamlines our client interactions and uncovers valuable insights. For example, we have enhanced ways for clients to stay connected to their engagement team and organize documents related to the audit. Through our new collaboration platform, clients and engagement teams are able to use our secure, cloud-based platform to request, organize and track document requests and status updates. A real-time dashboard allows for full transparency and accountability throughout the request-and-share process. Other features include:

- Intuitive and user friendly interface to setup and track audit requests
- Assignment of responsible person(s) and due dates to each audit request
- Real-time dashboard to track status of every audit request
- Automated system notifications of request updates
- Secure data access and storage with a leading cloud services provider (Microsoft Azure)

## Automation and artificial intelligence

We are constantly testing and evaluating new automation technology tools.

RSM has a strategic partnership with Automation Anywhere® that enables our auditors to leverage robotic process automation (RPA) to build bots to automate repetitive tasks. RSM's Automation Acceleration Center brings together subject matter experts and practitioners across all industries and lines of business to develop proprietary automation solutions using Automation Anywhere's powerful platform.

In addition to RPA solutions, we incorporate optical character recognition (OCR), artificial intelligence (AI) and machine learning (ML) capabilities into our audit. A good example of our approach is combining RPA with OCR solutions, enabling teams to automate the matching of source documents to the underlying transactions and identify inconsistencies. DataSnipper, an excel add in that automatically matches data in excel with supporting documents, recognizes and extracts data from unstructured documents, and verifies the mathematical accuracy of certain financial documents. We use DataSnipper to reduce the time spent on manual tasks and strengthens audit quality for client engagements.

Technology automates certain audit procedures and the flow of audit documentation; this automation, in turn, enables our auditors to more intently focus on what really matters—the design and results of audit procedures related to the areas with the highest risk. At its core, our use of automation allows our teams to mechanize the routine, non-value-added processes and focus more time and energy on leveraging data to generate high-value insights. As we continue to develop and deploy more automation across our audit methodology, we are investing in upskilling programs for our professionals enabling them to identify and create automated solutions that can be customized for clients' needs, no matter the client's size or industry.



## Data analytics

RSM is continually developing advanced data analytics solutions to transform our audits. Galvanize®, an audit focused analytics platform, enables audit teams to perform and automate advanced analytic procedures. We use Galvanize to augment audit procedures, such as journal entry testing, general ledger data structuring and transformation, and account reconciliations. Use of these leading-edge solutions enables our teams to more efficiently analyze exponentially larger



volumes of data and deliver a more insightful, data-driven audit. By performing more effective risk assessment procedures we can then enhance our testing on the items with highest risk.

We also use IDEA® as our data mining and extraction tool to analyze big data and gain audit insights from that underlying data. IDEA improves audit efficiency and quality across functions, such as: (a) sampling, including selection and evaluation for systematic, random, stratified random, monetary unit and attribute sampling; (b) field manipulation that allows fields to be appended for calculations and recomputations, facilitates account reconciliations and analyzes the population for major or unusual transactions; and (c) field statistics that display and print statistics about transactions and populations.

Our Audit Data Analytics Center of Excellence (COE) is the conduit for RSM to rapidly and efficiently shift our data analytics strategies from testing to deployment. The COE works directly with client engagement teams to transform the execution of our audits through use of our many data analytics solutions. Audit teams may work with the COE to develop a customized data analytics plan based on a specific client’s business, industry, systems and sources of data. COE team members also work with audit teams to provide additional guidance and technical assistance as necessary.

**RSM Orb, our optimal risk-based audit**

Deployed across more than 100 countries worldwide, RSM Orb is designed with a focus on the middle market and scales with client complexity to provide a robust, quality audit. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your specific circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

An RSM audit delivers:

- **Consistency.** A consistent approach across any number of operations and jurisdictions, tailored to your specific risks and circumstances
- **Innovation.** Optimizing our use of technology in how we plan and conduct our work to enhance your audit experience
- **Critical insights.** Pinpointing those areas that require closer scrutiny and enhanced judgment, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights
- **Confidence.** Through robust and considered planning, an efficient technology platform and a highly qualified, experienced team



**Suralink connects teams and simplifies workflow**

Suralink is a cloud-based application that significantly optimizes engagement management and enhances our ability to collaborate with you by replacing a simple file-sharing solution with an easy-to-use, dynamic request list. This application simplifies the document exchange process while improving your experience. the Village can leverage Suralink to stay in touch with your engagement team from any location, enabling us to securely collect, organize and track your documents. By using this application, we can maximize the impact of our work, while minimizing administrative time and cost.



The Village and RSM will benefit through an efficient exchange of files and a reduced risk of unauthorized access to data. Suralink helps drive efficiency and enhances productivity via visual dashboards, clearly defined timelines and responsibilities and highly customizable notifications. Working with our team through this tool will bring many benefits to our audit engagements, including:

- Intuitive and lightweight interface allows teams to quickly and easily exchange documents
- Visualizations and dashboards that quickly enable teams to see the status of their engagements
- Enhanced transparency to timelines, including notifications when requests are approaching or past established deadlines
- Help with prioritizing outstanding requests, clearly defined due dates, statuses and responsible parties
- More effective and efficient communication and collaboration between the Village and RSM's audit professionals
- Greater agility and ability to adjust plan and response timing

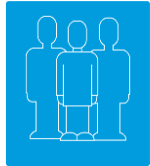
This key application and other tools in our firm's expanding ecosystem of technology relationships and advanced digital tools, enable our engagement team to deliver an audit tailored for your specific circumstances.



## Appendix D—Culture, diversity and inclusion at RSM

RSM is a thought leader in the profession concerning the imperatives of culture, diversity and inclusion (CDI). At RSM, CDI defines how we thrive—not only because it’s part of our values, but because it’s how we foster an inclusive workforce, help the middle market address an ever-changing world and generate better business results for our clients and our firm. Internally, RSM invests over \$3 million annually, including nine full-time resources and over 200 professionals serving dual roles executing our CDI programming. The CDI focus at RSM spans four strategic pillars:

### Workforce



The recruitment, advancement and retention of underrepresented women and minorities and the inclusive talent experience for all professionals is an imperative for RSM. The firm funds 12 employee network groups (ENGs) to address the needs of our diverse talent population and, by extension, to increase cultural competency in our client service.

### Workplace



Our enterprise-wide Inclusion Council, which is comprised of our chief executive officer and other executive leaders, helps ensure CDI is a funded and strategic priority. RSM further helps ensure that CDI has impact and drives inclusion into our policies and the fabric of our business. CDI collaborates with our human resources, recruiting and professional development teams as well as audit, tax and consulting teams.

### Marketplace



RSM supports diverse suppliers and organizations across the profession, including the National Association of Black Accountants (NABA), Association of Latino Professionals for America (ALPFA), Ascend, Student Veterans of America (SVA) and AICPA Women’s Leadership. Through initiatives such as the Middle Market Collaborative for Understanding and publications such as Inclusion: An Evolving Mosaic—RSM’s Annual Diversity Report, and thought leadership on key inclusion subjects, RSM extends its culture, diversity and inclusion commitment to our marketplace partners.

### Community



RSM’s CDI program provides support for nonprofit efforts and organizations in the communities where we do business. These efforts bridge the divide for the disadvantaged and facilitate opportunity for the workforce of the future. CDI corporate social responsibility includes scholarships, sponsorships and volunteerism with hundreds of charitable entities, associations, colleges and universities annually.



### **rsmcanada.com**

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 **VILLAGE OF  
Cremona**  
**REQUEST FOR REVIEW RFD 23-11-104**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 e)

**TITLE:** New Business: Christmas Party & Christmas Hours of Operation

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Schedule to have Christmas get-together with village staff & elected official.

Cremona Administration Office Christmas Break

Closed December 25 -January 1 Open to regular office hours January 2, 2024

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ approves that Cremona staff with elected officials celebrates Christmas Season on \_\_\_\_\_ at \_\_\_\_\_.

OR

**MOTION** THAT Councillor \_\_\_\_\_ approves that the village administration will be closed December 25 through January 1, 2024, opening with regular hours commencing January 2, 2024.

INTLS: CAOKO

 VILLAGE OF  
**Cremona**  
**REQUEST FOR REVIEW RFD 23-11-105**

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 8 f)

**TITLE:** New Business: Community Survey & Date, Open House

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Add to or remove questions with presented community survey.  
Mail out survey with a completion date.  
Hold an Open House to discuss survey results.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ accepts the survey as presented, they will be mailed out \_\_\_\_\_ date with a deadline to be returned date \_\_\_\_\_. Council will host the open house \_\_\_\_\_, 2023.

OR

**MOTION** THAT Councillor \_\_\_\_\_ accepts the survey with the amendments, they will be mailed out \_\_\_\_\_ date with a deadline of returned date \_\_\_\_\_. Council will host the open house \_\_\_\_\_, 2023.

INTLS: CAO KO

**VILLAGE OF CREMONA AREA COMMUNITY SURVEY**

This survey is sponsored by the Village of Cremona. All ratepayers input is appreciated and necessary for the village. We appreciate your advise.

**SERVICES:**

**1 How would you rate each of the following services within the Village of Cremona area?**

	Exc	Good	Fair	Poor	Don't Know
Law Enforcement					
Fire Protection					
Mental Health Services					
Garbage Collection					
Roads/Hiways/streets					
Snow Removal					
Parks & Recreation					
Animal Control					
Sidewalk/Pedestrian Safety					
Storm Drainage					
Street Lighting					
Library Service					
FCSS Service					

**2 How safe do you feel in your neighborhood during the:**

	Very Safe	Safe	Undecided	Unsafe	Very Unsafe
Day					
Night					

**3 Which, if any, are problems in your neighborhood ?**

	Yes	No	Don't Know
Vacant Lots			
Condition of houses			
Cost of housing			
Vandalism			
Burglarlies			
Recreational drug use			



**4 Please rank the following methods to finance improvements in the Village of Cremona area from 1 through 4 with 1 being your most preferred method and 4 being your least preferred method of financing .**

	Rank
User Fee (Waste Management, fire protection water consum.)	_____
Property Tax	_____
Community Fund Raisers	_____
Other(List)	_____

**5 Below is a list of services that generally require taxes for maintenance and construction. Would you be willing to pay more taxes if you knew the money would be spent in the Village of Cremona for that purpose.**

	Yes	No	Don't Know
_____ To improve fire protection			
_____ To improve police protection			
_____ To improve streets and roads			
_____ To improve sidewalks			
_____ To improve curbs and gutters			
_____ To expand and improve the storm			
_____ & ground water drainage system			
_____ Other (List)			

**6 From the issues listed below, choose the top three that you feel the Mayor and Councillors should address during the next year. Rank these by placing a 1 next to your top priority, a 2 by your next priority, a 3 by your 3rd priority.**

	Priority
_____ Install repair sidewalks	
_____ Repair streets with drainage problems	
_____ Upgrading water treatment plant	
_____ Beautification Hwy 580	
_____ Other (Please Specify)	

**7 Sidewalks are very costly to install and replace. Do you think the Village of Cremona should replace sidewalks with curbs and gutters only for except main street business area?**

	Yes	No	Don't Know
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**8 How would you rate each of the following recreation services in the Village of Cremona?**

	Exc	Good	Fair	Poor	Don't Know
Availability of local parks					
Availability of regional parks					
Baseball Parks					
Picnic Areas					
Pond					
Walking Paths					
Other					

**9 Would you participate in an annual Clean-Up?**                      Yes              No              Don't Know

**10 Do you have access to the internet?**                      Yes              No              Don't Know

If **YES**, do you access the Internet through  
 a computer \_\_\_\_\_  
 a computer through your work \_\_\_\_\_  
 a computer at the library \_\_\_\_\_  
 other \_\_\_\_\_

Comments \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**11 Gender**

Male \_\_\_\_\_ Female \_\_\_\_\_

**12 How many years have you been a resident in the Village of Cremona?**

_____ 0-3 years	_____ 11-15 years
_____ 4-6 years	_____ 16-25 years
_____ 7-10 years	_____ Over 25 years

**13 Are you renting or buying/own your own home.**

\_\_\_\_\_ Renting                      \_\_\_\_\_ Buying/Own

**14 How many family members reside in your home? (Circle Number)**

1    2    3    4    5    6    7    8    MORE

**15 Which category best represents the age of the household?**

<input type="checkbox"/> 18-24	<input type="checkbox"/> 45-54
<input type="checkbox"/> 25-34	<input type="checkbox"/> 55-64
<input type="checkbox"/> 35-44	<input type="checkbox"/> 65- or older

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**NAME**

Please be advised - your signature is not under obligation.

**THANK-YOU** for completing our survey. If you have additional comments and/or ideas to assist the Village of Cremona Council in serving you better, please feel free to add them here.

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**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 9 a)

**TITLE:** Reports – Financial Reports

**ORIGINATED BY:** *Karen O'Connor CAO*

**BACKGROUND / PROPOSAL:**

Accounts payable for October 2023 total sum being \$ 106,670.46.

Financial Report for FCSS & Village

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

.

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ accepts Accounts Payable Reports and FCSS & Villages Financial Reports as information only.

INTLS: CAO: KO

## Cheque Listing For Council

2023-Nov-16  
11:55:48AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20230495	2023-10-03	LOCAL AUTHORITIES PENSION PLAN	8169311-H7G7	PAYMENT EM# 450 - PP# 19 - 2023	1,237.76	1,237.76
20230496	2023-10-03	MOUNTAIN VIEW PUBLISHING INC.	MVP10495	PAYMENT ENVELOPES	414.75	414.75
20230511	2023-10-06	HAGEN, TIM A				
20230512	2023-10-06	GOEBEL, SHANE H				
20230513	2023-10-06	THOMPSON, TERRY W				
20230514	2023-10-06	CANADAY, JOSEPH				
20230515	2023-10-06	DICK, JODY S				
20230516	2023-10-06	RYAN, SANDRA A				
20230517	2023-10-06	THOMPSON, JENNIE L				
20230518	2023-10-06	O'CONNOR, KAREN M				
20230519	2023-10-06	WIENS, BARRY				
20230520	2023-10-06	RYAN, SANDRA A				
20230521	2023-10-11	COCHRANE LAKE GAS CO-OP LTD	888	PAYMENT NAT GAS - WATER - SEPT 2023	41.48	41.48
20230522	2023-10-11	TELUS COMMUNICATIONS	2552080638 2552080639 2552080640 2552080641 2552080642	PAYMENT FCSS OFFICE PHONES - SEPT 2023 FAX LINE, SECURITY CAMERAS ETC VOC OFFICE PHONES - SEPT 2023 FIRE INTERNET - OCT 2023 FCSS INTRTNET - OCT 2023	69.98 374.46 845.47 101.85 89.25	1,481.01
20230523	2023-10-11	TELUS MOBILITY	568	PAYMENT VOC CELL PHONES - SEPT 2023	111.45	111.45
20230524	2023-10-17	ENVIRONMENTAL 360 SOLUTIONS (ALBERTA) LTD	RD0000276510	PAYMENT WASTE PICKUP - SEPT 2023	3,302.37	3,302.37
20230525	2023-10-17	LOCAL AUTHORITIES PENSION PLAN	8218995-M3F4	PAYMENT EM# 450 - PP# 20 - 2023	1,231.85	1,231.85
20230526	2023-10-17	WILD ROSE ASSESSMENT SERVICE	9150	PAYMENT PROGRESS PMT - OCTOBER 2023	673.75	673.75
20230527	2023-10-12	ALBERTA MUNICIPALITIES	1183483 23926 V333_134 V434_172 V434_173 V791_20 V877_10 V925_1	PAYMENT DATA BACKUP - SEPT 2023 GENERATOR LOAD TESTING OFFICE SUPPLIES EQUIPMENT PARTS FCSS SUPPLIES SUBSCRIPTION - SEPT 2023 SUBSCRIPTION - SEPT 2023 FCSS SENIORS TRIP	182.96 1,818.68 661.47 75.67 26.25 27.29 104.51 1,740.00	4,636.83
20230528	2023-10-12	ACCU-FLO METER SERVICE LTD	110385	PAYMENT WATER METERS - MINUS RMA CREI	23,845.50	23,845.50
20230529	2023-10-12	ESCAPE COACH LINES LTD	2432	PAYMENT FCSS SENIORS TRIP	1,286.25	1,286.25
20230530	2023-10-12	GREGG DISTRIBUTORS LP	069-210536 069-210537 069-210538	PAYMENT CHARGER BATTERY FOR CHEV BATTERT FOR F-350	245.11 248.91 230.52	724.54
20230531	2023-10-12	HOPE 4 MVC KIDS	1	PAYMENT FCSS EXTERNAL FUNDING	200.00	200.00
20230532	2023-10-12	JC INDUSTRIES		PAYMENT		945.00

## Cheque Listing For Council

2023-Nov-16

11:55:48AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20230532	2023-10-12	JC INDUSTRIES	1376	BULK WATER SYSTEM	945.00	945.00
20230533	2023-10-12	KLIS ELECTRIC/1938149 ALBERTA LTD	5708	PAYMENT CEMENT BLOCKS	524.48	524.48
20230534	2023-10-12	MARK CROUCH BACKHOE SERVICE LTD.	65690	PAYMENT CEMETERY - OPEN & CLOSE	787.50	787.50
20230535	2023-10-12	MESSER CANADA INC, 15687	2106910828	PAYMENT OXYGEN/ACETYLENE	36.00	36.00
20230536	2023-10-12	MLT AIKINS	6401235	PAYMENT LEGAL ADVICE	129.00	129.00
20230537	2023-10-12	MOUNTAIN VIEW REGIONAL WASTE	0000053062 0000053108	PAYMENT LANDFILL CHARGES - SEPT 2023 LANDFILL ASSESSMENT	700.34 866.40	1,566.74
20230538	2023-10-12	MY OVERHEAD DOORS	912 CFD IN-C	PAYMENT REPAIR FIRE DOOR	758.10	758.10
20230539	2023-10-12	ULINE	12986197	PAYMENT DOG WASTE RECEPTACLE/BAGS	520.93	520.93
20230540	2023-10-12	WIENS, BARRY	559917	PAYMENT INJECTION PUMP	1,800.00	1,800.00
20230541	2023-10-12	WINDSOR, KATHLEEN	07102	PAYMENT WEBSITE UPDATING - AUG 7 SEPT 2	56.25	56.25
20230542	2023-10-20	RYAN, SANDRA A				
20230543	2023-10-20	THOMPSON, JENNIE L				
20230544	2023-10-20	O'CONNOR, KAREN M				
20230545	2023-10-20	WIENS, BARRY				
20230546	2023-10-25	DIRECT ENERGY	86	PAYMENT VOC - NAT GAS - SEPT 2023	508.00	508.00
20230547	2023-10-25	EPCOR	16551314 16551315	PAYMENT VOC ELECTRICITY - SEPT 2023 NAT GAS - WATER - SEPT 2023	8,842.80 150.44	8,993.24
20230548	2023-10-25	RECEIVER GENERAL	89	PAYMENT REMITTANCE - PP# 20, 21 & L2 - 202	6,536.92	6,536.92
20230549	2023-10-25	SUNCOR ENERGY PRODUCTS PARTNERSHIP	61 62 63 64 65 66 67 68 69	PAYMENT FUEL FOR RANGER FUEL FOR JERRY CANS FUEL FOR RANGER PROPANE FUEL FOR F350 FUEL FOR F350 FUEL FOR RANGER FUEL FOR JERRY CANS DISCOUNT	69.00 149.00 85.68 62.30 71.00 68.18 34.03 57.01 (6.76)	589.44
20230550	2023-10-31	LOCAL AUTHORITIES PENSION PLAN	8260094-G0N8	PAYMENT EM# 450 - PP# 21 - 2023	1,246.62	1,246.62
20230551	2023-10-26	864989 ALBERTA LTD., S & S MASONRY	2981	PAYMENT SWALE PROJECT	18,417.00	18,417.00
20230552	2023-10-26	ANTONY, AMY	1023	PAYMENT FCSS COUNSELLING SESSION	100.00	100.00
20230553	2023-10-26	AQUATECH CANADIAN WATER SERVICES INC.	022298	PAYMENT MONTHLY FEES - OCTOBER 2023	6,560.51	6,560.51
20230554	2023-10-26	CBSC CAPITAL INC	9242762	PAYMENT FCSS COPIER LEASE	491.18	491.18
20230555	2023-10-26	GREGG DISTRIBUTORS LP		PAYMENT		66.47

**Cheque Listing For Council**

2023-Nov-16

11:55:48AM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20230555	2023-10-26	GREGG DISTRIBUTORS LP	069-215325 069-224164 069-229338	VALVE FISHINF TOOL GARBAGE BAGS GARBAGE BAGS	10.00 13.38 43.09	66.47
20230556	2023-10-26	GUNDERSON, JENNIFER	1	PAYMENT CLEANING SERVICES - OCT 2023	270.00	270.00
20230557	2023-10-26	ROYAL CANADIAN LEGION #172	13 14	PAYMENT VOC REMEMBRANCE DAY WREATH REMEMBRANCE WREATH - FCSS	25.00 25.00	50.00
20230558	2023-10-26	SAFEGUARD	9002701460	PAYMENT INVOICE PAPER	292.95	292.95
20230559	2023-10-26	TOWN OF CARSTAIRS	20230376	PAYMENT BYLAW SERVICES	63.00	63.00
20230560	2023-10-26	ZONE 3 BUSINESS SOLUTIONS INC.	143484	PAYMENT COPIER USAGE	190.33	190.33

**Total 106,670.46**

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



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
<b>TAXES &amp; REQUISITIONS</b>						
1-00-00-111-00	Residential Property Taxes	(326,032.73)	(333,995.83)	0.00	(356,751.09)	(356,927.79)
1-00-00-112-00	Commercial Property Taxes	(76,594.40)	(76,561.77)	0.00	(80,397.24)	(79,762.75)
1-00-00-113-00	Industrial Property Taxes	0.00	0.00	0.00	0.00	0.00
1-00-00-114-00	Farmland Property Taxes	(342.38)	(342.38)	0.00	(337.42)	(337.42)
1-00-00-115-00	Linear Taxes	(12,326.90)	(12,409.75)	0.00	(13,262.38)	(13,261.59)
1-00-00-118-00	Designated Industrial Property	(71.58)	(72.60)	0.00	(75.40)	(73.82)
1-00-00-120-00	Alberta School Foundation Tax Levy	(123,499.77)	(124,098.14)	0.00	(130,166.11)	(130,169.67)
1-00-00-121-00	Seniors' Foundation Tax Levy	(16,925.37)	(17,288.88)	0.00	(19,645.39)	(19,588.00)
1-00-00-122-00	AB Policing Levy	(12,284.50)	(17,195.95)	0.00	(18,765.51)	(21,000.00)
1-00-00-210-00	Grants In Lieu	(1,933.57)	(1,933.57)	0.00	(1,922.70)	(1,922.70)
<b>*</b>	<b>TOTAL TAXES &amp; REQUISITIONS</b>	<b>(570,011.20)</b>	<b>(583,898.87)</b>	<b>0.00</b>	<b>(621,323.24)</b>	<b>(623,043.74)</b>
<b>TAXES &amp; REQUISITIONS EXP</b>						
2-00-00-740-00	ASFF Requisition	123,455.89	130,169.67	0.00	97,627.26	130,169.67
2-00-00-753-00	MV Seniors's Housing Requisition	16,878.00	16,863.00	0.00	19,678.00	19,588.00
2-00-00-754-00	Designated Industrial Requisition	0.00	0.00	0.00	0.00	73.82
2-00-00-755-00	AB Policing Requisition	0.00	20,480.94	0.00	15,585.00	21,000.00
<b>*</b>	<b>TOTAL TAXES &amp; REQUISITIONS EXP</b>	<b>140,333.89</b>	<b>167,513.61</b>	<b>0.00</b>	<b>132,890.26</b>	<b>170,831.49</b>
<b>**</b>	<b>TOTAL TAX REVENUE FOR MUNICIPALITY</b>	<b>(429,677.31)</b>	<b>(416,385.26)</b>	<b>0.00</b>	<b>(488,432.98)</b>	<b>(452,212.25)</b>
<b>ADMIN &amp; GENERAL</b>						
1-00-00-510-00	Penalties & Costs on Taxes	(9,838.29)	(7,327.57)	0.00	(6,572.23)	(6,500.00)
1-12-00-155-00	Business License	(1,045.85)	(1,233.36)	(150.00)	(875.00)	(1,000.00)
1-12-00-410-00	Tax Certificate & Information	(1,800.00)	(1,560.00)	(40.00)	(560.00)	(1,560.00)
1-12-00-510-00	Penalties & Costs on Accounts Receivable	0.00	0.00	0.00	0.00	(1,000.00)
1-12-00-550-00	Return on Investments	(608.90)	(189.72)	0.00	(108.48)	(200.00)
1-12-00-590-00	Other Revenue - Admin	(2,570.34)	(1,803.48)	0.00	(1,165.37)	(2,000.00)
1-12-00-591-00	Sales of Miscellaneous Goods & Services	0.00	0.00	(225.16)	(225.16)	(50.00)
1-12-00-840-00	Provincial Grant	(27,268.00)	(27,268.00)	0.00	0.00	(27,260.00)
1-23-00-590-00	Revenue - Fire	(8,287.66)	0.00	0.00	0.00	(5,000.00)
<b>*</b>	<b>TOTAL ADMIN &amp; GENERAL</b>	<b>(51,419.04)</b>	<b>(39,382.13)</b>	<b>(415.16)</b>	<b>(9,506.24)</b>	<b>(44,570.00)</b>





# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
<b>BYLAW &amp; ENFORCEMENT</b>						
1-26-00-420-00	Traffic Fines	0.00	0.00	0.00	0.00	(100.00)
1-26-00-450-00	Bylaw Fines	(149.00)	0.00	0.00	0.00	(100.00)
1-26-00-521-00	Dog License Fees	(330.00)	(435.00)	0.00	(150.00)	(435.00)
<b>* TOTAL BYLAW &amp; ENFORCEMENT</b>		<b>(479.00)</b>	<b>(435.00)</b>	<b>0.00</b>	<b>(150.00)</b>	<b>(635.00)</b>
<b>PUBLIC WORKS</b>						
1-31-00-254-00	Costs Recovered - Public Works	0.00	0.00	0.00	0.00	0.00
<b>* TOTAL PUBLIC WORKS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>WATER</b>						
1-41-00-410-00	Basic Fees - Water	(7,054.00)	(7,046.51)	(2,796.40)	(16,977.48)	(33,696.00)
1-41-00-411-00	Water Consumption Fees	(122,754.08)	(120,897.50)	(10,566.00)	(98,376.24)	(250,000.00)
1-41-00-412-00	Bulk Water Sales	(9,873.38)	(10,025.30)	(6,421.80)	(33,257.51)	(12,000.00)
1-41-00-510-00	Utility Penalties	(2,301.40)	(2,299.45)	(564.59)	(2,529.63)	(2,500.00)
1-41-00-540-00	Franchise & Concess.	(52,235.99)	(57,540.10)	(3,493.63)	(46,443.19)	(48,897.96)
1-41-00-590-00	Other Revenue - Water	(1,110.76)	(726.06)	(106,322.40)	(107,502.40)	(726.06)
<b>* TOTAL WATER</b>		<b>(195,329.61)</b>	<b>(198,534.92)</b>	<b>(130,164.82)</b>	<b>(305,086.45)</b>	<b>(347,820.02)</b>
<b>SANITARY</b>						
1-42-00-410-00	Basic Fees - Sewer	(7,054.00)	(7,046.51)	(1,864.27)	(12,293.35)	(22,464.00)
1-42-00-411-00	Sewer Consumption Fees	(22,499.15)	(22,271.31)	(2,509.75)	(20,912.90)	(24,000.00)
1-42-00-540-00	Franchise & Concess.	(13,058.97)	(14,317.67)	(873.41)	(11,610.80)	(12,000.00)
1-42-00-590-00	Sewer Dumping Fees	(3,870.00)	(3,075.00)	0.00	0.00	(3,800.00)
<b>* TOTAL SANITARY</b>		<b>(46,482.12)</b>	<b>(46,710.49)</b>	<b>(5,247.43)</b>	<b>(44,817.05)</b>	<b>(62,264.00)</b>
<b>GARBAGE</b>						
1-43-00-254-00	Costs Recovered - Garbage	(7,200.00)	(7,200.00)	0.00	0.00	(4,000.00)
1-43-00-410-00	Solid Waste Collection Fee	(45,316.80)	(45,290.40)	(4,200.67)	(39,961.27)	(45,000.00)
<b>* TOTAL GARBAGE</b>		<b>(52,516.80)</b>	<b>(52,490.40)</b>	<b>(4,200.67)</b>	<b>(39,961.27)</b>	<b>(49,000.00)</b>
<b>FCSS</b>						
1-51-00-840-00	Grant - Prov. - FCSS	(15,040.00)	(10,712.00)	(3,659.81)	(14,847.31)	(16,000.00)



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
1-51-00-850-00	Grant - Local Govt. - FCSS	(57,802.00)	(67,578.68)	(2,656.00)	(57,003.17)	(45,152.00)
1-51-00-850-01	MVC Wage Grant	0.00	0.00	0.00	(10,000.00)	(10,000.00)
1-51-00-990-00	Donation & Fees - FCSS	(3,069.40)	(12,617.34)	(1,420.00)	(8,296.70)	(3,000.00)
1-51-00-990-01	Donations/Fees - Summer Fun	0.00	0.00	0.00	(7,225.00)	(2,000.00)
<b>* TOTAL FCSS</b>		<b>(75,911.40)</b>	<b>(90,908.02)</b>	<b>(7,735.81)</b>	<b>(97,372.18)</b>	<b>(76,152.00)</b>
<b>CEMETERY</b>						
1-56-00-410-00	Plot - Cemetery	(1,250.00)	(1,150.00)	0.00	(1,350.00)	(1,200.00)
1-56-00-411-00	Perpetual Care - Cemetery	(1,450.00)	(900.00)	0.00	(1,650.00)	(1,200.00)
1-56-00-412-00	Opening & Closing - Cemetery	(450.00)	(200.00)	(350.00)	(750.00)	(1,000.00)
1-56-00-850-00	Grant - Local Govt. - Cemetery	0.00	0.00	0.00	0.00	(1,000.00)
<b>* TOTAL CEMETERY</b>		<b>(3,150.00)</b>	<b>(2,250.00)</b>	<b>(350.00)</b>	<b>(3,750.00)</b>	<b>(4,400.00)</b>
<b>PLANNING &amp; DEVELOPMENT</b>						
1-61-00-410-00	Building Permits	(992.42)	(1,468.48)	0.00	(495.14)	(1,100.00)
1-61-00-419-00	Compliance Certificates	(1,000.00)	(600.00)	0.00	(100.00)	(1,000.00)
1-61-00-520-00	Development Permits	(1,228.24)	(2,650.00)	0.00	0.00	(1,200.00)
1-61-00-521-00	Subdivision Fees	0.00	(2,100.00)	0.00	0.00	(1,200.00)
1-61-00-522-00	Zoning - Re-Zoning Fees	0.00	0.00	0.00	0.00	(250.00)
1-61-00-523-00	Encroachment & Waiver Fees	0.00	0.00	0.00	0.00	0.00
1-61-00-595-00	Appeal Fees	0.00	0.00	0.00	0.00	0.00
<b>* TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>(3,220.66)</b>	<b>(6,818.48)</b>	<b>0.00</b>	<b>(595.14)</b>	<b>(4,750.00)</b>
<b>CULTURE &amp; RECREATION</b>						
1-71-00-990-02	Donation - Cremona Days	0.00	(6,619.16)	0.00	(8,850.00)	(5,400.00)
1-71-00-990-08	Donation/Fees - WinterFest	0.00	(1,795.00)	(1,650.00)	(2,150.00)	(1,795.00)
<b>* TOTAL CULTURE &amp; RECREATION</b>		<b>0.00</b>	<b>(8,414.16)</b>	<b>(1,650.00)</b>	<b>(11,000.00)</b>	<b>(7,195.00)</b>
<b>PARKS &amp; RECREATION</b>						
1-71-00-830-00	Grant - Recreation - Federal	(7,000.00)	(5,000.00)	0.00	0.00	(5,000.00)
1-71-00-990-00	Donation - Recreation	0.00	0.00	0.00	0.00	(1,000.00)
<b>* TOTAL PARKS &amp; RECREATION</b>		<b>(7,000.00)</b>	<b>(5,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,000.00)</b>
<b>LIBRARY</b>						
1-74-00-590-00	Other Revenue - Library	0.00	0.00	0.00	0.00	0.00



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
1-74-00-850-00	Grants - Local Govt - Library	(30,546.66)	(32,847.15)	0.00	(34,811.88)	(34,811.88)
<b>*</b>	<b>TOTAL LIBRARY</b>	<b>(30,546.66)</b>	<b>(32,847.15)</b>	<b>0.00</b>	<b>(34,811.88)</b>	<b>(34,811.88)</b>
<b>**P</b>	<b>TOTAL DEPARTMENT REVENUES</b>	<b>(466,055.29)</b>	<b>(483,790.75)</b>	<b>(149,763.89)</b>	<b>(547,050.21)</b>	<b>(637,597.90)</b>
<b>***</b>	<b>TOTAL REVENUE</b>	<b>(895,732.60)</b>	<b>(900,176.01)</b>	<b>(149,763.89)</b>	<b>(1,035,483.19)</b>	<b>(1,089,810.15)</b>
<b>COUNCIL GENERAL EXPENSE</b>						
2-11-00-146-00	Community Grants & Enhancements	640.00	250.00	0.00	0.00	500.00
2-11-00-220-00	Advertising	288.50	239.00	0.00	326.00	300.00
2-11-00-225-00	Registrations & Memberships	2,121.55	2,079.40	0.00	2,062.90	2,500.00
2-11-00-230-00	Professional & Consulting Services	3,868.46	8,464.54	0.00	0.00	4,000.00
2-11-00-232-00	Legal Fees	0.00	0.00	0.00	0.00	0.00
2-11-00-270-00	Miscellaneous Costs & Services	1,118.77	1,034.34	50.00	1,626.99	1,250.00
<b>*</b>	<b>TOTAL COUNCIL GENERAL EXPENSE</b>	<b>8,037.28</b>	<b>12,067.28</b>	<b>50.00</b>	<b>4,015.89</b>	<b>8,550.00</b>
<b>COUNCILLOR EXPENSE</b>						
2-11-01-100-00	Per Diems & Meetings - Cnc 1	2,015.00	1,625.00	200.00	2,180.00	2,100.00
2-11-01-140-00	Benefits Cnc 1	31.08	27.30	3.84	42.36	50.00
2-11-01-211-00	Travel & Subsistance - Cncl 1	0.00	306.03	0.00	90.90	500.00
2-11-02-100-00	Per Diems & Meetings - Cnc 2	3,110.00	4,030.00	225.00	2,480.00	4,000.00
2-11-02-140-00	Benefits Cnc 2	48.50	113.73	4.32	57.34	113.73
2-11-02-211-00	Travel & Subsistence - Cncl 2	214.26	444.40	0.00	117.16	500.00
2-11-03-100-00	Per Diems & Meetings - Cnc 3	2,440.00	3,090.00	175.00	1,140.00	3,100.00
2-11-03-140-00	Benefits Cnc 3	41.32	61.89	3.36	21.89	61.89
2-11-03-211-00	Travel & Subsistence - Cncl 3	101.00	156.55	0.00	0.00	500.00
2-11-04-100-00	Per Diems & Meetings - Cnc 4	2,297.50	2,270.00	175.00	1,750.00	2,300.00
2-11-04-140-00	Benefits Cnc 4	39.92	38.33	3.36	33.60	50.00
2-11-04-211-00	Travel & Subsistence - Cncl 4	0.00	30.30	0.00	(30.30)	500.00
2-11-05-100-00	Per Diems & Meetings - Cnc 5	2,847.50	2,280.00	175.00	1,750.00	2,300.00
2-11-05-140-00	Benefits Cnc 5	48.31	38.50	3.36	33.60	50.00
2-11-05-211-00	Travel & Subsistence - Cncl 5	298.96	(137.36)	0.00	137.36	500.00
<b>*</b>	<b>TOTAL COUNCILLOR EXPENSE</b>	<b>13,533.35</b>	<b>14,374.67</b>	<b>968.24</b>	<b>9,803.91</b>	<b>16,625.62</b>
<b>GENERAL ADMINISTRATION EXPENSE</b>						
2-12-00-100-00	Salaries & Wages	59,362.12	59,344.22	6,216.14	47,750.53	50,000.00
2-12-00-140-00	Employee Benefits	7,603.85	7,602.19	858.89	6,643.65	6,500.00
2-12-00-141-00	One Time Retention Bonus	0.00	0.00	0.00	0.00	0.00



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-12-00-148-00	Training & Development - Admin	95.00	0.00	0.00	0.00	1,000.00
2-12-00-150-00	Freight & Postage	491.89	173.18	0.00	628.30	500.00
2-12-00-210-00	Licenses & Permits - Admin	25.00	0.00	0.00	0.00	0.00
2-12-00-211-00	Travel & Subsistance	1,256.74	241.85	0.00	44.52	1,000.00
2-12-00-217-00	Telephone & Internet	14,498.63	12,725.04	882.85	10,916.06	12,000.00
2-12-00-220-00	Advertising	632.00	1,382.33	0.00	1,327.73	750.00
2-12-00-224-00	Resource Materials/Supplies	0.00	0.00	0.00	0.00	100.00
2-12-00-225-00	Registrations & Memberships	450.00	225.00	0.00	356.50	500.00
2-12-00-230-00	Professional Services	15,882.61	16,376.42	174.25	7,237.45	12,300.00
2-12-00-231-00	Assessment Services	8,589.72	8,543.65	641.67	7,934.57	8,600.00
2-12-00-232-00	Legal Fees	5,938.79	11,204.68	122.86	6,754.29	5,000.00
2-12-00-233-00	Audit Fees	23,750.00	21,026.19	0.00	14,465.00	22,000.00
2-12-00-274-00	Insurance	20,426.33	20,392.69	0.00	24,416.00	20,000.00
2-12-00-510-00	General Office Supplies	8,760.87	6,669.92	504.27	2,676.69	7,000.00
2-12-00-511-00	Computer Supplies & Furnishings	1,632.15	1,450.10	0.00	1,380.60	2,000.00
2-12-00-525-00	Rentals & Leases	4,192.08	2,860.15	181.27	3,454.48	3,600.00
2-12-00-528-00	Equip -Repairs/Maint.-Admin	0.00	802.00	0.00	0.00	400.00
2-12-00-814-00	Service Charges & Interest	9,583.21	9,254.48	0.00	5,821.77	7,153.21
2-12-00-815-00	Penny Rounding	0.00	0.01	0.02	(0.04)	100.00
2-12-00-850-00	Toilet Rebate	150.00	50.00	0.00	0.00	100.00
2-12-00-915-00	Bad Debt - Accounts Receivable	0.00	299.50	0.00	0.00	500.00
2-12-00-915-01	Bad Debt - Property Taxes	0.00	0.00	0.00	967.96	100.00
2-12-00-823-00	Loan Interest - LOC	0.00	0.00	0.00	0.00	200.00
<b>* TOTAL GENERAL ADMINISTRATION E</b>		<b>179,320.99</b>	<b>180,623.60</b>	<b>9,582.22</b>	<b>142,776.06</b>	<b>161,403.21</b>
<b>CAO EXPENSES</b>						
2-12-01-100-00	Salaries & Wages - CAO	84,267.75	60,034.08	6,157.84	70,801.16	80,000.00
2-12-01-140-00	Employee Benefits - CAO	10,991.00	11,123.08	1,199.17	8,884.87	15,000.00
2-12-01-148-00	Training & Development - CAO	6,495.00	0.00	0.00	185.00	2,000.00
2-12-01-211-00	Travel & Subsistance - CAO	427.47	1,627.45	0.00	46.50	1,200.00
2-12-01-211-01	Accomodations - CAO	416.99	0.00	0.00	0.00	1,000.00
2-12-01-223-00	Membership & Registrations-CAO	152.25	225.00	0.00	50.00	1,300.00
2-12-01-225-00	Conference Registrations - CAO	0.00	550.00	0.00	0.00	150.00
<b>* TOTAL CAO EXPENSES</b>		<b>102,750.46</b>	<b>73,559.61</b>	<b>7,357.01</b>	<b>79,967.53</b>	<b>100,650.00</b>
<b>FIRE EXPENSES</b>						
2-23-00-217-00	Telephone & Internet	1,165.94	1,164.00	432.95	2,466.34	1,200.00
2-23-00-230-00	Professional Services	4,246.72	4,233.54	0.00	1,241.08	1,200.00



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-23-00-510-00	General Supplies	0.00	0.00	0.00	0.00	0.00
2-23-00-526-00	Equipment Purchases - Fire	11,431.31	4,089.14	0.00	4,220.29	4,000.00
2-23-00-528-01	Firehall Repairs & Maintenance	0.00	0.00	722.00	1,492.00	1,200.00
2-23-00-740-00	Fire Services Requisition	47,096.00	52,675.00	0.00	56,535.00	58,000.00
<b>*</b>	<b>TOTAL FIRE EXPENSES</b>	<b>63,939.97</b>	<b>62,161.68</b>	<b>1,154.95</b>	<b>65,954.71</b>	<b>65,600.00</b>
<b>DISASTER SERVICES EXPENSE</b>						
2-24-00-230-00	Professional Services - Disaster Serv.	31.08	0.00	0.00	0.00	35.00
<b>*</b>	<b>TOTAL DISASTER SERVICES EXPENS</b>	<b>31.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35.00</b>
<b>BYLAW &amp; ENFORCEMENT EXPENSE</b>						
2-26-00-230-00	Professional Services - Bylaw	0.00	0.00	60.00	150.00	1,500.00
2-26-00-510-00	General Supplies	0.00	0.00	0.00	0.00	0.00
<b>*</b>	<b>TOTAL BYLAW &amp; ENFORCEMENT EXPE</b>	<b>0.00</b>	<b>0.00</b>	<b>60.00</b>	<b>150.00</b>	<b>1,500.00</b>
<b>PUBLIC WORKS EXPENSE</b>						
2-31-00-100-00	Salaries & Wages	126,005.50	96,568.62	1,912.50	21,202.72	10,000.00
2-31-00-140-00	Employee Benefits	21,135.20	16,367.00	334.66	2,915.90	250.00
2-31-00-148-00	Training & Development - Public Works	0.00	301.67	0.00	150.00	1,500.00
2-31-00-150-00	Freight & Postage	0.00	0.00	0.00	0.00	0.00
2-31-00-211-00	Travel & Subsistance	256.54	3,642.44	0.00	0.00	500.00
2-31-00-217-00	Telephone & Internet	782.15	1,261.17	26.40	286.68	1,300.00
2-31-00-223-00	Memberships & Registration	84.00	57.14	0.00	0.00	100.00
2-31-00-230-00	Professional Services	2,518.70	2,787.35	34.29	619.33	3,000.00
2-31-00-518-00	Protective Clothing, Etc.	380.96	350.67	0.00	248.99	500.00
2-31-00-521-00	Fuel Costs	5,902.25	12,417.86	305.83	2,836.70	7,000.00
2-31-00-528-00	Equipment - Repairs/Maintenance - PW	18,231.33	26,374.82	291.61	9,226.96	10,000.00
2-31-01-510-00	General Supplies - Shop	0.00	0.00	0.00	0.00	0.00
2-31-01-512-00	Shop Tools	1,589.17	2,284.00	242.96	695.86	1,250.00
2-31-01-528-00	Equip. Repairs & Maintenance - Shop	0.00	0.00	0.00	0.00	0.00
<b>*</b>	<b>TOTAL PUBLIC WORKS EXPENSE</b>	<b>176,885.80</b>	<b>162,412.74</b>	<b>3,148.25</b>	<b>38,183.14</b>	<b>35,400.00</b>
<b>ROADWAYS EXPENSE</b>						
2-32-00-220-00	Advertising	0.00	0.00	0.00	0.00	200.00
2-32-00-230-00	Other Contracted Services - Streets	0.00	0.00	0.00	138.00	5,000.00
2-32-00-252-01	Snow Removal	1,150.00	11,231.60	0.00	2,710.00	1,000.00



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-32-00-510-00	General Supplies	0.00	452.37	0.00	1,394.14	500.00
2-32-00-514-00	Signage	0.00	0.00	0.00	0.00	500.00
2-32-00-520-00	Chemicals - Street	0.00	0.00	0.00	642.24	1,000.00
2-32-00-528-00	Repairs & Maintenance - Roads	6,714.02	1,618.04	1,720.87	14,362.66	2,000.00
2-32-00-540-00	Street Lights	16,068.55	17,915.92	1,620.63	14,114.81	18,000.00
2-32-00-831-00	Debenture-Interest	0.00	0.00	0.00	0.00	5,653.76
2-32-00-832-00	Debenture-Principle	0.00	0.00	0.00	0.00	65,455.76
<b>* TOTAL ROADWAYS EXPENSE</b>		<b>23,932.57</b>	<b>31,217.93</b>	<b>3,341.50</b>	<b>33,361.85</b>	<b>99,309.52</b>
<b>WATER EXPENSE</b>						
2-41-00-148-00	Training & Development - Water	550.00	752.50	0.00	1,067.14	2,000.00
2-41-00-150-00	Freight & Postage	3,719.45	4,875.37	0.00	1,971.65	5,000.00
2-41-00-211-00	Travel & Subsistance	36.61	935.32	0.00	0.00	1,500.00
2-41-00-223-00	Memberships - Water	0.00	0.00	0.00	2,500.00	180.00
2-41-00-225-00	Conference Registrations	345.00	0.00	0.00	0.00	1,000.00
2-41-00-230-00	Professional Services	14,302.94	32,618.35	0.00	6,410.80	1,000.00
2-41-00-253-00	R & M - Infrastructure	0.00	47,893.61	0.00	12,037.38	50,000.00
2-41-00-510-00	General Supplies	636.15	1,746.20	137.85	953.00	2,000.00
2-41-00-516-00	Water Meters	0.00	0.00	0.00	2,372.69	10,000.00
2-41-00-520-00	Chemicals - Water	5,178.70	6,208.37	0.00	5,125.76	6,500.00
2-41-00-528-00	Equipment - Repairs/Maintenance	20,769.61	26,795.66	1,732.08	5,128.95	20,000.00
2-41-00-528-02	Hydrant - Repairs/Maintenance	0.00	0.00	0.00	0.00	0.00
<b>* TOTAL WATER EXPENSE</b>		<b>45,538.46</b>	<b>121,825.38</b>	<b>1,869.93</b>	<b>37,567.37</b>	<b>99,180.00</b>
<b>SANITARY EXPENSE</b>						
2-42-00-230-00	Professional Services - Sewer	0.00	34,086.09	0.00	455.00	25,000.00
2-42-00-253-00	R & M - Infrastructure	0.00	0.00	0.00	0.00	20,000.00
2-42-00-270-00	Lab Testing	0.00	459.79	0.00	53.13	100.00
2-42-00-510-00	General Supplies	0.00	136.96	0.00	74.74	200.00
2-42-00-520-00	Chemicals - Sewer	6,855.75	7,288.00	0.00	1,032.41	7,500.00
2-42-00-523-00	Sewer Flushing	0.00	0.00	0.00	0.00	10,000.00
2-42-00-528-00	Equipment- Repairs & Maint. Sewer	2,302.00	11,605.40	0.00	11,692.50	1,000.00
2-42-01-528-00	Equipment - Repairs/Maint. - Storm Water	0.00	0.00	0.00	0.00	1,000.00
<b>* TOTAL SANITARY EXPENSE</b>		<b>9,157.75</b>	<b>53,576.24</b>	<b>0.00</b>	<b>13,307.78</b>	<b>64,800.00</b>
<b>GARBAGE EXPENSE</b>						
2-43-00-230-00	Other Contracted Services - Garbage	0.00	0.00	0.00	0.00	0.00



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-43-00-241-00	Solid Waste Disposal	38,510.47	41,022.99	3,845.45	38,252.89	45,000.00
2-43-00-510-00	General Supplies	0.00	472.00	0.00	0.00	500.00
2-43-00-850-00	Waste Commission Grant	10,980.12	10,935.72	866.40	9,335.46	11,000.00
<b>*</b>	<b>TOTAL GARBAGE EXPENSE</b>	<b>49,490.59</b>	<b>52,430.71</b>	<b>4,711.85</b>	<b>47,588.35</b>	<b>56,500.00</b>
<b>FCSS EXPENSE</b>						
2-51-00-100-00	Salaries & Wages	28,165.40	35,597.95	2,980.61	30,321.84	36,000.00
2-51-00-140-00	Employee Benefits	5,582.74	6,359.65	590.84	6,779.63	7,000.00
2-51-00-150-00	Freight & Postage	18.40	310.83	0.00	12.10	320.00
2-51-00-211-00	Travel & Subsistence	1,145.75	2,620.61	0.00	1,280.15	4,300.00
2-51-00-217-00	Telephone & Internet	2,019.86	2,474.05	161.35	1,731.65	2,200.00
2-51-00-220-00	Advertising	582.27	400.00	0.00	400.00	500.00
2-51-00-223-00	Memberships - FCSS	0.00	114.00	0.00	114.00	125.00
2-51-00-225-00	Conference Registrations	0.00	1,372.80	0.00	205.00	1,790.00
2-51-00-230-00	Professional Services	1,243.76	5,693.09	100.00	1,380.00	4,000.00
2-51-00-231-00	Janitorial	0.00	0.00	0.00	0.00	0.00
2-51-00-400-00	Community Programs	14,498.17	14,316.53	0.00	1,913.64	3,500.00
2-51-00-410-00	Adult Programs	553.30	2,933.13	0.00	2,667.07	2,000.00
2-51-00-411-00	Children-Youth Programs	11,168.34	4,954.79	0.00	4,821.16	2,500.00
2-51-00-412-00	Family Programs	5,226.39	8,188.10	0.00	(245.36)	1,000.00
2-51-00-413-00	Adult & Seniors' Programs	1,112.27	8,324.94	2,882.14	12,323.36	2,970.00
2-51-00-414-00	Local Grants (External Funding)	0.00	6,948.94	200.00	6,200.00	6,300.00
2-51-00-419-00	Volunteers	394.92	215.48	0.00	367.86	600.00
2-51-00-510-00	General Supplies	1,654.97	897.35	25.00	1,182.37	900.00
2-51-00-560-00	COPIER LEASE	0.00	1,328.28	467.79	3,105.12	3,150.00
2-51-00-990-01	Summer Fun Program	0.00	6,525.41	0.00	11,300.98	1,000.00
2-51-00-990-05	Community Newsletter	868.19	1,622.35	0.00	773.38	1,120.00
<b>*</b>	<b>TOTAL FCSS EXPENSE</b>	<b>74,234.73</b>	<b>111,198.28</b>	<b>7,407.73</b>	<b>86,633.95</b>	<b>81,275.00</b>
<b>CEMETERY EXPENSE</b>						
2-56-00-148-00	Training & Development - Cemetery	0.00	0.00	0.00	0.00	0.00
2-56-00-230-00	Professional Services - Cemetery	550.00	0.00	750.00	750.00	2,000.00
2-56-00-510-00	General Supplies	11.79	0.00	0.00	0.00	500.00
2-56-00-528-00	Repairs & Maintenance - Cemetery	560.00	0.00	0.00	0.00	1,500.00
<b>*</b>	<b>TOTAL CEMETERY EXPENSE</b>	<b>1,121.79</b>	<b>0.00</b>	<b>750.00</b>	<b>750.00</b>	<b>4,000.00</b>
<b>PLANNING &amp; DEVELOPMENT EXPENSE</b>						



# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-61-00-230-00	Professional Services	9,311.85	10,203.45	0.00	495.75	15,000.00
2-61-00-233-00	Land Title Changes	0.00	0.00	0.00	55.75	150.00
2-61-00-148-00	Training - Planning	0.00	0.00	0.00	57.24	500.00
2-61-00-220-00	Advertising	0.00	0.00	0.00	0.00	500.00
<b>* TOTAL PLANNING &amp; DEVELOPMENT E</b>		<b>9,311.85</b>	<b>10,203.45</b>	<b>0.00</b>	<b>608.74</b>	<b>16,150.00</b>
<b>FACILITIES EXPENSE</b>						
2-69-00-543-00	Natural Gas Admin	4,326.10	7,323.03	28.68	849.17	3,700.00
2-69-00-543-01	Natural Gas FCSS/Council	2,907.17	2,902.00	114.76	1,825.86	1,500.00
2-69-00-543-02	Natural Gas PW Shop	4,338.69	5,770.60	254.29	3,643.79	3,600.00
2-69-00-543-03	Natural Gas Water Wells	1,380.70	1,263.33	39.50	864.06	1,500.00
2-69-00-528-00	Building Repairs Maint - Admin	4,294.34	1,835.05	0.00	599.98	3,500.00
2-69-00-528-01	Building Repairs Main FCSS/Council	1,734.51	5,733.82	0.00	0.00	3,000.00
2-69-00-528-02	Building Repairs & Main PW Shop	5,764.03	4,334.88	0.00	0.00	3,500.00
2-69-00-528-03	Building Repairs & Main Water	0.00	0.00	0.00	0.00	0.00
2-69-00-540-00	Electricity Admin	8,308.50	9,247.82	282.27	2,167.51	4,750.00
2-69-00-540-01	Electricity FCSS/Council	1,586.37	2,118.83	294.93	1,550.28	1,250.00
2-69-00-540-02	Electricity PW	13,117.31	17,732.62	2,151.22	15,278.45	10,000.00
2-69-00-540-03	Electricity Water	20,159.38	24,843.54	3,369.14	22,740.55	25,000.00
2-69-00-540-04	Electricity - Fire Hall	0.00	0.00	564.53	4,335.04	0.00
2-69-00-230-00	Professional Services/Janitorial Admin	4,050.00	5,698.00	75.00	775.00	3,000.00
2-69-00-230-01	Prof. Services - Janitorial FCSS/Council	3,950.00	4,200.00	30.00	730.00	4,200.00
2-69-00-510-00	General Supplies - Admin	69.50	55.43	0.00	0.00	55.43
2-69-00-510-01	Building General Supplies FCSS/Council	0.00	1,045.30	0.00	0.00	500.00
2-69-00-510-02	Building General Supplies PW Shop	0.00	701.79	0.00	0.00	701.79
2-69-00-510-03	Building General Supplies Water	0.00	0.00	0.00	0.00	0.00
2-69-01-528-02	Building Repairs & Main PW Shop	0.00	0.00	0.00	0.00	0.00
<b>* TOTAL FACILITIES EXPENSE</b>		<b>75,986.60</b>	<b>94,806.04</b>	<b>7,204.32</b>	<b>55,359.69</b>	<b>69,757.22</b>
<b>CULTURE &amp; RECREATION EXPENSE</b>						
2-71-00-990-02	Cremona Days	5,781.91	8,560.61	0.00	7,955.68	7,000.00
2-71-00-990-08	WinterFest	120.00	2,507.32	0.00	600.00	1,500.00
<b>* TOTAL CULTURE &amp; RECREATION EXP</b>		<b>5,901.91</b>	<b>11,067.93</b>	<b>0.00</b>	<b>8,555.68</b>	<b>8,500.00</b>
<b>PARKS &amp; RECREATION EXPENSE</b>						
2-72-00-148-00	Training & Development - Parks	0.00	0.00	0.00	0.00	0.00
2-72-00-230-00	Other Contracted Services	4,830.49	4,828.12	0.00	1,581.00	2,500.00





# VILLAGE OF CREMONA

## REVENUE & EXPENSE OPERATING

General Ledger	Description	2021 Actual	2022 Actual	October 2023 Actual	2023 Actual	2023 Budget
2-72-00-510-00	General Supplies	125.99	163.36	995.62	2,418.04	750.00
2-72-00-513-00	Beautification - Parks	11,930.25	8,189.53	0.00	0.00	10,000.00
2-72-00-528-00	Equipment Repairs & Maint. - Park	10,874.73	325.24	237.06	1,546.05	300.00
2-72-00-528-01	Playground Repairs & Maint.	0.00	0.00	0.00	0.00	0.00
<b>*</b>	<b>TOTAL PARKS &amp; RECREATION EXPEN</b>	<b>27,761.46</b>	<b>13,506.25</b>	<b>1,232.68</b>	<b>5,545.09</b>	<b>13,550.00</b>
 <b>LIBRARY EXPENSE</b>						
2-74-00-274-00	Insurance Library	769.59	830.19	0.00	927.50	830.19
2-74-00-528-00	Repairs & Maintenance - Library	0.00	0.00	0.00	0.00	0.00
2-74-00-850-00	Cremona Library	31,500.00	36,893.81	0.00	42,841.88	36,893.81
2-74-00-850-01	Parkland Regional Library	3,796.20	4,180.95	0.00	3,657.50	4,180.95
<b>*</b>	<b>TOTAL LIBRARY EXPENSE</b>	<b>36,065.79</b>	<b>41,904.95</b>	<b>0.00</b>	<b>47,426.88</b>	<b>41,904.95</b>
<b>***</b>	<b>TOTAL EXPENSES</b>	<b>903,002.43</b>	<b>1,046,936.74</b>	<b>48,838.68</b>	<b>677,556.62</b>	<b>944,690.52</b>
<b>****</b>	<b>SURPLUS / DEFICIT</b>	<b>7,269.83</b>	<b>146,760.73</b>	<b>(100,925.21)</b>	<b>(357,926.57)</b>	<b>(145,119.63)</b>

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

**MEETING: Regular Council Meeting**

**Date: November 28, 2023**

**AGENDA NO.: 9 b)**

**TITLE: Reports – CAO Report**

**ORIGINATED BY: *Karen O'Connor CAO***

**BACKGROUND / PROPOSAL:**

Once a month the CAO will provide an update on the happenings of the Village that is of importance. Highlighted notes from each department are listed below in point form.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**Administration:**

- Res: 23/228 reappointed Deputy Mayor and Councillors
- Res: 23/299 email letters to all Boards, Committee & Commissions with Cremona representatives.
- Res: 23/231 got Elected official to sign Elected Official Code of Conduct.
- Res: 23/242 Informed Fortis AB of the council decision regarding the Franchise Fee staying the same
- Res: 23/243 Informed Urban System Advisory Agreement presented council accepted.
- Res: 23/244 Emailed a letter to PRL on council decision, appose their 2024 Budget presented.
- Res: 23/246, 23/244, 23/247 & 23/248, Updated M. A. connect with the future Byelection, with dates, time and informed them of the RO and Substitute RO.
- Attended ICC Meeting with the County
- Sworn in Arlene Andrews as Cremona new Bylaw Officer
- FB Course @ County
- Meeting with Trailer Park Management
- Attended MAP meeting.
- Attended meeting with CAO's re: policing.
- Final meeting with Aquatech on their final day of working for the village.
- Public works have been very busy with roads and taking over the WTP.
- Finished up with Concrete swale, Lagoon gate & and partial fencing.

**Planning & Development:**

- Did the final sales agreement and Repurchase agreement re: the village's land.

**Public Works**

- Started his water operator training.
- Weld and repaired cracks on the plow blade & and truck.

- Repaired water leak within the WTP
- WTP main pump making loud noises, on the way out, order new one
- Placed concrete pads in the proper place to be ready for electricians to install solar light assemblies.
- Replaced plugs in Ranger as well as did an oil change
- Oil change on a skid steer.
- Hauled two (2) loads of garbage to the Didsbury Transfer site.
- Assisted the company in removing and replacing the culvert at the lagoon entrance.
- Hired a company to reactivate the fire hydrant, tagged out of service.
- Assisted with the reinstating the fire hydrant (R&R)
- Oil change on both mowers to park for the winter.
- Had ALL locks changed at shop & WTP.
- Replaced taillight assembly that was smashed at KC parking lot.
- Made repairs to shop yard fence pump out water from underground valve well
- Assisted with Christmas light put up.

**RECOMMENDED ACTION:**

**MOTION** That Councillor \_\_\_\_\_ accepts the October CAO Report & Public Works Report as information only.

*INTLS: CAO:KO*

**MEETING: Special Council Meeting**

**Date: November 28, 2023**

**AGENDA NO.: 10**

**TITLE: Minutes – Boards, Committees, Commissions**

**ORIGINATED BY: Karen O'Connor, CAO**

**BACKGROUND / PROPOSAL:**

Minutes from various boards, committees and commissions is being presented to Council for their review and information.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

Please see the attached minutes for review and information.

**Mayor Hagen Reports**

- MAP Meeting Oct. 18, 2023, Meeting Highlights
- RCMP Didsbury and Provincial Reports

**Deputy Mayor Canaday Reports**

**Councillor Goebel Reports**

- FCSS Coordinator October Report
- FCSS Meeting Minutes-Nov 7, 2023

**Councillor Dick Reports**

- MVSH Meeting Oct 19, 2023
- Cremona Library Board Minutes-Sep 27, 2023

**RECOMMENDED ACTION:**

**MOTION THAT Councillor \_\_\_\_\_ accepts the minutes from Boards, Committees & Commission as information only.**

INTLS: CAO: K O

# MAYOR HAGEN REPORTS

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Minutes of the Municipal Area Partnership (MAP) Committee Meeting  
held on Wednesday, October 18, 2023, at 9:30 a.m.  
Mountain View County Council Chambers, 1408 – Twp. Rd. 320, Didsbury, AB

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**REVISED KEY MESSAGES:**

- Eco Growth Presentation – MAP received information that technology is available to reduce waste (black bin and recycle products such as cardboard, plastics, wet waste and more), with equipment such as, dehydrators, boilers, and shredders. Less carbon footprint than traditional landfills with residuals or bi-products that may be used for agriculture.
- MAP Members heard the presentation and agreed that the Chair would send a letter to Eco Growth stating that we would not be supporting the project proposal to the Mountain View Regional Waste Commission as MAP. If they wanted to proceed, they should contact the Chair of the MVRWC directly.
- Some MAP members are moving forward with their own housing needs assessments and that the Chair advise Mountain View Seniors housing that if they want to do a seniors housing needs assessment they will have to continue as a Board and that MAP members will not participate in a combined housing/senior housing assessment.
- Mountain View County 2024 MAP Chair, and Carstairs appointed Vice-Chair.



## Didsbury Provincial Detachment Crime Statistics (Actual) Q2: July to September 2019 - 2023

All categories contain "Attempted" and/or "Completed"

October 10, 2023

CATEGORY	Trend	2019	2020	2021	2022	2023	% Change 2019 - 2023	% Change 2022 - 2023	Avg File +/- per Year
Offences Related to Death		0	0	0	1	0	N/A	-100%	0.1
Robbery		0	2	0	5	0	N/A	-100%	0.3
Sexual Assaults		2	1	5	3	5	150%	67%	0.8
Other Sexual Offences		4	3	4	1	3	-25%	200%	-0.4
Assault		29	27	8	10	16	-45%	60%	-4.3
Kidnapping/Hostage/Abduction		0	1	0	0	6	N/A	N/A	1.1
Extortion		0	0	1	0	3	N/A	N/A	0.6
Criminal Harassment		6	2	7	5	10	67%	100%	1.1
Uttering Threats		11	17	15	9	9	-18%	0%	-1.2
<b>TOTAL PERSONS</b>		<b>52</b>	<b>53</b>	<b>40</b>	<b>34</b>	<b>52</b>	<b>0%</b>	<b>53%</b>	<b>-1.9</b>
Break & Enter		19	14	24	10	13	-32%	30%	-1.6
Theft of Motor Vehicle		22	16	8	6	12	-45%	100%	-3.0
Theft Over \$5,000		6	1	2	0	2	-67%	N/A	-0.9
Theft Under \$5,000		44	22	14	12	15	-66%	25%	-6.8
Possn Stn Goods		20	6	4	3	6	-70%	100%	-3.1
Fraud		32	9	16	14	8	-75%	-43%	-4.3
Arson		2	1	2	0	0	-100%	N/A	-0.5
Mischief - Damage To Property		33	22	19	18	19	-42%	6%	-3.2
Mischief - Other		33	9	10	5	15	-55%	200%	-4.0
<b>TOTAL PROPERTY</b>		<b>211</b>	<b>100</b>	<b>99</b>	<b>68</b>	<b>90</b>	<b>-57%</b>	<b>32%</b>	<b>-27.4</b>
Offensive Weapons		3	4	3	3	4	33%	33%	0.1
Disturbing the peace		34	11	3	3	5	-85%	67%	-6.6
Fail to Comply & Breaches		22	18	21	9	8	-64%	-11%	-3.7
<b>OTHER CRIMINAL CODE</b>		<b>20</b>	<b>11</b>	<b>2</b>	<b>5</b>	<b>8</b>	<b>-60%</b>	<b>60%</b>	<b>-3.0</b>
<b>TOTAL OTHER CRIMINAL CODE</b>		<b>79</b>	<b>44</b>	<b>29</b>	<b>20</b>	<b>25</b>	<b>-68%</b>	<b>25%</b>	<b>-13.2</b>
<b>TOTAL CRIMINAL CODE</b>		<b>342</b>	<b>197</b>	<b>168</b>	<b>122</b>	<b>167</b>	<b>-51%</b>	<b>37%</b>	<b>-42.5</b>



## Didsbury Provincial Detachment Crime Statistics (Actual) Q2: July to September 2019 - 2023

All categories contain "Attempted" and/or "Completed"

October 10, 2023

CATEGORY	Trend	2019	2020	2021	2022	2023	% Change 2019 - 2023	% Change 2022 - 2023	Avg File +/- per Year
Drug Enforcement - Production		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		1	0	6	3	0	-100%	-100%	0.1
Drug Enforcement - Trafficking		1	0	1	1	0	-100%	-100%	-0.1
Drug Enforcement - Other		1	0	0	0	0	-100%	N/A	-0.2
<b>Total Drugs</b>		<b>3</b>	<b>0</b>	<b>7</b>	<b>4</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>-0.2</b>
Cannabis Enforcement		0	0	0	0	0	N/A	N/A	0.0
Federal - General		4	4	0	1	1	-75%	0%	-0.9
<b>TOTAL FEDERAL</b>		<b>7</b>	<b>4</b>	<b>7</b>	<b>5</b>	<b>1</b>	<b>-86%</b>	<b>-80%</b>	<b>-1.1</b>
Liquor Act		7	2	6	3	3	-57%	0%	-0.7
Cannabis Act		4	1	0	0	1	-75%	N/A	-0.7
Mental Health Act		46	33	21	17	9	-80%	-47%	-9.0
Other Provincial Stats		70	43	32	20	27	-61%	35%	-10.9
<b>Total Provincial Stats</b>		<b>127</b>	<b>79</b>	<b>59</b>	<b>40</b>	<b>40</b>	<b>-69%</b>	<b>0%</b>	<b>-21.3</b>
Municipal By-laws Traffic		2	1	0	0	1	-50%	N/A	-0.3
Municipal By-laws		13	13	9	11	7	-46%	-36%	-1.4
<b>Total Municipal</b>		<b>15</b>	<b>14</b>	<b>9</b>	<b>11</b>	<b>8</b>	<b>-47%</b>	<b>-27%</b>	<b>-1.7</b>
Fatals		0	0	1	0	1	N/A	N/A	0.2
Injury MVC		3	6	10	13	17	467%	31%	3.5
Property Damage MVC (Reportable)		72	60	61	74	78	8%	5%	2.6
Property Damage MVC (Non Reportable)		18	14	13	16	7	-61%	-56%	-2.0
<b>TOTAL MVC</b>		<b>93</b>	<b>80</b>	<b>85</b>	<b>103</b>	<b>103</b>	<b>11%</b>	<b>0%</b>	<b>4.3</b>
Roadside Suspension - Alcohol (Prov)		N/A	N/A	N/A	N/A	4	N/A	N/A	N/A
Roadside Suspension - Drugs (Prov)		N/A	N/A	N/A	N/A	0	N/A	N/A	N/A
<b>Total Provincial Traffic</b>		<b>583</b>	<b>604</b>	<b>731</b>	<b>414</b>	<b>356</b>	<b>-39%</b>	<b>-14%</b>	<b>-64.4</b>
<b>Other Traffic</b>		<b>2</b>	<b>5</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>-0.6</b>
<b>Criminal Code Traffic</b>		<b>60</b>	<b>15</b>	<b>14</b>	<b>10</b>	<b>15</b>	<b>-75%</b>	<b>50%</b>	<b>-9.5</b>
<b>Common Police Activities</b>									
False Alarms		31	9	16	2	9	-71%	350%	-5.1
False/Abandoned 911 Call and 911 Act		46	15	23	29	25	-46%	-14%	-2.8
Suspicious Person/Vehicle/Property		93	61	52	42	11	-88%	-74%	-18.3
Persons Reported Missing		10	4	3	5	4	-60%	-20%	-1.1
Search Warrants		0	0	0	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		53	51	22	19	32	-40%	68%	-7.4
Form 10 (MHA) (Reported)		1	1	2	5	0	-100%	-100%	0.2



# DEPUTY MAYOR CANADAY REPORTS

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# COUNCILLOR GOEBEL REPORTS

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## Coordinators report for October 2023

This month FCSS finished and sent out the last newsletter of the year. It was a big one – lots going on this Christmas. The Canada post numbers are not correct, so I have ongoing calls with them to get the numbers corrected and hopefully a bit of a refund for the mailings that never happen. I did some calling around and got the correct numbers for the communities so at least I'm not wasting the toner, paper and my time for newsletters that just go in the garbage.

I have been sending out invites for the wellness fair and making plans.

I have completed and submitted the Rec. grant report. (2 more to go)

We took a group of seniors to Stage West, hosted an interagency meeting, organized a protocol night and community sweat, a Crafternoon (mushroom gnomes) Picked up 24 pumpkins donated by the Mountain View Heritage event center (Debra Rice-Solomons), hosted 27 kids with the YES program for an after school pumpkin carving event, - we provided hot chocolate, chips, and prizes. Betty-Ann came and judged the pumpkins.

We held the Canva Course at the Library, Karen Brittan donated her time to teach it (which was so unexpected), it was fantastic. In a way it was life changing for those that make posters and posts for community events.

I attended a regional meeting, picked up taxes, got our refund for the summer movie, up-dated a few things on the village web site, (principal and vice principal, library hours) Kathleen added our events to the community calendar which took her the better part of an hour as we are busy! She does it each time I send her a newsletter which is wonderful!

I picked up our game systems for "Game plan" – Game stop was wonderful to order from.

We had our first food pick up since summer and received a few donations.

This month I have helped residents with - submitting documents, photo copying for local group, calls to the CRA, and providing information to a few about the Seniors special need assistance program as well as S.H.A.R.P and several personal matters.



Family and Community  
Support Services

Minutes from FCSS meeting held at FCSS office on November 7, 2023

Present – Autumn, Bonnie, Shane, and Jen

Absent Greg and Tiffany

Called to order 6:24 pm

Motion made to accept the agenda as presented made by Bonnie, all in favor – Carried

Motion made to approve the October 3rd minutes as presented made by - Autumn - all in favor - Carried

Motion to accept the Coordinators reports as information only made by Shane - all in favor – Carried

### **Old Business**

Financial report – Motion made by Autumn to accept the financial report as presented.

All in Favor – Carried

Discussion about the Parent Cafes, Business cards in the newsletter, and how wonderful the Sweats have been and the concerns going forward.

### **New Business**

We are getting more people signing up for the wellness fair, \$1500 was received from the County through the health grant. Jen has priced food and swag.

Motion to purchase food, swag and rent the hall for the Wellness fair not to exceed \$2000 made by Autumn – All in favor – Carried

The FCSS is sponsoring a Remembrance Day wreath, unfortunately no one is available to lay it.

We are hosting a couple more Crafternoons, one is for kids, they will make 2 gnomes, one to take home and one to be donated to the Gifts from the Community.

Open Discussion

Motion to adjourned made by Autumn at 7:15 pm – All in favor, Carried

Next Meeting December 5, 2023

# COUNCILLOR DICK REPORTS

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## BOARD MEETINGS | KEY MESSAGES

Mountain View Seniors' Housing (MVSH) Regular Board Meeting of October 19, 2023

### Key Messages

- The Board held their scheduled meeting in-person at the MVSH Administration Office Boardroom in Olds, Alberta from 1:00-4:00 pm.
- The Board was pleased to note that the third quarter financials are tracking well to budget and are hopeful to see this trend continue for the fourth quarter.
- The Board noted that we continue to move forward on updating both board and operating policies.
- The Board was happy to hear that the recent Lodge Annual Evacuation drills have all been completed and were successful, their thanks is extended to all the Lodge staff for taking part in this annual education to keep their residents and colleagues safe.
- The Board was pleased to hear that unsolicited positive feedback was received during the evacuation drills from some resident family members regarding how well cared for their loved ones are and families are grateful for the staff that seem to be “hand-picked” and perfect for their jobs.
- The Federal and Provincial Governments are updating their strategies within our industry, which the Board continues to review and discuss moving forward.

### Next MVSH Board Meetings

The Board Organizational meeting will be held on Thursday November 16, 2023 starting at 1:00 PM in the MVSH Administration Offices Boardroom in Olds, Alberta (or by Zoom Conference Call if required).

The next regular Board meeting will be held on Thursday, December 14, 2023 starting at 1:00 PM in the MVSH Administration Offices boardroom in Olds, Alberta (or by Zoom Conference Call if required).

*If you require any information or there are any questions related to this communication please contact a Board Director, Alternate Director or Stacey Stilling, CAO for MVSH at 403-556-2957 or by email at [stacey.stilling@mvsh.ca](mailto:stacey.stilling@mvsh.ca)*

**The Village of Cremona Library Board – Minutes of Regular Board Meeting**  
**Sept 27, 2023, at the Cremona Library**

Call to Order at 7:03 p.m.

**Attending:** Jennifer Foat (Chair), Rosemarie McGonigle (Secretary), Rebecca Smith (Library Manager), Richard Forsberg, Jan Shand

**Visitors:** Jody Dick

**Regrets, or late arrival:** Greg Harris (County), Shane Goebel (Village)

**Absent:** Cam MacFarquhar

**Words from the Chair:**

- Thank you to all who helped out during Jennifer's absence due to health issues.

**Additions/Adoption of Agenda:**

- (to go into New Business) - Board Member recruitment
- ICC (Intermunicipal Collaborative Committee) Proposal
- Board Basics Workshop (Jan)

MOTION: to accept Agenda and revisions - Jan moved, all in favour, carried.

**Approval of Minutes:**

- Amendment to attendance - "Regrets" from Jesi Paul

MOTION to accept minutes as amended, from June 22, 2023 meeting - Richard moved, all in favour, carried

**Correspondence:** (Jennifer)

- Jesi Paul sent an email to notify Jennifer of her resignation from the Board

MOTION: to accept correspondence as information only - Jennifer moved, all in favour, carried.

**Treasurer's Report:** (as per report from Sasha in agenda package)

MOTION to approve Treasurer's report - Rosemarie moved, all in favour, carried.

**County Report:** Greg absent, so no County Report presented

**Village Report:**

Shane Goebel was absent, so no Village report.

**Library Report:** (as submitted by Rebecca in agenda package)

- Rebecca also presented a P&L Statement covering Jan 1 - Sept 26, 2023
- The Village still has not invoiced for individual utilities for the library

MOTION to accept Library Report - Jan moved, all in favour, carried.

**Open Issues:**

- Board Basics Workshop (Jan) - we are on the right track as a Board - suggested to set a timer to help keep meetings on track
- Pick one policy/meeting to review
- We do not have to have only Board Members on Committees. Jan contacted Lana Yakimchuk who has agreed to sign on a "Registered Charity" Committee

MOTION: to form a Registered Charity sub-committee under the Finance Committee with Jan and at least one community member on it - Jan moved, all in favour, carried.

- Plan of Service - Jennifer will send out a draft of the new POS before October's meeting. The Interagency survey has been completed and results compiled

**New Business:**

- Parkland Budget 2024 - Parkland will offer an online webinar on Oct. 4/23 regarding their budget
- Rebecca will check with Karen to see if the Village office has received Parkland's budget information email. If not, Rebecca will forward it to her, as well as the webinar information.
- Rebecca and Jennifer will be working on the Cremona Library Budget for 2024, and will have it ready for the October meeting.
- Jennifer attended the Village Council meeting on behalf of the Library Board, and was able to address the proposed change in the allotment of MVC funds between the Cremona and Water Valley Libraries.
- Rebecca will check with Cochrane Lakes Gas Co-op regarding funding available to community programs.
- With Jesi Paul's resignation, we need to recruit new members

**Meeting Hours:** Jennifer 2.5, Rosemarie 2.5, Richard 2.5, Jan 2.5 - Total: 10 hours

**Other Volunteer Hours:**

Library Operations: Jennifer 19, Jan 9, Cam 6, Rosemarie 4, Richard 12 - Total: 60 hours

Library Outreach: Jennifer 2. (Rebecca is tracking outreach hours volunteered by staff)

Library Programs: 0 hours

**Meeting Adjourned:**

Meeting was adjourned at 9:13 pm by Jennifer.

**Next Meeting:**

Next Regular Board Meeting on Thursday, October 26, 2023, at 7:00 pm at the Library.

Minutes respectfully submitted by Rosemarie McGonigle.

*Jennifer Joat*  
*Oct 26/23*



# CORRESPONDENCE REPORTS

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**Mountain View**  
C O U N T Y

# Mountain View County Fire Apparatus Replacement Plan

1408 Twp. Rd. 320 / Postal Bag 100, Didsbury, AB Canada T0M 0W0  
T 403.335.3311 F 403.335.9207 Toll Free 1.877.264.9754  
www.mountainviewcounty.com

## Village of Cremona/Water Valley Fire Department

Unit Number	210
Year/Make of Apparatus	2016 Ford F250
Type of Apparatus	Command / Medical
Year of Acquisition	2023
Replacement Interval	7 Years
Projected Year of Disposal	2030
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$212,573
Projected County Contribution	\$212,573
Notes	Stationed in Cremona Utilized as primary medical unit



Unit Number	221
Year/Make of Apparatus	2007 Freightliner M2-106
Type of Apparatus	Engine
Year of Acquisition	2007
Replacement Interval	20 Years
Projected Year of Disposal	2027
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$901,000
Projected County Contribution	\$901,000
Notes	Stationed in Cremona



Unit Number	225
Year/Make of Apparatus	2014 Rosenbauer Timberwolf
Type of Apparatus	Engine
Year of Acquisition	2014
Replacement Interval	20 Years
Projected Year of Disposal	2034
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$1,393,206
Projected County Contribution	\$1,393,206
Notes	Stationed in Water Valley



Unit Number	230
Year/Make of Apparatus	2017 Pierce Encore Medium Rescue
Type of Apparatus	Rescue
Year of Acquisition	2017
Replacement Interval	20 years
Projected Year of Disposal	2037
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$1,272,782
Projected County Contribution	\$1,272,782
Notes	Stationed in Cremona



Unit Number	241
Year/Make of Apparatus	2015 Ford F550
Type of Apparatus	RAV
Year of Acquisition	2015
Replacement Interval	20 Years
Projected Year of Disposal	2035
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$232,000
Projected County Contribution	\$232,000
Notes	Stationed in Cremona  Chassis replacement after 10 years (2025) \$125,000



Unit Number	255
Year/Make of Apparatus	2016 Ram CC 5500
Type of Apparatus	Light Rescue/Medical/RAV
Year of Acquisition	2016
Replacement Interval	20 years
Projected Year of Disposal	2036
Village Ownership Percentage	0
County Ownership Percentage	100%
MVC Projected Replacement Value	\$235,000
Projected County Contribution	\$235,000
Notes	Stationed in Water Valley  Chassis replacement after 10 years (2026) \$125,000



Unit Number	260
Year/Make of Apparatus	2020 Freightliner SD
Type of Apparatus	Tender/Tanker
Year of Acquisition	2020
Replacement Interval	20 years
Projected Year of Disposal	2040
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	\$1,002,658
Projected County Contribution	\$1,002,658
Notes	Stationed in Cremona



Unit Number	280
Year/Make of Apparatus	2004 GMC Sierra
Type of Apparatus	Utility
Year of Acquisition	2004
Replacement Interval	Not to be replaced
Projected Year of Disposal	Not to be replaced
Village Ownership Percentage	0%
County Ownership Percentage	100%
MVC Projected Replacement Value	Not to be replaced
Projected County Contribution	
Notes	Stationed in Water Valley





## Mountain View Emergency Shelter Society

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October 10, 2023

Mayor and Council  
Village of Cremona  
Box 10  
Cremona, AB T0M 0R0

Dear Mayor Hagen and Council:

Alberta has one of the highest rates of domestic violence in the country, and the severity of violence is on the rise, yet family violence is preventable. November is Family Violence Presentation Month in Alberta. Mountain View Emergency Shelter Society would like to increase awareness of the warning signs of family violence and the resources and supports available in our community to those affected by family violence.

We are requesting the Mayor and Council of the Village of Cremona to declare November as Family Violence Prevention Month.

Attached is a proclamation for your approval.

Thank you for your consideration and cooperation in proclaiming November Family Violence Prevention Month. We would be happy to have a representative of MVESS present at the Council meeting, if this is your wish, please contact me at 403-507-9738.

Sincerely,

Carol Johnston  
Secretary  
Mountain View Emergency Shelter Society



## Family Violence Prevention Month

Whereas there are many people in Alberta who experience family violence; and whereas the effects of family violence may be carried on from generation to generation; and whereas all Albertans have a role to play in preventing family violence.

Therefore,

### The Village of Cremona

hereby proclaims

**the month of November 2023 to be  
Family Violence Prevention Month in**

**Cremona, Alberta**

I call upon citizens to help those at risk learn where to turn.  
I call upon you to make a difference by helping those affected by family violence know what supports and resources are available to them.  
It takes all of us working together to promote healthy relationships and create safer communities in our province.

In witness whereof, I have here unto set my hand this

\_\_\_\_\_ Day of \_\_\_\_\_, 2023

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Tom Hagen, Mayor



*Alberta* 

# Transportation Routing & Vehicle Information System (TRAVIS) Modernization Project

## *Bulletin 1.0: August 2023* *Stage 1: Targeted User Engagement* *Activities & Next Steps*

Alberta Transportation and Economic Corridors is undertaking a project with Technology and Innovation to modernize the TRAVIS suite of applications. The project includes modernization of all key capabilities of the TRAVIS application suite, including: permitting, mapping and routing, client management, document management, finance and accounting functions, etc. with integrations to a modernized bridge analysis/engineering product.

Modernization of TRAVIS focuses on making permitting services more efficient through enhanced online service offerings, enhanced online workflows, reduced process redundancies and delays, and enhanced opportunities for automation.

### **Vision for the new TRAVIS:**

The new TRAVIS solution is designed to provide a one-stop shop for permits and related services, and leverage an integrated, innovative and adaptable solution that provides advanced mapping and routing. We aim to create a consistent, reliable, and easy-to-use service that supports the safe movement of goods to promote public safety and ensure infrastructure protection.

### **Key Purpose of TRAVIS:**

- Protect safety of Albertans
- Protect Alberta’s infrastructure
- Leverage geospatial services to meet evolving business needs
- Develop a robust platform with seamless integration with other transportation systems
- Establish a One-Stop-Shop for permits and related services
- Enhance online service offerings and self-serve tools
- Streamline the permitting process to improve user experience
- Reduce red tape and manual workarounds
- Increase efficiency to accurately process different types and complexities of permits and services
- Improve reporting and analytics and enhance capabilities for on-demand reporting

### **The new TRAVIS solution will provide users with:**

- Consistent, reliable and enhanced service experience
- Accessible, accurate, reliable data
- Transparent fees and requirements
- Easy to follow procedures
- Intuitive self-service
- Responsive and efficient services
- Timely permit processing
- On demand tools for reporting and analytics



## **Who will be involved in the targeted user engagement activities?**

Alberta Transportation and Economic Corridors continues to collect feedback, as part of engagement activities with targeted user groups, including representatives of carriers, municipalities, permit agents, mills, and industry associations.

These engagements will occur throughout the stages of the TRAVIS project, with an emphasis on hearing the unique perspectives of each user group. Group sessions and interviews are arranged to target insight from direct users on the current state challenges, gaps, and pain points, and gather ideas on how services may be improved or transformed.

## **How will the ministry use the feedback shared?**

As part of the product development process, Alberta Transportation and Economic Corridors recognizes the importance of collecting feedback from diverse user groups that represent current and future users of TRAVIS. User feedback will help to shape and support the design and development of the new TRAVIS product. Additionally, feedback will help identify pain points and opportunities for improvement with our new digital services based on diverse user needs.

The TRAVIS project focuses on enhancing user experiences and online service delivery. Not all feedback shared may be feasible to implement within the scope and budget of the project. However, all input received will be collected, documented, reviewed, and analyzed so that it may inform the design and development of the new system.

## **What are some of the key themes learned from the first stage of user engagement, which occurred from November 2022 to December 2022?**

The first stage of engagement activities occurred from November 2022 to December 2022. We arranged eleven group sessions and interviews, which included 51 representatives from carrier, municipality, permit agent, and mill user groups.

Dialogue was positive to help inform the future direction for TRAVIS, and helped validate design and development work that is already underway. Participants involved in the first stage of engagement will have an opportunity to be involved in future stages of review, as the project progresses in 2023-24.

Feedback is categorized and analyzed based on key themes related to the user journey in TRAVIS, which focuses on how users may use the online services and how users may interact with the ministry. The user journey includes steps on getting set-up and on-boarded to use the online services, steps on understanding requirements and use of permits, and includes activities on application submission processes, applicable renewal steps, among other activities.



### Onboarding

Learning what permits are required, how to use the system through trial and error, as well as reaching out for help from the ministry if further guidance is required on a specific situation.

- *Learn by doing*
- *Real-time support*
- *Knowing what to apply for*
- *Consolidating and streamlining permitting and update processes*
- *Build on what users already know- users hold existing specialized knowledge and experience with similar systems*

### Planning

Planning for what the client needs, what the upcoming season will allow, and how applications or approvals can be as efficient as possible to avoid delays.

- *Focus on municipality tools*
- *Efficiency of multi-stage application entry processes*
- *Costs matter to our clients*
- *Improved data and mapping*
- *Show users what they need and how to obtain what they need*
- *Information must be presented in a way that is easily recognized and understood by the users*
- *Support enhanced learning and efficiencies for expert and novice users*
- *Design and processes should align with existing knowledge and experiences, where it works well today, to minimize new learning and potential future challenges, while optimizing efficiencies*

### Applying

Ensuring that all required information is entered into the system; and includes communicating about rules, fees and modifications up to the date of travel.

- *Alberta continues to model the way with our programs and services*
- *Streamline processes on back and forth communications*
- *Understand the information required to apply*
- *Municipality review and approval transparency for users*
- *Save users time and effort- allow users to tailor or duplicate frequent actions to help them be more efficient*
- *Provide advanced tools or supports for expert users that can speed up the interaction with the department*
- *Support user transitions from novice to expert users with easy to use functions, automation, and tools to help eliminate error prone scenarios*
- *Help users avoid errors- design forgiving systems that help users self-resolve missteps, based on their user access provisions*

### Operating

Complying with all permit conditions while operating on the road network.  
Managing road conditions and restrictions for municipalities.

- *More transparency on road conditions*
- *Understanding the start/end dates and expiry terms of permits*
- *One stop shop approach to permitting and related services*
- *Information sharing across departments and enforcement*

### Following Up

Resolving application issues and system malfunctions, troubleshooting client issues, and requesting ministry supports where required.

- *Ongoing and accessible support via the system and department contacts*
- *On-demand and easy to user reporting tools for active permits and approvals*
- *Municipality fee reconciliations*
- *Transparency on changes to permit specifications or processes*
- *Respond to user actions- for every user action there must be an appropriate response in the product or service that makes sense to users*

## When will the next stage of user engagement activities occur and how can you get involved?

The next stages of engagement activities will start in 2023-24 with group sessions focused on demonstrations of key features and services built in test environments.

Multiple sessions will be planned throughout the development stages of the project, with a continued focus on gathering feedback from targeted user groups that use TRAVIS in different ways, including carriers, municipalities, permit agents, and mills.

Group sessions and invites will be coordinated by Transportation and Economic Corridors, and sent out to the participants who were involved in the first stage of engagement activities in 2022.

If you or your team participated in the engagement sessions in 2022 and would like to continue your participation, then no further action is required.

## When will the new TRAVIS go live?

We are still in the early stages of the project. Design, development and testing activities will be ongoing in 2023-24 and into 2024-25. At this time, January 2025 is the target implementation date of the new TRAVIS.

Alberta Transportation and Economic Corridors has already created a robust change management plan, which outlines key sub-plans and activities for communications, training, and ongoing user engagement throughout project stages.

Overall, we want to ensure that there are comprehensive and effective supports in place for internal user groups (GoA users) and external user groups (non-GoA users). We are committed to working towards a successful transition, and strive to ensure that all TRAVIS users are ready and able to use the new TRAVIS when it goes live.

## Questions?

If you have any questions about the TRAVIS project or engagement opportunities, please contact:

- Kristina Goldring, Manager Systems Coordination & Integration, Carrier & Vehicle Safety Branch
  - Email: [kristina.goldring@gov.ab.ca](mailto:kristina.goldring@gov.ab.ca)
- Dawn Liska, Manager Permitting & Exemptions, Carrier & Vehicle Safety Branch
  - Email: [dawn.liska@gov.ab.ca](mailto:dawn.liska@gov.ab.ca)

**MEETING: Special Council Meeting**

**Date: November 28, 2023**

**AGENDA NO.: 12**

**TITLE: Next Meeting**

**ORIGINATED BY: Karen O'Connor, CAO**

**BACKGROUND / PROPOSAL:**

Next Meeting: December 19, 2023

Council may also want to have additional meetings such as Committee of the Whole meetings where no resolutions are made but Council can have discussions about projects, review policies and bylaws or any item they wish to discuss.

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ declare that the next Regular Council Meeting for the Village of Cremona Council will take place at 7:00 p.m. on Tuesday, December 19, 2023, at Council Chambers located at 106 1<sup>st</sup> Avenue East.

INTLS: CAO: KO



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 13

**TITLE:** Closed Meeting Legal

**ORIGINATED BY:** Karen O'Connor CAO

### **BACKGROUND / PROPOSAL:**

*Section 197(2) of the MGA states: Councils and council committees may close all or part of their meetings to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act.*

*Section 197(3): When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting held in public.*

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

The council will be required to make a motion to go into a Closed Meeting to discuss the legal item.

### **COSTS / SOURCE OF FUNDING (if applicable):**

### **RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ that council enter into a closed meeting to discuss one (1) Legal item on November 28, 2023, at \_\_\_\_\_ pm.

INTLS: CAO: KO



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** November 28, 2023

**AGENDA NO.:** 14

**TITLE:** RECONVENE- Legal

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

*Section 197(3): When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting held in public.*

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

A member of the council will announce when the council is going back into an open council meeting and invite members of the public to return.

**RECOMMENDED ACTION:**

**MOTION** That Councilor \_\_\_\_\_ reconvenes from a closed meeting to a Regular Council meeting at \_\_\_\_p.m.

INTLS: CAO: KO



**MEETING: Special Council Meeting**

**Date: November 28, 2023**

**AGENDA NO.: 15**

**TITLE: Adjournment**

**ORIGINATED BY: Karen O'Connor, CAO**

**BACKGROUND / PROPOSAL:**

A Member of Council will move to adjourn the meeting.

**RECOMMENDED ACTION:**

**MOTION** THAT Council adjourns the Village of Cremona Special Council

Meeting on the 28<sup>th</sup> day of November at \_\_\_\_\_p.m.

INTLS: CAO: KO