

**KCA Board of Directors Meeting Minutes  
November 25, 2021  
7:02PM**

**Join Zoom Meeting:**

<https://us02web.zoom.us/j/85973026422?pwd=MVNpWGhIbVhiaHVsbkVxWUY1cWdqQT09>

**Invited:** Chris Maybroda, Christine Dombroski, Prasad Ganesan, Terry Casey, Charlotte Pickel, Jessica Pickel, Jeanine Konrad, Kaitlin Quinlan, Ben Montgomery

**Guest invited:** Jenna Findlater, City of Calgary

**Absentees:** Amy Mireault, Donna David

**Quorum for Meeting?** Yes

List of Documents sent along with the agenda

- September Final Meeting Minutes
- October AGM Draft Meeting Minutes

**APPROVAL OF PREVIOUS MEETING MINUTES**

September 23, 2021

Discussion: Amend to “Amy to serve as Past President” instead of “Vice President” and Ben will circulate the amended meeting minutes.

**Motion:** I, Prasad Ganesan, motion to approve the September 23, 2021, minutes as amended.

**Second:** Ben Montgomery

Passed

**APPROVAL OF DRAFT OCTOBER AGM MEETING MINUTES**

To be tabled until next month. Further discussion required.

**ADDITIONS TO THE AGENDA:**

Christine would like to add a discussion on hall rentals to the agenda

## **COMMUNICATIONS / SOCIAL MEDIA / WEBSITE UPDATE (KAITLIN)**

### **Communications:**

Kaitlin is currently exploring new marketing tools to format email announcements and notifications. This would move mailing list to third party app to improve reaching out to members.

This will not replace or change Kingsland Post community newsletter.

Question: What does Kingsland Post cost? No cost to KCA, it is supported by advertisements and delivered free by Canada Post.

### **Website:**

Website to launch in February

Kaitlin requests the board reviews the current KCA website and provide feedback.

The board can beta test the new website for 1-2 weeks first before full launch to the community.

Communal is providing up front support. Free for first month.

## **TREASURER UPDATE (JESSICA)**

### **Financials**

General = \$85,000.09,

Casino = \$27,182.76,

GICs = \$116,255.73

Amount approved and received from City of Calgary from Q3 Covid Relief Funding = \$1045.00

Budget is filed in Appendix A.

### **Audit Outcomes and Recommendations from Anthony Chui, CPA**

#### **Key Takeaways**

No significant irregularities

Weaknesses in Internal Controls

1. Segregation of duties:

Risk that a single role (Jen) handles multiple processes.

E-transfers and credit card purchases through new website software provides record and reduce this risk somewhat.

2. All Damage deposits must be deposited

Processing credit cards instead of cash will reduce this risk

This discussion is tabled until 2022.

3. KCA should develop a Policy Manual for Association

Jenna can provide templates and information on developing policies from the City.

4. The signing authority process should be boosted

The audit letter is filed as Appendix B.

A Financial Committee will be struck to address the Audit and Internal Controls recommendations

Jessica, Ben, and Rod (Bookkeeper) to join, others to be added later.

A TD GIC is coming to maturity: \$26,488.86 + interest

Recommendation to not redeposit at this time as \$50,000 will be required by the KCA to match grant amount for construction projects.

From Jenna Findlater: The City suggests having a rainy day reserve of 3% of the value of the facility. Something to consider...

## **LIFECYCLE DIRECTOR UPDATE (CHRISTINE)**

### **Community Facility Enhancement Program (CFEP)**

Provincial Grant

KCA applied for the maximum small funding stream of \$125,000 in January 2021. We received \$50,000 in September 2021.

### **ACE Architecture**

November 8, 2021 – Dick and I met ACE Architecture and his team to walk the site to review the proposed work to be done. ACE should have drawings for the end of November early December for KCA to review. Thereafter, the drawings will be submitted to the city for approval. We expect the city to approve plans early in the new year. Following the approval for the plans the project will go to bid. The bids will be reviewed by KCA for final costs at which time KCA board will determine whether it is feasible to complete all the work from a financial perspective. KCA will apply for CCG-RD 1 2022 grant to cover portion of basement stairwell and ramp. All other costs will be 100% KCA.

### **Capital Conservation Grant (CCG) – City of Calgary - Round 2**

KCA has applied for CCG-RD 2 grant – to cover: New Kitchen, Flooring and Firestopping  
October 27, 2021

The total is grant request is \$63, 577.50. The city will fund 75% - \$47,683.13, KCA will fund 25% - \$15,894.38.

**The above costs were amended as an error was made on the application the new amount is \$57,555.55. KCA 25% - \$14,388.89 and YYC 75% - \$43,166.66.**

We are hoping to complete these three items early spring; once the CCG-RD 2 2021 work is completed, reporting is submitted to the City and the City closes the existing grant we can then apply for another grant.

The City usually takes 6 to 8 weeks from November 19 to approve the funding. We are hoping to start the work in late spring.

### **Hockey Rink**

Dick discovered that numerous bolts at the rink that secure the angle brackets that attach the bottom of the chain link fence (above the boards) posts to the mid boards angle iron shear off the self-tapping screws. He was in communication with Nick Etchells from Global Sports Resources, Nick stated that they have used the tek screws and never had any problems before, he thought that a different manufacturer might be necessary.

Our warranty has expired as the rink was installed May 2019. Nick has been very accommodating and sent KCA a plated solid steel ¼-20 F screw (self-tapping) and a package of 200 of these screws with a few 7/32" jobber bits (these are longer and difficult to find in normal stores). Dick completed the installation of the new screws to secure the chain-link fence to the board.

### **Snow Removal**

Caballero Contracting is hired for snow removal from the parking lot and dry pond. Roberto offered CA a 50% discount for snow removal of the sidewalks around the hall city street and along 75 Ave as per our LOC responsibility. Roberto has offered the 50% discount for the third year. This is a huge cost saving for KCA, thank-you Roberto for supporting your community.

### **Hockey Rink Flooding and Maintenance**

Ad for hiring has been placed in KCA website, Facebook, etc., as well as, on Kijiji. KCA has received (3) resumes from the Kijiji ads. One interview is setup for Friday; Dick and I will interview the applicants.

### **Christmas - Family in Need**

As per discussion at the board meeting, we will reach out to families in Kingsland who have communicated that they require assistance.

### **Trico Bench Donations**

I received an email from Wes from Trico which communicated that the bench donations (3) will be scheduled for spring installation.

### **Solar Energy**

Enmax – Adam Stoker – Received an email indicating we are being considered for the solar energy program, and Jenna confirmed that KCA is a strong contender.

### **My Little Idea Engagement Station Follow-up (Heritage Local Area Plan) – LAP**

Robin from [Heritage.Plan@calgary.ca](mailto:Heritage.Plan@calgary.ca) – the library should be up this week. The LAP folks will check the box for supplies and pickup messages.

## **Addition to the Agenda**

### **Hall Rentals –**

Regarding Long term rentals and one time rentals, Jen had emailed Cris asking to discuss possible rental increases. Christine met with Jen to review the rentals and are proposing new rates. At the AGM questions were asked as to how we would manage finances, our Treasurer commented that we may need to look at rental increases. The board requested rental

comparisons with nearby community centres, the proposed rental rates will be circulated to the board for review and consideration.

### **CRIME PREVENTION AND SAFETY UPDATE (JEANINE)**

Update with Jake, crime stays flat. Oct – 1 arrest, Nov – 2 arrests; 11 domestic calls, stolen vehicles – Oct – 4, Nov – 3 (avg. 4/month). 11 stolen vehicles recovered in North Kingsland.

### **PLANNING COMMITTEE UPDATE (PRASAD OR CHRIS)**

Trico – Update provided to Kaitlin, we do not have any formal cross-marketing obligations with Trico as a result of our partnership, so we may or may not have messaging about the Trico centre on our new website depending on formatting/layout

Trico Living Well Complex (Seniors) – Winter Social Invitation to be forwarded to board by Charlotte.

Prasad to send planning committee updates to Charlotte

Kingsland Centre – Brandy (Planning Director) has requested support. Asking what is the community's vision for the Kingsland School area which has been released from CBE ownership and is now City property. Prasad will meet with Brandy (Planning Director) in December and follow up with the Board. Prasad will provide a proposal of what may be needed.

### **MEMBERSHIP DIRECTOR UPDATE (TERRY) (5 MIN)**

Sold 3 memberships at AGM

Membership term runs: July 1, 2022 – June 30, 2023

Membership drive: Should we canvas door-to-door or drop off letters?

Membership master lists: Terry clarified he tracks memberships during the drive and Jen Sherstabetoff (Hall Manager) keeps track of the Master Membership List.

### **PRESIDENT'S UPDATE**

#### **Flower fundraiser**

About \$200 profit, not bad considering the timeframe. Likely won't do this fundraiser again next year due to significantly less interest in this versus the spring fundraiser.

#### **New potential board member**

Ben Ethier will become a new board member.

Social Director – position currently vacant however Donna David will remain in contact with the board and come to board meetings until we find a replacement

### **BOARD UPDATE ROUNDTABLE (10 MINUTES)**

No comments

**PLAN FOR NEXT MEETING – DECEMBER OR EARLY JANUARY**

The board will hold a 1-hour meeting in December prior to holidays, date is TBD.

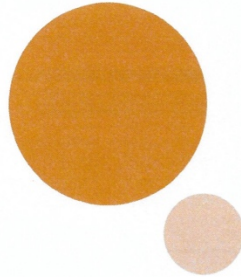
Motion to adjourn: Prasad Ganesan; 9:02pm

Second: Christine Dombroski

**APPENDIX A. BUDGET**

<b>Kingsland Community Association</b>			
<b>Budget 2021-2022</b>			
	Budget	Actuals	Budget
	July 1, 2020 to June 30 2021	As of June 30, 2021	July 1, 2021 to June 30 2022
Investments, GICs		\$ 116,123.29	
Revenue			
Casino			
Hall Rentals	\$ 26,000.00	\$ 21,078.52	\$ 25,000.00
Next Years Rentals	\$ -	\$ 950.00	
Grants, Government	\$ 110,000.00	\$ 23,150.54	\$ 54,766.00
Memberships	\$ 1,500.00	\$ 1,740.14	\$ 1,700.00
Donations, General	\$ 1,000.00	\$ 1,055.00	\$ 1,000.00
Interest	\$ 1,000.00	\$ 1,199.50	\$ 1,000.00
Social revenue, Ticket Sales etc.	\$ 100.00	\$ 38.10	\$ 100.00
Social Donations	\$ -	\$ -	\$ -
Beautification	\$ 1,000.00	\$ 1,000.00	\$ -
Fundraising	\$ -	\$ 2,447.87	\$ 2,500.00
<b>Total Revenue</b>	<b>\$ 140,600.00</b>	<b>\$ 52,659.67</b>	<b>\$ 86,066.00</b>
Expenses			
AGM and Other Meeting Expenses	\$ 200.00	\$ 427.23	\$ 400.00
Bank Charges Incl. PayPal	\$ 100.00	\$ 221.68	\$ 250.00
General Maintenance	\$ 10,000.00	\$ 5,869.32	\$ 8,000.00
Capital Improvements	\$ 125,000.00	\$ 28,308.00	\$ 114,500.00
Equipment	\$ 4,500.00	\$ -	\$ -
Grounds, Landscaping	\$ 500.00	\$ 958.87	\$ 1,000.00
Ice/Rink	\$ 6,500.00	\$ 3,809.03	\$ 4,000.00
Snow removal	\$ 6,000.00	\$ 3,118.24	\$ 4,000.00
Hall Manager Fee	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
Insurance	\$ 4,445.00	\$ 5,084.17	\$ 5,000.00
Office Expenses, Printing, Postage/Del, Website	\$ 1,500.00	\$ 1,518.69	\$ 1,500.00
Bookkeeping, Audit	\$ 7,500.00	\$ 8,740.79	\$ 8,000.00
FCC Membership	\$ 200.00	\$ 166.25	\$ 200.00
Hall Cleaning incl. Supplies & Carpet	\$ 15,000.00	\$ 9,617.63	\$ 10,000.00
Hall Supplies	\$ 300.00	\$ 403.63	\$ 300.00
Electricity and Water	\$ 9,000.00	\$ 6,953.67	\$ 7,500.00
Telephone & Internet	\$ 2,000.00	\$ 2,105.08	\$ 5,000.00
Natural Gas	\$ 2,000.00	\$ 1,962.64	\$ 4,000.00
Social Functions (Halloween, Skating Party etc.)	\$ 1,000.00	\$ 638.46	\$ 1,000.00
Other Functions incl. Volunteer appreciation	\$ 1,000.00	\$ -	\$ 1,000.00
Casino Expenses			
Volunteer expenses	\$ 500.00	\$ 5.44	\$ 500.00
Community Beautification	\$ 1,550.00	\$ 1,717.43	\$ 1,550.00
Scholarship	\$ -	\$ -	\$ 500.00
Contingency	\$ 1,000.00	\$ -	\$ 1,000.00
Program Miscellaneous	\$ 300.00	\$ 118.36	\$ 300.00
Donations	\$ 200.00	\$ -	\$ 200.00
NSF Cheques/Bad Debt		\$ -	
<b>Total Expenses</b>	<b>\$ 218,295.00</b>	<b>\$ 99,744.61</b>	<b>\$ 197,700.00</b>
<b>Net Income</b>	<b>\$ (77,695.00)</b>	<b>\$ (47,084.94)</b>	<b>\$ (111,634.00)</b>
Approver Signature:			
Approval Date:			

## APPENDIX B. AUDIT OF JUNE 2021 FINANCIAL STATEMENTS



### Anthony Chiu Chartered Professional Accountant

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(403) 244-4111 ext. 221  
anthony.chiu@calgarycommunities.com  
110, 720 - 28 Street NE Calgary, AB T2A 6R3

October 12, 2021

**Board of Directors  
Kingsland Community Association  
Calgary, Alberta**

#### **Re: Audit of June 2021 Financial Statements**

I am required to communicate at least annually with you regarding significant matters arising from my audit.

The objective of my audit was to obtain reasonable assurance that the financial statements were free of material misstatement. My audit was not designed for the purpose of identifying matters to communicate. Accordingly, my audit would not usually identify all such matters that may be of interest to the Board of Directors and it is inappropriate to conclude that no such matters exist.

Significant audit findings identified during the course of my audit for the year ended June 30, 2021 are outlined below:

- **Misstatements, other than trivial errors:**
  - 2021 opening net assets balance did not agree with 2020 audited closing net assets balance. Once yearend audit is completed, please remember to book all proposed adjustment entries at the yearend date to ensure closing net assets balance per book agrees to closing net assets balance per audit.
  - Deck reconstruction costs were expensed rather than capitalized.
  - Paypal cash deposited on June 30, 2021 were not recorded at yearend.
  - A few accounts payables related with services received before yearend were not accrued at yearend date.
- **Misstatements, other than trivial errors not recorded by management:**
  - None
- **Misstatements that may cause future financial statements to be materially misstated:**
  - None



- **Significant unusual transactions:**

- None

- **Significant matters affecting the preparation of the financial statements and financial statement disclosures.**

I did not identify:

- Any material change in the preparation process for management estimates or in the nature of disclosures made in the financial statements.
- Any other significant matters that should be brought to your attention.

- **Fraud or illegal or possibly illegal acts, other than ones considered inconsequential.**

I did not identify:

- Matters raising questions regarding the honesty and integrity of management.
- Fraud or suspected fraud involving management, employees or others.
- Illegal or possibly illegal acts.

- **Weaknesses in internal control:**

During the course of my audit of the Association for the year ended June 30, 2021, I identified some weaknesses in internal control:

- Segregation of duties: The same person (Hall Admin) receives cash, makes deposits, and records cash transactions. At least one of these processes should be handled by a different individual in order to ensure proper segregation of duties.
- You must deposit all cash and cheques received for damage deposits as these amounts may be susceptible to theft and possibly voided by a renter prior to depositing for damages.
- Develop a policy manual for your Association. This manual does not have to be complicated but should include the written policies and procedures of your Association that can be modified as required. All staff and volunteers should be made aware of them. If you require assistance in developing a manual, you can contract the Federation of Calgary Communities to provide a list of possible policies to adopt.
- All invoices should be signed by Treasurer or the Boards as the approval of payments to ensure no unauthorized invoices have been paid.

- **Related party transactions:**

- I did not identify any related party transactions that are not in the normal course of operations that involve significant judgments made by management concerning measurement or disclosure.

- **Accounting policies:**

Significant accounting policies are described in Note 2 to the financial statements. I did not identify in the course of my audit:

- Existence of acceptable alternative policies and methods (other than already discussed with you and management).
- Any material changes in selection or application of accounting policies or preparation of management estimates.
- Any accounting policies in controversial or emerging areas.

- **Dealings with management:**

- I received full cooperation from management.
- There were no serious difficulties encountered while performing the audit.
- I had no disagreements with management. All auditing, accounting and presentation issues were resolved to my satisfaction.
- I am not aware of any consultations by management with other accountants regarding accounting or auditing matters.
- I did not discuss with management any major issues in connection with my appointment as auditors.

- **I recommend the following:**

- Please enter the approved adjusting entries. The date of the journal entries should be June 30, 2021 to ensure that your opening balances for your new fiscal year are accurate.
- Review your policy for claiming input tax credits (ITCs) on your GST return. ITCs can only be used if the event or program or basis for the expenditure is used to earn revenue that is taxable for GST purposes (eg you cannot use ITCs for inputs for a children's program since GST would not be charged on children's programs). You also cannot claim input tax credits for portions of capital expenditures that were covered by grants.
- Any transactions that relate to your GICs should be recorded in your minutes and if major decisions are made with regard to cashing in GICs, etc, they should be made by motion and voted on.
- Please ensure that your contractors are recorded as such, not as employees, staff, etc, in your minutes. Each year, as new board members are elected (immediately after the AGM), the self employed versus employee state of your workers must be revisited with discussion around potential liability to the community association recorded in the minutes so that the new board members are aware of that potential liability as board members. T4A's should be issued for all contractors receiving regular payments from the Association but are not hired as employees.
- Ensure you are in compliance with all your reporting requirements (corporate tax, not-for-profit information return, society annual return, GST, etc).

- Review your by-laws annually and make all new board members aware of them. Ensure you are in compliance with your by-laws.
- A capitalization policy should be considered. Alternatively, the board can also document capitalization of certain assets on a case by case basis in the board minutes.
- As a not-for-profit organization, be aware that the financial evaluation of performance is only part of the evaluation of the association. The other evaluation is the value of the services provided to the community. This should be done by obtaining feedback on a regular basis from your user groups and documenting this feedback.

- **General comments:**

- The financial result of operations was an deficiency of revenue over expenses of \$19,200 (2020 - deficiency of revenue over expenses of \$1,223).
- Review the various revenue and expense items and discuss ways to increase revenues and/or decrease expenses. This will assist you with your budgeting process.

Should you have questions or if you would like to discuss internal controls further, feel free to contact the Federation of Calgary Communities.

This communication is prepared solely for your information and is not intended for any other purpose. I accept no responsibility to a third party who uses this communication.

Please ensure that this letter is read and discussed at board level and any motions that arise from the recommendations herein be duly noted in your minutes.

Yours truly,



Anthony Chiu

Chartered Professional Accountant