

**REGULAR MEETING OF COUNCIL  
SUMMER VILLAGE OF ITASKA  
April 17, 2010  
IN ROOM 241  
LEDUC COUNTY ADMINISTRATION OFFICE**

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**PRESENT:**

Present at the meeting were:

MAYOR	Ralph Johnston
COUNCILLOR	Jerry Rudnisky Ian Bradley
CHIEF ADMINISTRATIVE OFFICER	June Boyda
GALLERY	J.A. Pawliuk, Auditor

**CALL TO ORDER:**

The meeting was called to order by Mayor Johnston at 7:00 p.m.

**ADDITIONS, DELETIONS AND ADOPTION OF AGENDA:**

The following items are hereby added to the agenda:

- 5.1 Assessment Review Boards
- 7.8 GIC Investments
- 9.6 Lucki – Garage

Res. #016/10      Moved by Councillor Bradley that the Regular Council Meeting agenda is  
Agenda            hereby adopted as amended.

*CARRIED*

**ADOPTION OF MINUTES:**

Res. #017/10      Moved by Mayor Johnston that the Regular Council Meeting Minutes of  
Minutes            February 11, 2010 are hereby approved.

*CARRIED*

**DELEGATIONS:****J.A. Pawliuk, Auditor – 2009 Financial Statements**

Auditor John Pawliuk was in attendance to present the 2009 Draft Financial Statements. The major change this year is in a new presentation of statement, and the amortization of Tangible Capital Assets (TCA). The new accounting standards are following GAAP and guidelines that Municipal Affairs have brought in. The general goal of TCA, is to put us into comparison with commercial accounting, and to make you more aware of when your assets are coming to end of life and to budget to replace those assets. Currently most of our capital assets (roads) are covered by Government grants – without those each year we would need to budget for those assets.

As grants start decreasing, then it becomes more important to budget for depreciation.

Items such as land were not on the books in prior years (i.e. could have been given park land from the Province). Now the land is on the books, based on the 2007 assessment value, and deflated back to when the Village was incorporated (based on replacement cost value) Land will not be depreciated.

Additions on road improvements are depreciated. Buildings are set up at original cost, then depreciated over the number of years.

In prior years the cost of assets were listed as expenditures; they will now be capitalized to the balance sheet.

Mr. Pawliuk noted that C.A.O. Boyda has all necessary government reporting completed and does a very good job on the financial statements.

**Income Statement:**

The revenues and expenditures were mostly right on budget; the major differences included:

Revenue: About \$2700 over budget, with most of it coming from late penalties on taxes

Operating Expenses:

Administration was approximately \$9000 over budget which was:

\$5200 legal fees (fireworks bylaw, review titles for audobon land sale, hire consultant for municipal sustainability)

\$1100 administrative salaries

\$1400 travel and

\$1600 office supplies (mostly sandwich boards – covered by grant)

Recreation and parks was ~\$7400 over, which was related to the maintenance contract and the spring cleanup

Community Services was over by \$1600, with the majority of that going to the watershed group

Capital expenditures this year: \$44,191 – curbs, gutters, road widening, and digital projector

Deducting amortization expense, there was a deficit of \$18,300.94. He was not concerned of the deficit because this amount will come from the operating surplus of prior year.

**Balance Sheet**

Deducting liabilities from the assets

Adding non-financial assets

To come to accumulated surplus

Most of liability increase is from the deferred government grants

Still have \$8700 unrestricted operating fund (surpluses accumulated over the years)

Restricted assets \$140,091 (reserve account)

~\$149,000 funds to have access to (which is close to our cash)

Equity in TCA (undepreciated value of TCA)

**Conclusion:**

Itaska is in good financial shape

Reserves – best to have enough to cover 1 year of expenditures (excluding school requisition)

Like to see a (unrestricted operating fund) surplus of \$25 – 30,000 so that in years of deficit have enough to offset rather than having to go into reserves – which would be similar to what was done in 2009.

The financial records are in good shape.

Res. #018/10      Moved by Councillor Rudnisky 2009 Financial Statements are hereby approved  
Financial            as amended.  
Statements

*CARRIED*

**BYLAWS and POLICIES:****#2010-01 Assessment Review Boards Bylaw**

Res. #019/10      Moved by Councillor Bradley that Bylaw #2010/01 is hereby given first  
Bylaw                reading.

*CARRIED*

Res. #020/10      Moved by Councillor Rudnisky that Bylaw #2010/01 is hereby given second  
Bylaw                reading.

*CARRIED*

Res. #021/10      Moved by Mayor Johnston that approval is hereby granted for the presentation  
Bylaw                of Bylaw #2010/01 for third reading at this meeting.

*CARRIED UNANIMOUSLY*

Res. #022/10      Moved by Mayor Johnston that Bylaw #2010/01 is hereby given third and final  
Bylaw                reading and finally passed.

*CARRIED*

**#2010-02 Assessment Complaints Designated Officer**

Res. #023/10 Bylaw Moved by Councillor Bradley that Bylaw #2010/02 is hereby given first reading.  
*CARRIED*

Res. #024/10 Bylaw Moved by Councillor Rudnisky that Bylaw #2010/02 is hereby given second reading.  
*CARRIED*

Res. #025/10 Bylaw Moved by Mayor Johnston that approval is hereby granted for the presentation of Bylaw #2010/02 for third reading at this meeting.  
*CARRIED UNANIMOUSLY*

Res. #026/10 Bylaw Moved by Mayor Johnston that Bylaw #2010/02 is hereby given third and final reading and finally passed.  
*CARRIED*

Res. #027/10 Fee Moved by Mayor Johnston that the Council of the Summer Village of Itaska Beach hereby confirms that pursuant to AR Regulation 310/2009, the Assessment Complaint Filing Fees for 2010 will be:

<b>Category of Complaint</b>	<b>Complaint Fee</b>	
Residential 3 or fewer and farmland	\$50	
Residential 4 or more dwellings	Variable	
	Assessed Value of up to \$249,000	\$200
	Assessed Value of between \$250,000 to \$499,999	\$400
	Assessed Value that exceeds \$500,000	\$650
Non-Residential	Variable	
	Assessed Value of up to \$249,000	\$200
	Assessed Value of between \$250,000 to \$499,999	\$400
	Assessed Value that exceeds \$500,000	\$650

*CARRIED*

**C.A.O.'s REPORT:**

Res. #028/10 Report Moved by Councillor Rudnisky that the C.A.O.'s report for February 11 – April 14, 2010, is hereby approved, and further that for the Big Bins on the May long week-end that the bins are large, and that there is no need for an interim dump on Saturday.  
*CARRIED*

**FINANCE:****Balance Sheet and Income & Expense – April 16, 2010**

The 2009 adjusting entries are not entered – waiting for approval of draft financial statements; the 2010 budget listed is the interim budget that was approved in November 2009. Council agreed to accept this correspondence as information.

**Accounts Payable Cheque Listing - April, 2010**

Council agreed to accept this correspondence as information.

**Bank Reconciliation Royal Bank – February, 2010**

Res. #029/10      Moved by Councillor Bradley that the Bank Reconciliation for the Royal Bank  
Bank                      for February, 2010 is hereby approved.  
Reconciliation

*CARRIED*

Res. #030/10      Moved by Councillor Rudnisky that the Bank Reconciliations for the TD Bank  
Bank                      for January - March, 2010 are hereby approved.  
Reconciliation

*CARRIED*

**Assessment Roll – 2009 Assessment Year for 2010 Taxes**

Council agreed to accept this correspondence as information.

**2010 Projects and Grant Funding**

Res. #031/10      Moved by Councillor Bradley that the projects be applied for as amended.  
Projects

*CARRIED*

**GIC Investments**

Res. #032/10      Moved by Mayor Johnston that Chief Administrative Officer, June Boyda,  
Investments                      hereby has authority to invest and withdraw funds from GIC investments on  
behalf of the Summer Village of Itaska Beach.

*CARRIED*

**TACTICAL LIST:**

Council reviewed and updated the tactical list.

**NEW BUSINESS:****Insurance**

CAO Boyda to inquire of the following from our insurance carrier:

- Does our insurance cover garage getting hit by tree?
- Leased Lot 16
  - Does Lot 16 fall under our liability insurance?
  - If anything happens are we covered i.e. if somebody slips and falls off a pier (on water), or is hurt on the property?

Res. #033/10 Insurance Moved by Councillor Bradley that CAO Boyda get answers on the insurance questions and modify the property schedule, by removing the boat launch/fence and Smith Park landscaping ties and benches, as well as increasing the playground equipment to \$60,000.

*CARRIED*

**Pigeon Lake Strategic Alliance – April 15, 2010 Minutes**

Council agreed to accept this correspondence as information.

**Leduc County – RR 474 Repairs**

Council agreed to accept this correspondence as information.

**Municipal Affairs – Grant Restructuring**

Council agreed to accept this correspondence as information.

**Alberta Transportation –NDCC Grant Extension**

Res. #034/10 Grants Moved by Councillor Bradley that the Amending Agreement with the Government of Alberta for the New Deal for Cities and Communities Grant is hereby approved.

*CARRIED*

**Lucki - Garage**

Councillor Rudnisky was advised by the ratepayer that they want to rebuild garage the way it is now, but it does not meet the bylaw. C.A.O. Boyda will send the ratepayers a letter describing the development approval process.

The ratepayers also inquired as to whether the culvert would be finished off with topsoil? Yes, this will be completed.

**ADMINISTRATIVE MATTERS:** None

**CORRESPONDENCE:**

- 1 Pigeon Lake Watershed Association – Use of Fertilizers
- 2 Sustainable Resource Development – Pigeon Lake Fisheries
- 3 Website Analytics – February, 2010
- 4 Website Analytics – March, 2010
- 5 Pigeon Lake Protective Services – February, 2010 Report
- 6 Pigeon Lake Protective Services – March, 2010 Report
- 7 ASVA Board Meeting – March 24, 2010
- 8 Computer Backup (RJ)

Council agreed to accept this correspondence as information.

**DATE OF NEXT MEETING:**

June 10, 2010 – Regular Council Meeting

**EXECUTIVE SESSION (in-camera):** none

**ADJOURNMENT:**

Res. #035/10 Moved by Councillor Bradley that the Regular Council meeting of April 21,  
Adjournment 2010 is hereby adjourned at 9:29 p.m.

*CARRIED*

THESE MINUTES ADOPTED BY COUNCIL THIS 17<sup>th</sup> DAY OF JUNE, 2010

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MAYOR

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CHIEF ADMINISTRATIVE OFFICER