

2021 Annual General Meeting

November 17, 2021 – 7:00 p.m.

HH-BH Community Centre Gymnasium

AGENDA

1. Welcome
2. Introduction of Board
3. Introduction of Guests
 - Terry Wong, Ward 7 Councilor
 - Brenda Annala, Neighbourhood Partnership Coordinator; City of Calgary
4. Approval of 2020 AGM Minutes
5. Acceptance of Agenda
6. President's Report
7. Committee Reports and Questions
 - a. Land Use
 - b. Strategic Planning
 - c. Facility Enhancement
 - d. Facility Operations
 - e. Safety Committee
 - f. Programs
 - g. Education and Playschool
8. 2020 Financial Reports
 - a. 2020-2021 Year-end Financials (August 31st, 2021)
 - b. Auditor's Report
 - c. Appointment of Auditor
 - d. 2021-2022 Budget
9. Nomination and Election of the 2022 Board of Directors
 - a. Nominations
 - b. Election of the Board
10. New / Other Business
 - a. Constable Richard Marsh, Police Service Liaison
11. Motion to Adjourn
12. Appointment of executive officers and subcommittee leads

Date:	November 18, 2020
Location:	HH-BH Community Centre & Virtual
Attendees:	Terry Wong (President), Michelle LeGrandeur (Director), Gunter Sammet, (2 nd VP), Kathryn Winkler (Treasurer), Jeff Marsh (Director), Jason Scratch (Director), Laura-Marie Berg (Director), Patricia Leahy (Director), Val Noonan (Executive Director), Dru Mohler (Neighborhood Partnership Coordinator), Richard Marshall (CPS Community Liaison Officer), Jason Biever, Tara Brown, Daniel Jenkins, Sandy Johnson, Laura Hunt, Christina Lomardo, Thomas Liu, Quinn Weiske, , Carol Sin, Sharon Trottier, James Henderson, Val Mumford, John Lacroix,
Not in Attendance:	Carol Sandahl (1 st VP)

1. Open meeting and Welcome – 7:10 pm (Terry Wong)

2. Introduction of the Board and ED

- a) Introduced our new Executive Director, Val Noonan, who is replacing Dennis Tinkler, General Manager.

3. Introduction of Guests

- a) Dru Mohler, Neighbourhood Partnership coordinator; City of Calgary
- b) Constable Richard Marshall, CPS Community Liaison Officer

4. Approval of AGM Minute

The 2019 AGM minutes were presented.

Motion by Kathryn Winkler to accept the 2019 AGM Minutes as presented. All in Favour. Motion carried.

5. Acceptance of the Agenda

- a) Additional Item
 - 10. New/Other Business
 - Power Source (Lighting) be installed in Green Park – Val Mumford

Motion by Jeff Marsh, to approve the 2020 AGM Agenda as amended. Seconded by Gunter Sammet. All in Favour. Motion carried.



6. President's Report

a) 2019/2020 Accomplishments:

- i. Completed the amalgamation of the Community Playschool into the Community Association governance and administration model; to finalize the consolidation of the Playschool finance, accounting, and banking together with the Community Association; and to update and approve the Playschool Policy. These were completed to close out the 2019 / 2020 operating and fiscal year and to establish the 2020 / 2021 Playschool Budget and staffing plans.
- ii. Completed life cycle maintenance repair and upgrades including replacement of building exterior lights with brighter LED, energy-saving units, refinish the gymnasium floors, repaint the interior walls, replace the wireless network cabling and router, and purchase a more efficient floor washer that does a better job and is more time and labour efficient. Plans to replace the floor sockets for the volleyball nets were deferred to the 2020/2021 year.
- iii. Plans to renovate the public washrooms and interior lighting were approved pending receiving funding from the Capital Conservation Grant. The grant will cover 75% of the renovation cost.
- iv. Continue providing organized and drop-in indoor and outdoor soccer, pickleball, and badminton programs / facilities continued until interrupted mid-March by COVID-19.
- v. We are currently in a 2-week pause for all sports activities as required by the new AHS health measures, hopefully we will be open again Nov. 27/20.
- vi. Jeff Marsh, and the Land Use and Strategic Planning Committees did great work with community advocacy of community land use planning and local land use applications.

b) 2020/2021 3-Year Business Plan Update:

- i. We are in the second year of our 3-year Business Plan and our mandate continues to be the five focus areas of Program Development, Facilities & Equipment, Community Safety, Neighborhood Revitalization and Community Participation. These areas all have interdependency and community impact. The goals and objectives of all HH-BH committees that align with the HH-HB Mission Statement of *"Residents working together to promote and enhance an energized community"*.
We have a good set of volunteers and I would like to thank everyone for all your time and effort dedicated to making Hounsfield Heights-Briar Hill such a great community.

7. Committee Reports and Questions

a) *Land Use*

- i. Jeff Marsh noted that there had been one significant change with the City of Calgary distribution of planning documents as it is now sent out as a PDF.
- ii. It was also noted that the Land Use and Strategic Planning Committees now meet primarily via online – information is sent electronically to the committee members for discussion, and in-person meetings take place when it is needed.
- iii. There were two major proposed redevelopments that captured not only the committee's attention but that of the community at large:



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- **1924 10 Ave NW:** Towards the end of 2019 an application was made with the City to redesignate this historically single parcel (which in recent years had been successfully subdivided into two smaller parcels) from R-C1 to RC1N and sub-divide it into 4 parcels. Later in the process the applicant, modified the proposal to be instead 3 parcels but this did not temper our resident's objection to this application in that with a single exception every resident submission to the City that the CA is aware of was in opposition of it. Our Ward 7 councillor elected NOT to heed the community's wishes and brought a motion for its approval before council but was unsuccessful in that Council did listen and refused the application in the summer.
- **1107 & 1111 14 St NW:** Another very similar application was brought forward in January 2020 to redesignate these two parcels fronting 14th Street from R-C1 to R-CG to support the development of 5 or 6 attached townhomes. Community interest in this application also started to grow but the developer abandoned the application without explanation before the application had progressed through even the first stage of the approval process.

b) *Strategic Planning*

- i. The mandate of the Strategic Planning Committee is to champion the long-term health and vitality of our community. Strategic Planning seeks to promote our residents' vision for the future our neighborhood and understand the effects that present and future external influences will have on our community. By proactively engaging and collaborating with those who have the potential to affect change within and around the neighborhood including the City of Calgary and others seeking to invest our community, we can develop synergies and partnerships that will ensure that Hounsfield Heights Briar Hill remains our residents preferred neighborhood to call home!
- ii. During the 2019-2020 Community Association Board year, the Strategic Planning Committee has been involved in the following initiatives:
 - Riley Communities Local Area Planning
 - Guidebook for Great Communities
 - Residential Parking Permit Review Engagement
 - 16th Avenue Enhancement through Motel Village
 - Redevelopment of 11th Ave Right-of-Way between 17A & 18 St NW
 - Alberta Health Services' introduction of new Child & Adolescent Mental Health Services
 - New Library and Multi-use Facility on Louise Riley Site
 - Redevelopment of Boston Pizza/Royal Wayne Site in Motel Village to Campus Suites/The Hub
 - Redevelopment of Banff Trail Motel
 - Residential revitalization along 14th Street NW
 - Reforestation & Revitalization of Public Spaces within the Community
 - Lifecycle management of the public stairway between Briar & Hawthorne Crescents
 - Established Area Growth and Change Strategy
 - Improvements to the Crosswalk on 14th Ave N on the west side of Lions Park LRT station



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COMMUNITY ASSOCIATION

- Proposed CT/Roads Initiative potentially affecting Eastbound Traffic Lanes on 14th Ave N @ Lion's Park Station
- Bikeway along 17/17A St NW
- Proactive Communication of both Proposed & Active City Initiatives and Construction within HHHB
- Community Consultation and Engagement Earlier in the Development Process

c) *Facility Committee*

- i. The Community Centre was closed mid-March and was able to begin rentals again in July 2020. While we were closed, we painted the interior of the building and refinished the gym floor.
- ii. Developed Covid-19 protocols and cleaning processes and purchased a disinfectant sprayer to assist staff in sanitizing the building between rental groups.

d) *Facility Enhancement*

- i. Our CFEP grant application was denied which has put on hold the expansion project.
 - We had obtained architectural drawings of what the expansion could look like, but in
- ii. Large lifecycle projects that we will be looking at completing in 2021 include:
 - Renovation of the washrooms to include plumbing fixtures that are motion activated to reduce high touch surfaces.
 - Upgrade lighting in washrooms, gym, hallway, and offices. We will be applying for the Capital Conservation Grant to cover 75% of the upgrade costs, if we are not approved for the grant, we will not move forward with the renovation this year.
 - We will be researching and obtaining quotes on replacing the HVAC system in 2022 as indicated in our lifecycle plan. This research will be aimed at improving the air quality in the building by improved filtering systems or methods.
 - We will also be looking at repairing the joint caulking, concrete, and stucco on the building exterior.

e) *Safety Committee*

- i. Michelle LeGrandeur thanked Constable Marshall and Dru Mohler for providing direction to the Safety Committee and invited Constable Marshall to speak to community issues and steps the police service is taking to mitigate to issues.
 - Police response is statistics driven, and more calls regarding Break & Enter of vehicles, and homes drive the number of patrol vehicles in an area.
 - There is increased presence along LRT line, a dedicated team each week to work along the LRT, some in uniform, others in plain clothing. There are no stats to share at this time but will be forthcoming.
 - Constable Marshall indicated the HH-BH has a higher B & E rate, and again noted that more calls to the Police Service gets more response as stats driven. He also suggested that garage openers are removed from vehicles because often a vehicle is broken into to get the remote opener and enter the home through the garage.
 - Michelle noted that we are an epi-centre as we have the mall and C-Train, green spaces – drug use and social disorder are prevalent in the area.



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- Michelle suggested that everyone be the eyes and ears of the community, that action of calling in when you see something i.e. streetlights out, alleys not well lit, social disorder, drug use or intoxication.
- The community is asked to participate, to be involved, identify the little things that you can do to make HH-BH a safer place.
- HH-BH CA wants to be part of the solution and has worked hard this year to educate themselves in many areas i.e. Bylaws & Public Safety, Calgary Police Services, Crime statistic, SCAN, non-urgent police process, Enmax “Light up the night” program to name a few.
- Working with others is the way to success and HH-BH Safety Committee is in contact with the Marda Loop Crime Prevention program, as well as Banff Trail as shared information is beneficial for all.
- Dru Mohler acknowledged that this is a complex issue with no one size fits all remedy.
 - Parks, Urban Forestry trimmed back trees
 - Activating spaces or making good use of spaces. Have events, utilize the spaces
 - People often feel different about issues than statistics suggest
 - Covid-19 has changed they types of break & enter crimes from homes to commercial sites because more people are now working from home.

f) ***Program Offerings***

Gunter Sammet represented the Programs report on behalf of Carol Sandahl.

- i. Due to Covid-19 our Outdoor Soccer program was cancelled this year.
- ii. Indoor Soccer continues with Darcy Cumming as the co-ordinator again this year. The teams registered for this season are U15 Girls and U17 and U19 Boys. There are 34 youths enrolled in the programs. The Abuse and Program Risk Management Policies are in place.
- iii. Summer Solstice, The Stampede Breakfast and The Community Clean Up were unfortunately cancelled this year.
- iv. Due to Covid-19 our youth Badminton program did not run this fall, in conjunction with Badminton Alberta, we are hoping to be able to offer this program in the new year.
- v. At the request of the organizer and players, the Drop-in Badminton program has reduced the number of days per week and now runs Tuesday and Thursday, 9:00 AM to noon.
- vi. Drop-In Pickleball remains a very popular and active program. The Drop-in Pickleball runs Tuesday, Wednesday, Thursday, and Friday 1:00 – 3:30 PM.
- vii. There was a Fall 2020 Cleanup of Public Spaces in Hounsfield Heights-Briar Hill that had 7 high school students volunteer to collect garbage within the HH-BH community. The students themselves spear-headed the activity and approached the CA offering to volunteer.

g) ***Education and Playschool***

- i. Playschool was forced to close in March 2020 due to the pandemic. As our opening was dictated by the Calgary Board of Education, we did not reopen until September 2020.
- ii. In the summer of 2020, it was decided by the HHHB Board of Directors along with the Playschool Committee that a Playschool Administrator should be hired to look after any

administrative tasks, some tasks being the CBE lease, the Government of Alberta playschool licensing, booking inspections, purchasing, payroll, etc. This will provide continuity each year with one hired person dealing with these important tasks.

- iii. We are currently running a Monday/Wednesday/Friday morning class and a Tuesday/Thursday morning class. Enrollment for the MWF class is 9 students and the T/TU class is 4. The Committee and teachers have decided to cap each class at 10-12 students in order to safely conduct the class.
- iv. So far, the playschool has not had any Covid-19 cases.
- v. Due to the low enrollment this year, we have had to reduce the operating budget but will still run at a loss.
- vi. Yesterday, we received a substantial grant from the Government of Alberta of \$17,980 to assist in operating and start-up costs.
- vii. When the Playschool's finances were taken over by the Community Association back at the beginning of 2019, the Playschool handed over around \$90,000 in cash and GICs (known as the monetary position). With the loss that was incurred in the 2019-2020 school year, this amount (monetary position) was lowered to \$82084.90 on August 31, 2020. The Community Association has agreed to cover any losses by the Playschool for the 2020-2021 school year with the monetary position up to 25% of the amount, or \$20,521.23.
- viii. The Playschool budget has been approved for September-December 2020; at the end of November we will look a determination of how we will proceed in 2021.

h) *Information Technology (IT)*

- i. Dropped Telus and moved to VoIP on Shaw – 3-year contract, more bandwidth, lower cost.
- ii. Demarcation point for Shaw and Telus likely in the Firehall – ran communications and Ethernet lines to admin office, boardroom, and kitchen. New used router.
- iii. MS Office 2019 installed on the spare laptop. Val tried it out and was satisfied that all required functionality was present.
- iv. Moving away from Office 365 – subscription licensing is substantially cheaper for CA usage.

Motion by Val Mumford to approve the committee reports. Seconded by Jeff Marsh. All in Favour. Motion Carried.

8. 2019-2020 Financial Reports

a. 2019-2020 Year End Financials (August 31st, 2020)

- i. Kathryn Winkler gave an overview of the Year End Financials
- ii. We did not have a lot of revenue because of the Covid-19 shutdown, but we are in good shape, we did spend more on maintenance and were reimbursed by grants to cover some of the costs.
- iii. The books are in good shape and we are well placed financially for the coming year.
- iv. Caroline Pankewich walked through the balance sheet and noted that the auditor said we are doing well.



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- v. Our profit/loss numbers are lower because of Covid-19 as we could not generate the same revenue as the previous year, but our expenses were down (due to staff lay-offs), we received Covid Wage subsidy of \$30,000.00.
 - vi. We ultimately had a gain of \$2,800.00.
- b. Auditors Report
- i. Terry Wong stated that we are in a favorable position because of the subsidy, otherwise we would have had a deficit this year. He also noted that the Auditor said that we had no exceptions or anomalies in our financials
 - ii. It was noted that in the past we had used the Federation of Calgary Communities auditor with a cost of approximately \$10,000.00 each year, Gangji and Associates cost is \$4,000.00 which represents a savings to the Community Association of \$6,000.00

Motion by Kathryn Winkler to approve the 2019-2020 Financial and Auditors Report. Seconded by Jeff Marsh. All in Favour. Motion Carried.

- c. Appointment of 2020-2021 Auditor – Gangji and Associates

Motion by Kathryn Winkler to appoint Gangji and Associates as Auditor. Jeff Marsh seconded. All in Favour. Motion carried.

- d. Proposed 2020-2021 CA and Playschool Budgets
- i. Terry Wong presented the Playschool budget and noted that the reason the Playschool revenue was separate from the CA budget was to give transparency of the Playschool budgetary position.
 - ii. The \$17,000.00 grant for the playschool greatly assisted in offsetting some of the losses.
 - iii. The addition of proposed washroom renovation and infrastructure upgrades have made it necessary to adjust the CA budget. It was noted that should we not receive the Capital Conservation grant to cover 75% of the cost, we will not proceed with the proposed project.

Motion by Kathryn Winkler to approve the revised 2020-2021 CA and Playschool Budget. Seconded by Gunter Sammet. All in Favour. Motion Carried.

9. Nomination and Election of the 2021 Board of Directors

- a. 2020-2021 Board Nomination Report
- i. Terry Wong thanked Kin Wong and Val Noonan for putting together the nomination report.
 - ii. Terry noted that due to a medical issue, Carol Sandahl would be stepping down from the 1st Vice President role and taking a Director-At-Large position.
 - iii. Laura-Marie Berg is also stepping down from the Communications Director role.
 - iv. Terry Wong asked if there were any members wanting to stand for a Board position.
 - Jason Biever expressed interest in working with the Strategic Planning Committee.
 - Daniel Jenkins and Quinn Weiske expressed interest in the Events Planning Committee
 - Kin Wong expressed interest in the role of Board Secretary.



- Val Mumford expressed interest in the Programs role, and would also like to discuss in further detail.
- b. Election of the Board Executive and Directors-at-Large
All nominees were acclaimed or without opposition
- 1st Vice President – Vacant
 - Communication Director – Vacant
 - Strategic Planning – Jason Bieber will join the committee as a co-director.
- c. Appointment of Committee leads
All nominees were acclaimed or without opposition and Committee Leads remain in their roles.

The 2020-2021 Board of Directors positions are as follows:

NAME	POSITION
Wong, Terry	President
Allan, Jeff	Past President
VACANT	1 st Vice President
Sammet, Gunter	2 nd Vice President & Facilities Portfolio Director
Winkler, Kathryn	Treasurer & Education Portfolio Director
Kin Wong	Secretary
VACANT	Programs
Marsh, Jeff	Land Use Director
Sandahl, Carol	Director-At-Large
VACANT	Communications Director
Daniel Jenkins	Events Planning Director
Marsh, Jeff	Strategic Planning Director
Jason Bieber	Strategic Planning Director
Michelle LeGrandeur	Community Safety Director
Jason Scratch	Community Safety Director
Kin Wong	IT Director



Motion by Michelle LeGrandeur to accept the completion of elections. Kin Wong seconded. All in Favour. Motion carried.

10. New / Other Business

- a. Power Source (Lighting) be installed in Green Park

Val Mumford proposed that HH-BH CA add a power source to light Green Park. Given the Covid-19 pandemic many people are looking for ways to be outdoors and physically active during the winter months, and suggested that adding ambient lighting, i.e. market lights, would be a way of making Green Park a user friendly/welcoming space.

- The following points were discussed:
 - In the past residents surrounding Green Park have turned down ideas for lighting
 - How would the lighting be powered? Generator? How late would the lights be on?
 - Would we be allowed to or approved to add the lights? What permits, utilities would be required. Dru Mohler will speak with Parks. Dru will bring further information to the December Board Meeting.
 - A survey of the residents would need to be undertaken - make it clearly understood that this is regarding ambient lighting and not post lighting. We need to be very transparent and need to proceed carefully
 - The cost of this project can be added to the budget after the investigation into resident feedback is undertaken.

11. Motion to Adjourn

Motion by Kathryn Winkler to Adjourn the meeting. Seconded by Patricia Leahy. All in Favour. Motion carried.

Meeting adjourned at 9:43 pm

When signed, these minutes are considered to be an accurate reflection of the meeting they represent:

Date: _____

Signatures: _____
Treasurer *Print Name*

Director *Print Name*



2021 AGM President's Report

Submitted By: Terry Wong, Past President

Date: 2021 November 15

Summary of annual initiatives:

At the beginning of 2021, I started a 3rd term as CA President. However, in April 2021, I announced that I would be stepping away July 1st (leave of absence) while I pursue Calgary's Ward 7 City Councillor position following a campaign kick-off May 1st, 2021. The CA Board accepted that I serve for two months as CA President through till June 30, 2021 before starting my leave and transitioning of the 2nd Vice President to serve as Acting President.

During the 2021 year, the following were experienced and achieved

- COVID-19 restrictions forced the CA and community centre to remain closed for almost 6 months Nov 2020 – May 2021
- During this period, the CA undertook to replace the gym, hallway, and washroom lights to LED to save utility costs
- Hosted many sports bookings through to June 30
- Hired a permanent part-time Facility Attendant
- The CA hosted a summer 'food truck' and a 'outdoor music festival' in August
- Held a Community Block Party in September
- Hosted at a Casino in October

During 2021, we experienced the loss of our 1st Vice President for six months while dealing with a health issue. Unfortunately, she succumbs to her illness in June. A Celebration of Life was attended in September.

In 2022 and beyond, the HHBH CA will need to address a number of large lifecycle capital expenditures including exterior stucco/painting, roof membrane replacement, Air Units and HVAC systems. These must be replaced and funded through an ECP grant request.



Facilities Committee AGM Report

Submitted By: Gunter Sammet

Date: November 3, 2021

Summary of annual initiatives:

Staffing – Supervision, payroll, scheduling

- Due to Covid-19 Government guidelines and mandatory work from home order, the gym was closed for a number of months at the end of 2020 and early 2021.
- The gym reopened in late spring and has been close to fully booked every day.
- All staff have returned to their casual positions, and we have hired a permanent part-time staff member to work through the week.

Facility

- We have implemented the Restrictions Exemption Program and are verifying the vaccination status of all patrons 12 years and older before they are able to use the facility.
- All of the lights in the building have been upgraded to LED's. We received a Capital Conservation Grant from the City of Calgary that reimbursed 75% of the total to help cover the renovation cost.
- The bathroom renovation did not receive funding, and as such we will pursue this renovation at a later date.
- The exterior stucco repair and painting of the barrel roof is in the EPC application process, we hope to receive the funding in 2022 for project completion in the spring of 2022.
- Our Outdoor soccer program faced a number of challenges with the Covid-19 protocols that were mandated and registration was low.
- The fall Indoor Soccer program has not had a great registration rate this year; we currently have 2 teams participating in the program.
- Our drop-in badminton and pickleball programs continue to be popular and are operating at full capacity most days.

Thank you to all members of the community, our volunteers, and staff for supporting Hounsfield Heights-Briar Hill Community Association each and every day of the year.



Safety Committee AGM Report

Submitted By: Michelle LeGrandeur

Date: Nov.17^h 2021

Summary of annual initiatives:

1. Researched City policy and procedures pertaining to encampments, bystander effects and personal safety practices.
2. Shared Safety related information in the monthly Beacon. Examples included: Encampments, Personal Safety, Police and Crisis Team, Crime and Prevent thru Environmental Design (CEPTED) Fencing practices, the Bystander Effect, the Role of the Neighbourhood Partnership Coordinator

Communication Actions

1. Ongoing email communications with Community Resource Officer regarding interactions with the vulnerable population, Transit Peace Officers' role, Outreach Team
2. Onboard the new Neighbourhood Community Coordinator regarding safety by taking them on a 90-minute tour of the community outlining safety concern areas.
3. Attended a residents' Next Door invite at the C-train green space location to discuss increased safety concerns.
4. Reply via email to answer resident's safety inquires and questions.

Actionable items

1. Frequent reporting to CPS Non-emergency line and 311 regarding various social disorders garbage, vandalism, encampments etc.
2. Monthly review of crime statistics comparing previous years and neighbouring communities
3. Attend the monthly Strategic Planning and Land Use committee meetings for the purpose of providing input from a safety perspective. In addition, gain insight into future City decisions that could influence safety. Example-!4th Ave repaving project
4. Spearhead, developed and executed the Community Tour for Ward 7 candidates. The Community Tour included safety concern locations and other locations residents brought forward.



Programs Committee AGM Report

Submitted By: Gunter Sammet

Date: November 10, 2021

Summary of annual initiatives:

- Due to Covid 19 there were limited programs and events during 2020-2021.
- Our 2020 Indoor Soccer program was halted in November 2020 and partial refunds were issued.
- The 2021 Spring Outdoor Soccer program experienced lower registration due to the restrictions of Covid 19
- We were able to participate in the City of Calgary summer Community Clean Up initiative and held the Clean Up on July 11, 2021. The Clean Up was well attended by community residents, and once again volunteers collected items from back alleys in HH-BH.
- We were not able to host a Stampeded Breakfast or Summer Solstice event in 2021.
- We hosted our very first outdoor music event in August 2021 and it was a great success. We would like to do more of this type event in the future.
- We help our Community Block Party Event in September 2021 and it was a great day of music and fun for the community. It was well attended by the community residents.
- Our Drop-In Badminton and Pickleball programs are very popular and have good attendance rates.
- Our Seniors Program is running and has had limited attendance in 2021 due to the current Covid-19 situation.

On behalf of everyone at HH-BH we would like to thank all of our volunteers for supporting our programs and giving so freely of your time and energy.

Merry Christmas and a very Joyous and Healthy New Year to everyone!



AGM Committee Report - Playschool

Submitted By: Caroline Pankewich

Date: November 17, 2021

Summary of annual initiatives:

For the 2020-2021 school year, the playschool was affected by the pandemic as with every other aspect of life. Luckily, through diligent cleaning and sanitizing, removing classroom access to parents and other outsiders, and some adjustments to the actual classroom organization, we were able to run the entire year except for the 2 weeks where all schools were mandated to close by Alberta Health Services.

Due to the low enrollment in 2020-2021, we had to operate on a very strict budget but with subsidies from the Alberta Government, we were able to keep up with expenses and still employ our two fabulous teachers.

In February 2021, the Alberta Government came out with new requirements for daycare, day homes, and playschools to update procedures that match the current state of social changes, including diversity, inclusion, and behavior teaching moments. This required the playschool to redo/reword some of our program plan to meet these requirements. This fall, our program plan was approved.

**Hounsfield Heights-Briar Hill
Balance Sheet As at 08/31/2021**

ASSET

Current Assets

TD General Bank Account	103,629.14	
Petty Cash fund	200.00	
Cash Float	40.00	
CIBC - Gen Chq (63415)	63,854.91	
CIBC - Casino Chq (16816)	<u>215,923.27</u>	
Total Cash		383,647.32
CIBC GIC - Term Deposit (00078)		500,000.00
Prepaid Expense		5,470.67
Prepaid Gift Card		<u>163.03</u>
Total Current Assets		<u>889,281.02</u>

Capital Assets

Furnitures	1,899.99	
Accum. Amort - Furnitures	<u>-1,048.80</u>	
Net - Furnitures		851.19
Active Network Software	<u>-179.31</u>	
Net - Active Network Software		-179.31
Computer	2,390.77	
Accum. Amort - Computer	<u>-1,992.30</u>	
Net - Computer		398.47
TV for Boardroom	1,642.96	
Accum. Amort.- TV	<u>-696.62</u>	
Net TV for Boardroom		946.34
Snowthrower	1,299.00	
Accum. Amort - Snowthrower	<u>-820.14</u>	
Net - Snowthrower		478.86
Gym Equipment	39,228.72	
Accum. Amort. Gym Equipment	<u>-20,947.38</u>	
Net Gym Equipment		18,281.34
Event Tents	4,785.00	
Accum. Amort. Event Tents	<u>-4,314.62</u>	
Net Event Tents		470.38
Rock Sign	7,708.33	
Accum. Amort. Rock Sign	<u>-4,008.34</u>	
Net Rock Sign		3,699.99
Leasehold Improvement	9,670.20	
Building	669,848.25	
Accum. Amort. -Building	<u>-679,518.45</u>	
Net Building		0.00
Outdoor Playground	55,837.52	
Accum. Amort. - Outdoor Playground	<u>-39,086.25</u>	
Net Outdoor Playground		16,751.27
Parking Lot	29,549.58	
Accum. Amort. - Parking Lot	<u>-28,466.49</u>	
Net Parking Lot		<u>1,083.09</u>
Total Capital Assets		<u>42,781.62</u>

TOTAL ASSET		<u><u>932,062.64</u></u>
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LIABILITY

Current Liabilities

Accounts Payable - Playschool	-305.70
Accrued Payable	3,593.03
TD Visa Credit Card - Val	40.22
TD Visa Credit Card - Caroline	194.08
Damage Deposits for Gymnasium	6,650.00
GST Charged on Sales	1,670.43
GST Paid on Purchases	<u>-2,897.60</u>
GST Owing (Refund)	-1,227.17
GST 2.5% on Purchases	<u>-108.52</u>
Total Current liabilities	<u>8,835.94</u>

Long Term Liabilities

Unearned Revenue - Playschool	3,955.51
Grants/Deferred Contributions	215,490.38
Deferred Capital Contributions	<u>23,056.98</u>
Total Long Term Liabilities	<u>242,502.87</u>

TOTAL LIABILITY	<u>251,338.81</u>
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EQUITY

Retained Earnings

Retained Earnings - Previous Year	647,896.98
Current Earnings	<u>32,826.85</u>
Total Equity	<u>680,723.83</u>

TOTAL EQUITY	<u>680,723.83</u>
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LIABILITIES AND EQUITY	<u><u>932,062.64</u></u>
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Hounsfield Heights-Briar Hill
Income Statement 09/01/2020 to 08/31/2021

REVENUE

Revenue	Actual (11 Months)	BUDGET		
		Annual	12 Months	Over/(Under)
Playschool Tuition/Reg Revenue	23,345.64	29,000.00	29,000.00	-5,654.36
Casino Revenue	57,081.01	51,250.00	51,250.00	5,831.01
Hall and Gym Rentals	26,737.94	46,250.00	46,250.00	-19,512.06
Drop In Programs	4,011.43	10,000.00	10,000.00	-5,988.57
Interest Income	2,861.46	3,000.00	3,000.00	-138.54
Memberships	1,514.83	3,500.00	3,500.00	-1,985.17
CEWS Wage Subsidy	37,375.75	60,000.00	60,000.00	-22,624.25
CEWS Wage Subidy - Playschool	18,183.21	-	0.00	18,183.21
Playschool Fundraising	1,500.86	1,000.00	1,000.00	500.86
Capital Conservation Grants	24,045.15	33,750.00	33,750.00	-9,704.85
Alberta Government Covid19 Subsidy	12,412.21	-	0.00	12,412.21
AB Gov Covid19 Subsidy Playschool	20,480.00	17,980.00	17,980.00	2,500.00
Sports and Recreation	14,150.00	20,000.00	20,000.00	-5,850.00
Playschool Monetary Position Draw	-	20,521.23	20,521.23	-20,521.23
TOTAL REVENUE	243,699.49	296,251.23	296,251.23	-52,551.74

EXPENSE

Expenses

Acctng, Legal, Other Profess	4,000.00	4,000.00	4,000.00	0.00
Advertising & Promotions	255.00	1,500.00	1,500.00	-1,245.00
Donations	10,000.00	-	0.00	10,000.00
Interior Maintenance	15,945.75	48,000.00	48,000.00	-32,054.25
Interior Cleaning	2,130.56	3,000.00	3,000.00	-869.44
Ice Maintenance	2,150.00	3,000.00	3,000.00	-850.00
Exterior Maintenance	2,023.93	1,500.00	1,500.00	523.93
Insurance	19,071.43	8,000.00	8,000.00	11,071.43
Interest & Bank Charges	72.75	100.00	100.00	-27.25
Interest and Penalties	319.54	-	0.00	319.54
Activenet transaction fees	5,135.48	6,200.00	6,200.00	-1,064.52

Dues and Membership	497.71	500.00	500.00	-2.29
Office Expenses	2,342.21	2,500.00	2,500.00	-157.79
Employee Appreciation	528.99	-	0.00	528.99
Executive Director's Pay	57,541.02	55,000.00	55,000.00	2,541.02
Contract Bookkeeper	7,071.51	6,000.00	6,000.00	1,071.51
Hourly Wages Paid	14,445.82	40,000.00	40,000.00	-25,554.18
Playschool Teachers Pay	30,555.91	42,838.96	42,838.96	-12,283.05
EI Expense	1,529.19	2,100.00	2,100.00	-570.81
CPP Expense	3,156.63	4,750.00	4,750.00	-1,593.37
WCB premium	1,388.38	900.00	900.00	488.38
Payroll service fee	911.67	1,500.00	1,500.00	-588.33
Social Programs & Events	3,867.39	10,000.00	10,000.00	-6,132.61
Sports and Recreation	2,703.86	10,000.00	10,000.00	-7,296.14
Sports Registration Fees	3,589.50	10,000.00	10,000.00	-6,410.50
Playschool Expenses	18,115.69	39,045.00	39,045.00	-20,929.31
Strategic Planning	-	1,000.00	1,000.00	-1,000.00
IT/Web Support	316.92	1,000.00	1,000.00	-683.08
Telephone/Wifi	1,205.80	2,000.00	2,000.00	-794.20
TOTAL EXPENSE	<u>210,872.64</u>	<u>304,433.96</u>	<u>304,433.96</u>	<u>(93,561.32)</u>
NET INCOME	<u><u>32,826.85</u></u>	<u><u>-8,182.73</u></u>	<u><u>-8,182.73</u></u>	<u><u>41,009.58</u></u>

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Hounsfield Heights-Briar Hill
Project Income Summary 09/01/2020 to 08/31/2021

	Account Number	Account Name	Revenue	Expense
2020-2021 Community Cleanup				
	5735	Social Programs & Events		753.44
REVENUE minus EXPENSE			-753.44	
2020-2021 Indoor Soccer				
	4420	Sports and Recreation	4,580.00	
	5760	Sports and Recreation		347.28
	5762	Sports Registration Fees		3,589.50
			4,580.00	3,936.78
REVENUE minus EXPENSE			643.22	
2021 Open Air Music Event - August				
	5735	Social Programs & Events		413.96
REVENUE minus EXPENSE			-413.96	
2021 Outdoor Soccer				
	4420	Sports and Recreation	8,270.00	
	5735	Social Programs & Events		59.99
	5760	Sports and Recreation		2,261.59
			8,270.00	2,321.58
REVENUE minus EXPENSE			5,948.42	
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Hounsfield Heights - Briar Hill Community Association
P.O. Box 65086, North Hill RPO
Calgary, Alberta T2N 4T6

Gangji and Associates
101, 2719 – 7th Avenue NE
Calgary, Alberta T2A 2L9

To Whom It May Concern:

This representation letter is provided in connection with your audit of the financial statements of the Hounsfield Heights - Briar Hill Community Association (the “Association”) for the year ended August 31, 2021 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and in particular, that the financial statements are fairly presented in accordance therewith.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of ASNFPO.
4. All events subsequent to the date of the financial statements and for which ASNFPO require adjustment or disclosure have been adjusted or disclosed.

5. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
7. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
8. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
9. The Association has satisfactory title to all assets, and there are no liens or encumbrances on the Association's assets.
10. We have reviewed all adjusting journal entries suggested by Gangji and Associates and have approved them.

Fraud and Error

11. We have no knowledge of fraud or suspected fraud affecting the entity involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.
12. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

Information Provided

13. We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other items;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
14. All transactions have been recorded in the accounting records and are reflected in the financial statements.
15. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
16. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
17. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
18. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements. There are no legal matters and/or claims involving the Association.
19. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Yours very truly,

Hounsfield Heights - Briar Hill Community Association

Signature: _____ Date _____
President

Signature: _____ Date _____
Treasurer

Draft
For discussion purposes only

Hounsfield Heights - Briar Hill Community Association

Financial Statements

August 31, 2021

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Hounsfield Heights - Briar Hill Community Association
P.O. Box 65086, North Hill RPO
Calgary, Alberta T2N 4T6

Management's Responsibility for Financial Statements

The accompanying financial statements of the Hounsfield Heights - Briar Hill Community Association (the "Association") are the responsibility of management. The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations, using management's best estimates and judgments, where appropriate. In the opinion of management, these financial statements reflect fairly the financial position, results of its operations and changes in financial position of the Association within reasonable limits of materiality.

A system of internal accounting and administrative controls is maintained by management to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that the financial records are properly maintained to provide accurate and reliable financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. The Board carries out this responsibility through regular meetings with management throughout the year to review significant accounting and auditing matters.

These financial statements have been audited, in accordance with Canadian generally accepted auditing standards, by Gangji and Associates, Chartered Professional Accountant, who were appointed by the Board of Directors. Gangji and Associates has full and unrestricted access to management and the Board of Directors to discuss their audit and their related findings as to the integrity of the organization's financial reporting. The Auditor's Report outlining the scope of their examination and their opinion on the financial statements is presented on the following page.

Board President
Hounsfield Heights - Briar Hill Community Association
Date

Independent Auditor's Report

To the Members of the Hounsfield Heights - Briar Hill Community Association

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Hounsfield Heights - Briar Hill Community Association (the "Association"), which comprise the statement of financial position as at August 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Independent Auditor's Report (continued)

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Independent Auditor's Report (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Calgary, Alberta
Date

Chartered Professional Accountant

Hounsfield Heights - Briar Hill Community Association
Statement of Financial Position
As at August 31, 2021

	<u>2021</u>	<u>2020</u>
Assets		
Current		
Cash - unrestricted	\$ 104,542	\$ 84,502
Cash - externally restricted (note 4)	216,243	69,302
Cash - internally restricted (note 5)	63,855	124
Short-term investments - unrestricted (note 3)	301,628	299,539
Short-term investments - externally restricted (notes 3 and 4)	-	203,262
Short-term investments - internally restricted (notes 3 and 5)	198,371	262,102
Accounts receivable	1,602	4,897
GST receivable	1,418	-
Prepaid expenses and deposits	6,002	4,588
	<u>893,661</u>	<u>928,316</u>
Capital assets (note 6)	46,115	41,720
	<u>\$ 939,776</u>	<u>\$ 970,036</u>
Liabilities		
Current		
Accounts payable and accrued liabilities	\$ 6,905	\$ 8,951
GST payable	-	937
Deferred revenues	3,956	11,474
Deferred contributions (note 7)	216,243	272,564
Damage deposits	6,650	5,150
	<u>233,754</u>	<u>299,076</u>
Deferred capital contributions (note 8)	32,605	23,056
	<u>\$ 266,359</u>	<u>\$ 322,132</u>
Net Assets		
Invested in capital assets	\$ 13,510	\$ 18,664
Internally restricted net assets	262,226	262,226
Unrestricted net assets	397,681	367,014
	<u>673,417</u>	<u>647,904</u>
	<u>\$ 939,776</u>	<u>\$ 970,036</u>

Approved on behalf of the Board

President

Treasurer

Hounsfield Heights - Briar Hill Community Association
Statement of Changes in Net Assets
Year ended August 31, 2021

			<u>2021</u>		
	Invested in <u>capital assets</u>	Internally restricted <u>net assets</u>	Unrestricted <u>net assets</u>	<u>Total</u>	
Balance, beginning of year	\$ 18,664	\$ 262,226	\$ 367,014	\$ 647,904	
Excess of revenues over expenses	-	-	25,513	25,513	
Fund transfers	-	-	-	-	
Acquisition of capital assets	137	-	(137)	-	
Amortization	(5,291)	-	5,291	-	
Balance, end of year	\$ <u>13,510</u>	\$ <u>262,226</u>	\$ <u>397,681</u>	\$ <u>673,417</u>	

			<u>2020</u>		
	Invested in <u>capital assets</u>	Internally restricted <u>net assets</u>	Unrestricted <u>net assets</u>	<u>Total</u>	
Balance, beginning of year	\$ 25,960	\$ 256,932	\$ 362,196	\$ 645,088	
Excess of revenues over expenses	-	-	2,816	2,816	
Fund transfers	-	5,294	(5,294)	-	
Acquisition of capital assets	-	-	-	-	
Amortization	(7,296)	-	7,296	-	
Balance, end of year	\$ <u>18,664</u>	\$ <u>262,226</u>	\$ <u>367,014</u>	\$ <u>647,904</u>	

Hounsfield Heights - Briar Hill Community Association
Statement of Operations
Year ended August 31, 2021

	<u>2021</u>	<u>2020</u>
Revenues		
Covid-19 subsidies	\$ 88,451	\$ 31,461
Casino	56,321	40,099
Hall and gym rentals	26,738	51,001
Playschool registration and tuition fees	23,346	41,865
Programs	18,161	29,843
Donations and operating grants	9,737	10,447
Amortization of deferred capital contributions	4,759	4,000
Interest	2,861	15,577
Memberships	1,515	3,164
Fundraising	1,501	-
Events	-	198
	<u>233,390</u>	<u>227,655</u>
Expenses		
Contracts and wages	116,027	132,851
Insurance	18,455	14,390
Playschool	18,180	11,991
Repairs and maintenance	11,507	24,357
Amortization of capital assets	10,050	11,296
Donations	10,000	-
Office	9,190	10,889
Programs	4,997	12,453
Professional fees	4,500	3,958
Events	2,845	920
Telephone	1,234	692
Advertising and promotion	500	922
Bank charges and interest	392	120
	<u>207,877</u>	<u>224,839</u>
Excess of revenues over expenses	<u>\$ 25,513</u>	<u>\$ 2,816</u>

Hounsfield Heights - Briar Hill Community Association
Statement of Cash Flows
Year ended August 31, 2021

	<u>2021</u>	<u>2020</u>
Operating activities:		
Excess of revenues over expenses	\$ 25,513	\$ 2,816
Adjustments to determine cash provided by (used in) operating activities:		
Amortization of capital assets	10,050	11,296
Amortization of deferred capital contributions	<u>(4,759)</u>	<u>(4,000)</u>
	30,804	10,112
Net changes in non-cash working capital items:		
Accounts receivable	3,295	(4,897)
GST receivable / payable	(2,355)	(2,744)
Prepaid expenses	(1,414)	(1,014)
Accounts payable and accrued liabilities	(2,046)	(7,486)
Deferred revenues	(7,518)	(14,376)
Deferred contributions	(56,321)	(39,926)
Damage deposits	<u>1,500</u>	<u>650</u>
Cash flows from (used in) operating activities	<u>(34,055)</u>	<u>(59,681)</u>
Investing activities:		
Investment in term deposits	264,903	20,082
Purchase of capital assets	(14,444)	-
Deferred capital contributions	<u>14,308</u>	<u>-</u>
Cash flows from (used in) investing activities	<u>264,767</u>	<u>20,082</u>
Net increase (decrease) in cash and cash equivalents during the year	230,712	(39,599)
Cash and cash equivalents, beginning of year	153,928	193,527
Cash and cash equivalents, end of year	\$ <u><u>384,640</u></u>	\$ <u><u>153,928</u></u>
Represented by:		
Cash - unrestricted	\$ 104,542	\$ 84,502
Cash - externally restricted	216,243	69,302
Cash - internally restricted	<u>63,855</u>	<u>124</u>
	\$ <u><u>384,640</u></u>	\$ <u><u>153,928</u></u>

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

1. General

The Hounsfield Heights - Briar Hill Community Association (the "Association") was established and registered under the Province of Alberta as a not-for-profit organization on August 28, 1953. The Association is exempt from income tax under section 149 of the Canadian Income Tax Act.

The purpose of the Association is to promote and foster better relations among the residents of the Hounsfield Heights - Briar Hill community and of the community at large and to facilitate the recreational, educational, cultural and social activities of the community, to provide a centre and meeting place for the various activities and to otherwise serve and advocate the general community interests.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Significant accounting policies are summarized as follows:

(a) Basis of accounting

The basis of accounting followed in the financial statement presentation includes revenues recognized in the period in which the transactions or events occurred that gave rise to the revenues, and expenses recognized in the period the goods or services are acquired and liabilities are incurred or transfers are due.

(b) Revenue recognition

Operating revenues

Operating revenues are recorded on an accrual basis.

Deferred contributions

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

Externally restricted contributions specific for the purchase of property and equipment are recorded as deferred capital contributions and are amortized to income on the same basis as the related capital assets are amortized and expensed.

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

2. Summary of significant accounting policies (continued)

(b) Revenue recognition (continued)

Casino

Casino funding is recognized as revenue in the year in which the related expenses are incurred. Casino funding can only be used for the purposes approved by the Alberta Gaming and Liquor Commission. Funds remaining unspent at the end of the year are recognized as deferred contributions.

Interest

Interest is accrued on the book value of investments at a rate equivalent to the effective yield of each investment.

(c) Cash and cash equivalents

Cash and cash equivalents consist of cash and balances with financial institutions.

(d) Short-term investments

Short-term investments are initially recorded at their fair value, and subsequently measured at amortized cost.

(e) Capital assets

The Association follows the policy of capitalizing all major assets acquired over \$500 and records the assets at cost. The Association amortizes the capital assets over their estimated useful economic life using the following annual rates:

Equipment and furniture	20% declining balance
Outdoor playground	15 years straight-line
Leasehold improvements and parking lot	20 years straight-line
Computer hardware	45% declining balance

Capital assets are fully amortized when they are no longer of use to the Association.

(f) Financial instruments

The Association initially measures its financial assets and financial liabilities at their fair value. The Association subsequently measures its financial assets and financial liabilities at amortized cost. Changes in fair value of these financial instruments are recognized in the excess or deficiency of revenues over expenses. The financial assets subsequently measured at amortized cost include short-term investments, accounts receivable and cash and cash equivalents. The financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities.

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

2. Summary of significant accounting policies (continued)

(f) Financial instruments (continued)

Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. The Association mitigates this risk by collecting deposits and registration fees from patrons prior to the start of its program or service offerings. As a result, the Association is not exposed to any undue credit risk.

Currency risk

Currency risk is the risk that arises from the change in price of one currency against another. As all of the Association's transactions involve Canadian currency, the Association is not exposed to any undue currency risk.

Interest rate risk

Interest rate risk is the risk that an investment or loan payment value will change due to a change in the absolute level of interest rates or a change in any interest rate relationship. Based on the guaranteed return of the investments held by the Association, and the fact that the Association does not have any credit facilities, the Association is not exposed to significant interest rate risk.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to fund its obligations as they come due. Based on the financial position of the Association, the Association is not exposed to significant liquidity risk.

Market and other price risk

Market and other price risk is the risk that the fair value of financial instruments will fluctuate due to changes in market prices (other than those arising from interest rate or currency risk), whether those changes are caused by factors specific to an individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Because of the nature of the financial instruments held by the Association, which are comprised of secured short-term investments (fixed-rate deposits), short-term accounts receivable and cash (financial assets), and trade accounts payable / accrued liabilities (other financial liabilities), the Association is not exposed to significant market or other price risk.

There have been no changes in the Association's financial instrument risk exposures from the previous fiscal year.

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

2. Summary of significant accounting policies (continued)

(g) Internally restricted funds

The Association has established internally restricted funds as a facility reserve. Transfers to or from these funds are recorded as inter-fund transfers to or from operations.

(h) Management estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenues and expenses for the periods covered. The main estimates relate to the collectability of receivables, the useful life of property and equipment and the amounts recorded as accrued liabilities.

(i) Contributed services

Volunteers contribute many hours every year to assist the Association in carrying out its programs and services. Because of the difficulty in determining their fair value, contributed services are not recognized in these financial statements.

3. Short-term investments

Short-term investments include term deposits maturing within one year. As at August 31, 2021, the deposits carry an interest rate of 0.40% per annum.

4. Externally restricted cash

These amounts include restricted funds to be used as per the funding guidelines of the Alberta Gaming and Liquor Commission. They consist of:

	<u>2021</u>	<u>2020</u>
Casino bank account	\$ 216,243	\$ 69,302
Casino GIC	<u>-</u>	<u>203,262</u>
	<u>\$ 216,243</u>	<u>272,564</u>

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

5. Internally restricted cash and short-term investments

The Association has established internally restricted funds as a facility reserve. They consist of:

	<u>2021</u>	<u>2020</u>
Facility reserve bank account	\$ 63,855	\$ 124
Facility reserve GIC	<u>198,371</u>	<u>262,102</u>
	<u>\$ 262,226</u>	<u>262,226</u>

6. Capital assets

	<u>Cost</u>	<u>2021</u> <u>Accumulated</u> <u>Amortization</u>	<u>Net Book</u> <u>Value</u>	<u>2020</u> <u>Net Book</u> <u>Value</u>
Equipment and furniture	\$ 55,502	\$ 36,569	\$ 18,933	\$ 23,666
Outdoor playground	58,478	42,985	15,493	16,752
Leasehold improvements and parking lot	720,872	709,304	11,568	1,083
Computer hardware	<u>2,391</u>	<u>2,270</u>	<u>121</u>	<u>219</u>
	<u>\$ 837,243</u>	<u>\$ 791,128</u>	<u>\$ 46,115</u>	<u>\$ 41,720</u>

7. Deferred contributions

Deferred contributions consist of contributions that are designated to fund future expenses. These contributions will be recognized as revenue when the designated disbursements are made. At year end, they are comprised of the following:

	<u>Beginning</u> <u>Balance</u>	<u>2021</u> <u>Addition</u>	<u>Utilization</u>	<u>Ending</u> <u>Balance</u>	<u>2020</u> <u>Ending</u> <u>Balance</u>
Casino	\$ 272,564	\$ -	\$ (56,321)	\$ 216,243	\$ 272,564
	<u>\$ 272,564</u>	<u>\$ -</u>	<u>\$ (56,321)</u>	<u>\$ 216,243</u>	<u>\$ 272,564</u>

8. Deferred capital contributions

Deferred capital contributions represent funding or donations received to assist in the purchase of capital assets. These contributions are amortized on the same basis as the related capital asset.

	<u>2021</u>	<u>2020</u>
Opening balance	\$ 23,056	\$ 27,056
Addition	14,308	-
Less: Amortization	<u>(4,759)</u>	<u>(4,000)</u>
	<u>\$ 32,605</u>	<u>\$ 23,056</u>

Hounsfield Heights - Briar Hill Community Association
Notes to Financial Statements
Year ended August 31, 2021

9. Lease commitment

The land the hall is situated on is leased from the City of Calgary for a 15-year period at a nominal fee. The lease commenced on April 1, 2012 and ends on March 31, 2027.

Hounsfield Heights-Briar Hill Community Association						
Proposed Budget - 2020/2021 Fiscal Year Starting September 1, 2021						
		2021/2022	2020/2021	2020/2021		
REVENUE		PROPOSED BUDGET	ACTUAL YEAR END	APPROVED BUDGET	% of budget used	Over/(Under)
Revenue						
Community Association Revenue						
Casino Revenue		56,000.00	57,081.01	51250.00	111.38%	5,831.01
Hall and Gym Rentals		70,000.00	26,737.94	46250.00	57.81%	(19,512.06)
Drop In Programs		7,000.00	4,011.43	10000.00	40.11%	(5,988.57)
Interest Income		2,000.00	2,861.46	3000.00	95.38%	(138.54)
Memberships		2,000.00	1,514.83	3500.00	43.28%	(1,985.17)
Comm Assoc. Cdn CEWS Wage Subsidy		4,000.00	37,375.75	60000.00	62.29%	(22,624.25)
Comm Assoc. AB COVID-19 Subsidy		2,000.00	12,412.21	0.00	0.00%	0.00
YYC Grant Reimbursement		300,987.00	24,045.15	33750.00	71.24%	(9,704.85)
Sports and Recreation		15,000.00	14,150.00	20000.00	70.75%	(5,850.00)
Sub-Total CA Revenue		458,987.00	180,189.78	227,750.00	79.12%	-47,560.22
Playschool Revenues						
Playschool Tuition/Reg Revenue		29,000.00	23,345.64	29000.00	80.50%	(5,654.36)
Playschool Fundraising		1,500.00	1,500.86	1000.00	150.09%	500.86
Playschool Monetary Position (25% draw)		20,521.23	0.00	20521.23	0.00%	(20,521.23)
Unused Playschool Subsidies 2020-21		14,000.00	18,183.60	0.00	0.00%	0.00
Playschool Cdn CEWS Wage Subsidy		2,000.00	18,183.60	0.00	0.00%	0.00
Playschool AB COVID-19 Subsidy		10,000.00	20,480.00	17980.00	113.90%	2,500.00
Sub-total Playschool Revenue		77,021.23	81,693.70	68,501.23	119.26%	13,192.47
TOTAL REVENUE		536,008.23	261,883.48	296,251.23	88.40%	(34,367.75)

		2021/2022	2020/2021	2020/2021		
EXPENSE		PROPOSED BUDGET	ACTUAL YEAR END	APPROVED BUDGET	% of budget used	Over/(Under)
Community Association Expenditures						
Acctng, Legal, Other Profess		4,000.00	4,000.00	4000.00	100.00%	0.00
Advertising & Promotions		1,500.00	255.00	1500.00	17.00%	(1,245.00)
Donations		5,000.00	10,000.00	10000.00	100.00%	0.00
Interior Maintenance		5,000.00	15,945.75	48000.00	33.22%	(32,054.25)
Interior Cleaning		3,000.00	2,130.56	3000.00	71.02%	(869.44)
Ice Maintenance		3,000.00	2,150.00	3000.00	71.67%	(850.00)
Exterior Maintenance		307,650.00	2,023.93	1500.00	134.93%	523.93
Insurance		19,000.00	19,071.43	8000.00	238.39%	11,071.43
Interest & Bank Charges		100.00	72.75	100.00	72.75%	(27.25)
Interest and Penalties		0.00	319.54	0.00	0.00%	0.00
Activenet transaction fees		6,000.00	5,135.48	6200.00	82.83%	(1,064.52)
Telephone / WiFi Expense		1,300.00	1,233.79	2000.00	61.69%	(766.21)
Dues and Membership		500.00	497.71	500.00	99.54%	(2.29)
Office Expenses		3,000.00	2,364.99	2500.00	94.60%	(135.01)
Employee Appreciation		1,000.00	528.99	0.00	0.00%	0.00
Executive Director's Pay		58,000.00	51,868.62	55000.00	94.31%	(3,131.38)
Employee Benefits		6,900.00	5,099.20	6000.00	84.99%	(900.80)
Contract Bookkeeper		8,000.00	7,071.51	6000.00	117.86%	1,071.51
Hourly Wages Paid		45,000.00	14,445.82	40000.00	36.11%	(25,554.18)
EI Expense		1,650.00	1,529.19	2100.00	72.82%	(570.81)
CPP Expense		5,500.00	3,156.63	4750.00	66.46%	(1,593.37)
WCB premium		1,400.00	1,388.38	900.00	154.26%	488.38
Payroll service fee		1,000.00	911.67	1500.00	60.78%	(588.33)
Social Programs & Events		15,000.00	5,484.94	10000.00	54.85%	(4,515.06)
Sports and Recreation		6,000.00	2,703.86	10000.00	27.04%	(7,296.14)
Sports Registration Fees		5,600.00	2,292.75	10000.00	22.93%	(7,707.25)
Strategic Planning		5,000.00	0.00	1000.00	0.00%	(1,000.00)
IT/Web Support		3,000.00	316.92	1000.00	31.69%	(683.08)
Sub-Total CA Expenses		522,100.00	161,999.41	238,550.00	67.91%	(76,550.59)
Playschool Expenditures						
Playschool Teachers Pay		41,703.00	32,787.65	42838.96	76.54%	(10,051.31)
Professional Fees		5,200.00	5,192.94	5100.00	101.82%	92.94
Classroom Variable Expenses		6,925.00	4,220.39	5375.00	78.52%	(1,154.61)
Operating Expenses		12,775.40	11,253.12	12590.00	89.38%	(1,336.88)
Sub-Total Playschool Expenditures		66,603.40	53,454.10	65,903.96	81.11%	(12,449.86)
TOTAL EXPENSE		588,703.40	215,453.51	304,453.96	70.77%	(89,000.45)
CA NET INCOME		-63,113.00	18,190.37	-10,800.00	0.00%	28,990.37
PLAYSCHOOL NET INCOME		10,417.83	28,239.60	2,597.27	1087.28%	25,642.33
TOTAL NET INCOME		-52,695.17	46,429.97	-8,202.73	0.00%	54,632.70
Generated On: 9/13/2021						
Prepared by: Caroline Pankewich						

Hounsfield Heights – Briar Hill Community Association

2021 Annual General Meeting (AGM)

Board Nomination Report

Nominations for the following individuals have been accepted for the 2021/20212 HH-BH Board of Directors. Election of a maximum 14 directors will be conducted on Wednesday November 17th at the Annual General Meeting. Additional nominations will be received up until the close of nominations at the AGM. Nomination candidates are residents of HH-BH community and active members (or willing to become members if elected) and available to attend each monthly meeting and assume leadership of one of several sub-committees.

- | | |
|------------------------|--|
| • Sammet, Gunter | Vice President – Facilities Portfolio |
| • Jeff Marsh | 2 nd Vice President – Communication Portfolio |
| • LeGrandeur, Michelle | Director – Community Safety |
| • Scratch, Jason | Director – Community Safety |
| • Jason Biever | Director - Strategic Planning |
| • Winkler, Kathryn | Treasurer, Education Portfolio |
| • Wong, Kin | Director – IT, Secretary |

Available positions:

President

Director - Land Use

Director – Education

Director - Events

Nominations:

- | | |
|-------------------|----------------------|
| • Hetty Roessingh | Director – Education |
| • Patricia Leahy | Director - Events |