

Resort Village of Island View
Regular Meeting May 27th/2018

1. Call meeting to order 9:03 a.m Warren Coghlan ,Gary Wilker , Olga Thompson, Administrator present.
2. Declarations : No conflicts declared
Acceptance of Agenda –Gary Wilker moved acceptance, seconded Warren Coghlan.
3. Acceptance of Minutes March 25/2018 and Special Meeting Of May 11th of 2018.
4. Accounts Payable reviewed and approved by Gary Wilker , Seconded by Warren Coghlan. **CARRIED.**
Financial report was reviewed and approved By Gary Wilker, seconded by warren Coghlan. **CARRIED.**
5. The 3rd and last reading were completed on the Zoning Bylaws: 3rd reading for Zoning Bylaw -1 and 2 by Warren Coghlan **CARRIED.**
3rd reading for Zoning Bylaw -3 by Gary Wilker **CARRIED.**

There was a first reading of Zoning Bylaw 4-2018 by Warren Coghlan and the second reading of Zoning bylaw 4-2018 was by Gary Wilker 3rd reading was tabled.

Bylaw 3-2018 - A motion to set the Base Tax for 2018 was passed . Approved by Gary Wilker seconded by Warren Coghlan. **CARRIED**

Bylaw 4-2018 - A motion to establish a Minimum Tax bylaw was Approved by Warren Coghlan seconded by Gary Wilker **CARRIED.**

Bylaw 5-2018 - A motion to establish a mill rate factor for the tax year 2018 was passed. Approved by Gary Wilker seconded by Warren Coghlan. **CARRIED.**

6.New Business

Development Permits approved:1 Pump house for Kannenberg .

2.Kleisinger deck

3Becker waterline

Approved by Gary Wilker Seconded by Warren Coghlan

CARRIED

Resolution 2018-20 That the Village of Island View remain with the Last Mountain landfill Motion to approved Gary Wilker seconded by Warren Coghlan. **CARRIED**

Resolution 2018-21 That the Village of Island View call for the election of Mayor Of Island View. Advanced poll July 28th and Election day August 11th. Approved by Gary Wilker and seconded by Warren Coghlan. **CARRIED**

Resolution 2018-22 B That the Village of Island View grant the Resort Village recreational board up to \$2000. 00 for July 1st fireworks.

Depending on weather conditions fireworks may be subject to fire ban. Approved by Warren Coghlan seconded by Gary Wilker . **CARRIED**

Resolution 2018-23 That the Resort Village Of Island View establish an utility fee for the year 2018 of \$75.00 (seventy five dollars) for improved and unimproved lots.

Approved by Gary Wilker and seconded by Warren Coghlan **CARRIED**

It was discussed by council and decided by to donate the sum of three hundred dollars towards Mental Health Programs in Memory OF Lance Cornwell. Motion made by Warren Coghlan and seconded by Gary Wilker. **CARRIED.**

7. Committee Reports : Building Committee - Warren Coghlan discussed that the tender had been awarded , contractors will be notified and work will begin as soon as possible. Contracts to Top of the Line Plumbing , Manz Electric, Myers Concrete and Nufab Regina.

Landfill Report : Warren Coghlan and Olga Thompson attended the last meeting. Council has decided that it would be in the best interest for Resort Village to remain with the landfill at this time. The Resort Village was told that there would be no new increase cost for the Village for the remainder of the year. Those members who chose to leave the landfill ratepayers will have to pay an additional fee above the usual fees for disposal of garbage.

The long weekend proved to be busy at our dumpster location. Please only discard what is to go the bins. If bin full please move on to the next one. There was quite a bit of garbage on the ground and reports of large items that had no business being in the bin. The large items should have gone to the landfill . Our maintenance had to clean -up after the weekend, a job no one takes pleasure in doing . Please respect this area .

8. Correspondence: Sask. Energy Program: The Village had the option to join a program where Sask. Energy would add an additional surcharge to their bills which would revert some income back to the Village. After discussion council felt it would only add an extra burden to the ratepayers . Councillor Coghlan also humorously explained that he was not in conflict as he is not on natural gas. A motion was made by Warren Coghlan not to join this program seconded by Gary Wilker . **Carried**

Rm. of McKillop : Heavy haul letter from the RM asking the Village to complete a road maintenance agreement as a criteria in permit approvals . Councillor Coghlan said we already had a road maintenance agreement with the RM in place. The quarter mile the resort shares with several various ratepayers of the Rm. Island View is an older established community and the majority of the trucks are for waste removal .

Umass Convention : Councillor Gary Wilker made the motion that Olga Thompson be allowed to attend the convention in Saskatoon if she found she had the time to go . Seconded by Warren Coghlan. **CARRIED**

Strasbourg Fire Department : THE fire department sent a good overall report on their activities for the year 2017. Please remember that the call out fee is \$ 3000.00 and to check to see if their insurance policy has this added on.

9. Administrators report: It Has been a while since last spoke to you and I can say it has been a busy time. With the unfortunate loss of our mayor I would like to thank Warren ,Gary and all the people of Island View for their understanding at this time. The tenders were received for the Village office and awarded. Council will be looking for volunteers if you are able to help in any capacity please contact Glen Wilson or Warren Coghlan.

I spent a day with the auditor and she has indicated it will be finalized soon.

I attended the asset Management course in Weyburn . By the end of June council and myself are to have an statement in place. It will be basically the start of a financial plan for long term planning .

Zoning bylaws have been amended and replaced in regards to RV trailers. The present bylaw stated "NO RECREATIONAL TRAILERS" This has been changed because council realises there has always been trailers at The Resort but there are rules and regulations that have to be adhered to.

We have had several complaints in regard to speed and the misuse of the compost. Compost pile is for grass clippings and leaves. Please no elm branches they are to go to the landfill for burning.

A compound key is now available for those who have paid spots for 2018.

Well enough of RULES I would like to say that I enjoy the work here and I can say that I have been treated with great respect and I appreciate that. I want to wish everyone a Healthy and Happy summer at the lake. Olga

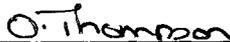
Next meeting : June 24 /2018 9 o'clock.

Meeting adjourned .

DATE:



Deputy Mayor



Administrator

PRIORITY ACCOUNTING SERVICES CPA PROF. CORP. 2144 CORNWALL STREET, REGINA, SK, S4P 2K7 306-305-2777

Independent Auditors' Report

To the council of the Resort Village of Island View

We have audited the Statement of Financial Position of the Resort Village of Island View as at December 31, 2017 and the Statements of Operations, Changes in Financial Assets and Cash Flows for the year then ended, and the related notes including a Summary of Significant Accounting Policies.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Auditor's opinion

In our opinion these financial statements present fairly, in all material respects, the financial position of the Resort Village of Island View as at December 31, 2017 and the result of its operations and cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards

The additional information included in the accompanying supporting schedules has not been independently verified by us other than in the course of audit of the financial statements to the extent necessary to allow us to express an opinion thereon.

Regina, Saskatchewan

June 11, 2018

Priority Accountants CPA
Chartered Professional Accountant

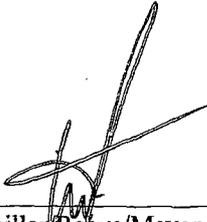
Management's Responsibility

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

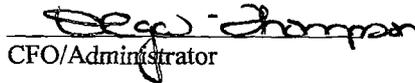
In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed of elected officials who are not employees of the Municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Priority Accounting Services CPA Prof. Corp, an independent firm of CPA designation, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.



Councillor/Reeve/Mayor



CFO/Administrator

Municipality of Resort Village of Island View
Consolidated Statement of Financial Position
As at December 31, 2017

Statement 1

2017 2016

FINANCIAL ASSETS

Cash and Temporary Investments (Note 2)	335,857	254,236
Taxes Receivable - Municipal (Note 3)	38,509	38,922
Other Accounts Receivable (Note 4)	16,560	9,846
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	-	-
Debt Charges Recoverable (Note 7)	-	-
Other (Specify)		
Total Financial Assets	390,926	303,004

LIABILITIES

Bank Indebtedness (Note 8)		
Accounts Payable	6,490	575
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)		
Other Liabilities		
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
Total Liabilities	6,490	575

NET FINANCIAL ASSETS (DEBT)

384,436 302,429

NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	124,321	181,450
Prepayments and Deferred Charges		
Stock and Supplies		
Other (Note 14)	-	-
Total Non-Financial Assets	124,321	181,450

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)

508,757 483,879

Municipality of Resort Village of Island View
Consolidated Statement of Operations
As at December 31, 2017

Statement 2

	2017 Budget	2017	2016
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	221,500	160,921	175,233
Fees and Charges (Schedule 4, 5)	47,600	33,818	38,110
Conditional Grants (Schedule 4, 5)	-	-	-
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	-	783	2,121
Other Revenues (Schedule 4, 5)	-	11,414	-
Total Revenues	269,100	206,935	215,464
EXPENSES			
General Government Services (Schedule 3)	114,800	80,904	73,762
Protective Services (Schedule 3)	13,000	11,327	5,362
Transportation Services (Schedule 3)	67,162	56,425	55,052
Environmental and Public Health Services (Schedule 3)	21,500	12,144	12,090
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	9,950	12,423	3,445
Utility Services (Schedule 3)	11,200	16,569	7,507
Total Expenses	237,612	189,793	157,218
Surplus (Deficit) of Revenues over Expenses before Other C	31,488	17,143	58,246
Change in Non-Financial Assets			
Provincial/Federal Capital Grants and Contributions (Sch	7,298	7,735	-
Surplus (Deficit) of Revenues over Expenses	38,786	24,878	58,246
Change in Non-Financial Assets			
Accumulated Surplus (Deficit), Beginning of Year	483,879	483,879	425,633
Accumulated Surplus (Deficit), End of Year	522,665	508,757	483,879

Resort Village of Island View
Account Payables for
May, 2018

Date	Chq #	Cheque payable to	Amount
30/04/2018	4251	Olga Thompson	1,325.00
30/04/2018	4252	Olga Thompson	277.83
15/05/2018	4253	Staples	173.68
27/05/2018	4254	Olga Thompson	1,500.00
27/05/2018	4255	Marilyn Labatte	900.00
27/05/2018	4256	Custom Hardware (Olga Thompson)	255.30
27/05/2018	4257	Warren Coghlan	222.54
27/05/2018	4258	Glen Wilson	922.03
27/05/2018	4259	Glen Wilson	200.00
27/05/2018	4260	Laura Wilson	15.00
27/05/2018	4261	The Workers Compensation Board	776.41
27/05/2017	4262	Last Mountain Landfill	2,495.74
27/05/2018	4263	Sharon Moreatu	225.00
27/05/2018	4264	Ron Braumberger	1,000.00
27/05/2018	4265	Publications Saskatchewan	30.00

Total Payables

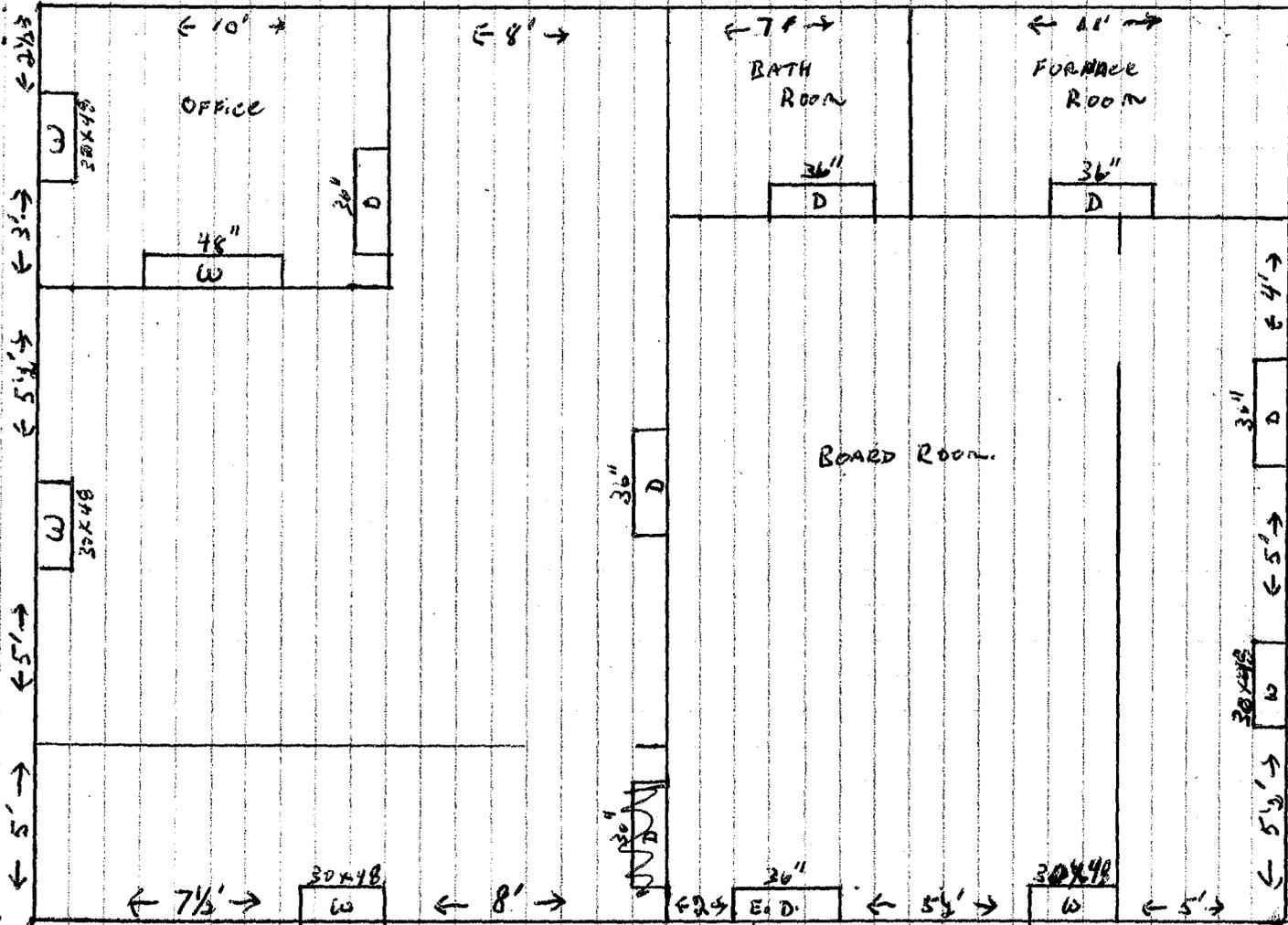
\$ 10,318.53

NORTH

← 26' →

EAST

← 36' →



WEST

SOUTH

- 2x6 Ext Walls 9ft
- 4/12 Pitch Gable Roof 2' over Han
- 2 Commercial Steel Doors c/w Steel Frames
- 2-30x48 Fixed over Alowing windows
- 3-30x40 Fixed windows