SUMMER VILLAGE OF WHITE SANDS COUNCIL MEETING AGENDA
April 29th, 2016
9:00 AM
Town of Stettler Office

1. Call to Order

2. Additions to Agenda

3. Minutes

   a. Adoption of the Minutes of the Regular Summer Village of White Sands Council Meeting held on April 8th, 2016 — 2-5

4. Financial
   a. Bank Reconciliation as of March 31st, 2016 — 6
   b. Statement of Revenue & Expenses as of March 31st, 2016 — 7
   c. Accounts Payable as of March 18th, 2016 — 8-10

5. Administration/Current Concerns
   a. Dump Trailier — 11
   b. 2015 Financial Statements — 12-52
   c. Council/Staff Reports — verbal

6. Correspondence
   a. Minister's Awards for Municipal Excellence — 53-54

7. Bylaws
   a. Bylaw 155-16: To regulate the disposal of sewage and wastewater within the Summer Village. — 55-56

8. Additions

9. In-Camera Session

10. Next Meeting Date: April 29th 9am

11. Adjournment

MINUTES OF THE REGULAR COUNCIL MEETING
OF THE SUMMER VILLAGE OF WHITE SANDS COUNCIL
HELD ON APRIL 8, 2016
TOWN OF STETTLER BOARD ROOM

Present: Mayor Lorne Thurston
Councillor Barry Guenette (Teleconference)
Councillor Colin Adair (Teleconference)
Chief Administrative Officer Graham Scott
Corporate Secretary Charleen Smith

Absent: None

1. **Call to Order**: Mayor Thurston called the Council Meeting to order at 8:00 a.m.

2. **Agenda Additions/Approval**

Motion 16:04:01 Moved by Councillor Adair to approve the agenda as presented with the following additions:

8(a) Chipping/Education Program
8(b) Bylaw Enforcement Update
9(a) In-Camera Session re: Personnel

MOTION CARRIED
Unanimous

3. **Adoption of Minutes**

(a) Minutes of the Regular Council Meeting held on February 12, 2016

Motion 16:04:02 Moved by Councillor Guenette that the Minutes of the Regular Council Meeting held on February 12, 2016 be approved with the following amendment:

Councillor Barry Guenette attended the February 12, 2016 meeting (not by teleconference).

MOTION CARRIED
Unanimous

Business Arising from the February 12, 2016 Minutes

Process had begun for three applications for waterlines to Monitor, from Coronation to Brownfield and the SVWS.

It was noted that when the fill station is available in the Village – anyone will be able to use it.

The grant for the generator for the ambulance station has been refused will re-apply.

Al will back the truck on a hill for the gravel so the SVWS will not have to purchase a small tractor bucket.

4. **Financial** (a) Bank Reconciliation as of January 31, 2016

Motion 16:04:03 Moved by Councillor Guenette that the Summer Village of White Sands Council approve that Financial Item 4(a) be accepted for information.

MOTION CARRIED
Unanimous

(b) Bank Reconciliation as of February 29, 2016

Motion 16:04:04 Moved by Councillor Adair that the Summer Village of White Sands Council approve that Financial Item 4(b) be accepted for information.

MOTION CARRIED
Unanimous

(c) Statement of Revenue & Expenses as of February 29, 2016

Motion 16:04:05 Moved by Councillor Guenette that the Summer Village of White Sands Council approve that Financial Item 4(c) be accepted for information.

MOTION CARRIED
Unanimous

(d) Accounts Payable as of March 18, 2016

Motion 16:04:06 Moved by Councillor Adair that the Accounts Payable for the periods: February 22, 2016 ($7,475.76) & March 18, 2016 ($25,157.29) for the total amount of $32,633.05 having been paid, be accepted as presented.

MOTION CARRIED
Unanimous

5. **Administration/Current Concerns**

(a) ASVA/AUMA CAO Meeting

CAO G. Scott advised that the ASVA/AUMA CAO Meeting will be held on May 9th or May 10th depending on the majority that can attend on these dates. He noted that this meeting in not for Councillors, but Summer Village CAOs and/or CAO Assistants to get updates and discuss current issues. He questioned if SVWS Councillors would like him to attend.

The consensus was to have CAO G. Scott attend the ASVA/AUMA CAO Meeting in May 2016.

Motion 16:04:07 Moved by Councillor Guenette that the Summer Village of White Sands approve that CAO G. Scott attend the ASVA/AUMA CAO Meeting in May 2016.

MOTION CARRIED
Unanimous

(b) Council/Staff Reports

- Maynard Subdivision Meeting rescheduled until May – may have to revise the Land Use Bylaw.
- Village maintenance proposal.
- No fire ban in the Village.
- Wait until May to deal with the cardboard bin.
- $2,000 spent on gazebo to date – still need to install the roof.
- Town Equipment Sale – April 7 & 8 – Graham to check the interlocking blocks and put in a bid (to be used between the hall and the shed).
- D. Dittrick will be orientating Lisa Tait, Assistant Development Officer.
- Spring newsletter to go out shortly.

- Grant Capital Item of $15,000-$16,000 for a pump trailer (will shop around)
- Will have to look into Street Improvements on Carriage Road once house has been built.
- Purchase a yellow flashing light for Al's truck (safety issue).
- Graham to order SVWS magnet signage for Al's truck.

6. **Correspondence**

7. **Bylaws** (a) Bylaw 154-16

CAO G. Scott explained that Bylaw 154-16 is a bylaw to provide a penalty to be applied to unpaid taxes and to provide for monthly tax payments.

Motion 16:04:08 Moved by Councillor Guenette that the Summer Village of White Sands Council give first reading to Bylaw 154-16 as presented.

MOTION CARRIED
Unanimous

Motion 16:04:09 Moved by Councillor Adair that the Summer Village of White Sands Council give second reading to Bylaw 154-16 as presented.

MOTION CARRIED
Unanimous

Motion 16:04:10 Moved by Councillor Guenette that the Summer Village of White Sands Council give permission for third and final reading to Bylaw 154-16 as presented.

MOTION CARRIED
Unanimous

Motion 16:04:11 Moved by Councillor Adair that the Summer Village of White Sands Council give third and final reading to Bylaw 154-16 as presented.

MOTION CARRIED
Unanimous

Corporate Secretary C. Smith departed the meeting at 8:48 a.m.

9. **In-Camera Session**: (a) Personnel

Motion 16:04:12 Moved by Councillor Guenette that the Summer Village of White Sands Council proceed into an In-Camera Session with the CAO present to discuss the In-Camera item.

MOTION CARRIED
Unanimous at 8:48 a.m.

Motion 16:04:13 Moved by Councillor Adair that the Summer Village of White Sands Council return to the regular meeting.

MOTION CARRIED
Unanimous at 9:05 a.m.

8. **Additions** (a) Chipping/Education Program

CAO G. Scott explained that the FireSmart Educational Program and Chipping Event is designed as a two stage program:

1. Educate summer village residents on how to reduce wildfire hazards on their properties (This would entail the contractor (CPP Environmental Corp) coming out to a summer village or a group of summer villages and explaining how to reduce wildfire hazards on their property in accordance to what has been prescribed in their Wildfire Mitigation Strategy.)

2. Assist summer village residents with the removal of woody debris from their properties. (This would see residents putting woody debris from their property to the roadside for removal.)

The ASVA is applying for a project grant and needs to include the level of interest from summer villages in the proposal. The application has to be submitted by April 28th. If you can please respond by **April 15, 2016** (extended time line) and let us know whether or not your summer village(s) may be interested. We recognize that this doesn't give you time to take it to your Councils - we are just looking for interest at this time, not a commitment.

(b) Bylaw Enforcement Update

CAO G. Scott explained that owners have been charged because of their dogs running at large. A reminder to keep your dog on a leash will be put in the spring newsletter.

Mayor Thurston explained that they will need to sweep again to get gravel out of the ditches.

10. **Next Meeting Date** April 29, 2016 at 9:00 am

11. **Adjournment**

Motion 16:04:14 Moved by Councillor Adair that this Regular Meeting of the Summer Village of White Sands Council be adjourned.

MOTION CARRIED
Unanimous at 9:15 a.m.

_____
MAYOR

_____
CHIEF ADMINISTRATIVE OFFICER

L

SUMMER VILLAGE OF WHITE SANDS
BANK RECONCILIATION
As of March 31, 2016

Net Balance at End of Previous Month	$	881,975.68
ADD: General Receipts		11,559.94
Interest Earned		666.67
Investments Matured		0.00
SUBTOTAL		894,202.29
LESS: General Disbursements		90,767.00
Investments		0.00
Returned Cheques		
Bank Charges		9.34
SUBTOTAL		90,776.34
NET BALANCE AT END OF CURRENT MONTH	**$**	**803,425.95**
Balance at End of Month - Bank		805,384.70
ADD: Outstanding Deposits		
LESS: Outstanding Cheques		1,958.75
NET BALANCE AT END OF CURRENT MONTH	**$**	**803,425.95**
INVESTMENTS:		
		0.00
SUBTOTAL		0.00
TOTAL CASH ON HAND AND ON DEPOSIT	**$**	**803,425.95**

THIS STATEMENT SUBMITTED TO SUMMER VILLAGE OF WHITE SANDS THIS
1st DAY OF April 2016

MAYOR

CHIEF ADMINISTRATIVE OFFICER

SUMMER VILLAGE OF WHITE SANDS
STATEMENT OF REVENUE AND EXPENDITURES
AS OF MARCH 31, 2016

	YTD Actual	Variance	Annual Budget
Revenue			
General Administration	73.68	10,845.32	10,919.00
Protective Services	-	960.00	960.00
Roads, Streets, Transporation	-	11,783.00	11,783.00
Planning & Development	895.85	21,804.15	22,700.00
Recreation & Parks	-	-	-
Taxes/Penalties	2,064.49	544,812.51	546,877.00
Other Revenue	1,377.26	2,622.74	4,000.00
Total Revenue	**$ 4,411.28**	**$ 592,827.72**	**$ 597,239.00**
Expenses			
Council & Legislative	149.54	12,350.46	12,500.00
General Administration	9,493.25	52,335.75	61,829.00
Fire Fighting & Preventive	-	39,828.00	39,828.00
Ambulance	-	-	-
Bylaw Enforcement	-	5,000.00	5,000.00
Roads, Streets, Transportation	(9,793.81)	79,773.81	69,980.00
Water Department	138.72	10,191.28	10,330.00
Garbage Collection & Disposal	596.94	12,623.06	13,220.00
Planning & Development	1,350.00	29,150.00	30,500.00
Parks & Recreation	3,891.32	30,608.68	34,500.00
Requisitions	9,197.00	287,527.00	296,724.00
Contingency	-	21,828.00	21,828.00
Total Expenses	**$ 15,022.96**	**$ 581,216.04**	**$ 596,239.00**
Surplus/Deficit	$ (10,611.68)	$ 11,611.68	$ 1,000.00

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID First	Last
Vendor Name	First	Last	Cheque Number 5002	5007
Cheque Date	First	Last		

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Alberta Animal Services	5002	2016-04-04	$997.50

Invoice Description	Invoice Number	Invoice Amount
Jan, Feb, Mar Bylaw Enforcemen	11567	$997.50

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
County of Stettler Housing Aut	5003	2016-04-04	$9,197.00

Invoice Description	Invoice Number	Invoice Amount
2nd Quarter 2016 Requisition	2016.04.01	$9,197.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Enmax	5004	2016-04-04	$393.88

Invoice Description	Invoice Number	Invoice Amount
Feb Power Bill	16-2582154	$393.88

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Mirror Fresh Water	5005	2016-04-04	$125.00

Invoice Description	Invoice Number	Invoice Amount
Potable Water	733992	$125.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Parkland Regional Library	5006	2016-04-04	$179.16

Invoice Description	Invoice Number	Invoice Amount
2nd Quarter 2016 Requistion	160250	$179.16

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
The Minister of Finance	5007	2016-04-04	$5.00

Invoice Description	Invoice Number	Invoice Amount
Discharge of Tax Notification	2016.03.31	$5.00

Total Cheques	$10,897.54

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID First	Last
Vendor Name	First	Last	Cheque Number 5008	5017
Cheque Date	First	Last		

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Access Gas Services	5008	2016-04-22	$131.34

Invoice Description	Invoice Number	Invoice Amount
March 2016 Gas Bill	201603-3683	$131.34

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Berger, Allen	5009	2016-04-22	$4,477.30

Invoice Description	Invoice Number	Invoice Amount
April Maintenance Contract	270243	$4,177.30
Mar Fuel/Phone Allowance	2016.04.06	$300.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
County of Stettler #6	5010	2016-04-22	$500.00

Invoice Description	Invoice Number	Invoice Amount
2016 Disaster Services Invoice	COS-000899	$500.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
IJD Inspections Ltd.	5011	2016-04-22	$280.60

Invoice Description	Invoice Number	Invoice Amount
P&D Building Permit	WS2016-03	$280.60

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Stettler Home Hardware	5012	2016-04-22	$10.49

Invoice Description	Invoice Number	Invoice Amount
Janitor Supplies	103845	$10.49

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Stettler Waste Management Auth	5013	2016-04-22	$2,987.00

Invoice Description	Invoice Number	Invoice Amount
1sr Qtr 2016 Waste Requisition	SWM-0000442	$2,987.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Town of Stettler	5014	2016-04-22	$653.36

Invoice Description	Invoice Number	Invoice Amount
Corp Visa Paint Tables/Blade	IVC024029	$376.18
2 Pallerts of Pavers	2016.04.11	$277.18

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Watson Welding Ltd.	5015	2016-04-22	$210.00

Invoice Description	Invoice Number	Invoice Amount
Fabricate Spreader Bar	4910	$210.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Yesterday's Meals on Wheels Se	5016	2016-04-22	$115.50

Invoice Description	Invoice Number	Invoice Amount
Hall Septic Pumpout	15862	$115.50

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
ZAP Municipal Consulting Inc.	5017	2016-04-22	$708.75

Invoice Description	Invoice Number	Invoice Amount
March Contracted Dev Officer	2016-03-31	$708.75

Total Cheques	$10,074.34

Western Iron Trailers Inc.
4547 - 50th Avenue
Lacombe, Alberta T4L 2B5

April 22/16

2016 83" X 14' PJ dump

25/16 adjustable Coupler
2 X 7000 lb spring axles
Spreader gate
cold weather wiring
Tarp 110 charger
Spare + mount
Slide under ramps
Tie rings in box
Tarp Tie hooks
10 guage floor + sides
Stake pockets
12 K front Jack
Scissor lift hoist
elec/hydraulic

11,255.00
Tire levy 20.00
11275.00
GST 563.75
*11,838.75

In Stock

40° dump
24" sides

2016 83" X16' PJ dump
25/16 adjustable Coupler
2 X 7000 lb spring axles
Spreader gate
cold weather wiring
Tarp
Spare + mount
Slide under ramps
Tie rings in box
Tarp Tie hooks
10 guage floor + sides
Stake Pockets
12 K front Jack
Scissor lift hoist
elec / hydraulic
110 CHarger

12,100.00
Tire levy 20.00
12120.00
GST 606.00
*12726.00

Order

40° dump
24" sides
T Hanks

Doug Dimmick
403- 782- 9300

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Eric A. Peterson, CPA, CA (Associate) *Robert J. Krejci, CA (Associate) *Barry D. Gitzel, CPA, CA (Associate)

April 5, 2016

Summer Village of White Sands
Box 119
Stettler, AB
T0C 2L0

Dear Council:

The purpose of this letter is to outline the terms of our engagement to audit the financial statements of Summer Village of White Sands. We confirm our acceptance and understanding of this engagement by means of this letter.

1. Objective, Scope, Limitations and Responsibilities

We shall conduct an audit in accordance with Canadian generally accepted auditing standards and will issue an audit report at the conclusion of our examination. The report will contain our opinion as to whether the financial statements present fairly in all material respects, in accordance with Canadian public sector accounting standards, the financial position, results of operations and cash flows of the municipality. If during the course of our work it appears for any reason that we will not be in a position to render an unqualified opinion on the financial statements, we will discuss this with you. It is possible that because of unexpected circumstances, we may determine that we cannot render a report or complete the engagement. If circumstances require, we may seek legal advice as to whether we should resign from the engagement prior to completion. Unless anticipated difficulties are encountered our report will be substantially in the following form:

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Summer Village of White Sands, which comprise the statement of financial position as at (fiscal year-end) and the statements of changes in net financial assets (debt), operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted 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 disclosures 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 the 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Summer Village of White Sands as at (fiscal year-end) and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Stettler, AB
(Date) CHARTERED PROFESSIONAL ACCOUNTANTS

Any specific restrictions on the use or intended users of the auditor's report, and statement(s) (if appropriate) about the specific restriction(s) will be set out in the auditor's report.

Our examination will be directed to the expression of our opinion on the aforementioned financial statements taken as a whole. Canadian generally accepted auditing standards will be employed in the performance of our audits. These standards provide for an audit which reduces the risk of not detecting a material misstatement. An audit does not guarantee that all material misstatements will be detected. An auditor conducting an audit in accordance with Canadian generally accepted auditing standards plans and performs the audit to obtain reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. Due to the inherent limitations of an audit, the auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected even though the audit is properly planned and performed. The inherent limitations of an audit include the use of judgement, testing of the data underlying the financial statements, inherent limitations of internal control and the fact that much of the audit evidence available is persuasive rather than conclusive in nature.

Our audit includes assessing the risk that the financial statements may contain misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole as well as examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We will assess the accounting principles used and their application and assess the significant estimates made by management and evaluate the overall financial statement presentation. Our work will not include a detailed check of the municipality's transactions for the period. Therefore, an auditor's examination, based on the concept of selective testing of the data being examined, is not designed, and cannot be relied upon, to disclose incidents of fraud and other irregularities. An audit is less likely to detect material misstatements arising from fraud because fraud is usually accompanied by acts designed to conceal its existence. Accordingly, audit procedures that are effective for detecting an unintentional misstatement may be ineffective for an intentional misstatement that is concealed. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. Should any such errors or irregularities or evidence of illegal or possibly illegal acts come to our attention, we will report them to you.

Our audit is not designed to express an opinion as to whether the systems of internal control established by management have been properly designed or have been operating effectively. However, we will obtain sufficient understanding of those internal controls that impact on the collection, recording and processing of financial data for us to design the nature, timing and extent of our audit procedures, as well as to identify types of potential misstatements and factors that affect the risks of material misstatement. If we identify significant deficiencies in the design or implementation of internal controls we will communicate them to the appropriate level of management.

During the course of our audit, financial statement misstatements may be identified, either through our audit procedures or through communication with your employees. We will bring these misstatements to your attention as proposed adjustments. Any conclusion not to record proposed adjustments must be confirmed to us in writing as part of the representation letter to be provided at the end of our audit. At the conclusion of our audit, we will communicate to those with oversight responsibility all such unrecorded adjustments as well as any other matters of significance. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will communicate in writing to the Council the relationships between our firm and Summer Village of White Sands (including related entities) that, in our professional judgment may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to Summer Village of White Sands.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of Summer Village of White Sands without Summer Village of White Sands's prior consent, unless required to do so by legal authority, or the rules of professional conduct/code of ethics of the Institute of Chartered Professional Accountants of Alberta.

The working papers prepared in conjunction with our audit are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

2. Council's Responsibility

The council's role is to act in an objective, independent capacity as a liaison between the auditors and management to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

They should make known to the auditors any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or auditor's report.

As well, they should review the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness.

3. Management's Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility for:

Financial Statements

(a) the preparation and fair presentation of Summer Village of White Sands's financial statements in accordance with Canadian public sector accounting standards;

Completeness of Information

(b) providing us with and making available complete financial records and related data, and copies of all

minutes of meetings;

(c) providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;

(d) providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;

(e) providing us with information regarding all related parties and related party transactions;

(f) providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;

(g) providing us with information relating to claims and possible claims, whether or not they have been discussed with Summer Village of White Sands's legal counsel;

(h) providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Summer Village of White Sands is contingently liable;

(i) providing us with information on whether Summer Village of White Sands has satisfactory title to assets, liens or encumbrances on assets exist, or assets are pledged as collateral;

(j) providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;

(k) providing us with information concerning subsequent events;

(l) preparing various schedules and analyses, and making various invoices and other documents available to our staff; and

(m) providing us with unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Fraud and Error

(n) the design and implementation of internal controls to prevent and detect fraud and error;

(o) an assessment of the risk that the financial statements may be materially misstated as a result of fraud;

(p) providing us with information relating to fraud or suspected fraud affecting the entity involving:

(i) management;
(ii) employees who have significant roles in internal control; or
(iii) others, where the fraud could have a non-trivial effect on the financial statements;

(q) providing us with information relating to any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others;

Other

(r) communicating their belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

(s) providing us with their assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;

(t) providing us with an assessment of all areas of measurement uncertainty known to management that are

required to be disclosed;

(u) establishing and maintaining an adequate internal control structure;

(v) establishing and maintaining procedures for financial reporting;

(w) safeguarding of assets;

(x) providing us with representations on specific matters communicated to us during the engagement; and

(y) following applicable laws and regulations.

4. Audit Approach

Outlined below are certain aspects of our audit approach. Our general approach to the audit is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

The audit inherent and control environment risks are assessed as normal. Inherent risk is a function of the industry and management. Control environment reflects the overall attitude, awareness and actions of management concerning the importance of controlling the business. Our firm follows a risk-based approach. We focus our audit work on higher risk areas that have a higher risk of being materially misstated, as that will make our audit more effective and efficient.

We will use tests of details of balances and substantive analytical procedures to respond to our risk assessment.

Our planned extent of audit work related to internal control includes obtaining a sufficient understanding to plan the audit, but the scope of our understanding will be insufficient to express an opinion as to the effectiveness or efficiency of the entity's controls.

This non-reliance on internal control will affect our substantive year-end audit procedures. Our substantive procedures are designed to obtain audit evidence to support year-end balances and transactions and include analysis, confirmation, examination of documents, etc.

5. Management Letter

As part of our services, we may also submit to you a memorandum containing any suggestions for improvement of existing systems of internal control, accounting policies and procedures and other related matters which come to our attention during the course of our work. The audit is not designed to identify matters to communicate or express an opinion as to the effectiveness or efficiency of the municipality's controls.

6. Representation Letter

In accordance with Canadian generally accepted auditing standards, we will request certain written representations from management at the close of our examination in order to confirm oral representations given to us and to indicate and document the continuing appropriateness of such representations. This also reduces the possibility of a misunderstanding concerning the matters that are the subject of the representations.

7. Other Terms of Engagement

In addition to the audit services referred to above, we will, as allowed by the Rules of Professional Conduct, prepare other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

8. Fees

Fees for our services will be based on our regular rates plus out-of-pocket expenses and applicable GST. Bills will be rendered on a completion of engagement basis with payment to be made upon presentation. Fees for any additional services may be established separately. If significant additional time is necessary, we will discuss the reasons with you before we incur the additional costs. The firm's standard payment terms require payment in full within 30 days of the date the account is rendered. Interest is charged at 1 1/2% per month (19.56% per annum) on overdue accounts.

If with respect to this audit engagement or related services, we are required by government regulation, subpoena, or other legal process to produce our working papers, or to respond to information requests, we will bill the time incurred based on our regular rates plus direct out-of-pocket expenses and applicable GST.

If we elect to terminate our services for non-payment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

9. Governing Legislation and Dispute Resolution

This engagement letter is subject to and governed by the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

You agree that:

a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and

b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated as a result of this engagement shall be administered with the Province of Alberta, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

10. Indemnity Provisions

Your municipality hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

(a) The breach by your municipality, or its councillors, officers, agents or employees, of any of the covenants made by your municipality herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm; and

(b) The services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your municipality.

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon

time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your municipality of its obligations.

11. Personal Information

It is acknowledged that we and our staff will have access to all personal information in your custody that we require to complete our engagement. Partners and staff will work together to complete the engagement. Our services are provided on the basis that:

(a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and

(b) We will hold all personal information in compliance with our Privacy Statement.

12. File Inspections

In accordance with professional regulations (and by Firm policy), our client files must periodically be reviewed by practice inspectors, external monitors and by other firm personnel to ensure that we are adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

13. Communications

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the communications, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communications of confidential or proprietary information.

14. Use and Distribution of our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of Summer Village of White Sands and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party. We have no knowledge of any individual investor concerns or intentions and no investor should make any personal decision based on the audited statements because they were not prepared for that purpose.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

If reproduction or publication of our report is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original documents.

15. Continuance of Service

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all the parties.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning to us the copy enclosed.

It is a pleasure for us to be of service to you. We look forward to many years of association with you and Summer Village of White Sands.

Yours very truly,

Gitzel & Company

GITZEL & COMPANY

We agree with your understanding of the terms of your engagement as auditors of Summer Village of White Sands as set out in this letter.

Summer Village of White Sands

Per: _____ Date: _____
Councillor

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Eric A. Peterson, CPA, CA (Associate) *Robert J. Krejci, CA (Associate) *Barry D. Gitzel, CPA, CA (Associate)

April 5, 2016

Council
Summer Village of White Sands
Box 119
Stettler, AB
T0C 2L0

Dear Council:

We have been engaged to audit the financial statements of Summer Village of White Sands for the year ended December 31, 2015. Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

a. holding a financial interest, either directly or indirectly, in a client;
b. holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
c. personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
d. economic dependence on a client; and
e. provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are aware of the following relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from December 31, 2014 to December 31, 2015.

The financial statements will be prepared by our firm in consultation with management. We will prepare journal entries and determine the classification of transactions with the approval of management.

Canadian generally accepted auditing standards require that we confirm our independence to the Council in the context of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta. Accordingly, we hereby confirm that we are independent with respect to the municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta as of December 31, 2015.

This report is intended solely for the use of the board of directors, management and council and others within the municipality and should not be used for any other purposes.

Yours very truly,

Gitzel & Company

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

Acknowledgement of Council:

I have read, reviewed and understand the above independence matters:

_____ _____(Date)

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Eric A. Peterson, CPA, CA (Associate) *Robert J. Krejci, CA (Associate) *Barry D. Gitzel, CPA, CA (Associate)

SUMMER VILLAGE OF WHITE SANDS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

4912 - 51 St., Box 460, Stettler, AB T0C 2L0 Phone: 403-742-4431 Toll Free: 1-877-742-4431 Fax: 403-742-1266 www.gitzel.ca

*DENOTES PROFESSIONAL CORPORATION

INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council

Summer Village of White Sands

We have audited the accompanying financial statements of the Summer Village of White Sands, which comprise the statement of financial position as at December 31, 2015, and the statements of operations, changes in net financial assets/debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted 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 disclosures 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 the 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Summer Village of White Sands as at December 31, 2015, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Stettler, Alberta
April 29, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

GITZEL & COMPANY CHARTERED PROFESSIONAL ACCOUNTANTS

SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2015

	2015	2014
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	$ 871,050	$ 593,366
Investment in Shirley McCellan Regional Water Service Com.	75,042	75,042
Receivables		
Taxes and Grants in Place of Taxes (Note 3)	10,064	10,561
Trade and Other Receivables	8,971	7,894
Other Assets	-	172
TOTAL FINANCIAL ASSETS	965,127	687,035
LIABILITIES		
Accounts Payable and Accrued Liabilities	$ 29,488	$ 65,071
Deferred Revenue (Note 4)	479,970	206,000
Other Current Liabilities	-	-
Long-term Liabilities (Note 14)	69,107	70,930
Other Long-term Liabilities	47,500	47,500
TOTAL LIABILITIES	$ 626,065	$ 389,501
NET FINANCIAL ASSETS (DEBT)	**$ 339,062**	**$ 297,534**
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 7, Schedule 2)	446,008	409,513
Prepaid Expenses	4,852	4,717
TOTAL NON-FINANCIAL ASSETS	450,860	414,230
ACCUMULATED SURPLUS (Note 9)	**$ 789,922**	**$ 711,764**

Mayor

Date

SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
REVENUES			
Net Municipal Taxes (Schedule 3)	$ 211,369	$ 245,641	$ 236,188
Sales and User Fees	850	1,745	2,055
Government Transfers for Operating (Schedule 4)	21,602	26,367	9,140
Investment Income	4,250	10,522	6,847
Rentals	710	714	714
Penalties and Costs of Taxes	4,500	5,711	4,129
Licenses and Permits	22,700	18,606	6,058
Fines	250	160	-
Other	-	(171)	34
Net Gain on Sale of Tangible Capital Assets	-	500	-
Total Revenue	**$ 266,231**	**$ 309,795**	**$ 265,165**
EXPENSES (Schedule 5)			
Legislative	12,500	12,221	13,480
Administration	61,829	54,166	55,445
Protective Services	45,328	38,070	38,614
Transportation	69,980	85,645	86,004
Water Supply and Distribution	10,330	8,752	7,904
Waste Management	13,220	13,022	12,161
Subdivision Land Development	30,500	16,499	16,438
Parks & Recreation	34,500	33,291	30,985
Amortization (Note 13)	-	34,759	29,572
Total Expenses	**$ 278,187**	**$ 296,425**	**$ 290,603**
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	**$ (11,956)**	**$ 13,370**	**$ (25,438)**
OTHER			
Contributed Assets	$ -	$ -	$ -
Government Transfers for Capital (Schedule 4)	-	64,788	65,436
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	**$ (11,956)**	**$ 78,158**	**$ 39,998**
ACCUMULATED SURPLUS, BEGINNING OF YEAR	$ 711,764	$ 711,764	$ 671,766
ACCUMULTED SURPLUS, END OF YEAR	**$ 699,808**	**$ 789,922**	**$ 711,764**

SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	**$ 71,754**	**$ 78,158**	**$ 39,998**
Acquisition of Tangible Capital Assets	(71,254)	(71,254)	(82,243)
Proceeds on Disposal of Tangible Capital Assets	-	-	-
Amortization of Tangible Capital Assets	-	34,759	29,572
(Gain) Loss on Sale of Tangible Capital Assets	-	-	-
	$ (71,254)	**$ (36,495)**	**$ (52,671)**
Acquisition of Prepaid Assets	-	(4,852)	(4,717)
Use of Prepaid Assets	-	4,717	1,381
	$ -	**$ (135)**	**$ (3,336)**
(INCREASE) DECREASE IN NET DEBT	**$ 500**	**$ 41,528**	**$ (16,009)**
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	$ 297,534	$ 297,534	$ 313,543
NET FINANCIAL ASSETS (DEBT), END OF YEAR	**$ 298,034**	**$ 339,062**	**$ 297,534**

SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Actual	2014 Actual
OPERATING ACTIVITIES		
Excess (Shortfall) of Revenues Over Expenditures	$ 78,158	$ 39,998
Non-cash items included in excess (shortfall) of revenues over expenditures:		
Amortization of Tangible Capital Assets (Note 13)	34,759	29,572
(Gain) Loss on Sale of Tangible Capital Assets	-	-
Non-cash Charges to Operations (net change):		
Taxes and Grants in Lieu Receivables	497	(1,944)
Trade and Other Receivables	(1,077)	90
Other Financial Assets	172	(35)
Prepaid Expense	(135)	(3,336)
Accounts Payable and Accrued Liabilities	(35,583)	50,859
Deferred Revenue	273,970	(3,063)
Current Liabilities	-	-
Sale/(Purchase) of Inventory Held for Resale	-	-
Net Cash Provided by (used in) Operating Activities	**350,761**	**112,141**
CAPITAL ACTIVITIES		
Acquisition of Tangible Capital Assets	(71,254)	(82,243)
Proceeds on Sale of Tangible Capital Assets	-	-
Cash Applied to Capital Transactions	**(71,254)**	**(82,243)**
INVESTING ACTIVITIES		
Decrease (Increase) in Restricted Cash and Short-term Investments	(273,970)	3,063
Investment in Shirley McClellan Regional Water Services Commission	-	-
Net Cash Provided by (Used In) Investing Activities	**(273,970)**	**3,063**
FINANCING ACTIVITIES		
Due to Shirley McClellan Regional Water Services Commission	(1,823)	2,920
Net Cash Provided by (Used In) Financing Activities	**(1,823)**	**2,920**
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	**$ 3,714**	**$ 35,881**
CASH AND EQUIVALENTS - BEGINNING OF YEAR	387,366	351,485
CASH AND EQUIVALENTS - END OF YEAR	**$ 391,080**	**$ 387,366**
Cash and Cash Equivalents if Made up of:		
Cash and Temporary Investments (Note 2)	$ 871,050	$ 593,366
Less: Restricted Portion of Cash and Temporary Investments (Note 2)	(479,970)	(206,000)
	$ 391,080	**$ 387,366**

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2015 Actual	2014 Actual
BALANCE, BEGINNING OF YEAR	**74,373**	**227,878**	**409,513**	**711,764**	671,766
Excess (deficiency) of Revenues over Expense	78,158	-	-	**78,158**	39,998
Unrestricted Funds Designated for Future Use	(52,062)	52,062		-	-
Restricted Funds Used for Operations	12,945	(12,945)		-	-
Restricted Funds Used for TCA		-	-	-	-
Current Year Funds Used for TCA	(71,254)		71,254	-	-
Disposal of TCA	-		-	-	-
Annual Amortization Expense	34,759		(34,759)	-	-
Long Term Dept Repaid				-	
Change in Accumulated Surplus	2,546	39,117	36,495	78,158	39,998
BALANCE, END OF YEAR	**76,919**	**266,995**	**446,008**	**789,922**	711,764

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2015 Actual	2014 Actual
COST:								
BALANCE, BEGINNING OF YEAR		117,532	194,932	250,962	114,228	11,900	**689,554**	607,311
Acquistition of Tangible Capital Assets		-	-	57,038	14,216	-	**71,254**	82,243
Disposal of Tangible Capital Assets					(17,420)	-	**(17,420)**	-
BALANCE, END OF YEAR	-	117,532	194,932	308,000	111,024	11,900	**743,388**	689,554
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	54,209	40,587	134,216	45,079	5,950	**280,041**	250,469
Annual Amortization		6,782	5,026	10,461	10,110	2,380	**34,759**	29,572
Accumulated Amortization on Disposals					(17,420)	-	**(17,420)**	-
BALANCE, END OF YEAR	-	60,991	45,613	144,677	37,769	8,330	**297,380**	280,041
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	56,541	149,319	163,323	73,255	3,570	**446,008**	409,513
2014 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	63,322	154,346	116,746	69,149	5,950	409,513	

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 3 - PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
TAXATION			
Real Property Taxes	$ 504,260	$ 538,531	$ 519,308
Linear Property Taxes	3,833	3,833	3,740
Subtotal	508,093	542,364	523,048
REQUISITIONS			
Alberta School Foundation Fund - Basic	$ 262,440	$ 262,439	$ 256,140
Seniors Foundation	34,284	34,284	30,720
Subtotal	296,724	296,723	286,860
NET MUNICIPAL TAXES	**$ 211,369**	**$ 245,641**	**$ 236,188**

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
TRANSFERS FOR OPERATING:			
Provincial Grant	$ 21,602	$ 26,367	$ 9,140
Subtotal	21,602	26,367	9,140
TRANSFERS FOR CAPITAL:			
Provincial Grant	$ -	$ 64,788	$ 65,436
Subtotal	-	64,788	65,436
TOTAL GOVERNMENT TRANSFERS	**$ 21,602**	**$ 91,155**	**$ 74,576**

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 5 - CONSOLIDATED EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
CONSOLIDATED EXPENDITURES BY OBJECT			
Salaries, Wages and Benefits	$ 37,500	$ 20,938	$ 17,588
Contracted and General Services	197,057	183,385	186,329
Purchases from Other Governments	2,000	-	-
Materials, Goods, Supplies and Utilities	41,430	57,213	56,985
Provision for Allowances			
Transfers to Local Boards and Agencies	-	-	-
Bank Charges and Short Term Interest	200	130	129
Interest of Long-Term Debt			
Amortization of Tangible Capital Assets		34,759	29,572
Net Loss on Disposal of Tangible Capital Assets	-	-	-
TOTAL EXPENDITURES	**$ 278,187**	**$ 296,425**	**$ 290,603**

SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2015

	General Government	Protective Services	Transporation	Environmental Use & Protection	Planning & Development	Recreation & Culture	2015 Actual
REVENUE:							
Net Municipal Taxes	245,641						**245,641**
Sales and User Charges	610		1,135				**1,745**
Penalities and Costs on Taxes	5,711						**5,711**
Licenses and Permits	-				18,606		**18,606**
Fines		160					**160**
Returns on Investments	4,323		6,199				**10,522**
Rentals		714					**714**
Sale of F/A			500				**500**
Provincial Government Transfers	10,568		80,587				**91,155**
Other Revenues	(171)						**(171)**
Net Gain on Sale of Tangible Capital Assets							-
Total Revenue	266,682	874	88,421	-	18,606	-	**374,583**
EXPENSES:							
Salaries , Wages and Benefits	6,405	500	1,185	-	1,005	11,843	**20,938**
Contracted and General Services	59,034	37,570	35,514	19,715	15,306	16,246	**183,385**
Purchases from Other Governments		-					-
Materials, Goods, Supplies and Utilities	818		48,945	2,059	189	5,202	**57,213**
Bank Charges	130						**130**
Write Down of TCA						-	-
Total Expense	66,387	38,070	85,644	21,774	16,500	33,291	**261,666**
NET REVENUE, BEFORE AMORTIZATION	200,295	(37,196)	2,777	(21,774)	2,106	(33,291)	**112,917**
Amortization	-	-	21,655	7,224	-	5,880	**34,759**
NET REVENUE	200,295	(37,196)	(18,878)	(28,998)	2,106	(39,171)	**78,158**

SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2015

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Summer Village of White Sands are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Public Accountants of Canada. Significant aspects of the accounting policies adopted by the Summer Village are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, and changes in financial position of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the municipality.

The schedule of taxes levied also includes operating requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted fro as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for local governments requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(d) Investments

Investments are recorded at cost. Where there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) Government Transfers

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(f) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provided the consolidated Change in Net Financial Assets (Debt) for the year.

i) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amount that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assests is amortized on a straight-line basis over the estimated useful life as follows:

	YEARS
Land Improvements	15 - 25
Buildings	25 - 50
Machinery and Equipment	5 - 20
Vehicles	10
Engineered Structures	
Roadway System	5 - 40
Water System	45 - 75
Wastewater System	45 - 75

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

2. CASH AND TEMPORARY INVESTMENTS

	2015	2014
Cash	$ 871,050	$ 593,366
Temporary Investments	-	-
Total	**$ 871,050**	**$ 593,366**

Included in Cash and Temporary Investments is a restricted amount of $479,970 (2014 - $206,000) received from various Provincial Programs and related to deferred grant funding. (Note 4).

3. TAXES and GRANTS IN PLACE OF TAXES RECEIVABLES

	2015	2014
Current Taxes and Grants in Place of Taxes	$ 7,683	$ 8,972
Arrears Taxes	2,381	$ 1,589
Less: Allowance for Doubtful Accounts	-	-
Total	**$ 10,064**	**$ 10,561**

4. DEFERRED REVENUE

	2015	2014
Municipal Sustainability Initiative	$ 356,150	$ 10,662
Street Improvement Program	38,493	38,090
Alberta Municipal Improvement Program	-	121,797
Basic Municipal Transportation Grant	36,141	35,451
New Deal for Cities & Communities	49,186	-
Total	**$ 479,970**	**$ 206,000**

5. RESERVES

Reserves for operating and capital activities changed as follows:

Operating Reserves	2014	Increases	Decreases	2015
General Reserve	168,914	51,828	1,500	219,242
	-	-	-	-
Total Operating Reserves	**$ 168,914**	**$ 51,828**	**$ 1,500**	**$ 219,242**

Capital Reserves	2014	Increases	Decreases	2015
Roads	58,964	234	11,445	47,753
	-	-	-	-
Total Capital Reserves	**$ 58,964**	**$ 234**	**$ 11,445**	**$ 47,753**
GRAND TOTAL RESERVES	**$ 227,878**	**$ 52,062**	**$ 12,945**	**$ 266,995**

6. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits are defined by Alberta Regulation 255/00 for the Summer Village of White Sands be disclosed as follows:

	2015	2014
Total Debt Limit	$ 464,693	$ 397,748
Total Debt	-	-
Amount Total Debt Limit (Exceeded) Available Limit	**$ 464,693**	**$ 397,748**
Service on Debt Limit	$ 77,449	$ 66,291
Service on Debt	-	-
Amount Service on Debt Limit (Exceeded) Available Limit	**$ 77,449**	**$ 66,291**

The debit limit is calculated at 1.5 times revenue of the muncipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations required approval by the Minister of Municipal Affairs. These thresholds are guidelines used the Alberta Muncipal Affairs to identify municipalities that could be at financial risk if further dept is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

7. TANGIBLE CAPITAL ASSETS

Net Book Value	2015	2014
Land	$ -	$ -
Land Improvements	56,541	63,322
Buildings	149,319	154,346
Engineering Structures		
Roadway System	32,810	37,334
Water System	2,549	2,620
Storm System	127,964	76,792
Machinery & Equipment & Furnishings	73,255	69,149
Vehicles	3,570	5,950
Total	**$ 446,008**	**$ 409,513**

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	2015	2014
Tangible Capial Assets (Schedule 2)	$ 743,388	$ 689,554
Accumulated Amortization (Schedule 2)	(297,380)	(280,041)
Total	**$ 446,008**	**$ 409,513**

9. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2015	2014
Unrestricted Surplus (deficit)	$ 76,919	$ 74,373
Restricted Surplus (Note 5)	266,995	227,878
Equity in Tangible Capital Assets (Note 8)	446,008	409,513
Total	**$ 789,922**	**$ 711,764**

10. SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	2015				2014	
	#of Persons	Salary (1)	Benefits & Allowances (2&3)	Total	# of Persons	Total
Councillor C. Adair	1	800	400	1,200	1	1,200
Mayor B. Guenette	1	800	400	1,200	1	1,200
Councillor L. Thurston	1	2,067	1,033	3,100	1	3,600
CAO/Administrative Services Contract				30,000		30,000

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) The Summer Village of White Sands contracts administrative services and the duties of CAO from the Town of Stettler.

11. SEGMENTED DISCLOSURE

The Summer Village of White Sands provides a range of services to its ratepayers. For each reported segment revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a resasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

12. FINANCIAL INSTRUMENTS

The Summer Village's financial statements consist of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities. It is management's opinion that the Summer Village is not exposed to significant interest or currency risks arising from these financial instruments

The Summer Village if subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Summer Village provides services may experience financial difficulty and be unable to fulfill their obligations The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

13. AMORTIZATION

Amortization is a non-cash expense and is allocated to the different functions as follows:

	2015	2014
Common Services	$ 17,131	$ 15,180
Transportation	4,524	4,524
Storm System	5,866	2,648
Water System	71	71
Landfill System	1,287	1,287
Parks & Recreation	5,880	5,862
Total	**$ 34,759**	**$ 29,572**

14. LONG TERM LIABILITIES

Payable to Shirley McClellan Regional Water Services Commission due $2,162 semi-annually including interest at 3.0757%, maturing December 2037

	2015	2014
Total	**$ 69,107**	**$ 70,930**

Principal and interest payments are as follows:

	Principal	Interest	Total
2016	$ 2,212	$ 2,112	$ 4,324
2017	2,281	2,043	4,324
2018	2,352	1,972	4,324
2019	2,425	1,899	4,324
2020	2,501	1,823	4,324
Thereafter	57,336	12,260	69,596
	$ 69,107	$ 22,109	$ 91,216

15. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

The following standards have been issued by the Chartered Professional Accountants of Canada but are not yet effective. The municipality is currently evaluating the effect of these standards on their financial statements

Section PSAB 3041 - Portfolio Investments
This new section establishes standards on how to account for and report portfolio investments in government financial statements. This standard is effective for the 2016 fiscal year.

Section PSAB 3450 - Financial Instruments
This section establishes standards on how to account for and report all types of financial instruments including derivatives. This standard is effective for the 2016 fiscal year.

16. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2015

Municipality Name: Summer Village of White Sands

CERTIFICATION

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

Signature of Duly Authorized Signing Officer	**Graham Scott** Print Name	April 29, 2016 Date

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Eric A. Peterson, CPA, CA (Associate) *Robert J. Krejci, CA (Associate) *Barry D. Gitzel, CPA, CA (Associate)

INDEPENDENT AUDITORS' REPORT

ON MUNICIPAL FINANCIAL INFORMATION RETURN

TO: The Mayor and Council

We have audited the municipal financial information return of the Summer Village of White Sands for the year ended December 31, 2015.

Management's Responsibility for the Financial Information Return

Management is responsible for the preparation and fair presentation of this financial information return in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of this financial information return that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial information return based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether this financial information return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in this municipal financial information return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of this financial information return, 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 this financial information return 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 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 this financial information return.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information return presents fairly, in all material respects, the financial position of the Summer Village of White Sands as at December 31, 2015, and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matter

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for provincial statistical purposes. We have issued an audit report dated April 29, 2016 on the financial statements of the Summer Village of White Sands for the year ended December 31, 2015 and reference should be made to those audited financial statements for complete information.

Stettler, Alberta
April 29, 2016

CHARTERED PROFESSIONAL ACCOUNTANTS

FINANCIAL POSITION

Schedule 9A

		Total
		1
Assets	0010	
Cash and Temporary Investments	0020	871,050
Taxes and Grants in Place of Taxes Receivable	0030	
. Current	0040	7,683
. Arrears	0050	2,381
. Allowance	0060	
Receivable From Other Governments	0070	6,002
Loans Receivable	0080	
Trade and Other Receivables	0090	2,969
Debt Charges Recoverable	0095	
Inventories Held for Resale	0130	
. Land	0140	
. Other	0150	
Long Term Investments	0170	
. Federal Government	0180	
. Provincial Government	0190	
. Local Governments	0200	
. Other	0210	75,042
Other Current Assets	0230	
Other Long Term Assets	0240	
	0250	
Total Financial Assets	0260	965,127
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	2,678
Accounts Payable & Accrued Liabilities	0300	26,810
Deposit Liabilities	0310	
Deferred Revenue	0340	479,970
Long Term Debt	0350	
Other Current Liabilities	0360	
Other Long Term Liabilities	0370	116,607
	0380	
Total Liabilities	0390	626,065
Net Financial Assets (Net Debt)	0395	339,062
Non Financial Assets		
Tangible Capital Assets	0400	446,008
Inventory for Consumption	0410	
Prepaid Expenses	0420	4,852
Other	0430	
Total Non-Financial Assets	0440	450,860
Accumulated Surplus	0450	789,922

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	74,373	227,878	409,513	711,764
Net Revenue (Expense)	0505	78,158			78,158
Funds Designated For Future Use	0511	-52,062	52,062		
Restricted Funds - Used for Operations	0512	12,945	-12,945		
Restricted Funds - Used for TCA	0513				
Current Year Funds Used for TCA	0514	-71,254		71,254	
Donated and Contributed TCA	0516				
Disposals of TCA	0517				
Annual Amortization Expense	0518	34,759		-34,759	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521				
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Surplus - End of Year	0525	76,919	266,995	446,008	789,922

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue 1		Expense 2
Total General	0700	255,503		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	12,221
General Administration	0740	11,178	1180	54,166
Other General Government	0750		1190	
Protective Services	0760		1200	
Police	0770		1210	
Fire	0780		1220	35,064
Disaster and Emergency Measures	0790	714	1230	500
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	160	1250	2,506
Other Protective Services	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool	0840	500	1280	17,281
Roads, Streets, Walks, Lighting	0850	30,884	1290	90,019
Airport	0860		1300	
Public Transit	0870		1310	
Storm Sewers and Drainage	0880	57,038	1320	5,866
Other Transportation	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910		1350	8,823
Wastewater Treatment and Disposal	0920		1360	
Waste Management	0930		1370	14,309
Other Environmental Use and Protection	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960		1400	
Day Care	0970		1410	
Cemeteries and Crematoriums	0980		1420	
Other Public Health and Welfare	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development	1010	18,606	1450	16,499
Economic/Agricultural Development	1020		1460	
Subdivision Land and Development	1030		1470	
Public Housing Operations	1040		1480	
Land, Housing and Building Rentals	1050		1490	
Other Planning and Development	1060		1500	
Recreation and Culture	1070		1510	
Recreation Boards	1080		1520	
Parks and Recreation	1090		1530	39,171
Culture: Libraries, Museums, Halls	1100		1540	
Convention Centres	1110		1550	
Other Recreation and Culture	1120		1560	
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other	1130		1570	
Total Revenue/Expense	1140	374,583	1580	296,425
Net Revenue/Expense			1590	78,158

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (Net Municipal)	1720	245,641
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	1,745
Penalties and Costs on Taxes	1810	5,711
Licenses and Permits	1820	18,606
Fines	1830	160
Franchise and Concession Contracts	1840	
Returns on Investments	1850	10,522
Rentals	1860	714
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	500
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	91,155
Local Government Transfers	1930	
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	-171
Total Revenue	1980	374,583
Expenses	1990	
Salaries, Wages, and Benefits	2000	20,938
Contracted and General Services	2010	183,385
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	57,213
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	130
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	
Amortization of Tangible Capital Assets	2110	34,759
Net Loss on Sale of Tangible Capital Assets	2125	
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
Total Expenses	2140	296,425
Net Revenue (Expense)	2150	78,158

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210				
General Administration	2220	610			
Other General Government	2230				
Protective Services	2240				
Police	2250				
Fire	2260				
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services	2300				
Transportation	2310				
Common and Equipment Pool	2320			17,131	
Roads, Streets, Walks, Lighting	2330	1,135	13,716	4,524	
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360		51,072	5,866	
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390			71	
Wastewater Treatment and Disposal	2400				
Waste Management	2410			1,287	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490				
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510				
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development	2540				
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570			5,880	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	1,745	64,788	34,759	

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720				
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760				
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820	14,216			
Roads, Streets, Walks, Lighting	2830				
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860	57,038			
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				
Wastewater Treatment and Disposal	2900				
Waste Management	2910				
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
Economic/Agricultural Development	3000				
Subdivision Land and Development	3010				
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070				
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	71,254			

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems	3201	168,334			168,334
Light Rail Transit Systems	3202				
Water Systems	3203	3,188			3,188
Wastewater Systems	3204				
Storm Systems	3205	79,440	57,038		136,478
Fibre Optics	3206				
Electricity Systems	3207				
Gas Distribution Systems	3208				
Total Engineered Structures	3210	250,962	57,038		308,000
Construction In Progress	3219				
Buildings	3220	194,932			194,932
Machinery and Equipment	3230	114,228	14,216	17,420	111,024
Land	3240				
Land Improvements	3245	117,532			117,532
Vehicles	3250	11,900			11,900
Total Capital Property Cost	3260	689,554	71,254	17,420	743,388
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	131,000	4,524		135,524
Light Rail Transit Systems	3272				
Water Systems	3273	568	71		639
Wastewater Systems	3274				
Storm Systems	3275	2,648	5,866		8,514
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	134,216	10,461		144,677
Buildings	3290	40,587	5,026		45,613
Machinery and Equipment	3300	45,079	10,110	17,420	37,769
Land	3310				
Land Improvements	3315	54,209	6,782		60,991
Vehicles	3320	5,950	2,380		8,330
Total Accumulated Amortization	3330	280,041	34,759	17,420	297,380
Net Book Value of Capital Property	3340	409,513			446,008
Capital Long Term Debt (Net)	3350				
Equity in Tangible Capital Assets	3400	409,513			446,008

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes	Capital Purposes	Total
		1	2	3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410			
Supported by Special Levies	3420			
Supported by Utility Rates	3430			
Other	3440			
Total Long Term Debt Principal Balance	3450			

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes	Capital Purposes	Total
		1	2	3
Alberta Capital Finance Authority	3500			
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610			
Total Long Term Debt Principal Balance	3620			

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes	Capital Purposes	Total
		1	2	3
Principal Repayments by Year	3700			
Current + 1	3710			
Current + 2	3720			
Current + 3	3730			
Current + 4	3740			
Current + 5	3750			
Thereafter	3760			
Total Principal	3770			
Interest by Year	3780			
Current + 1	3790			
Current + 2	3800			
Current + 3	3810			
Current + 4	3820			
Current + 5	3830			
Thereafter	3840			
Total Interest	3850			

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes	Grants - in Place	Total
		1	2	3
Property Taxes	3900			
Residential Land and Improvements	3910	538,528		538,528
Non-Residential	3920			
Land and Improvements (Excluding M & E)	3935			
Machinery and Equipment	3950			
Linear Property	3960	3,833		3,833
Railway	3970			
Farm Land	3980	3		3
Adjustments to Property Taxes	3990			
Total Property Taxes and Grants In Place	4000	542,364		542,364

Requisition Transfers	4010	
Education		
Residential/Farm Land	4031	260,719
Non-Residential	4035	1,720
Seniors Lodges	4090	34,284
Other	4100	
Adjustments to Requisition Transfers	4110	
Total Requisition Transfers	4120	296,723
Net Municipal Property Taxes and Grants In Place	4130	245,641

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes	Business Taxes	Other Taxes	Total
		1	2	3	4
Federal Government	4200				
Provincial Government	4210				
Local Government	4220				
Other	4230				
Total	4240				

DEBT LIMIT

Schedule 9AA

		1
Debt Limit	5700	464,693
Total Debt	5710	
Debt Service Limit	5720	77,449
Total Debt Service Costs	5730	

Alberta Municipal Affairs

17th floor, Commerce Place
10155 - 102 Street
Edmonton, Alberta T5J 4L4
Telephone 780-427-2225

AR84216

RECEIVED
APR 22 2016

His Worship Lorne Thurston
Mayor, Summer Village of White Sands
PO Box 119
Stettler AB T0C 2L0

Dear Mayor Thurston,

I am pleased to invite the Summer Village of White Sands to provide submissions for the 15th annual Minister's Awards for Municipal Excellence, which formally recognizes excellence in local government practices and promotes knowledge sharing among municipalities. These awards offer an opportunity to recognize the truly great work being done by local governments in Alberta.

An independent review committee, comprised of representatives from various municipal associations, will recommend award recipients in five categories and one award for outstanding achievement:

Innovation Award – recognizes a leading practice embodying the first use of an idea in a municipal context in Alberta;

Larger municipalities – recognizes the creative practices developed by municipalities with a population over 500,000;

Partnership Award – recognizes a leading municipal practice involving consultation, co-ordination, and co-operation with other municipalities, jurisdictions, or organizations;

Smaller Municipality Award – recognizes the innovative practices developed by communities with less than 3,000 residents;

Safe Communities Award – recognizes a leading practice that promotes or improves public safety in municipalities; and

.../2

Outstanding Achievement Award – recognizes a municipality or municipal partnership that has helped to inspire action and change that has benefited local government practices in Alberta. This award, selected by the review committee, recognizes the best submission from the other categories.

Submission forms and additional details can be found on the Municipal Excellence Network website at www.municipalaffairs.gov.ab.ca/mc_municipal_excellence.cfm. The submission deadline is May 31, 2016. Award recipients will be announced at the 2016 fall conventions of the Alberta Association of Municipal Districts and Counties and the Alberta Urban Municipalities Association.

I encourage you to share your success stories, and I look forward to celebrating these successes with your communities and your neighbours.

If you have any questions regarding the Minister's Awards for Municipal Excellence or the Municipal Excellence Network, please direct them to the Municipal Excellence Team at 780-427-2225, or by email at menet@gov.ab.ca.

Sincerely,

Danielle Larivee
Minister of Municipal Affairs

BYLAW 155-16

A BYLAW OF THE SUMMER VILLAGE OF WHITE SANDS TO REGULATE THE DISPOSAL OF SEWAGE AND WASTEWATER WITHIN THE SUMMER VILLAGE.

WHEREAS authority is granted under the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, as amended or replaced from time to time, to regulate and prohibit for Municipal purposes respecting the safety, health and welfare of people and property; and

WHEREAS authority is granted under the *Private Sewage Disposal Systems Regulation*, AR 229/97, as amended or replaced from time to time, that a municipality may make bylaws restricting the type of systems recognized in the Alberta Private Sewage Systems Standard of Practice in force that can be constructed or used in new installations of private sewage disposal systems.; and

WHEREAS there is a concern about the risk of contamination caused by private sewage systems and/or sewage holding tanks which are not constructed of reinforced pre-cast concrete; and

WHEREAS the Municipal Council of the Summer Village of White Sands deems it desirable to prohibit the disposal of sewage and waste water into the ground upon lands within the Summer Village;

NOW THEREFORE THE COUNCIL OF THE SUMMER VILLAGE OF WHITE SANDS ENACTS AS FOLLOWS:

1. In this bylaw,

    a) "Council" means the Council of the Summer Village of White Sands.
    b) "Owner" shall mean the person or persons registered as the owner or owners of a parcel of land within the Summer Village of White Sands.
    c) "Sewage" is as defined in the current Private Sewage Disposal System Regulation.
    d) "Sewage System" means a sewage system authorized by Section 5 of this Bylaw.
    e) "Summer Village" means the Summer Village of White Sands.

2. Any Sewage System shall be installed and maintained in compliance with the provisions of the Alberta Safety Codes Act, R.S.A. 2000, c. S-1, the Alberta Private Sewage Systems Standard of Practice 2015, and the regulations thereunder as amended or repealed and replaced from time to time.

3. A Sewage System shall be installed and maintained on all those properties within the Summer Village of White Sands which are being used as permanent residences, cottages or for parking of recreational vehicles in excess of 21 days per year.

4. Notwithstanding Section 2 of this bylaw, a Sewage System shall be installed and maintained on all those properties within the Summer Village which have a Water System on them and or an outdoor privy.

5. Only Self-contained Sewage Systems will be permitted to be installed or replaced on parcels of land within all areas of the Summer Village of White Sands. Self-contained Sewage Systems include, connection to a municipal system, municipal/private co-op systems and private sewage holding tanks that are constructed of reinforced pre-cast concrete and meet applicable/relevant CAN/CSA standards, but do not include non-concrete self-contained sewage holding tanks, disposal fields, treatment mounds, pit privies, or any other Approved System for the disposal of sewage or waste water on a parcel of land which results in the disposal of sewage and/or waste water into the ground.

6. A Bylaw Enforcement Officer or any designated officer of the Summer Village of White Sands shall, subject to compliance with the requirements of Sections 542 and 543 of the Municipal Government Act (Alberta) R.S.A. 2000, Chapter M-26, be entitled to enter any lands within the Summer Village for the purpose of carrying out an inspection to determine compliance with this bylaw.

7. When the designated officer finds that a sewage system has been installed in a manner that contravenes this bylaw, the officer may, by notice in writing, order the registered owner, the person in possession of the land or buildings, or the person responsible for the contravention to :

    a) demolish, remove or replace the system or
    b) take such other measures so that the installation conforms with this bylaw

8. Where a person fails or refuses to comply with an order directed to him under this bylaw within the time specified in the notice the designated officer may enter upon the land or building and take such action as is necessary to carry out the order.

9. When the designated officer carries out an order, the Council shall cause the costs and expenses incurred in carrying out the order to be placed on the tax roll as an additional tax against the property concerned and that amount shall be collected in the same manner as taxes on land.

10. Any owner of a parcel of land which contravenes this bylaw is guilty of an offence and liable on conviction:

    a) for the first offence, to a fine of $500.00;
    b) for the second offence, to a fine of $1,000.00; and
    c) for the third and each subsequent offence, to a fine of $2,500.00;

    and in addition to those fines, for each offence the owner of the parcel of land is additionally liable to a fine of $100.00 per day for each day that the property remains in contravention of this bylaw.

11. Each separate provision of this Bylaw shall be deemed independent of all other provisions, and if any provisions of this Bylaw are declared invalid all other provisions shall remain valid and enforceable.

12. Bylaws No. 125-09, 124-09, 102-05, 101-05, 87-01, 84-99, 78, 72 & 57 are hereby repealed.

This bylaw shall come into force and effect on the date of its final reading.

READ a first time this 29th day of April, A.D. 2016.

READ a second time this 29th day of April, A.D. 2016.

READ a third time and finally passed this 29th day of April, A.D. 2016.

_____
Mayor

_____
CAO

Amended by Bylaw 12-98

Summer Village of White Sands

By-law Number 57

Being a by-law to regulate the placement of sewage disposal fields.

Under authority of and pursuant to the provisions of the **Municipal Government Act**, Chapter 26.1 of the Statutes of Alberta 1994 as amended, the council of the Summer Village of White Sands enacts as follows:

1. Sewage disposal fields to be located on any parcel of land within the village shall be oriented so that no part of the sewage disposal field is located closer than 7.5 metres (24.6 feet) from any boundary line of the particular parcel.

2. The development officer appointed by the council of the Summer Village of White Sands pursuant to Land Use By-law No. 10 is hereby authorized to enforce this bylaw.

3. When the development officer finds that a sewage disposal field has been installed in a manner that contravenes this by-law, the development officer may, by notice in writing, order the registered owner, the person in posession of the land or buildings or the person responsible for the contravention or all or any of them to:

   a) demolish, remove or replace the sewage disposal field or

   b) take such other measures as are specified in the notice so that the installation conforms with this by-law.

4. Where a person fails or refuses to comply with an order directed to him under this by-law within the time specified in the notice the council or a person appointed by it may enter upon the land or building and take such action as is necessary to carry out the order.

5. When the council or a person appointed by it carries out an order, the council shall cause the costs and expenses incurred in carrying out the order to be placed on the tax roll as an additional tax against the property concerned and that amount shall be collected in the same manner as taxes on land.

6. This by-law comes into effect upon the date of it finally being passed.

Read a first time the 2nd **day of** December **1995**

Read a second time the 2nd **day of** December . **1995**

Read a third time and finally passed this 20 **day of** January **1996**

Mayor

Secretary-Treasurer

Amend a bylaw #57

SUMMER VILLAGE OF WHITE SANDS

BY-LAW #72-98

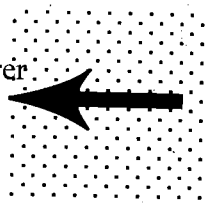
Being a By-Law to amend By-Law #57 regulating placement of sewage disposal fields.

Under authority of and pursuant to the provisions of the **Municipal Government Act,** Chapter 26.1 of the Statutes of Alberta 1994 as amended, the council of the Summer Village of White Sands enacts as follows:

By-Law #57 is hereby amended:

1) to insert in paragraph 1. following the words "particular parcel"

a) sewage disposal fields to be located on a parcel of land considered a lakeside parcel in Land Use By-Law #71-98, shall be situated so that no part of the field is located nearer to the front parcel boundary than the main building.



And

2) to change the reference in paragraph 2. from Land Use By-Law #10 to Land Use By-Law #71-98.

This by-law comes into effect upon the date of it finally being passed.

Read a first time this 17 **day of** April **1998**

Read a second time this 30 **day of** May **1998**

Read a third time and finally passed this 30 **day of** May **1998**

Mayor

Secretary- Treasurer

SUMMER VILLAGE OF WHITE SANDS

BY-LAW #78-98

BYLAW 78-98 of the Summer Village of White Sands, in the Province of Alberta, for the purpose of amending the regulations for sewage disposal.

Under authority of and pursuant to the provisions of the **Municipal Government Act,** Chapter 26.1 of the Statutes of Alberta 1994 as amended, the council of the Summer Village of White Sands enacts as follows:

Bylaw #72-98 is hereby rescinded.

Bylaw #57 is amended as follows:

1) Insert following Paragraph 1:

1.1 Only self-contained sewage systems will be permitted on lakefront properties as defined in Schedule B of Bylaw #71-98. Self contained systems include municipal and co-op systems and sewage holding tanks, but do not include disposal fields, treatment mounds or pit privys.

And

2) to change the reference in paragraph 2, from Land Use Bylaw #10 to Land Use Bylaw #71-98.

This bylaw comes into effect upon the date of it finally being passed.

Read a first time this 5 **day of** December **1998**

Read a second time this 5 **day of** December **1998**

Read a third time and finally passed this 5 **day of** December **1998**

Mayor

Secretary Treasurer

BYLAW 84-99

BYLAW 84-99 of the Summer Village of White Sands in the Province of Alberta for the purpose of amending the Buffalo Lake Intermunicipal Development Plan, pursuant to the Municipal Government Act, being Chapter M-26.1 of the Statutes of Alberta, 1994, and amendments thereto.

WHEREAS the Councils of the County of Stettler No. 6, County of Camrose No. 22, Lacombe County, the Summer Village of Rochon Sands, and the Summer Village of White Sands have adopted, by Bylaw, the Buffalo Lake Intermunicipal Development Plan;

AND WHEREAS there is concern about the risk of contamination caused by private sewage systems;

AND WHEREAS Section 4.3.8 of the Buffalo Lake Intermunicipal Development Plan provides for the policies regarding water quality/sewage disposal.

NOW THERFORE BE IT RESOLVED:

1. That Section 4.3.8, Water Quality/Sewage Disposal be amended by:

    (a) Adding a new policy after existing policy statement (f):

        (g) All new private sewage systems must comply with the standards set out in the Alberta Private Sewage Treatment and Disposal Regulations, as amended from time to time. To ensure adequate systems are installed, the local municipalities will require that the proper soil analysis and hydrogeologic testing of prospective development sites are done under the supervision of a Plumbing Safety Codes officer before any development permit is issued. Inspections by a Plumbing Safety Codes Officer will also be required to confirm that installation standards have been complied with.

    (b) Replace existing policy statement (g) with the following:

        (h) Only self-contained sewage systems will be permitted on lakefront properties. Self-contained systems include municipal and co-op systems and sewage holding tanks, but do not include disposal fields, treatment mounds, or pit privies.

        (c) Renumber the existing policy statements accordingly.

READ a first time this 25th day of September A.D. 1999.

READ a second time this 25th day of September A.D. 1999.

READ a third time and finally passed this 25th day of September A.D. 1999.

_____
Mayor

_____
Chief Administrative Officer

BYLAW 87-01

Being a Bylaw of the Summer Village of White Sands in the Province of Alberta to control and regulate the disposal of sewage and waste water within certain areas and on certain properties within the Summer Village.

WHEREAS, the Council of the Summer Village of White Sands may pass bylaws for municipal purposes respecting the safety, health, welfare and the protection of people and property; and

WHEREAS, the Council of the Summer Village of White Sands is concerned that outdoor privies and disposal of sewage and waste water in certain areas and on certain properties within the Summer Village may pose a threat to the safety, health and welfare of the residents of the Summer Village of White Sands and the properties within the Summer Village; and

WHEREAS, the Council of the Summer Village of White Sands, for the safety, health, welfare and protection of the residents of the Summer Village and the property within the Summer Village, wishes to pass a bylaw to regulate the disposal of sewage and waste water in certain areas and on certain properties within the Summer Village on the terms set out in this bylaw;

NOW THERFORE, the Municipal Council of the Summer Village of White Sands, in Council, duly assembled, enacts as follows:

1. In this bylaw:

   (a) "Approved System" shall mean a private sewage disposal system or private sewage disposal and treatment system which is installed and maintained in compliance with the provisions of the Safety Codes Act, S.A. 1991, C. S-0.5 and the regulations thereunder;

   (b) "Owner" shall mean the person or persons registered as the owner or owners of a parcel of land within the Summer Village of White Sands.

2. By October 31, 2002 an Approved System shall be installed and maintained on all those properties within the Summer Village of White Sands which are being used as permanent residences, cottages or for parking of recreational vehicles in excess of 21 days per year.

3. Notwithstanding Section 2 of this bylaw, by October 31, 2002 an Approved System shall be installed and maintained on all those properties within the Summer Village which have a Water System on them and or an outdoor privy.

4. After October 31, 2002 no owner of a parcel of land which is described in Section 2 of this bylaw or which is a property described in Section 3 of this bylaw shall have, permit or allow an outdoor privy or any other system for the disposal of sewage or waste water on the parcel of land which results in the disposal of sewage and waste water into the ground.

5. A Bylaw Enforcement Officer or any designated officer of the Summer Village of White Sands shall, subject to compliance with the requirements of Sections 542 and 543 of the Municipal Government Act (Alberta) R.S.A. 1980, Chapter M-26.1, be entitled to enter any lands within the Summer Village for the purpose of carrying out an inspection to determine compliance with this bylaw.

6. Any owner of a parcel of land which contravenes this bylaw is guilty of an offence and liable on conviction:

   (a) for the first offence, to a fine of $500.00;
   (b) for the second offence, to a fine of $1,000.00; and
   (c) for the third and each subsequent offence, to a fine of $2,500.00;

   and in addition to those fines, for each offence the owner of the parcel of land is additionally liable to a fine of $100.00 per day for each day after October 31, 2002 that the property remains in contravention of this bylaw.

This bylaw shall come into force and effect on the date of its final reading.

READ a first time this 24th day of February, A.D. 2001.

READ a second time this 24th day of February, A.D. 2001.

READ a third time and finally passed this 28th day of April, A.D. 2001.

_____
Mayor

_____
Chief Administrative Officer

BYLAW #101-05

A BYLAW OF THE SUMMER VILLAGE OF WHITE SANDS, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AMENDING BYLAW #57 BEING A BYLAW TO REGULATE THE PLACEMENT OF SEWAGE DISPOSAL FACILITIES.

WHEREAS under authority of and pursuant to the provisions of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, or repealed and replaced from time to time the Municipal Council of the Summer Village of White Sands has the power under bylaw to regulate and prohibit for Municipal purposes respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS there is concern about the risk of contamination caused by private sewage systems; and

WHEREAS the Municipal Council of the Summer Village of White Sands deems it desirable to amend Bylaw #57 to prohibit the installation and/or replacement of sewage disposal fields upon lands within the Summer Village;

NOW THEREFORE the Municipal Council of the Summer Village of White Sands, duly assembled, enacts as follows:

A) That Bylaw #57 be amended by adding the following:

1.2 After March 18th, 2005 only Self-contained Sewage Systems will be permitted to be installed or replaced on parcels of land within all areas of the Summer Village of White Sands. Self-contained Sewage Systems include, connection to a municipal system, municipal/private co-op systems and sewage holding tanks, but do not include disposal fields, treatment mounds, pit privies, or any other Approved System for the disposal of sewage or waste water on a parcel of land which results in the disposal of sewage and/or waste water into the ground.

READ a first time this 18th day of March, A.D. 2005.

READ a second this 18th day of March, A.D. 2005.

READ a third time finally passed this 18th day of March, A.D. 2005.

_____

Mayor

_____

Chief Administrative Officer

BYLAW #102-05

A BYLAW OF THE SUMMER VILLAGE OF WHITE SANDS, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AMENDING BYLAW #87-01 BEING A BYLAW TO CONTROL AND REGULATE THE DISPOSAL OF SEWAGE AND WASTE WATER WITHIN CERTAIN AREAS AND ON CERTAIN PROPERTIES WITHIN THE SUMMER VILLAGE.

WHEREAS under authority of and pursuant to the provisions of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, or repealed and replaced from time to time the Municipal Council of the Summer Village of White Sands has the power under bylaw to regulate and prohibit for Municipal purposes respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS there is concern about the risk of contamination caused by private sewage systems; and

WHEREAS the Municipal Council of the Summer Village of White Sands deems it desirable to amend Bylaw #87-01 to prohibit the disposal of sewage and waste water into the ground upon lands within the Summer Village;

NOW THEREFORE the Municipal Council of the Summer Village of White Sands, duly assembled, enacts as follows:

A) That Bylaw #87-01 be amended by adding the following:

4.1 After March 18th, 2005 only Self-contained Sewage Systems will be permitted to be installed or replaced on parcels of land within all areas of the Summer Village of White Sands. Self-contained Sewage Systems include, connection to a municipal system, municipal/private co-op systems and sewage holding tanks, but do not include disposal fields, treatment mounds, pit privies, or any other Approved System for the disposal of sewage or waste water on a parcel of land which results in the disposal of sewage and/or waste water into the ground.

READ a first time this 18th day of March, A.D. 2005.

READ a second this 18th day of March, A.D. 2005.

READ a third time finally passed this 18th day of March, A.D. 2005.

_____

Mayor

_____

Chief Administrative Officer

BYLAW #124-09

A BYLAW OF THE SUMMER VILLAGE OF WHITE SANDS, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AMENDING BYLAW #57 BEING A BYLAW TO REGULATE THE PLACEMENT OF SEWAGE DISPOSAL FACILITIES.

WHEREAS under authority of and pursuant to the provisions of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, or repealed and replaced from time to time the Municipal Council of the Summer Village of White Sands has the power under bylaw to regulate and prohibit for Municipal purposes respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS there is concern about the risk of contamination caused by private sewage systems **and/or sewage holding tanks which are not constructed of reinforced pre-cast concrete**; and

WHEREAS the Municipal Council of the Summer Village of White Sands deems it desirable to amend Bylaw #57 to prohibit the installation and/or replacement of sewage disposal fields upon lands within the Summer Village **and to prohibit the installation of sewage holding tanks that are not constructed of concrete**;

NOW THEREFORE the Municipal Council of the Summer Village of White Sands, duly assembled, enacts as follows:

A) That Bylaw #57 as amended is hereby amended further to delete Section 1.2 in its entirety and replaced with the following:

1.2 After October 1, 2009 only Self-contained Sewage Systems will be permitted to be installed or replaced on parcels of land within all areas of the Summer Village of White Sands. Self-contained Sewage Systems include, connection to a municipal system, municipal/private co-op systems and private sewage holding tanks **that are constructed of reinforced pre-cast concrete and meet applicable/relevant CAN/CSA standards, but do not include non-concrete self contained sewage holding tanks**, disposal fields, treatment mounds, pit privies, or any other Approved System for the disposal of sewage or waste water on a parcel of land which results in the disposal of sewage and/or waste water into the ground.

READ a first time this 11th day of September, A.D. 2009.

READ a second this 11th day of September, A.D. 2009.

READ a third time finally passed this 11th day of September, A.D. 2009.

_____

Mayor

_____

Chief Administrative Officer

BYLAW #125-09

A BYLAW OF THE SUMMER VILLAGE OF WHITE SANDS, IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF AMENDING BYLAW #87-01 BEING A BYLAW TO CONTROL AND REGULATE THE DISPOSAL OF SEWAGE AND WASTE WATER WITHIN CERTAIN AREAS AND ON CERTAIN PROPERTIES WITHIN THE SUMMER VILLAGE.

WHEREAS under authority of and pursuant to the provisions of the *Municipal Government Act*, R.S.A. 2000, c. M-26, as amended, or repealed and replaced from time to time the Municipal Council of the Summer Village of White Sands has the power under bylaw to regulate and prohibit for Municipal purposes respecting the safety, health and welfare of people and the protection of people and property; and

WHEREAS there is concern about the risk of contamination caused by private sewage systems **and/or sewage holding tanks which are not constructed of reinforced pre-cast concrete**; and

WHEREAS the Municipal Council of the Summer Village of White Sands deems it desirable to amend Bylaw #87-01 to prohibit the disposal of sewage and waste water into the ground upon lands within the Summer Village;

NOW THEREFORE the Municipal Council of the Summer Village of White Sands, duly assembled, enacts as follows:

A) That Bylaw #87-01 as amended is hereby amended further to delete Section 4.1 in its entirety and replaced with the following:

> 4.1 After October 1, 2009 only Self-contained Sewage Systems will be permitted to be installed or replaced on parcels of land within all areas of the Summer Village of White Sands. Self-contained Sewage Systems include, connection to a municipal system, municipal/private co-op systems and private sewage holding tanks **that are constructed of reinforced pre-cast concrete and meet applicable/relevant CAN/CSA standards, but do not include non-concrete self contained sewage holding tanks**, disposal fields, treatment mounds, pit privies, or any other Approved System for the disposal of sewage or waste water on a parcel of land which results in the disposal of sewage and/or waste water into the ground.

READ a first time this 11th day of September, A.D. 2009.

READ a second this 11th day of September, A.D. 2009.

READ a third time finally passed this 11th day of September, A.D. 2009.

_____

Mayor

_____

Chief Administrative Officer