

**SUMMER VILLAGE OF WHITE SANDS COUNCIL MEETING
AGENDA
APRIL 25, 2014
9:00 A.M.
TOWN OF STETTLER BOARD ROOM**

1. Call to Order
2. Additions to Agenda
3. Administration/Current Concerns
 - a. 2013 Financial Statements 2-49
 - b. Alberta Animal & Municipal Enforcement Services 50-54
4. Additions
5. Adjournment

Gitzel Krejci Dand Peterson



CHARTERED ACCOUNTANTS

*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA *SCOTT A. ST. ARNAUD, B. COMM., CA *JOLENE KOBI, B. COMM., CA
*JUSTIN TANNER, B. MGT., CA *ERIC A. PETERSON, BA., CA (Associate) *ROBERT J. KREJCI, CA (Associate)

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April 16, 2014

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 for the year ending December 31, 2013. 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 AUDITOR'S REPORT

We have audited the accompanying financial statements of Summer Village of White Sands, which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of changes in net financial assets (debt), operations and cash flows for the year then ended December 31, 2013, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian 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 December 31, 2013, 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 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 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.

An item is material if it is probable that its omission or misstatement would influence or change a decision of a person who is relying on the financial statements as a whole. Materiality is used as a guide for planning the nature and extent of audit procedures, assessing the audit evidence and evaluating any misstatements found. We plan to use a materiality limit of \$6,650.

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 KREJCI DAND PETERSON

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 Krejci Dand Peterson

CHARTERED ACCOUNTANTS



*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA *SCOTT A. ST. ARNAUD, B. COMM., CA *JOLENE KOBI, B. COMM., CA
 *JUSTIN TANNER, B. MGT., CA *ERIC A. PETERSON, BA., CA (Associate) *ROBERT J. KREJCI, CA (Associate)

April 16, 2014

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, 2013. 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 not aware of any relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from December 31, 2012 to December 31, 2013.

The total fees invoiced to the municipality for audit services were \$3,200.00 and for non-audit services were \$NIL during the period from December 31, 2012 to December 31, 2013.

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 Institute of Chartered 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 Institute of Chartered Accountants of Alberta as of December 31, 2013.

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 KREJCI DAND PETERSON
CHARTERED ACCOUNTANTS

Gitzel Krejci Dand Peterson

CHARTERED ACCOUNTANTS



*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA *SCOTT A. ST ARNAUD, B. COMM., CA *JOLENE KOBL, B. COMM., CA
 *JUSTIN TANNER, B. MGT., CA *ERIC A. PETERSON, BA., CA (Associate) *ROBERT J. KREJCI, CA (Associate)

MANAGEMENT LETTER

April 18, 2014

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

Dear Sir or Madam :

The purpose of this report is to make management aware of deficiencies in the accounting system and internal controls.

The objectives of internal controls are to provide reasonable, but not absolute assurance, as to the safeguarding of assets, maintenance of reliable accounting records and compliance with established organization policies.

The responsibility for internal control belongs to management. Internal controls can be circumvented by errors resulting from frequent turnover of employees, misunderstandings of instructions, mistakes of judgment, carelessness or collusion. Consequently, our examination would not necessarily disclose all weaknesses in internal controls.

Our examination was conducted in order to obtain reasonable assurance that the financial statements are free of material misstatement; it is not designed and cannot necessarily be expected to disclose incidents of fraud and other irregularities. Nevertheless, their discovery might well result from our examination.

We believe that some areas of the municipality's accounting system could be improved by enhancing internal control, and by strengthening the protection of the municipality's assets and the reliability of accounting information.

Our comments and recommendations relating to the accounting system appear in the memo below:

Observation and Implication

1. It was noted that there is no process in place where council documents their approval of the payment of expenses

Recommendation

It is recommended that cash disbursement sheets be signed off on by a member of council after they have examined the invoice but prior to the check being signed. Along with this, the process of all council receiving a list of expenditures at council meetings and approving the expenditures by motion should be continued.

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

There are certain other areas within the accounting system that have not been examined by us. We will comment on these areas, if necessary.

We appreciate the co-operation and assistance of your staff during this audit. Should you require any further information or explanations, please do not hesitate to call.

Yours very truly,

GITZEL KREJCI DAND PETERSON



Justin Tanner, CA

Gitzel Krejci Dand Peterson

CHARTERED ACCOUNTANTS



*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA * SCOTT A. ST. ARNAUD, B. COMM., CA * JOLÈNE KOBI, B. COMM., CA
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April 18, 2014

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

Dear Council:

The purpose of this report is to summarize certain aspects of the audit that we believe would be of interest to the Council.

We performed an audit of the financial statements of Summer Village of White Sands for the year ended December 31, 2013. The financial statements are the responsibility of the municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit. Canadian auditing standards require that we communicate the following information with you in relation to our audit.

Our audit included:

- Assessing the risk that the financial statements may contain material misstatements;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management; and
- Gaining a sufficient understanding of internal controls in order to plan the audit and determine the level of control risk. Where control risk is assessed at below maximum, a combined audit approach will be used. Where control risk is assessed at maximum or where it is determined that it would be more cost-efficient, a substantive audit approach will be used. It should be noted that we have not expressed an opinion about the operating effectiveness of internal controls.

The engagement team must undertake a documented planning process prior to commencement of the audit in order to identify concerns, address independence considerations, assess the engagement team requirements, and plan the nature, timing and extent of audit work required.

Management is responsible for the fair presentation of the financial statements and for the design, and implementation of internal controls to prevent and detect fraud and error.

We would like to communicate the following issues:

1. Uncorrected misstatements resulting from errors are summarized on the attached form "Unadjusted Misstatement Schedule."
2. Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by Summer Village of White Sands are described in Note 1, Summary of Significant Accounting Policies, in the financial statements.

This report is intended solely for the use of Council, management and others within the municipality and should not be used for any other purposes. We accept no responsibility to a third party who uses this communication.

The matters identified above are a by-product of the financial statement audit. The audit would not necessarily identify all matters that may be of interest to communicate to you. We look forward to discussing with you the matters addressed in this letter.

To ensure there is a clear understanding and record of the matters discussed, we ask that a member of the Council sign their acknowledgement in the space provided below. Should any member of the Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours very truly,



GITZEL KREJCI DAND PETERSON, C.A.'s

Acknowledgement of Council:

I have read and reviewed the above disclosures and understand and agree with the comments therein:

_____ (Date)

**SUMMER VILLAGE OF WHITE SANDS
UNADJUSTED MISSTATEMENT SCHEDULE
FOR THE PERIOD ENDED DECEMBER 31, 2013**

File Ref	Description of Misstatement	Dr (Cr) Statement of Income			Dr (Cr) Balance Sheet Items		
		Identified Misstatements	Likely or Projected Misstatements	Aggregate Misstatements	Assets	Liabilities	Closing Equity
55.5	Unrecorded accounts payable	\$ 1,033	\$ -	\$ 1,033	\$ -	\$ (1,033)	\$ 1,033
20	Credits in taxes receivable	-	-	-	1,630	(1,630)	-
	a) TOTALS CURRENT YEAR	\$ 1,033	\$ -	\$ 1,033	\$ 1,630	\$ (2,663)	\$ 1,033
	b) Effects of unadjusted misstatements from previous years			(890)	-	1,867	(1,867)
	c) Aggregate likely misstatements (i.e. a+b)			143	1,630	(796)	(834)
	d) Materiality (Performance)	\$6,650		6,650	6,650	(6,650)	(6,650)
	e) Amount remaining for further possible misstatement (if NEGATIVE materiality has been exceeded)			\$ 6,507	\$ 5,020	\$ 5,854	\$ 5,816

Conclusion:

The proposed adjustments noted above do not affect the fair presentation of the financial statements.

ADJUSTING

Summer Village of White Sands			
Adjusting Journal Entries			
31-Dec-13			
	1)	3-92-00-00-00-??? Investment In SMRWSC	75,041.72
		4-12-00-00-00-??? Payable to SMRWSC	75,041.72
		To record investment into SMRWSC	
	2)	4-12-00-00-00-??? Payable to SMRWSC	2,031.52
		2-41-00-00-00-200 Water-SMRWSC Debt	2,031.52
		To record payment made on SMRWSC debt	

SUMMER VILLAGE OF WHITE SANDS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2013



Gitzel Krejci Dand Peterson

CHARTERED ACCOUNTANTS

*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA *SCOTT A. ST. ARNAUD, B. COMM., CA *JOENE KOBI, B. COMM., CA
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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 consolidated statement of financial position as at December 31, 2013, and the consolidated 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian 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, 2013, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Stettler, Alberta
April 16, 2014

* DENOTES PROFESSIONAL CORPORATION

CHARTERED ACCOUNTANTS

**SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013**

	<u>2013</u>	<u>Restated 2012</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 560,548	\$ 551,758
Investment in Shirley McClellan Water Service Commission	75,042	75,042
Receivables		
Taxes and Grants in Place of Taxes (Note 3)	8,617	12,550
Trade and Other Receivables	7,984	8,090
Other Assets	<u>137</u>	<u>333</u>
TOTAL FINANCIAL ASSETS	<u>652,328</u>	<u>647,773</u>
 LIABILITIES		
Accounts Payable and Accrued Liabilities	\$ 14,212	\$ 18,202
Deferred Revenue (Note 4)	209,063	235,562
Other Current Liabilities	-	-
Long-term Liabilities (Note 14)	73,010	75,042
Other Long-term Liabilities	<u>42,500</u>	<u>42,500</u>
TOTAL LIABILITIES	<u>\$ 338,785</u>	<u>\$ 371,306</u>
 NET FINANCIAL ASSETS (DEBT)	 <u>\$ 313,543</u>	 <u>\$ 276,467</u>
 NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 2, Note 7)	356,842	374,347
Prepaid Expenses	<u>1,381</u>	<u>704</u>
TOTAL NON-FINANCIAL ASSETS	<u>358,223</u>	<u>375,051</u>
 ACCUMULATED SURPLUS (Note 9)	 <u>\$ 671,766</u>	 <u>\$ 651,518</u>

Mayor

Date

**SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013**

	<u>2013</u>	<u>Restated 2012</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 560,548	\$ 551,758
Investment in Shirley McClellan Water Service Commission Receivables	75,042	75,042
Taxes and Grants in Place of Taxes (Note 3)	8,617	12,550
Trade and Other Receivables	7,984	8,090
Other Assets	<u>137</u>	<u>333</u>
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 ACCUMULATED SURPLUS (Note 9)	 <u>\$ 671,766</u>	 <u>\$ 651,518</u>

Mayor

Date

**SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013</u> <u>Budget</u> <u>Unaudited</u>	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
REVENUES			
Net Municipal Taxes (Schedule 3)	\$ 229,656	\$ 229,657	\$ 216,095
Sales and User Fees	850	1,182	5,959
Government Transfers for Operating (Schedule 4)	22,710	32,251	15,174
Investment Income	4,500	4,755	5,803
Rentals	710	714	714
Penalties and Costs of Taxes	5,000	4,489	6,243
Licenses and Permits	5,000	4,174	2,295
Fines	250	160	550
Other	-	(196)	500
Net Gain on Sale of Tangible Capital Assets	-	-	2,700
Total Revenue	<u>\$ 268,676</u>	<u>\$ 277,186</u>	<u>\$ 256,033</u>
EXPENSES (Schedule 5)			
Legislative	12,000	9,753	10,006
Administration	60,225	54,195	61,875
Protective Services	42,085	38,495	27,090
Transportation	67,630	78,247	92,351
Water Supply and Distribution	10,275	7,638	11,392
Waste Management	13,595	13,120	10,490
Subdivision Land Development	11,000	10,693	19,733
Parks & Recreation	30,375	26,782	32,663
Amortization (Note 13)	-	27,338	23,629
Total Expenses	<u>\$ 247,185</u>	<u>\$ 266,261</u>	<u>\$ 289,229</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	<u>\$ 21,491</u>	<u>\$ 10,925</u>	<u>\$ (33,196)</u>
OTHER			
Contributed Assets	\$ -	\$ -	\$ -
Government Transfers for Capital (Schedule 4)	-	9,323	45,282
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>\$ 21,491</u>	<u>\$ 20,248</u>	<u>\$ 12,086</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>\$ 651,518</u>	<u>\$ 651,518</u>	<u>\$ 639,432</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 673,009</u>	<u>\$ 671,766</u>	<u>\$ 651,518</u>

**SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013</u> <u>Budget</u> <u>Unaudited</u>	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	\$ 10,333	\$ 20,248	\$ 12,086
Acquisition of Tangible Capital Assets	(9,833)	(9,833)	(63,968)
Proceeds on Disposal of Tangible Capital Assets	-	-	2,700
Amortization of Tangible Capital Assets	-	27,338	23,629
(Gain) Loss on Sale of Tangible Capital Assets	-	-	(2,700)
	<u>\$ (9,833)</u>	<u>\$ 17,505</u>	<u>\$ (40,339)</u>
Acquisition of Prepaid Assets	-	(1,381)	(704)
Use of Prepaid Assets	-	704	10,562
	<u>\$ -</u>	<u>\$ (677)</u>	<u>\$ 9,858</u>
(INCREASE) DECREASE IN NET DEBT	\$ 500	\$ 37,076	\$ (18,395)
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>\$ 276,467</u>	<u>\$ 276,467</u>	<u>\$ 294,862</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ 276,967</u>	<u>\$ 313,543</u>	<u>\$ 276,467</u>

**SUMMER VILLAGE OF WHITE SANDS
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013</u> <u>Actual</u>	<u>Restated</u> <u>2012</u> <u>Actual</u>
OPERATING ACTIVITIES		
Excess (Shortfall) of Revenues Over Expenditures	\$ 20,248	\$ 12,086
Non-cash items included in excess (shortfall) of revenues over expenditures:		
Amortization of Tangible Capital Assets (Note 13)	27,338	23,629
(Gain) Loss on Sale of Tangible Capital Assets	-	(2,700)
Non-cash Charges to Operations (net change):		
Taxes and Grants in Lieu Receivables	3,933	3,788
Trade and Other Receivables	106	(500)
Other Financial Assets	196	(333)
Prepaid Expense	(677)	9,858
Accounts Payable and Accrued Liabilities	(3,990)	3,932
Deferred Revenue	(26,499)	18,732
Current Liabilities	-	(167)
Net Cash Provided by (used in) Operating Activities	<u>20,655</u>	<u>68,325</u>
CAPITAL ACTIVITIES		
Acquisition of Tangible Capital Assets	(9,833)	(63,968)
Proceeds on Sale of Tangible Capital Assets	-	2,700
Net Cash Provided by (Used In) Capital Activities	<u>(9,833)</u>	<u>(61,268)</u>
INVESTING ACTIVITIES		
Decrease (Increase) in Restricted Cash and Short-term Investments	26,499	(18,732)
Investment in Shirley McClellan Regional Water Commission	-	(75,042)
Net Cash Provided by (Used In) Investing Activities	<u>26,499</u>	<u>(93,774)</u>
FINANCING ACTIVITIES		
Due to Shirley McClellan Regional Water Commission	(2,032)	75,042
Net Cash Provided by (Used In) Financing Activities	<u>(2,032)</u>	<u>75,042</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	\$ 35,289	\$ (11,675)
CASH AND EQUIVALENTS - BEGINNING OF YEAR	316,196	327,871
CASH AND EQUIVALENTS - END OF YEAR	\$ 351,485	\$ 316,196
Cash and Cash Equivalents if Made up of:		
Cash and Temporary Investments (Note 2)	\$ 560,548	\$ 551,758
Less: Restricted Portion of Cash and Temporary Investments (Note 2)	(209,063)	(235,562)
	\$ 351,485	\$ 316,196

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2013 Actual	2012 Actual
BALANCE, BEGINNING OF YEAR	44,533	232,638	374,347	651,518	639,432
Excess (deficiency) of Revenues over Expense	20,248	-	-	20,248	12,086
Unrestricted Funds Designated for Future Use	(21,191)	21,191		-	-
Restricted Funds Used for Operations	6,572	(6,572)		-	-
Restricted Funds Used for TCA		(510)	510	-	-
Current Year Funds Used for TCA	(9,323)		9,323	-	-
Disposal of TCA	-		-	-	-
Annual Amortization Expense	27,338		(27,338)	-	-
Long Term Dept Repaid				-	
Change in Accumulated Surplus	23,644	14,109	(17,505)	20,248	12,086
BALANCE, END OF YEAR	68,177	246,747	356,842	671,766	651,518

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2013 Actual	2012 Actual
COST:								
BALANCE, BEGINNING OF YEAR		111,595	194,423	171,522	108,038	11,900	597,478	542,485
Acquisition of Tangible Capital Assets		5,033	510	-	4,290	-	9,833	63,968
Disposal of Tangible Capital Assets					-	-	-	(8,975)
BALANCE, END OF YEAR	-	116,628	194,933	171,522	112,328	11,900	607,311	597,478
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	39,979	30,545	122,378	29,039	1,190	223,131	208,477
Annual Amortization		2,380	7,466	4,595	5,016	7,881	27,338	23,629
Accumulated Amortization on Disposals					-	-	-	(8,975)
BALANCE, END OF YEAR	-	42,359	38,011	126,973	34,055	9,071	250,469	223,131
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	74,269	156,922	44,549	78,273	2,829	356,842	374,347
2012 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	-	71,616	163,878	49,144	78,999	10,710	374,347	

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 3 - PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013</u> <u>Budget</u> <u>Unaudited</u>	<u>2013</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
TAXATION			
Real Property Taxes	\$ 503,892	\$ 503,892	\$ 441,238
Linear Property Taxes	<u>3,749</u>	<u>3,749</u>	<u>3,631</u>
Subtotal	<u>507,641</u>	<u>507,641</u>	<u>444,869</u>
REQUISITIONS			
Alberta School Foundation Fund - Basic	\$ 250,620	\$ 250,620	\$ 203,602
Seniors Foundation	<u>27,365</u>	<u>27,364</u>	<u>25,172</u>
Subtotal	<u>277,985</u>	<u>277,984</u>	<u>228,774</u>
NET MUNICIPAL TAXES	<u>\$ 229,656</u>	<u>\$ 229,657</u>	<u>\$ 216,095</u>

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013 Budget Unaudited</u>	<u>2013 Actual</u>	<u>2012 Actual</u>
TRANSFERS FOR OPERATING:			
Provincial Grant	\$ 22,710	\$ 32,251	\$ 15,174
Subtotal	<u>22,710</u>	<u>32,251</u>	<u>15,174</u>
TRANSFERS FOR CAPITAL:			
Provincial Grant	\$ -	\$ 9,323	\$ 45,282
Subtotal	<u>-</u>	<u>9,323</u>	<u>45,282</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 22,710</u>	<u>\$ 41,574</u>	<u>\$ 60,456</u>

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 5 - CONSOLIDATED EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>2013 Budget Unaudited</u>	<u>2013 Actual</u>	<u>2012 Actual</u>
CONSOLIDATED EXPENDITURES BY OBJECT			
Salaries, Wages and Benefits	\$ 17,550	\$ 15,155	\$ 18,547
Contracted and General Services	187,605	175,127	207,097
Purchases from Other Governments	2,000	-	-
Materials, Goods, Supplies and Utilities	39,830	48,523	39,337
Provision for Allowances			
Transfers to Local Boards and Agencies	-	-	-
Bank Charges and Short Term Interest	200	118	619
Interest of Long-Term Debt			
Amortization of Tangible Capital Assets		27,338	23,629
Net Loss on Disposal of Tangible Capital Assets	-	-	-
TOTAL EXPENDITURES	<u>\$ 247,185</u>	<u>\$ 266,261</u>	<u>\$ 289,229</u>

**SUMMER VILLAGE OF WHITE SANDS
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2013**

	General Government	Protective Services	Transporation	Environmental Use & Protection	Planning & Development	Recreation & Culture	2013 Actual
REVENUE:							
Net Municipal Taxes	229,657						229,657
Sales and User Charges	632		550				1,182
Penalties and Costs on Taxes	4,489						4,489
Licenses and Permits	-				4,174		4,174
Fines		160					160
Returns on Investments	3,978		777				4,755
Rentals		714					714
Provincial Government Transfers	12,410		24,131			5,033	41,574
Other Revenues	(196)						(196)
Net Gain on Sale of Tangible Capital Assets							-
Total Revenue	250,970	874	25,458	-	4,174	5,033	286,509
EXPENSES:							
Salaries , Wages and Benefits	5,200	-	500			9,455	15,155
Contracted and General Services	57,500	37,994	33,930	19,130	10,558	13,983	173,095
Purchases from Other Governments		-					-
Materials, Goods, Supplies and Utilities	1,130		44,317	1,628	135	3,345	50,555
Bank Charges	118						118
Write Down of TCA							-
Total Expense	63,948	37,994	78,747	20,758	10,693	26,783	238,923
NET REVENUE, BEFORE AMORTIZATION	187,022	(37,120)	(53,289)	(20,758)	(6,519)	(21,750)	47,586
Amortization	-	-	19,426	1,358	-	6,554	27,338
NET REVENUE	187,022	(37,120)	(72,715)	(22,116)	(6,519)	(28,304)	20,248

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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 Canadian Institute of Chartered Accountants. 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 for 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.

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

(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 assets 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

	<u>2013</u>	<u>2012</u>
Cash	\$ 560,548	\$ 551,758
Temporary Investments	-	-
Total	<u>\$ 560,548</u>	<u>\$ 551,758</u>

Included in Cash and Temporary Investments is a restricted amount of \$209,063 (2012 - \$235,562) received from various Provincial Programs and related to deferred grant funding. (Note 4).

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

3. TAXES and GRANTS IN PLACE OF TAXES RECEIVABLES

	<u>2013</u>	<u>2012</u>
Current Taxes and Grants in Place of Taxes	\$ 7,210	\$ 12,550
Arrears Taxes	1,407	-
Less: Allowance for Doubtful Accounts	-	-
Total	<u>\$ 8,617</u>	<u>\$ 12,550</u>

4. DEFERRED REVENUE

	<u>2013</u>	<u>2012</u>
Municipal Sustainability Initiative	\$ 19,560	\$ 23,595
Street Improvement Program	37,640	37,190
Alberta Municipal Improvement Program	138,824	137,166
New Deal for Cities & Communities	13,039	37,611
Total	<u>\$ 209,063</u>	<u>\$ 235,562</u>

5. RESERVES

Reserves for operating and capital activities changed as follows:

<u>Operating Reserves</u>	<u>2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>2013</u>
General Reserve	127,207	20,825	-	148,032
Regional Services	-	-	-	-
Parks & Recreation	-	-	-	-
Total Operating Reserves	<u>\$ 127,207</u>	<u>\$ 20,825</u>	<u>\$ -</u>	<u>\$ 148,032</u>
 <u>Capital Reserves</u>	 <u>2012</u>	 <u>Increases</u>	 <u>Decreases</u>	 <u>2013</u>
Roads	98,350	365	-	98,715
Parks & Recreation	1,581	-	1,581	-
Public Restroom/Pump Wagon	5,500	-	5,500	-
Total Capital Reserves	<u>\$ 105,431</u>	<u>\$ 365</u>	<u>\$ 7,081</u>	<u>\$ 98,715</u>
GRAND TOTAL RESERVES	<u>\$ 232,638</u>	<u>\$ 21,190</u>	<u>\$ 7,081</u>	<u>\$ 246,747</u>

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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:

	<u>2013</u>	<u>2012</u>
Total Debt Limit	\$ 415,779	\$ 384,050
Total Debt	<u>-</u>	<u>-</u>
Amount Total Debt Limit (Exceeded) Available Limit	<u>\$ 415,779</u>	<u>\$ 384,050</u>
Service on Debt Limit	\$ 69,297	\$ 64,008
Service on Debt	<u>-</u>	<u>-</u>
Amount Service on Debt Limit (Exceeded) Available Limit	<u>\$ 69,297</u>	<u>\$ 64,008</u>

The debt limit is calculated at 1.5 times revenue of the municipality (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 by the Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt 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

<u>Net Book Value</u>	<u>2013</u>	<u>2012</u>
Land	\$ -	\$ -
Land Improvements	74,270	71,616
Buildings	156,921	163,878
Engineering Structures		
Roadway System	41,858	46,382
Water System	2,691	2,762
Machinery & Equipment & Furnishings	78,273	78,999
Vehicles	<u>2,829</u>	<u>10,710</u>
Total	<u>\$ 356,842</u>	<u>\$ 374,347</u>

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2013</u>	<u>2012</u>
Tangible Capital Assets (Schedule 2)	\$ 607,311	\$ 597,478
Accumulated Amortization (Schedule 2)	<u>(250,469)</u>	<u>(223,131)</u>
Total	<u>\$ 356,842</u>	<u>\$ 374,347</u>

9. ACCUMULATED SURPLUS

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

	<u>2013</u>	<u>2012</u>
Unrestricted Surplus (deficit)	\$ 68,177	\$ 44,533
Restricted Surplus (Note 5)	246,747	232,638
Equity in Tangible Capital Assets (Note 8)	<u>356,842</u>	<u>374,347</u>
Total	<u>\$ 671,766</u>	<u>\$ 651,518</u>

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:

	<u>2013</u>			<u>2012</u>		
	<u># of Persons</u>	<u>Salary (1)</u>	<u>Benefits & Allowances (2&3)</u>	<u>Total</u>	<u># of Persons</u>	<u>Total</u>
Councillor C. Adair	1	1,200	-	1,200	1	1,200
Mayor B. Guenette	1	1,200	-	1,200	1	1,200
Councillor L. Thurston	1	2,800	-	2,800	1	1,200
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.

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

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 reasonable 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 is 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:

	<u>2013</u>	<u>2012</u>
Common Services	\$ 14,902	\$ 11,603
Transportation	4,524	4,443
Water System	71	71
Landfill System	1,287	1,144
Parks & Recreation	6,554	6,368
Total	<u>\$ 27,338</u>	<u>\$ 23,629</u>

**SUMMER VILLAGE OF WHITE SANDS
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2013**

14. LONG TERM LIABILITIES

	<u>2013</u>	<u>2012</u>
Payable to Shirley McClellan Water Services Commission due \$2,162 semi-annually including interest at 3.0757%, maturing December 2037	\$ 73,010	\$ 75,042

Principal and interest payments are as follows:

	Principal \$	Interest \$	Total \$
2014	2,080	2,244	4,324
2015	2,145	2,179	4,324
2016	2,212	2,112	4,324
2017	2,281	2,043	4,324
2018	2,352	1,972	4,324
Thereafter	61,940	15,982	77,922
	73,010	26,532	99,542

15. PRIOR PERIOD ADJUSTMENT AND CHANGE IN ACCOUNTING POLICY

The Village has restated its financial statements to comply with the provisions of Section 3510 of the Public Sector Accounting Board Handbook, which requires governments to record their local improvement taxes as revenue and accounts receivable in the year they are levied. This also creates a liability for these amounts owed to another government entity.

Adjustments to Statement of Financial Position:

Record investment in Shirley McClellan Water Services Commission	75,042
Payable to Shirley McClellan Water Services Commission for improvement taxes levied	75,042

16. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

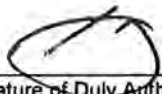
MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2013

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

Greg Switenky, CAO

Print Name

April 16, 2014

Date



Gitzel Krejci Dand Peterson

CHARTERED ACCOUNTANTS

*BARRY D. GITZEL, B. COMM., CA *PEGGY WEINZIERL, B. COMM., CA *SCOTT A. ST. ARNAUD, B. COMM., CA *JOLINE KOBI, B. COMM., CA
*JUSTIN TANNER, B. MGT., CA *ERIC A. PETERSON, BA., CA (Associate) *ROBERT J. KREJCI, CA (Associate)

4912 - 51 St.
P.O. Box 460
STETTLE, AB T0C 2L0
PHONE: 403-742-4431
TOLL FREE: 1-877-742-4431
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E-mail: gkdpca@gkdpca.com
Web Site: www.gkdpca.com

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, 2013.

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.

Auditor's 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, 2013, 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 April 16, 2014 on the financial statements of the Summer Village of White Sands for the year ended December 31, 2013 and reference should be made to those audited financial statements for complete information.

Stettler, Alberta
April 16, 2014



CHARTERED ACCOUNTANTS

FINANCIAL POSITION

Schedule 9A

	Total 1
Assets	0010
Cash and Temporary Investments	0020 560,548
Taxes and Grants in Place of Taxes Receivable	0030
- Current	0040 7,210
- Arrears	0050 1,407
- Allowance	0060
Receivable From Other Governments	0070 4,974
Loans Receivable	0080
Trade and Other Receivables	0090 3,010
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 137
Other Long Term Assets	0240
Total Financial Assets	0250
	0260 652,328
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 203
Accounts Payable & Accrued Liabilities	0300 14,009
Deposit Liabilities	0310
Deferred Revenue	0340 209,063
Long Term Debt	0350
Other Current Liabilities	0360
Other Long Term Liabilities	0370 115,510
Total Liabilities	0380
	0390 338,785
Net Financial Assets (Net Debt)	0395 313,543
Non Financial Assets	
Tangible Capital Assets.....	0400 356,842
Inventory for Consumption.....	0410
Prepaid Expenses	0420 1,381
Other.....	0430
Total Non-Financial Assets	0440 358,223
Accumulated Surplus	0450 671,766

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	44,533	232,638	374,347	651,518
Net Revenue (Expense)	0505	20,248			20,248
Funds Designated For Future Use	0511	-21,191	21,191		
Restricted Funds - Used for Operations	0512	6,572	-6,572		
Restricted Funds - Used for TCA	0513		-510	510	
Current Year Funds Used for TCA	0514	-9,323		9,323	
Donated and Contributed TCA	0516				
Disposals of TCA	0517				
Annual Amortization Expense	0518	27,338		-27,338	
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	68,177	246,747	356,842	671,766

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue 1	Expense 2
Total General	0700 237,928	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730	1170 9,753
General Administration	0740 13,042	1180 54,195
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770	1210
Fire	0780	1220 34,584
Disaster and Emergency Measures	0790	1230 500
Ambulance and First Aid	0800 714	1240
Bylaws Enforcement	0810 160	1250 3,411
Other Protective Services.....	0820	1260
Transportation	0830	1270
Common and Equipment Pool	0840	1280 16,843
Roads, Streets, Walks, Lighting	0850 30,491	1290 80,829
Airport	0860	1300
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910	1350 7,709
Wastewater Treatment and Disposal	0920	1360
Waste Management	0930	1370 14,407
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 4,174	1450 10,693
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 33,337
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 286,509	1580 266,261
Net Revenue/Expense		1590 20,248

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	229,657
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	1,182
Penalties and Costs on Taxes	1810	4,489
Licenses and Permits	1820	4,174
Fines	1830	160
Franchise and Concession Contracts	1840	
Returns on Investments	1850	4,755
Rentals	1860	714
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
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	41,574
Local Government Transfers	1930	
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	-196
Total Revenue	1980	286,509
Expenses	1990	
Salaries, Wages, and Benefits	2000	15,155
Contracted and General Services	2010	175,127
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	48,523
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	118
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	
Amortization of Tangible Capital Assets	2110	27,338
Net Loss on Sale of Tangible Capital Assets	2125	
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
Total Expenses	2140	266,261
Net Revenue (Expense)	2150	20,248

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	632			
General Administration	2220				
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			14,902	
Roads, Streets, Walks, Lighting	2330	550	9,323	4,524	
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360				
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			6,554	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	1,182	9,323	27,338	

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	4,290			
Roads, Streets, Walks, Lighting	2830				
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
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	5,543			
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	9,833			

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				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	171,522			171,522
Construction In Progress.....	3219				
Buildings	3220	194,423	509		194,932
Machinery and Equipment	3230	108,038	4,290		112,328
Land	3240				
Land Improvements.....	3245	111,595	5,034		116,629
Vehicles	3250	11,900			11,900
Total Capital Property Cost	3260	597,478	9,833		607,311
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	121,952	4,524		126,476
Light Rail Transit Systems	3272				
Water Systems	3273	426	71		497
Wastewater Systems	3274				
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	122,378	4,595		126,973
Buildings	3290	30,545	7,466		38,011
Machinery and Equipment	3300	29,039	5,016		34,055
Land	3310				
Land Improvements.....	3315	39,979	2,380		42,359
Vehicles	3320	1,190	7,881		9,071
Total Accumulated Amortization	3330	223,131	27,338		250,469
Net Book Value of Capital Property	3340	374,347			356,842
Capital Long Term Debt (Net)	3350				
Equity in Tangible Capital Assets	3400	374,347			356,842

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 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 1	Capital Purposes 2	Total 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 1	Capital Purposes 2	Total 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 1	Grants - in Place 2	Total 3
Property Taxes	3900		
Residential Land and Improvements	3910	503,890	503,890
Non-Residential	3920		
Land and Improvements (Excluding M & E).....	3935		
Machinery and Equipment	3950		
Linear Property	3960	3,749	3,749
Railway	3970		
Farm Land	3980	2	2
Adjustments to Property Taxes	3990		
Total Property Taxes and Grants In Place	4000	507,641	507,641
Requisition Transfers		4010	
Education			
Residential/Farm Land		4031	248,878
Non-Residential		4035	1,742
Seniors Lodges		4090	27,364
Other		4100	
Adjustments to Requisition Transfers		4110	
Total Requisition Transfers		4120	277,984
Net Municipal Property Taxes and Grants In Place		4130	229,657

GRANTS IN PLACE OF TAXES

Schedule 9L

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

DEBT LIMIT

Schedule 9AA

Debt Limit
Total Debt
Debt Service Limit
Total Debt Service Costs

	1
5700	415,779
5710	
5720	69,297
5730	



ALBERTA ANIMAL & MUNICIPAL ENFORCEMENT SERVICES



April 2, 2014

Re: Contract for Animal Control Services

Enclosed you will find an updated contract for your Municipality.

We have updated our fee schedule for 2014-2015. Your patrol fees will have increased in accordance with the cost of living and have increased 3% we have kept the court fees and special patrol rates at the same cost.

However Alberta Animal Services will be changing the way we are classifying stray animals. In Canada we do not have a problem with pet overpopulation, stray animals, nuisance or aggressive animals- **We have a problem with responsible pet ownership.**

Our agency works to encourage responsible pet ownership through licensing, education and enforcement.

The following contract renewing has been drawn up in relation to the Animal Control Services for the Village of White Sands from May 1 2014 to April 30 2015. Compared to the current contract, the proposed contract does have some wording changes and there has been a fee change to the rates of boarding of animals based on the length of time that the Municipalities Animals are being held.

The reason for the change is due to a trend we have noticed in owners not claiming their animals in a reasonable amount of time. Alberta Animal Services always holds each adoptable animal a minimum of ten (10) days as required under the Animal Protection Act before they are processed for adoption. The public's expectation has also changed and therefore there is more pressure on our organization and the Municipality to hold animals longer. As a result our Agency feels this is a positive step to take to ensure animals can be claimed by their owners or given a good chance for adoption into a new home. Please note the Village of White Sands is only responsible for boarding fees if the Animal is not claimed by an owner.

I have also included a current copy of our Company Confirmation of Insurance for your records.

As a note to you in relation to the yearend breakdown the Village of White Sands had 1 dog impounded for 2013 which was claimed by its owner.

We look forward to our continued work in the Village of White Sands. If you have any questions regarding your contract please feel free to contact me.

Sincerely,
Erica Coomber
Erica Coomber
Shelter Administrator
Alberta Animal Services

Historical:			2 - 1hr Patrols per Mo.
Oct 1, 2009	to Sept. 30, 2010		\$240.
Dec 1, 2010	to Nov. 30, 2011		\$250.
Dec 1, 2011	to Apr 30, 2013		\$290.
May 1, 2013	to Apr 30, 2014		\$288.40
May 1, 2014	to Apr 30, 2015		\$297.05





ALBERTA ANIMAL & MUNICIPAL ENFORCEMENT SERVICES



Contract

Between: SUMMER VILLAGE OF WHITE SANDS
BOX 119
STETTLER, ALBERTA
T0C 2L0
(Hereby called the Municipality)

AND

ALBERTA ANIMAL SERVICES
4640 61 STREET
RED DEER, ALBERTA
T4N 2R2
(Hereby called the Contractor)

Effective from: MAY 1, 2014 to APRIL 30, 2015

In this contract the term “Animal” shall mean any domesticated animal that the Municipality agrees to have the Contractor impound or deal with under their current Municipal Bylaws.

- The Contractor
- a) provides services relevant to Animal Control and General Bylaw Enforcement and wishes to enforce the Animal Control Bylaw and all General Bylaws within the Municipality
 - b) wishes to provide Bylaw Enforcement Services within the Municipality.

The Municipality is prepared to permit the Contractor to enforce Bylaws and apprehend Animals under the following terms and conditions.

1. The Contractor shall provide and maintain a building for the impounding of Animals and shall provide cages or pens, together with exercise pens which shall be properly heated and cleaned. These



ALBERTA ANIMAL & MUNICIPAL ENFORCEMENT SERVICES



pens will be of adequate size to comply with all applicable Bylaws and regulations and shall meet the reasonable requirements of the Municipality.

2. The Contractor shall provide an office and shall be open during normal business hours.
3. The Contractor shall use his best endeavors to apprehend Animals running at large within the Municipality.
4. The Contractor shall, as soon as possible after an Animal is apprehended, notify the owner if such information is readily available.
5. The Contractor shall properly house, feed, and care for all Animals impounded.
6. The Contractor shall provide the necessary personnel and equipment for the above-mentioned purposes. The Contractor shall use his best endeavors to provide such further services as may be required to apprehend Animals running at large within the Municipality and shall investigate complaints in the Municipality as allowed within the time frame of this contract.
7. The Contractor will retain all impounded Animals for not less than ten business days, at the expiration of which time the Contractor may dispose of the Animal as he sees fit. If the Animal is deemed as dangerous or seriously ill, the Contractor may dispose of the Animal prior to the said 10 days. The Contractor will attempt to contact the owner, if known, before this action is followed through.
8. The owner of any impounded Animal may redeem the same in the following manner:
 - a) payment of the impound fees, current boarding fees, Municipal Licensing Fee, and if applicable;
 - b) The fine for such Animal as specified.
9. The Contractor shall retain all impoundment and boarding fees. All licensing fees and fines collected will be forwarded to the Municipality.
10. The Contractor shall pick up any injured Animal and deliver the same to a veterinary surgeon only with authorization from Municipal Administration. The Municipality will be responsible for any fees of such veterinary surgeon if the same cannot be recovered from the owner of the Animal. If the Veterinarian deems the animal untreatable the Veterinarian will immediately euthanize the animal. In this case the Municipality will only be charged for the vet bill and any special call out fees.
11. The Contractor shall keep an accurate and detailed record of all complaints, impounds, names of owners, and dispositions of Animals. The Contractor shall report monthly to the Municipality.
12. The Contractor shall obtain and maintain all public liability and property damage and shall provide evidence of the same at the request of the Municipality.
13. The Contractor shall, at the request of the Municipality, be responsible for preparing documentation for the Municipality's legal representative in the case of prosecution, relevant to the Bylaws. There will be an additional charge for this service and it is priced at **One Hundred and Fifty Dollars (\$150.00) per case.**
14. The Contractor shall provide patrols as agreed upon between the two parties.



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15. The Municipality shall supply the Contractor with a list of known Animal owners, along with addresses, in the Municipality on a regular basis or as requested.
16. The Contractor shall provide a minimum of two (2) one hour patrols per month at a monthly cost of **Two Hundred and Ninety Seven Dollars and Five Cents (\$297.05)**.
17. If further call-outs, other than outlined in Section 16 above, are requested of the Contractor by the Municipality, the Contractor shall make every effort to respond to the said requests and shall charge out these costs at a rate of **One Hundred Dollars (\$100.00) per hour**.
18. The Municipality shall pay to the Contractor for each unclaimed Dog deemed as follows:

Boarding Rates – The contractor categorizes Animals in five different areas in order to determine length of time Animal is held.

- i. **Adoptable Dogs:** The Contractor will hold each adoptable Animal a minimum of ten (10) days before they are processed for adoption if not claimed by the owner. The Animal Protection Act requires an Animal to be held for this minimum if the Animal has identification. **Rate to Municipality if unclaimed: \$25.00/per day plus GST**
- ii. **Sick/Unhealthy Dogs:** The contractor will hold sick and unhealthy Animals for three (3) days boarding and will be given supportive care (medications, fluids, pain killers). The Contractor at three (3) days will access the Animal and if the illness is treatable and the Animal will have a full recovery then the Animal will be boarded for the full ten (10) days and the Municipality will be billed as an Adoptable Animal. If the sick/unhealthy Animal is not treatable then the Animal will be euthanized after three (3) days. **Rate to Municipality: \$25.00/per day plus GST and euthanasia fee of \$85.00 plus GST.**
- iii. **Injured Dogs:** If an injured Animal is impounded by the Contractor and the Animal requires Veterinary treatment then the Municipality will be contacted and if the Municipality grants permission the Animal will be transferred to a Veterinarian. All Veterinary fees will be billed to the Municipality unless an owner is located, then the Veterinary fees are the responsibility of the Animal Owner. The Contractors Animal Health Technician along with the Veterinarian will make a prognosis on the Animal and if the Veterinarian feels the Animal needs to be humanely euthanized then the animal will be euthanized by the Veterinarian. If the Animal has permanent identification (tattoo, microchip, Municipal tags) and can be stabilized then it will be housed at the Veterinarian Clinic for three (3) days to contact the owner. If the Owner is not located then the Animal will be humanely euthanized by the Veterinarian after the three (3) days. **Rate to Municipality if euthanized on day one (1): Veterinarian fees related to exam and euthanasia fee plus GST. Rate to Municipality if held for three (3) days: \$25.00/per day, Veterinarian fees related to exam and euthanasia fee plus GST.** If the Animal stabilizes and recovers the Animal will be transported back to the contractors kennel and will be further treated by the contractors Animal Health Technician for the remainder of the ten (10) day boarding period. **Rate to Municipality: \$25.00/per day plus GST plus any outstanding Veterinarian costs.**
- iv. **18.5 Aggressive Animals:** Aggressive Animals with no identification will be held for a minimum of three (3) days and if unclaimed will be humanely euthanized. **Rate to Municipality:**



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\$25.00/per day plus GST and euthanasia fee of \$85.00 plus GST. Aggressive Animals with identification will be held a minimum of ten (10) days and if unclaimed will be humanely euthanized. **Rate to Municipality: \$25.00/per day plus GST and euthanasia fee of \$85.00 plus GST.**

ADOPTABLE: **\$25.00/night Boarding Fee (maximum 10 nights)**
AGGRESSIVE: **\$25.00/night Boarding Fee (maximum 3 nights)**
SICK OR INJURED: **\$25.00/night Boarding Fee (maximum 3 nights-minimum 24 hours)**
EUTHANASIA Fee: **\$85.00/Animal**

19. Any Animals deemed, other than those noted in Section 18, that the Municipality agrees the Contractor may impound shall be charged out as follows:

ADOPTABLE: **\$25.00/night Boarding Fee (maximum 10 nights)**
FERAL: **\$25.00/night Boarding Fee (maximum 24 hours)**
AGGRESSIVE: **\$25.00/night Boarding Fee (maximum 3 nights)**
SICK OR INJURED: **\$25.00/night Boarding Fee (maximum 3 nights-minimum 24 hours)**
EUTHANASIA Fee: **\$85.00/Animal**

20. If the Municipality wishes the Contractor to take and dispose of any deceased Dogs or Cats this shall be done at a cost of **Thirty Dollars (\$30.00) per animal.**

21. In the event that either party defaults in the performance, either party may terminate the agreement with one month written notice.

22. The Contractor shall have no right to assign this agreement without the written consent of the Municipality.

23. This agreement shall be binding and enforceable by the parties and their respective heirs, administrators, and executors.

The Municipality of White Sands

Date _____

Per _____

Alberta Animal Services

Date: April 2, 2014

Per *Grien/Combs*