

**CLEARWATER COUNTY  
COUNCIL AGENDA  
April 22, 2014  
9:00 A.M.  
Council Chambers  
4340 – 47 Avenue, Rocky Mountain House AB**

**9:05 A.M. Delegation: Rocky Mountain House Search & Rescue (Rocky SAR)  
– Edward Van Heeren, President**

**10:00 A.M. Delegation: Di-Corp - Bylaw 988/14 LUA Applicant**

**10:30 A.M. Hawkings Epp Dumont LLP, Chartered Accountants**

**A. CALL TO ORDER**

**B. AGENDA ADOPTION**

**C. CONFIRMATION OF MINUTES**

1. April 08, 2014 Regular Meeting Minutes

**D. PUBLIC WORKS**

1. Tender Award: Grader Maintenance Beat # 501, 508, 510, & 513
2. Tender Award: 3 Yard Replacement Loader
3. TRAVIS M-J Municipal Permit Fees – Bylaw 989/14

**E. COMMUNITY & PROTECTIVE SERVICES**

1. 9:05 A.M. Rocky Mountain House Search & Rescue (Rocky SAR)  
– Edward Van Heran, President
2. Summer 2014 Parade Invitations

**F. PLANNING**

1. 10:00 A.M. Bylaw 988/14 Land Use Amendment – First Reading
2. Nordegg Phase VI Cottage Lots

**G. CORPORATE SERVICES**

1. 2014 Property Tax Rate Bylaw 985/14 – Third Reading
2. Tax Penalty Bylaw 986/14
3. 2013 Consolidated Financial Statements  
10:30 A.M. Auditor's Report Hawkings Epp Dumont LLP, Chartered Accountants

**H. INFORMATION**

1. CAO's Report
2. Public Works Director's Report
3. Accounts Payable Listing
4. Councillor's Remuneration

## J. ADJOURNMENT

### **TABLED ITEMS**

**Date**                      **Item, Reason and Status**

04/10/12

**Arbutus Hall Funding Request**

- To allow applicant to provide a complete capital projects plan.

**STATUS: Pending Information, Community and Protective Services**



## Agenda Item

<b>Project:</b> Tender Award: Grader Maintenance Beat # 501, 508, 510, & 513	
<b>Presentation Date:</b> April 22nd, 2014	
<b>Department:</b> Public Works	<b>Author:</b> Kurt Magnus/Marshall Morton
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b> Infrastructure & Asset Management	<b>Goal:</b> To effectively manage the financial and physical assets of the County in order to support the growth and development of the County while obtaining maximum value from County owned infrastructure and structures.
<b>Legislative Direction:</b> <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation:</b> That Council reviews the information and approves awarding Grader Beat # 501 to Diamond J. Industries Ltd. Grader Beat # 508 to Jomad Industries Ltd. Grader Beat # 510 to Shields Grader Service Ltd. and Grader Beat # 513 to Brian Harbidge	
<b>Attachments List:</b> N/A	

### Background:

The Administration has tendered the proposed maintenance of Grader Beat # 501, 508, 510, & 513. Each of the grader beats is to begin a five year term on May 1<sup>st</sup>, 2014, and entails the maintenance of approximately 143 km, 161 km, 167 km, and 172 km, respectively, of gravel road.

A tender opening was held on Tuesday, April 15<sup>th</sup>, 2014 at 2:01 p.m. for the work outlined above.

The following is a summary of the tenders received for each of the four grader beats.

**1.) BEAT # 501**

<b><u>Contractor</u></b>	<b><u>Cost per hour</u></b>
Prograde Services Ltd.	\$140.00
Diamond J. Industries Ltd.	\$105.00
Shields Grader Service Ltd.	\$ 91.00

**2.) BEAT # 508**

<b><u>Contractor</u></b>	<b><u>Cost per hour</u></b>
Prograde Services Ltd.	\$140.00
Shields Grader Service Ltd.	\$ 91.50
Brian Harbidge	\$ 91.00
Jomad Industries Ltd.	\$ 90.00

**3.) BEAT # 510**

<b><u>Contractor</u></b>	<b><u>Cost per hour</u></b>
Prograde Services Ltd.	\$140.00
Ogopogo Graders Ltd.	\$ 92.98
Jomad Industries Ltd.	\$ 92.00
Double M Grader Service	\$ 91.05
Shields Grader Service Ltd.	\$ 88.75

**4.) BEAT # 513**

<b><u>Contractor</u></b>	<b><u>Cost per hour</u></b>
Prograde Services Ltd.	\$140.00
Jomad Industries Ltd.	\$102.00
Diamond J. Industries Ltd.	\$ 96.00
Brian Harbidge	\$ 94.00
Shields Grader Service Ltd.	\$ 91.50

Shields Grader Service Ltd. was the low valid bidder for Grader Beat # 501, 510 and 513. Upon further communication with the owner, Mr. Bob Shields, he chose Grader Beat # 510 as his preference.

Hence, administration recommends awarding the Grader Beat # 510 contract to **Shields Grader Service Ltd.** In addition, administration recommends awarding the Grader Beat # 501 contract to **Diamond J. Industries Ltd.**, Grader Beat # 508 contract to **Jomad Industries Ltd.** and the Grader Beat # 513 contract to **Brian Harbidge.**



## Agenda Item

<b>Project:</b> Tender Award: 3 Yard Replacement Loader	
<b>Presentation Date:</b> April 22 <sup>nd</sup> , 2014	
<b>Department:</b> Public Works	<b>Author:</b> Kurt Magnus/Marshall Morton
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b> Infrastructure & Asset Management	<b>Goal:</b> To effectively manage the financial and physical assets of the County in order to support the growth and development of the County while obtaining maximum value from County owned infrastructure and structures.
<b>Legislative Direction:</b> <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation:</b> That Council reviews the information and approves awarding the 3 yd. Replacement Loader Tender to <b>Brandt Tractor Ltd.</b>	
<b>Attachments List:</b> N/A	

### Background:

Administration has tendered the proposed 2014 Three Yard Replacement Loader.

A Tender Opening was held on Friday, April 4<sup>th</sup>, 2014 at 2:01 p.m. for the equipment outlined above. We received 9 tenders.

The following is a summary of the bid prices received:

<u>SUPPLIER</u>	<u>MODEL</u>	<u>Bid Amount without GST</u>
Finning (Canada)	Caterpillar 930K	\$240,584.00
SMS Equipment	Komatsu WA270-7	\$231,440.00
Rocky Mountain Equipment	Case 721F (in stock)	\$236,850.00
Rocky Mountain Equipment	Case 721F	\$229,750.00
Strongco Limited Partnership	Volvo L70G	\$220,400.00
Brandt Tractor Ltd.	John Deere 544K	\$210,450.00
C.E.M. Heavy Equipment	Hyundai HL740-9A	\$209,751.00
WAJAX Equipment	Liugong 842 III	\$204,000.00
Lift Boss Materials Handling Group	Doosan DL250	\$202,852.34

Upon review of each of the supplier equipment specifications, as set out by Clearwater County Administration, C.E.M. Heavy Equipment and WAJAX Equipment did not meet the minimum required specifications. Consequently, they were removed from contention.

In addition, upon further research of references to the Doosan Equipment line, it was found that it is difficult to acquire parts in a timely manner (up to two and a half months).

As such, administration recommends awarding the 3 yd. Replacement Loader Tender to **Brandt Tractor Ltd.**



## Agenda Item

<b>Project:</b> TRAVIS M-J Municipal Permit Fees	
<b>Presentation Date:</b> April 22, 2014	
<b>Department:</b> Public Works	<b>Author:</b> Erik Hansen/ Marshall Morton
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b> Infrastructure & Asset Management	<b>Goal:</b> To effectively manage the financial and physical assets of the County in order to support the growth and development of the County while obtaining maximum value from County owned infrastructure and structures.
<b>Legislative Direction:</b> <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input checked="" type="checkbox"/> County Bylaw or Policy (cite) <u>Bylaw # 989-14</u>	
<b>Recommendation:</b> That Council grants first, second, and third reading to bylaw #989-14 for a \$15.00 "Fixed Municipal Fee" to be charged as part of an overall permit fee collected by the Province and distributed to the Municipality.	
<b>Attachments List:</b> Bylaw # 989-14	

**Background:** As Council may be aware, Clearwater County is part of the TRAVIS Multi-Jurisdiction Permitting system. This is a web- based permitting system, which currently processes and issues provincial permits to manage overweight and overdimensional loads.

As part of this initiative, one of the main three recommendations was that the Province should charge a single fee for this service and allocate permit revenue to the municipalities on an equitable formula based on municipal roadway type and distance travelled.

This single fee is comprised of two parts. The first part is the "Variable Fee" which is defined as a prorated fee based on the percentage of actual distance travelled by a permitted commercial vehicle on roads located within the Municipality on municipally maintained roads. The second part is the "Fixed Municipal Fee". This can be defined as the fee the Municipality is authorized to charge permit applicants, under the MGA, for costs of services attributable to the approvals for the described permits.



As the "Variable Fee" is determined by the Province it is the Municipalities responsibility to set the "Fixed Municipal Fee". Through consultation with other municipalities and the current permit administration company a \$15.00 "Fixed Municipal Fee" has been recommended as a typical charge for this service.

Staff is also recommending that Council create a bylaw for this fee. Due to the nature of this bylaw Council may choose to grant first, second and third reading for this bylaw at this time.

See Attached

**BYLAW NO. 989/14**

A Bylaw of Clearwater County, in the Province of Alberta, for the purpose of establishing a permit fee.

PURSUANT to the Authority conferred upon it by the Municipal Government Act, Statutes of Alberta, 2000, Chapter M-26 and amendments thereto, the County for a Municipality may set fees for goods and services provided;

WHEREAS, Clearwater County deems it expedient to set and review, as necessary from time to time various fees of the County and

NOW, THEREFORE, upon compliance with the relevant requirements of the Municipal Government Act, the Council of the Clearwater County, Province of Alberta, duly assembled, enacts as follows:

Clearwater County participates in the Province of Alberta Transportation Routing & Vehicle Information System Multi Jurisdiction (TRAVIS MJ) program. This automated permitting system allows industry to apply for a single permit application to move through multiple jurisdictions. TRAVIS MJ will collect a simplified permit fee for Provincial and Municipal permits and grant permission for the movement of oversize loads. Permit fees are set by Alberta Transportation and are collected through the TRAVIS MJ permit processing system. Each individual Municipality's Fixed Municipal fee makes up part of the overall cost of the permit.

**Fixed Municipal Fee: \$15.00**

READ A FIRST TIME this 22 day of April A.D., 2014.

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE  
OFFICER

READ A SECOND TIME this 22 day of April A.D., 2014.

READ A THIRD AND FINAL TIME this 22 day of April A.D., 2014.

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE  
OFFICER



## Agenda Item

<b>Project: Rocky Mountain House Search And Rescue (Rocky SAR) – Edward Van Heeren, President</b>	
<b>Presentation Date: April 22, 2014</b>	
<b>Department: Community &amp; Protective Services</b>	<b>Author: Tracy Haight</b>
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b>	<b>Goal:</b>
<b>Legislative Direction:</b> <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation: That Council accepts the information as presented.</b>	
<b>Attachments List: N/A</b>	

### Background:

Mr. Edward Van Heeren, Rocky SAR President, would like to present Council a plaque in recognition of Rocky SAR's 20<sup>th</sup> year of operation.

The information on Rocky SAR is taken from the *Rocky Search & Rescue* website.

*“Rocky Mountain House Search & Rescue was formed in 1991. The need for such an organization in the community was realized after a young, 23 month old boy went missing when he wandered away from the group camp at Prairie Creek on the July 1st weekend in 1990. Volunteers included hundreds of members from the community and the British military in conjunction with the RCMP. The boy was found, but had tragically drowned. At only 23 months of age this death touched many people in the community and inspired them to form Rocky Mountain House Volunteer Search & Rescue.*

*Rocky SAR was the first ground search and rescue team formed in Alberta, and was also one of the founding members of the Search and Rescue Alberta organization.*

*The first multiday search that team was involved in was for a 13 year old in 1993. The young girl had gone missing while walking her dog. She was camping with her parents at the Ram Falls campground. She was found safe and sound 3 days after the search commenced.*

*Rocky Mountain House Search and Rescue now has approximately fifty members whose ages range from 18 to 84! On average, Rocky SAR is now called out 25 times a year and operates with a 10 person executive board.*

*The team is also home to the only civilian Mountain Rescue Association accredited technical Mountain Rescue Team in Canada. The team is required to recertify with the MRA every five years. They meet and practice once a month.*

*"With our longstanding and dynamic history, we are a continually evolving organization. As a non-profit, volunteer organization we strive to not only serve our community, but also to provide our membership with various educational, practical and social experiences. " Rocky SAR President, Edward VanHeeren.*

*Through the timeless efforts of countless volunteers and outstanding community support Rocky SAR is now in its 20th year of operation."*



## Agenda Item

<b>Project:</b> Summer 2014 Parade Invitations	
<b>Presentation Date:</b> April 22, 2014	
<b>Department:</b> CPS	<b>Author:</b> Trevor Duley
<b>Budget Implication:</b> <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b> N/A	<b>Goal:</b> N/A
<b>Legislative Direction:</b> <input type="checkbox"/> None    Provincial Legislation (cite) <input checked="" type="checkbox"/> County Bylaw or Policy (cite) <u>Council and Board Reimbursement</u>	
<b>Recommendation:</b> That Council: 1) Approves the preferred entry type for the parades in Rocky and Caroline; and 2) Approves any additional 2014 parades <sup>1</sup> to submit a horseback entry in.	
<b>Attachments List:</b> 'Council and Board Reimbursement Policy'	

### Background:

There are six parades scheduled to take place within Central Alberta this summer which Council has been invited to participate in. Staff is looking for Council's feedback with respect to County participation and Councillor attendance at each of these events.

Parade Name	Date	Time	Location	Staging Area	2013 Entry Type
Big Horn Rodeo Parade	May 14th	10:30 AM	Caroline	Arena	Float
Rocky Rodeo Parade	June 7th	11:00 AM	Rocky Mountain House	Arena	Float & Horse
Eckville Parade	June 7th	11:00 AM	Eckville	Elementary School	Horse
Daines Rodeo Parade	June 14th		Innisfail		Horse
Ponoka Stampede	June 27th	9:00 AM	Ponoka	Arena (4410-54 St.)	Horse
Westerner Days	July 16th	9:30 AM	Red Deer	Curling Rink (4725-43 St.)	Float
Unconfirmed as of 04/11/2014					

<sup>1</sup> Outside of Rocky and Caroline

Under the 'Council and Board Reimbursement Policy,' all members of Council are pre-authorized to attend the parades in Rocky Mountain House and Caroline. The Reeve or his designate are pre-authorized to attend the Ponoka and Westerner Days Parade. Administration is firstly seeking Council's availability to attend the parades in Caroline and Rocky, and what type of entry Council would like to have submitted, i.e.:

1. Submit a horseback entry;
2. Utilize the float; or
3. Use both.

Secondly, Staff is requesting Council's direction on which parades, if any, Council would like to submit any horseback entries in, in addition to the Reeve or his designate riding in a Dignitary vehicle in Red Deer and Ponoka. Council typically does not send the float to any parades outside of Rocky or Caroline; last year the float participated in Red Deer as part of the City's Centennial Anniversary. Please note that the Eckville and Rocky parades are scheduled for the same day.

Expenses are incurred in the form of staff time, supplies and mileage for preparing the float, transporting it to and from and driving it in each parade. Staff time for this is estimated at two staff for roughly 8-12 hours for each event in addition to the cost for candy and float decorations. Parade costs would be covered from Council's Legislative budget.

More details will be provided to participating members of Council as they become available in terms of meeting places for the staging of each parade.

# Clearwater County

## COUNCIL AND BOARD REIMBURSEMENT

**EFFECTIVE DATE:** January 1, 2014

**SECTION:** Administration

### **POLICY STATEMENT:**

**To provide a fair and equitable means of reimbursing Council and Members at Large for their time, travel and subsistence while attending meetings, conferences, training seminars and other out of area municipal business events.**

### **DEFINITIONS:**

“Meeting”: within the context of this Policy the term meeting shall include: Council meetings, Special Council meetings, Committee meetings as well as – when requested by the CAO, or a Department Head – meetings between Councillors and County staff.

### **PROCEDURE:**

#### Council Rates

1. Council remuneration will be, for time spent while traveling to or from meetings and while in attendance at a meeting on the basis of the following rates and time sections:
  - a) \$152.00 - First Four Hours
  - b) \$121.00 - Second Four Hours
  - c) \$121.00 - Third Four Hours
  - d) \$276.00 - Maximum payable for any regular Council Meeting.

For clarity, any meeting or number of meetings that include more than one portion of the above times sections (i.e. meetings in excess of four hours), a Councillor is entitled to combined remuneration for each time section involved. The maximum paid in any single day will therefore be \$397.00. Councillors are expected to exercise discretion when applying for remuneration for meetings that include one time section and extend into another time section in a minor fashion.

2. Other expenses associated with a Councillor’s attendance at meetings will be paid in accordance with Travel and Subsistence for Staff and Council Policy.
3. In addition to meeting, travel and subsistence fees, each councillor will be paid \$550.00 per month to compensate for time spent on such matters as meeting preparation, telephone calls and individual meetings with electors.
4. Council remuneration associated with convention attendance will be for time spent while traveling to or from a convention location and while in attendance during the formal convention sessions on the basis of the following rates and time sections:
  - a) \$152.00 - First Four Hours

- b) \$121.00 - Second Four Hours
- c) \$121.00 - Third Four Hours

For clarity, time incurred for travel to or from the convention location and attendance at the formal convention sessions that include more than one portion of the above times sections in excess of four hours, a councillor is entitled to combined remuneration for each time section involved. However, the maximum honorarium paid in any single day to a councillor or committee member will be \$397.00.

For example, a councillor drives to a seminar in Edmonton from Rocky Mountain House leaving the night before the seminar begins as the seminar starts at 8:00 the next morning. The seminar ends at 4:00 p.m. the following day. At conclusion of the seminar the councillor would be entitled to \$152.00 associated with travel the night before the seminar. The councillor would also be entitled to another \$152.00 relating to the first four hours of his/her attendance at the seminar; another \$121.00 associated with the second four hours of the seminar; and, a third four hours associated with the return travel time to Rocky Mountain House.

5. Councillors are authorized to attend special meetings associated with a Council appointed committee without Council approval. However, to the greatest extent possible, councillors should receive prior approval of Council for attendance at any other special meeting a councillor may wish to attend (e.g. community group meeting). However, Council recognizes that situations may preclude a councillor from advising Council of a meeting prior to his or her attendance. In such cases the Councillor is to seek Council's approval for his/her attendance prior to the councillor submitting his/her remuneration sheet.
6. The Reeve and two Councillors are approved to attend the annual conference of the Federation of Canadian Municipalities (FCM), Councillors attending the conference will be appointed at the annual organizational meeting preceding the conference. The intention is to provide all Councillors with the opportunity to attend one FCM Conference during their term of office. All Councillors will be permitted to attend FCM when the FCM Conference is held in Alberta.
7. Councillors and Committee members will be reimbursed for other incurred expenses in accordance with the Travel and Subsistence for Staff and Council Policy.
8. If a spouse accompanies a councillor to a convention, the Municipality will cover the spousal registration fee, banquet tickets, and approved travel expenses.

#### Reeve Rates

1. In addition to the above policies, it is recognized that the Reeve will receive additional requests with respect to meetings with federal, provincial, municipal and/or community organizations, representatives or officials. The Reeve is authorized to attend such meetings at his/her discretion without Council authorization and to receive remuneration in accordance with this policy for that attendance. To the greatest extent possible, the Reeve should endeavor to inform Council of these meetings prior to his/her attendance.
2. The Reeve will be paid \$850.00 per month to allow for his extra administrative duties such as cheque signing, bylaw signing, contract signing, etc.



### Boards and Committee Rates

1. Members at large appointed to the municipal library boards, the Caroline Family and Community Support Services Board, and the recreation boards will be paid \$532.00 per annum as compensation for mileage and out-of-pocket expenses.
2. The member at large to the Parkland Regional Library Board will be paid \$610.00 per annum as compensation for mileage and out-of-pocket expenses.
3. The member at large to the Alberta Sports Council will be paid \$915.00 per annum as compensation for mileage and out-of-pocket expenses.
4. Member at large appointees to the Agricultural Service Board, Assessment Review Board, Municipal Planning Commission and the Environmental Subdivision and Development Appeal Board, will be paid at the councillor remuneration rates established in this policy and expense rates in the Travel and Subsistence for Staff and Council policy.

### Community Event Attendance

1. All Councillors are authorized to participate in the Rocky Rodeo Parade, Caroline Rodeo Parade and Rocky Parade of Lights. In addition to this, the Reeve or designate is authorized to participate in the Ponoka Stampede Parade and Westerner Days Parade.
2. With the exception of the aforementioned parades, attendance at any other community event will be considered by Council on a case by case basis.
3. Council remuneration associated with approved community event attendance will be for time spent while traveling to or from a convention location and while in attendance during the formal convention sessions on the basis of the following rates and time sections:
  - a) \$152.00 - First Four Hours
  - b) \$121.00 - Second Four Hours

To a maximum of eight hours (or \$273.00) per day.

### General

1. Per Diem sheets are to be filled out monthly by each councillor and delivered to the Finance and Admin. Manager or Payroll Administrator after the end of each month and at least three working days prior to the first Council meeting. Per Diem sheets received after this date will not be processed for payment until the following month. Administration will include copies of the completed per diem sheets in the following Council Agenda.
2. Council remuneration rate increases will correspond to the cost of living adjustments received by staff each year (rounded to the nearest dollar).
3. This policy replaces Council's policy "Meeting Rates for Council and Board Appointments"



## Agenda Item

<b>Project: 1<sup>st</sup> Reading of Bylaw 988/14 for Application No. 02/14 to amend the Land Use Bylaw</b> <b>10:00 a.m. Delegation</b>	
<b>Presentation Date:</b> April 22, 2014	
<b>Department:</b> Planning	<b>Author:</b> Marilyn Sanders
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b> N/A	<b>Goal:</b> N/A
<b>Legislative Direction:</b> <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input checked="" type="checkbox"/> County Bylaw or Policy (cite) <u>Municipal Development Plan (2010)</u> <u>&amp; Land Use Bylaw</u>	
<b>Recommendation: Consider granting 1<sup>st</sup> reading of Bylaw 988/14 and proceeding to a public hearing</b>	
<b>Attachments List:</b> Application to Amend Land Use Bylaw, Supporting Letter, Site Plan, Bylaw 988/14 with Schedule "A", Industrial District "I", Aerial Photo	

### Background:

Robert and Sylvia Clayton currently hold title to the NW 28-39-05-W5M, containing 149.90 acres. The Clayton's have authorized Hubert St. Jean, representative of Di-Corp Properties to make application to subdivide by fragmentation 33.85 acres lying north of the active railroad crossing the quarter section. The Clayton's have also authorized Di-Corp Properties to apply for the redistricting of the subject fragmented parcel.

Di-Corp has made application to redistrict the 33.85 fragmented parcel from Agriculture District "A" to the Industrial District "I". Di-Corp Properties is a distributor of specialty chemicals, parts and accessories serving mining and drilling industries in Canada and the United States. They have completed a transloading terminal at Grand Prairie in 2013. The transloading facility provides offloading and storage capacity for frac sand used by oil and gas industries in the hydraulic fracturing process to hold shale fractures open and let natural gas and oil flow out. Di-Corp proposes to construct a transloading facility for frac sand at the subject property. The transloading facility is similar to a grain storage loading facility therefore would be considered a discretionary use on an Industrial District "I" parcel of land.

The transloading facility would include one main building as a control room, six (6) silos for the storage and transfer of frac sand, a secondary truck loading facility and a railway

siding. There is an anticipated 4-5 workers at the site per day for two separate shifts. The frac sand would be delivered by railway and distributed off-site by truck. The development of the site would include a double connected track able to hold 60 cars. Truck traffic is estimated to be 30 trucks per day. Once the facility is no longer required for the transloading of frac sand the facility could be used for fertilizer transport which is similar to a grain elevator but includes trucking facilities.

The subject lands lie approximately 10 miles east of the Town of Rocky Mountain House. There is legal and physical access via an existing approach to Hwy 598 lying adjacent the north boundary of the quarter section. The Alhambra Road (Range Road 5-4) lies adjacent the west boundary of the subject land.

**Planning Direction:**

The application is subject to the provisions of the Municipal Development Plan (2010) and Land Use Bylaw.

**MDP Policy 4.2.1**

Clearwater County shall consider agriculture as the primary land use within the County. However, subject to Policy 4.2.4 non-agricultural land uses may be allowed.

**MDP Policy 4.2.4**

In evaluating development proposals that affect agricultural land, the agricultural quality of the land is one of a number of factors that Clearwater County shall consider. There are seven factors including:

- (a) the nature and extent to farming activities in the local area with a focus on the immediate area;
- (b) the location, number and type of existing and planned non-farm land uses located and proposed to be located in the local area;
- (c) the predicted impact on sustainable agricultural production in the local area resulting from the proposal;
- (d) the Farmland Assessment rating of the land within the title to be subdivided or developed;
- (e) the Farmland Assessment Rating of adjacent lands;
- (f) the proposed use of land; and
- (g) the reasonable availability of optional locations for the proposed subdivision or development.

**MDP Policy 8.2.16**

Clearwater County prefers that industrial and commercial uses that are appropriate for business park locations be located in a business park. However, the MDP states that Clearwater County may approve a proposal for an isolated commercial or industrial use outside a planned business park provided the following criteria are met to the satisfaction of the County:

- (a) the proposal adequately demonstrates that an isolated location is required;

- (b) the site characteristics are suitable for the proposed land use;
- (c) the type, scale, size, and site design of the proposed land use are appropriate for the area and compatible with adjacent land uses;
- (d) the development can be serviced on-site in accordance with Provincial regulations;
- (e) the traffic generated by the proposed land use would not adversely impact the municipal road network; and
- (f) any other safety or environmental issues identified by the County and any other applicable provisions of this Plan.

#### MDP Policy 8.2.9

Through the Land Use Bylaw Clearwater County shall provide a variety of commercial and industrial land uses within the County, including a variety of locations for these uses.

#### MDP Policy 11.2.21

To consider a proposed redesignation, subdivision or development for a large multi-lot subdivision, major development or other form of land use change as determined by the County, Clearwater County may require the applicant to prepare for consideration of approval by the County an area structure plan or outline plan.

The Clearwater County Land Use Bylaw addresses the uses allowed in the Industrial District "I". The purpose of the Industrial District "I" is to accommodate industrial operations appropriate for rural locations:

Discretionary uses include:

- \* fertilizer manufacture, storage and sales;
- \* grain milling, cleaning, drying and elevator; and
- \* railway trackage and related installations.

Development, including any storage areas, would be required to meet the minimum yard setbacks, including a minimum of no development or storage within 50 metres (165 feet) from the north property boundary, 40 metres (131 feet) to the west property boundary, 7.5 metres (25 feet) from the south and 3 metres (10 feet) from the east.

The applicant(s) will be in attendance at the meeting to provide further details on the proposal and to answer any questions Council may have for them.

#### **Recommendation:**

That Council consider granting first reading to Bylaw 988/14 and proceed to a public hearing.



CLEARWATER COUNTY
APPLICATION FOR
AMENDMENT TO THE LAND USE BYLAW

Print, Sign and Return

F1

Application No. 02/14

I/WE hereby make application to amend the Land Use Bylaw.

APPLICANT Robert and Sylvia Clayton PHONE 403-729-2362

ADDRESS Box 6, Site 4, R.R. 1, Rocky Mountain House, AB

AMENDMENT REQUESTED:

1. CHANGE OF LAND USE DISTRICT FROM Agriculture District (A) TO Industrial District (I)

LEGAL DESCRIPTION OF PROPERTY: NW 1/4; SEC 28 ; TWP 39 ; RGE. 5 W5M

OR - LOT BLOCK PLAN

OR - CERTIFICATE OF TITLE NO. (Site Plan is attached.)

SIZE OF AREA TO BE REDESIGNATED Approximately 33.85 HECTARES / ACRES

REGISTERED OWNER: Robert and Sylvia Clayton

ADDRESS: Box 6, Site 4, R.R. 1, Rocky Mountain House, AB

2. REVISION TO THE WORDING OF THE LAND USE BYLAW AS FOLLOWS

REDISTRIC 33.85 ACRES LYING NORTH OF CN RAILWAY FROM AGRICULTURE DISTRICT "A" TO INDUSTRIAL DISTRICT "I"

3. REASON IN SUPPORT OF APPLICATION FOR AMENDMENT:

AMEND LAND USE DISTRICT TO ALLOW FOR THE CONSTRUCTION AND OPERATION OF A FRAC SAND TRANSLOADING FACILITY

DATE April 3/2014 SIGNATURE x Robert Clayton Sylvia Clayton

This personal information is being collected under the authority of the Municipal Government Act, being Chapter M-26, R.S.A. 2000 and will be used to process the Land Use Bylaw amendment application. It is protected by the privacy provisions of the Freedom of Information and Protection of Privacy Act, Chapter F-25, R.S.A. 2006. If you have any questions about the collection of this personal information, please contact Clearwater County, P.O. Box 550, Rocky Mountain House, Alberta T4T 1A4.

APPLICATION FEE OF \$2,183.70 PAID: APRIL 10, 2014 RECEIPT # 98412

Signature of Development Officer

SIGNATURE OF DEVELOPMENT OFFICER IF APPLICATION COMPLETE

IMPORTANT NOTES ON REVERSE SIDE



8750-53 Avenue, Edmonton, Alberta, Canada T6E 5G2  
 Tel: 780.440.4923 Fax: 780.469.1899 Web: www.di-corp.com

April 10, 2014

Ms. Marilyn Sanders  
 Senior Planner  
 Clearwater County  
 P.O. Box 550  
 4340 – 47 Avenue  
 Rocky Mountain House, AB T4T 1A4

**RE: DI-CORP – TRANS-LOAD FACILITY  
 AMENDMENT TO THE LAND USE BYLAW – NW 28-39-05 W5M – 33.85 + Acres**

Ms. Sanders:

Please accept this correspondence as our official request for an Amendment to the Land Use Bylaw for the referenced property. The subject property consists of approximately 33.85 acres, more or less, and is bound by Hwy 598 to the north, Range Road 54 (Alhambra Road) to the west, CN railroad along the south, and a lease road along the east boundary. The existing land use is Agriculture District (A), and our request is to amend the land use to Industrial District (I).

Diversity Technologies Corporation, (“Di-Corp” or the “Company”) is a leading distributor of specialty chemicals serving the energy, mining, food processing and small-bore drilling industries. The Company operates 8 divisions: Cementing & Stimulation, Drilling Fluid Supply, Food Ingredients, Mineral Exploration, Production Mining, Mining Processing, Testing Equipment, and Drilling Depot, each focusing on specific industries with customers across Canada, the United States and around the world. Di-Corp has existing sales relationships with all major and minor pumping customers in the Western Canadian Sedimentary Basin (“WCSB”) The Company was established in 1957 and is headquartered in Edmonton, Alberta.

As reflected on the conceptual plans, Di-Corp intends to develop a state of the art frac sand trans-load facility, which will be very similar to a facility completed in Grande Prairie last October. The frac sand product, shipped from mines in the United States and Canada via rail, is trans-loaded onto transport trucks and delivered to drilling sites. The proposed facility is composed of a railcar unloading system, silo storage system, and truck load-out system. The railcar unloading system is comprised of a concrete pit, hopper, belt conveyor, bucket elevator, and distribution system to feed each silo. The silo storage system includes six steel bolted tanks with a capacity of 2000 tons each for a total of 12,000 ton capacity. The silos are designed with an elevated cone with openings for truck drive-thru. The truck load-out system has two certified truck scales that are positioned through each silo. The cones have a retractable dustless load-out spout for filling the trailers by gravity.

In addition to the industrial facility, the project will include a railcar storage yard and control building. The facility will be fully automated to ensure maximum efficiency and provide additional quality control measures. The facility will be fully enclosed, with dust collection on material handling equipment and storage tanks, to limit the potential for emissions. The design of this facility was developed based on multiple projects



throughout the States. This facility, along with the Grande Prairie facility, are the most advanced and efficient trans-load facilities anywhere in Canada.

The site was selected based on several critical elements: (1) rail access; (2) safe highway access; and (3) compatibility with surrounding properties (priority for low population density). The CN has provided positive feedback and is working to review our proposed operational protocols. We have initiated a Traffic Impact Study to be submitted in the near future to Alberta Transportation. We have worked with Clearwater County officials and Alberta Transportation to develop the most advantageous location for our entrance into the property. With respect to compatibility, the proposed location is very advantageous because it is located within 0.5 kilometers from another industrial property (Bunch Welding) and only two residential houses within 0.5 kilometers, both of which are west of the property along Hwy 598.

The proposed development will impact approximately 30% of the 33 acre tract. We are currently preparing our grading and drainage plan. We will analyze the drainage and provide on-site detention as required.

We look forward to working with Clearwater County in conjunction with this development.

Respectfully,

Hubert St.Jean  
Project Manager  
Di-Corp



**DI-CORP**  
A DIVISION OF

CLEARWATER COUNTY  
FRAC-SAND TRANS-LOAD FACILITY  
CONCEPTUAL LAYOUT - PHASE 1  
04-14-2014

**F1**



**BYLAW NO. 988/14**

A Bylaw of Clearwater County, in the Province of Alberta, for the purpose of amending the Land Use Bylaw, being Bylaw No. 714/01.

PURSUANT to the Authority conferred upon it by the Municipal Government Act, Statutes of Alberta, 2000, Chapter M-26.1 and amendments thereto, and;

WHEREAS, a Council is authorized to prepare, to adopt, and to amend a Land Use Bylaw to regulate and control the use and development of land and buildings within the Municipality;

WHEREAS, the general purpose of the Industrial District "I" is to accommodate industrial operations appropriate for rural locations;

NOW, THEREFORE, upon compliance with the relevant requirements of the Municipal Government Act, the Council of the Clearwater County, Province of Alberta, duly assembled, enacts as follows:

***That +/- 33.85 acres of PT NW 28-39-05-W5M as outlined in red on the attached Schedule "A" be redesignated from the Agriculture District "A" to the Industrial District "I".***

READ A FIRST TIME this \_\_\_\_ day of \_\_\_\_\_ A.D., 2014.

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
MUNICIPAL MANAGER

PUBLIC HEARING held this \_\_\_\_ day of \_\_\_\_\_ A.D., 2014.

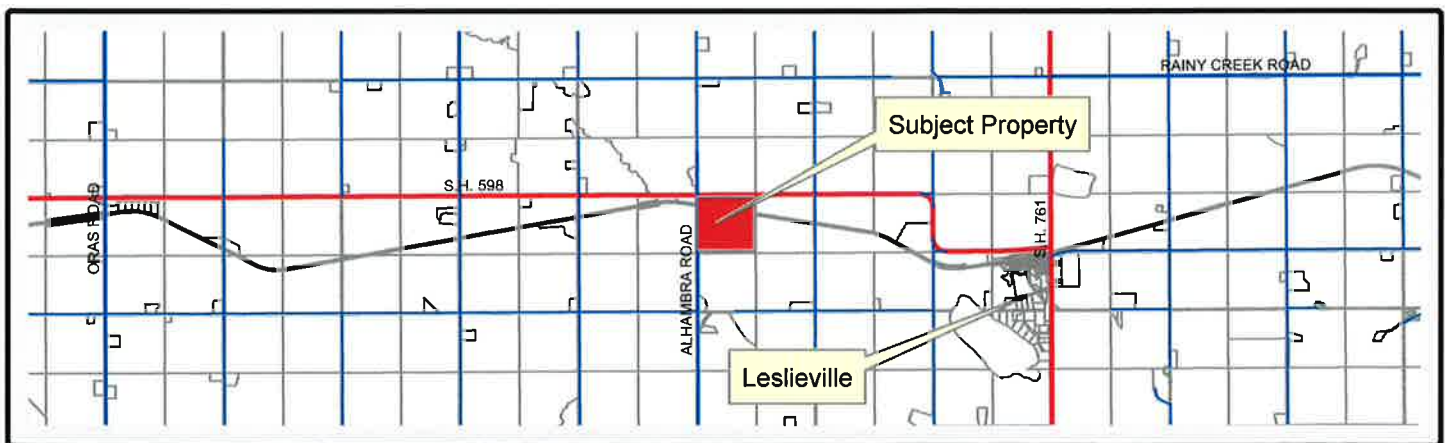
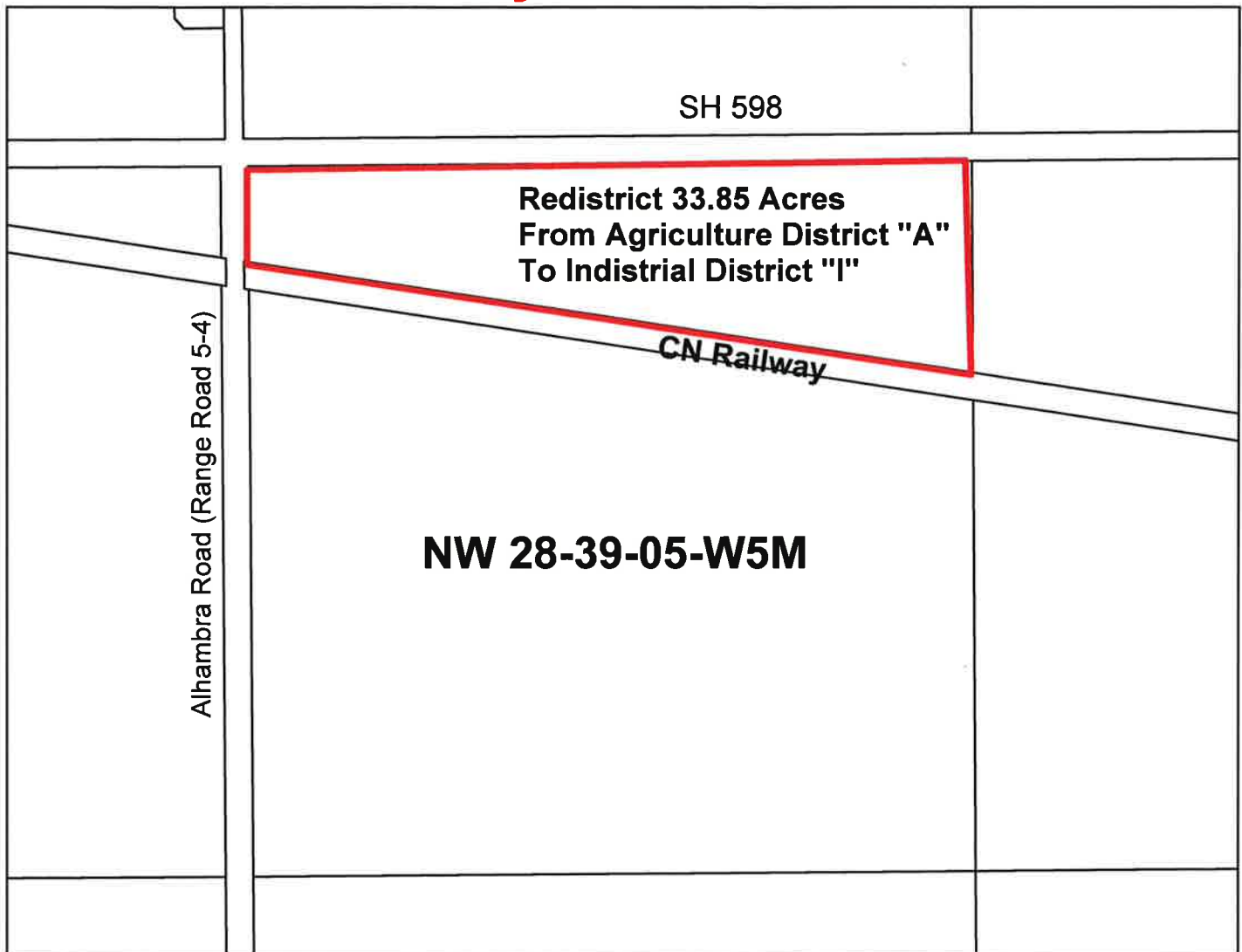
READ A SECOND TIME this \_\_\_\_ day of \_\_\_\_\_ A.D., 2014.

READ A THIRD AND FINAL TIME this \_\_\_\_ day of \_\_\_\_\_ A.D., 2014.

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
MUNICIPAL MANAGER

# Bylaw 988/14 Schedule "A"



**Application #02/14 to Amend the Land Use Bylaw**  
**Redistrict 33.85 Acres**  
**From Agriculture District "A" to Industrial District "I"**  
**PT NW 28-39-05-W5M**  
**Di-Corp Properties**



### 13.4 (5) INDUSTRIAL DISTRICT "I"

THE GENERAL PURPOSE OF THIS DISTRICT IS TO ACCOMMODATE INDUSTRIAL OPERATIONS APPROPRIATE FOR RURAL LOCATIONS.

#### A. PERMITTED USES

1. Farming

#### B. DISCRETIONARY USES

1. Abattoir
2. Agricultural supply depot
3. Airport and related buildings and facilities
4. Ancillary building and uses
5. Asphaltic mix manufacture
6. Auction mart, livestock sales yard and related holding pens
7. Auto-wrecking and salvage
8. Construction camp (temporary)
9. Electricity generating facility
10. Fertilizer manufacture, storage and sales
11. Grain milling, cleaning, drying and elevator
12. Gravel and sand pit, crushing, screening and washing
13. Heavy industry contractors
14. Industrial equipment storage
15. Manufacturing and processing plants occupying at least 500 square metres (5,500 sq. ft.) of enclosed or developed plant space
16. Mining, quarrying and primary processing of mined products
17. Petroleum refining or gas processing and upgrading plants or related installations
18. Public works garage and maintenance facilities
19. Public utility building or facility required to serve this district
20. Railway trackage and related installations
21. Radio, television, and other communications tower and related buildings not exceeding 75 square metres (800 sq. ft.)
22. Redi-mix concrete plant
23. Sales secondary to the principal use on a lot.
24. Security or gatekeepers residence
25. Storage, display and sales lot for pre-fabricated buildings and recreation vehicles
26. Tannery or taxidermy
27. Timber and lumber mi'lling and storage
28. Tradesperon's business, including contractors for plumbing, heating, electrical, carpentry, masonry, mechanical, auto-body, excavation, construction, trucking and the like

- 29. Veterinary clinic and animal shelter
- 30. Warehouse

C. MINIMUM LOT SIZE

1 hectare (2.5 acres) unless otherwise approved by the Development Officer.

D. MINIMUM TOTAL FLOOR AREA

185 square metres (2,000 sq. ft.) or as required by the Development Officer except for manufacturing and processing plants.

NOTE: Adding multiples of industrial uses into one building or onto one site are not an accepted means of achieving the minimum floor area.

E. MINIMUM DEPTH OF FRONT YARD

- 1. 15 metres (50 feet) on an internal road and otherwise as required pursuant to Section 10.3 and Figures 1 to 7 of the Supplementary Regulations.
- 2. Where there is a service road next to a primary highway, the minimum front yard depth shall be determined by the Development Officer.

F. MINIMUM WIDTH OF SIDE YARD

3 metres (10 feet) except for a corner parcel where the minimum side yard adjacent to a public road shall be determined as though it were a front yard, although Section 20.2 applies.

G. MINIMUM DEPTH OF REAR YARD

7.5 metres (25 feet) unless otherwise approved by the Development Officer.

NOTE:

- 1. Existing lots which cannot comply with the foregoing and created prior to this Bylaw coming into effect shall meet setback requirements as determined by the Development Officer.
- 2. An industrial development having characteristics which are offensive due to noise, dust, odor or appearance may be required to locate at a greater distance from any property line than stated in subsections E, F and G, at the discretion of the Development Officer.

H. DESIGN, CHARACTER AND APPEARANCE OF BUILDINGS

New construction only, with the exterior completed using acceptable finishing materials approved by and to the satisfaction of the Development Officer.

I. LANDSCAPING

1. In addition to other provisions of this Bylaw, any approved use may be subject to screening from view by vegetation or other screening of a visually pleasing nature as required by the Development Officer.
2. Reclamation to standards acceptable to the Development Officer may be required following the abandonment of all or any portion of a gravel or sand pit, sawmill or other land surface disturbing operation.



**Application #02/14 to Amend the Land Use Bylaw  
Redistrict 33.85 Acres  
From Agriculture District "A" to Industrial District "I"  
PT NW 28-39-05-W5M  
Di-Corp Properties**





## Agenda Item

<b>Project:</b> Nordegg Phase VI Cottage Lots – North Side	
<b>Presentation Date:</b> April 22, 2014	
<b>Department:</b> Planning & Development	<b>Author:</b> Rick Emmons
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area # 1:</b> Council will develop and market the community of Nordegg, as financial resources permit and in accordance with the Nordegg Development Plan and Design Guidelines.	<b>Goal # 2:</b> Council will encourage development in and around Hamlets that is complementary to the function and character of the community with a view to encouraging economic and residential development.
<b>Legislative Direction:</b> <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <u>MGA sec. 70(1) (a)</u> <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation:</b> That Council reviews the attached draft and approves the policy as presented by administration in regards to the sale of the Phase VI, Cottage Lots as identified on the attached rate sheet.	
<b>Attachments List:</b> rate sheet	

### Background:

The Administration is requesting Council to consider permitting the remaining lots on the north side of Hwy. #11 to be placed for sale in the spring / summer of 2014. These lots would be referred to as Phase VI Cottage Lots. A Lot Purchasing Policy has been in place to guide previous land sales, and has been proven effective in providing direction to both staff and potential land purchasers as to how these lots will be sold. In the past, Clearwater County has held “lot draws” as the initial method of selling; Administration is recommending no lot draws for this phase but rather advertise and operate on a “first come, first served” basis. Shown below for council’s information and review is a draft cottage lot purchasing policy.

**POLICY TITLE:** Phase VI Nordegg Cottage Lot Purchasing Policy  
**SECTION:** Administration  
**POLICY STATEMENT:** To guide the development and sale of cottage lots in Nordegg

**PROCEDURE:**

1. All developable cottage lots will be made available for purchase and are not for lease.
2. All purchasers must be eighteen years of age or older.
3. All purchasers must agree to follow Clearwater County development guidelines and policies through the signing of a Purchase Agreement.
4. Prices for the lots are to be established by Clearwater County Council.
5. All lots are to be sold through the Clearwater County office.
6. Only one lot may be purchased per family unit initially, (married couple and children under eighteen years of age). Husband and wife may purchase as co-owners of one lot.
7. A non-refundable deposit of \$5,000.00 will be required to hold the lot until the Purchase Agreement can be prepared and signed.
8. Full payment will be required at the time of signing the Purchase Agreement. This payment and signing of the Purchase Agreement is to be completed within sixty days from the date of purchase.
9. All payments are to be made in the form of cash, a certified check, or a bank draft.
10. Purchasers will be given three years from the date of signing the Purchase Agreement in which to develop their residence to lock up stage. Failure to develop the lot within the three year time limit may result in the property returning to the County at the original purchase price less \$5,000.00.

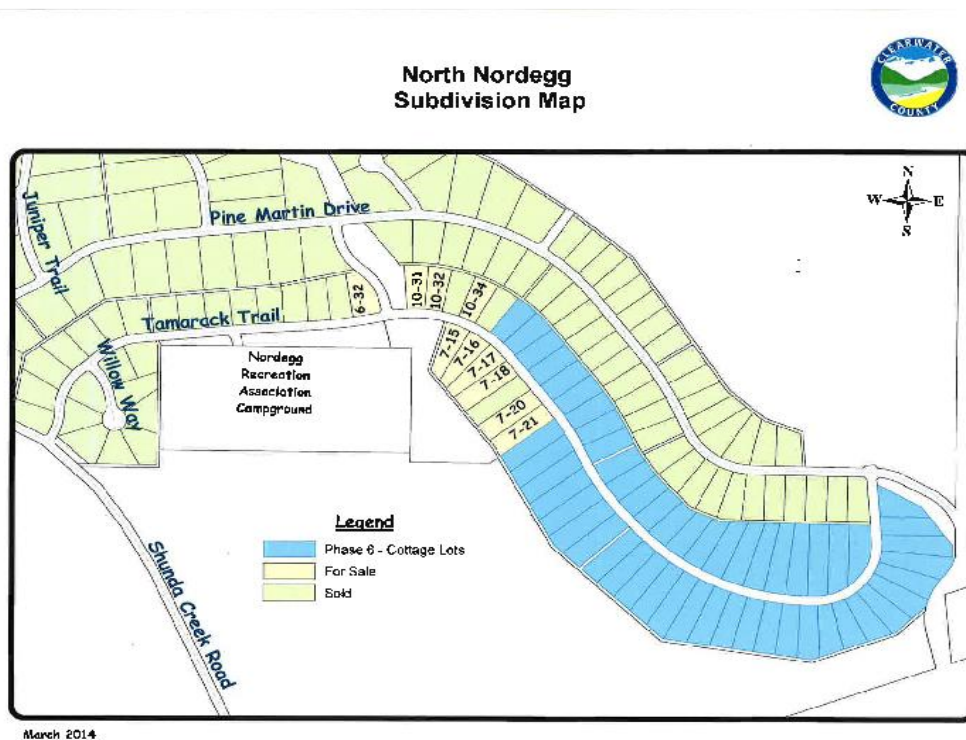


11. Procedure for purchasing lots will be as follows:

- a. After the establishment of lot costs, development requirements, and zoning, the lots will be advertised as becoming available for sale as of a designated date. Individuals, who have previously expressed interest and have left name and address, will be contacted regarding date of sale.
- b. Lots will be sold on a first come basis. A \$5,000.00 non-refundable payment in the form of cash, bank draft, or certified check must be put down in order to secure a lot.

12. This Cottage Purchasing Policy shall apply to Phase Six of the cottage lots on the north side of Highway #11 adjacent the Hamlet of Nordegg.

MAP -



Phase VI Lots (shown in blue):

PHASE IV COTTAGE LOT COST SCENARIOS					
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BLOCK #	LOT #	HA	ACRES	2014 PRICES	
6	29	0.406	1.00	\$	74,961.60
6	30	0.401	0.99	\$	74,575.20
6	31	0.410	1.01	\$	75,348.00
6	32	0.471	1.16	\$	81,144.00
7	15	0.442	1.09	\$	78,439.20
7	16	0.466	1.15	\$	80,757.60
7	17	0.485	1.20	\$	82,689.60
7	18	0.535	1.32	\$	87,326.40
7	19	0.535	1.32	\$	87,326.40
7	20	0.535	1.32	\$	87,326.40
7	21	0.539	1.33	\$	87,712.80
7	22	0.553	1.37	\$	89,258.40
7	23	0.556	1.37	\$	89,258.40
7	24	0.547	1.35	\$	88,485.60
7	25	0.542	1.34	\$	88,099.20
7	26	0.548	1.35	\$	88,485.60
7	27	0.606	1.50	\$	94,281.60
7	28	0.582	1.44	\$	91,963.20
7	30	0.530	1.31	\$	86,940.00
7	31	0.522	1.29	\$	86,167.20
7	32	0.529	1.31	\$	86,940.00
7	33	0.550	1.36	\$	88,872.00
7	34	0.584	1.44	\$	91,963.20
7	35	0.575	1.42	\$	91,190.40
7	36	0.524	1.29	\$	86,167.20
7	37	0.487	1.20	\$	82,689.60
7	38	0.464	1.15	\$	80,757.60
7	39	0.454	1.12	\$	79,598.40
7	40	0.459	1.13	\$	79,984.80
7	41	0.471	1.16	\$	81,144.00
7	42	0.434	1.07	\$	77,666.40
7	43	0.410	1.01	\$	75,348.00
7	44	0.440	1.09	\$	78,439.20
7	45	0.471	1.16	\$	81,144.00
7	46	0.495	1.22	\$	83,462.40
7	47	0.483	1.19	\$	82,303.20
7	48	0.553	1.37	\$	89,258.40
7	49	0.560	1.38	\$	89,644.80
7	50	0.456	1.13	\$	79,984.80
7	51	0.418	1.03	\$	76,120.80
10	31	0.401	0.99	\$	74,575.20
10	32	0.401	0.99	\$	74,575.20
10	33	0.401	0.99	\$	74,575.20
10	34	0.401	0.99	\$	74,575.20
10	35	0.401	0.99	\$	74,575.20
10	36	0.401	0.99	\$	74,575.20
10	37	0.401	0.99	\$	74,575.20
10	38	0.401	0.99	\$	74,575.20
10	39	0.401	0.99	\$	74,575.20
10	40	0.401	0.99	\$	74,575.20
10	41	0.401	0.99	\$	74,575.20
10	42	0.401	0.99	\$	74,575.20
10	43	0.401	0.99	\$	74,575.20
10	44	0.401	0.99	\$	74,575.20
10	46	0.401	0.99	\$	74,575.20
10	47	0.401	0.99	\$	74,575.20
10	48	0.401	0.99	\$	74,575.20
10	49	0.401	0.99	\$	74,575.20
10	50	0.401	0.99	\$	74,575.20
10	51	0.411	1.02	\$	75,734.40
10	52	0.442	1.09	\$	78,439.20
10	53	0.502	1.24	\$	84,235.20
10	54	0.546	1.35	\$	88,485.60
10	55	0.540	1.33	\$	87,712.80
10	56	0.580	1.43	\$	91,576.80
10	57	0.589	1.46	\$	92,736.00
10	58	0.633	1.56	\$	96,600.00
10	59	0.590	1.46	\$	92,736.00
10	60	0.494	1.22	\$	83,462.40



## Agenda Item

<b>Project: 2014 Tax Rate Bylaw 985/14</b>	
<b>Presentation Date: April 22, 2014</b>	
<b>Department: Corporate Services</b>	<b>Author: Denniece Crout</b>
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area: Governance</b>	<b>Goal:</b>
<b>Legislative Direction:</b> <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <u>MGA Sec 353 and 354</u> <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation: That Council considers granting 3<sup>rd</sup> reading to By-law 985/14</b>	
<b>Attachments List: Bylaw 985/14</b>	

### Background:

Sections 353 and 354 of the Municipal Government Act requires that each Municipal Council pass a property tax bylaw annually and that the bylaw shows separately all of the tax rates to raise the revenue required.

At its meeting of April 8, 2014 Council gave 1<sup>st</sup> and 2<sup>nd</sup> reading to the Tax Rate Bylaw # 985/14. Staff requests that Council give 3<sup>rd</sup> reading to Bylaw 985/14 at its meeting of April 22, 2014.

**Clearwater County  
Bylaw No. 985/14**

**A bylaw to authorize the rates of taxation to be levied against assessable property within Clearwater County, in the Province of Alberta, for the 2013 taxation year.**

**WHEREAS**, Clearwater County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on January 14 2014; and

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for Clearwater County for 2014 total \$53,166,947; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at 15,054,980, and the balance of \$38,111,967 is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential and Farmland	\$4,025,348
Non-Residential	<u>\$12,153,360</u>
	\$16,178,708
Opted Out School Boards	
Residential and Farmland	\$46,418
Non-Residential	<u>\$140,146</u>
	\$186,564
Total School Requisitions	\$16,365,272
Uncollectable School (Recovery)	(902.)
Seniors Foundation	\$482,113

**WHEREAS**, the Council of Clearwater County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures are the requisitions; and

**WHEREAS**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act (MGA), Chapter M-26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in Clearwater County as shown on the assessment roll is:

	<u>Assessment</u>
Residential	\$1,658,465,640
Non-residential	3,489,267,620
Farmland	58,422,740
Machinery & Equipment	1,519,118,100
Exempt	<u>127,431,520</u>
	\$6,852,705,620

**NOW THEREFORE**, under the authority of the Municipal Government Act (MGA), the Council of Clearwater County, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of Clearwater County:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
Municipal			
Residential	\$4,164,330.	\$1,658,465,640	.0025110
Non-residential	\$24,124,588.	\$3,489,267,620	.0069139
Farmland	\$230,084.	\$58,422,740	.0039383
M&E	\$10,503,092.	\$1,519,118,100	.0069139
ASFF			
Residential/Farmland	\$4,023,996.	\$1,697,315,852	.0023708
Non-residential	\$12,152,380.	\$3,432,390,817	.0035405
Opted-Out School Boards			
Residential/Farmland	\$46,402.	\$19,572,528	.0023708
Non-residential	\$140,134.	\$39,580,473	.0035405
School Uncollectable Taxes	(\$902.)	\$5,147,838,930	.0000000
Westview Lodge	\$482,202	\$6,725,274,100	.0000717

2. The minimum amount payable as property tax for general municipal purposes shall be \$25.00.
3. That this bylaw shall take effect on the day of the third and final reading.

Read a first time on this 8<sup>th</sup> day of April, 2014.

Read a second time on this 8<sup>th</sup> day of April, 2014.

Read on third time and passed on this \_\_\_\_ day of \_\_\_\_\_, 2014.

Clearwater County

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Chief Administrative Officer



## Agenda Item

<b>Project: Tax Penalty Bylaw 986/14</b>	
<b>Presentation Date: April 22, 2014</b>	
<b>Department: Assessment and Revenue</b>	<b>Author: Denniece Crout</b>
<b>Budget Implication:</b> <input type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b>	<b>Goal:</b>
<b>Legislative Direction:</b> <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <u>MGA Section 337,341,344,345</u> <input type="checkbox"/> County Bylaw or Policy (cite) _____	
<b>Recommendation: That Council consider granting first, second, and third reading to Tax Penalty Bylaw 986/14.</b>	
<b>Attachments List: Bylaw 986/14</b>	

### Background:

At its meeting of April 8, 2014, Council expressed concerns with the brief time frame between applying the successive late tax payment penalties. As per the existing bylaw an 8% penalty is applied the day after taxes are due, usually September 16, and then 2% on October 1 and another 2% December 31.

Staff recommends that the annual rate remain at 12% but that the date the penalties are applied be changed as follows: 8% on the day after the taxes are due and 4% on December 15. These changes would provide several advantages.

Using the December 15<sup>th</sup> date rather than December 31<sup>st</sup>, gives staff time to post the penalty to the correct year thus avoiding an adjusting entry. The MGA states that a tax notice is deemed to have been received 7 days after it is sent. Using the December 15 date for penalties will allow for the notices to be deemed as having been received within the calendar year. Furthermore, the administrative burden is reduced with one less penalty date and the greater time period between the first and second penalty dates allows staff to communicate with delinquent accounts.

The Tax Penalty Bylaw 986/14 is attached for your review.

Feel free to ask any questions or voice concerns.

**BYLAW NO. 986/14**

A Bylaw of Clearwater County, in the Province of Alberta, for the purpose of authorizing certain penalties on current taxes and arrears of taxes.

**WHEREAS**, pursuant to sections 344 and 345 of the Municipal Government Act, being Chapter M-26.1 of the Revised Statutes of Alberta 2000, Council is authorized to impose penalties on taxes and arrears of taxes; and,

**WHEREAS**, the Council of Clearwater County deems it prudent and expedient to impose taxes on unpaid taxes and tax arrears;

**NOW, THEREFORE**, the Council of Clearwater County, Province of Alberta, duly assembled enacts as follows:

1. That a penalty of 8% shall be added to all taxes outstanding on September 16. Should September 16 fall on a weekend the penalty will be applied the following work day.
2. That a penalty of 4% shall be added to all taxes and arrears outstanding on December 15.
3. This bylaw shall come into force immediately upon third and final reading.
4. This bylaw shall repeal Bylaw No. 961/12.
5. Received **FIRST** and **SECOND** reading and by **UNANIMOUS** consent of the Councillors present, a **THIRD** reading and **FINALLY** passed this April 22, 2014.

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REEVE

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Chief Administrative Officer



## Agenda Item

<b>Project: 2013 Consolidated Financial Statements</b>	
<b>Presentation Date: April 22, 2014</b>	
<b>Department: Corporate Services</b>	<b>Author: Rudy Huisman, Rhonda Serhan</b>
<b>Budget Implication:</b> <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation	
<b>Strategic Area:</b>	<b>Goal:</b>
<b>Legislative Direction:</b> <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <u>  MGA 276  </u> <input type="checkbox"/> County Bylaw or Policy (cite) <u>      </u>	
<b>Recommendation: That Council approve the 2013 Consolidated Financial Statements</b>	
<b>Attachments List: Clearwater County 2013 Consolidated Financial Statements</b>	

**Background:** Section 276 of the Municipal Government Act requires that Municipal Governments prepare annual financial statements and make them available to the public by May 1 of the year following the year for which the statements were prepared. Accordingly, staff is presenting the 2013 Consolidated Financial Statements for the approval of Council.

The financial position of Clearwater County continues to improve. The Consolidated Statement of Changes in Net Financial Assets has an increase of financial assets of just over \$500,000 and Accumulated Surplus increasing to over \$408 million, the bulk of which is invested in tangible capital assets.

Higher than budgeted Well Drilling Equipment Tax generated a significant favourable variance in revenues. This coupled with underexpenditures in Salaries Wages and Benefits and in Transfers to Individuals and Organizations has resulted in a significant surplus from operations for 2013. The arena renovation, jointly funded with the town, being pushed into 2014 is one of the projects impacting these numbers. A more detailed 2013 variance report will be presented at a future Council meeting.

The auditors, Hawkings Epp Dumont LLP, Chartered Accountants continue to provide good service. By increasing the audit team from two to three, the audit field work was completed within the allotted time with no significant issues outstanding.

Mr. Chris Pan, the audit manager will be in attendance at the Council meeting to provide an overview of the audit process and to answer questions.



**Clearwater County  
Consolidated  
Financial Statements  
December 31, 2013**



## INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Municipality of Clearwater County:

### *Report on the Consolidated Financial Statements*

We have audited the consolidated statement of financial position of Clearwater County as at December 31, 2013 and the consolidated statements of operations, changes in net financial assets, changes in accumulated surplus, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Managements' Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We have 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 consolidated financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of Clearwater County as at December 31, 2013 and its consolidated results of operations, its changes in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Edmonton, Alberta  
April 22, 2014

Hawkings Epp Dumont LLP  
Chartered Accountants

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**Clearwater County**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2013**

	2013	(restated) (note 14) 2012
	\$	\$
	<u>                    </u>	<u>                    </u>
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	43,793,372	47,963,181
Receivables		
Taxes and grants in place of taxes (Note 3)	697,385	713,697
Trade and other receivables	3,174,150	2,755,388
Land held for resale inventory	2,443,094	2,355,370
Investments (Note 4)	152,489	81,552
	<u>50,260,490</u>	<u>53,869,188</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	3,051,876	6,343,908
Deposits	9,050	9,350
Deferred revenue (Note 7)	209,327	961,740
Employee Wage & Benefit Liabilities	765,251	589,202
Long-term debt (Note 5)	4,165,756	4,446,044
	<u>8,201,260</u>	<u>12,350,244</u>
<b>NET FINANCIAL ASSETS</b>	<u><b>42,059,230</b></u>	<u><b>41,518,944</b></u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	362,394,658	357,442,896
Inventory for consumption	3,827,028	3,473,641
Prepaid expenses	353,571	300,581
	<u>366,575,257</u>	<u>361,217,118</u>
<b>ACCUMULATED SURPLUS (Schedule 1, Note 8)</b>	<u><b>408,634,487</b></u>	<u><b>402,736,062</b></u>

**Clearwater County**  
**Consolidated Statement of Operations**  
**For the Year Ended December 31, 2013**

	BUDGET		(restated)
	(Unaudited)	2013	(note 14)
	\$	\$	2012
	\$	\$	\$
<b>REVENUE</b>			
Net municipal property taxes (Schedule 3)	36,288,270	36,358,329	34,207,553
User fees and sales of goods	2,258,119	1,125,687	1,046,250
Government transfers for operating (Schedule 4)	1,188,930	1,618,400	686,986
Investment income	413,000	721,099	561,100
Penalties and costs of taxes	75,000	196,680	165,663
Development levies	55,000	27,791	87,918
Licenses and permits	58,600	36,795	59,137
Well drilling taxes	1,200,000	4,160,783	2,072,771
Fines	180,000	207,885	213,702
Rentals	155,400	167,315	165,095
Other	220,750	103,160	156,095
<b>Total Revenue</b>	<b>42,093,069</b>	<b>44,723,924</b>	<b>39,422,270</b>
<b>EXPENSES</b>			
Legislative	475,317	434,719	384,147
Administration	2,422,417	2,056,890	1,930,753
Assessment	641,787	603,559	555,104
Fire, ambulance and protective services	2,132,302	2,509,157	1,624,741
Public works - general	1,485,521	1,481,334	1,157,431
Roads, streets, walks and lighting	9,104,739	9,068,602	8,537,018
Facilities	665,878	481,250	418,968
Water supply and distribution	88,659	241,980	57,451
Wastewater treatment and disposal	383,540	2,026,913	143,297
Waste management	668,805	702,689	454,096
Airport	40,690	34,864	39,426
Family and community support	611,192	581,620	585,311
Agricultural services	1,810,336	1,729,298	1,557,550
Land use planning, zoning and development	1,871,392	1,672,107	2,020,092
Parks and recreation	4,288,167	1,743,116	952,535
Culture	444,558	437,584	395,960
Amortization	17,834,917	17,834,917	17,065,162
<b>Total Expenses</b>	<b>44,970,217</b>	<b>43,640,599</b>	<b>37,879,042</b>
<b>EXCESS(DEFICIENCY) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<b>(2,877,148)</b>	<b>1,083,325</b>	<b>1,543,228</b>
<b>OTHER</b>			
Contributed tangible capital assets			75,000
Government transfers for capital (Schedule 4)	6,146,000	7,677,943	7,480,732
Loss on disposal of tangible capital assets		(2,862,844)	(1,638,900)
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>3,268,852</b>	<b>5,898,424</b>	<b>7,460,060</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>401,986,063</b>	<b>402,736,063</b>	<b>395,276,002</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>405,254,915</b>	<b>408,634,487</b>	<b>402,736,062</b>

**Clearwater County**  
**Consolidated Statement of Changes in Net Financial Assets**  
**For the Year Ended December 31, 2013**

	2013 \$	2012 \$
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>5,898,424</b>	<b>7,460,060</b>
Acquisition of tangible capital assets	(25,890,020)	(15,708,222)
Contributed tangible capital assets	-	(75,000)
Proceeds on disposal of tangible capital assets	240,498	219,689
Amortization of tangible capital assets	17,834,917	17,065,162
Loss on disposal of tangible capital assets	2,862,844	1,638,902
	<u>(4,951,761)</u>	<u>3,140,531</u>
Acquisition of supplies inventories	(2,747,023)	(2,205,012)
Acquisition of prepaid assets	(353,571)	(300,581)
Use of supplies inventories	2,393,636	2,242,132
Use of prepaid assets	300,581	184,897
	<u>(406,377)</u>	<u>(78,564)</u>
<b>INCREASE IN NET FINANCIAL ASSETS</b>	<b>540,286</b>	<b>10,522,024</b>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<b>41,518,944</b>	<b>30,996,920</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<b>42,059,230</b>	<b>41,518,944</b>

**Clearwater County  
Consolidated Statement of Cash Flows  
For the Year Ended December 31, 2012**

	2013 \$	2012 \$
	<u>                    </u>	<u>                    </u>
<b>NET OUTFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATING</b>		
Excess of revenue over expenses	5,898,424	7,460,060
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	17,834,917	17,065,162
Contributed tangible capital assets		(75,000)
Loss on disposal of tangible capital assets	2,862,844	1,638,900
Non-cash charges to operations - net change:		
Decrease (Increase) in taxes & grants in place of taxes	16,312	41,856
Decrease (Increase) in trade & other receivables	(418,762)	212,241
Decrease (Increase) in land held for resale	(87,724)	(34,377)
Decrease (increase) in inventory for consumption	(353,387)	37,119
Decrease (increase) in prepaid expenses	(52,990)	(115,684)
Increase (Decrease) in accounts payable and accrued liabilities	(3,292,032)	4,502,223
Increase (Decrease) in deposits	(300)	2,800
Increase (Decrease) in deferred revenue	(752,412)	(1,269,015)
Increase (Decrease) in benefits payable	131,570	47,624
Increase (Decrease) in wages payable	44,478	75,944
	<u>21,830,938</u>	<u>29,589,853</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(25,890,020)	(15,708,222)
Proceeds on the sale of tangible capital assets	240,498	219,689
	<u>(25,649,522)</u>	<u>(15,488,533)</u>
<b>INVESTING</b>		
Decrease (increase) in investments	(70,937)	1,817
<b>FINANCING</b>		
Long-term debt repaid	(280,288)	(269,388)
<b>CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR</b>		
	<u>(4,169,809)</u>	<u>13,833,749</u>
<b>CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR</b>	<u>47,963,181</u>	<u>34,129,432</u>
<b>CASH AND TEMPORARY INVESTMENTS, END OF YEAR</b>	<u><u>43,793,372</u></u>	<u><u>47,963,181</u></u>

**Clearwater County**  
**Schedule of Accumulated Surplus**  
**For the Year Ended December 31, 2013**  
**Schedule 1**

	2013		2012
	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets
	\$		
<b>BALANCE, BEGINNING OF YEAR</b>	<b>84,617</b>	<b>45,208,549</b>	<b>357,442,896</b>
Excess of revenues over expenses	5,898,424		7,460,060
Unrestricted funds designated for future use	(8,131,823)	8,131,823	-
Restricted funds used for Operations	25,000	(25,000)	-
Restricted funds used for Tangible Capital Assets		(7,099,409)	7,099,409
Current year funds used for tangible capital assets	(18,790,611)		18,790,611
Disposal of tangible capital assets	3,103,342		(3,103,342)
Annual amortization expense	17,834,917		(17,834,917)
Change in accumulated surplus	(60,751)	1,007,414	4,951,761
<b>BALANCE, END OF YEAR</b>	<b>23,866</b>	<b>46,215,963</b>	<b>362,394,658</b>
			(restated)
			(note 14)
			\$
		<b>402,736,063</b>	<b>395,276,002</b>
		5,898,424	402,736,062
		-	-
		-	-
		-	-
		-	-
		5,898,424	402,736,062
		<b>408,634,487</b>	<b>402,736,062</b>

**Clearwater County**  
**Schedule of Tangible Capital Assets**  
**For the Year Ended December 31, 2013**  
**Schedule 2**

	Land	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2013 \$	2012 (restated) \$
<b>Cost:</b>							
Balance, Beginning of Year	42,754,448	9,416,360	606,045,876	10,454,488	1,901,597	670,572,769	660,471,360
Acquisition of TCA	160,000	214,949	23,907,420	1,326,008	281,643	25,890,020	15,708,222
Contributed Assets						-	75,000
Adjustment in Estimated Cost			(24,745)			(24,745)	
Reclassification Adjustment	125,588		(134,333)	393,291	(384,546)	-	
Disposal of TCA	-	-	(8,168,203)	(724,239)	(30,306)	(8,922,748)	(5,681,814)
Balance, End of Year (1)	43,040,036	9,631,309	621,626,015	11,449,549	1,768,388	687,515,297	670,572,768
<b>Accumulated Amortization:</b>							
Balance, Beginning of Year	-	(1,157,713)	(307,991,681)	(3,478,322)	(502,157)	(313,129,873)	(299,887,934)
Annual Amortization	-	(188,830)	(16,848,100)	(640,084)	(157,902)	(17,834,917)	(17,065,162)
Accum Amort on Disposals	-	-	5,629,346	202,682	12,122	5,844,151	3,823,223
Balance, End of Year	-	(1,346,543)	(319,210,435)	(3,915,724)	(647,937)	(325,120,639)	(313,129,872)
<b>Net Book Value of TCA's 2013</b>	<b>43,040,036</b>	<b>8,284,766</b>	<b>302,415,580</b>	<b>7,533,825</b>	<b>1,120,451</b>	<b>362,394,658</b>	
<b>Net Book Value of TCA's 2012</b>	<b>42,754,448</b>	<b>8,258,648</b>	<b>298,054,194</b>	<b>6,976,166</b>	<b>1,399,440</b>		<b>357,442,896</b>

(1) Construction of capital assets in progress for 2013 is \$3,801,281 (2012 - \$5,766,700) These amounts are not being amortized.



**Clearwater County**  
**Schedule of Property and Other Taxes**  
**For the Year Ended December 31, 2013**  
**Schedule 3**

	BUDGET		(restated)
	(Unaudited)	2013	(note 14)
	\$	\$	2012
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TAXATION</b>			
Real property taxes	12,413,394	12,510,185	11,908,132
Linear property taxes	40,550,420	40,470,053	37,975,495
Grants in place of property taxes	61,249	62,403	63,060
	<u>53,025,063</u>	<u>53,042,641</u>	<u>49,946,687</u>
<b>REQUISITIONS</b>			
Alberta School Foundation	16,062,321	16,062,321	15,142,077
Red Deer Catholic Regional Division No. 39	185,222	185,222	174,610
Westview Lodge	489,250	436,769	422,447
	<u>16,736,793</u>	<u>16,684,312</u>	<u>15,739,134</u>
<b>NET MUNICIPAL PROPERTY TAXES</b>	<b><u>36,288,270</u></b>	<b><u>36,358,329</u></b>	<b><u>34,207,553</u></b>

**Clearwater County**  
**Schedule of Government Transfers**  
**For the Year Ended December 31, 2013**  
**Schedule 4**

	BUDGET (Unaudited) \$	2013 \$	(restated) (note 14) 2012 \$
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TRANSFERS FOR OPERATING</b>			
Federal government	5,000		5,174
Provincial government	1,179,920	1,613,400	676,812
Other local governments	4,010	5,000	5,000
	<u>1,188,930</u>	<u>1,618,400</u>	<u>686,986</u>
<b>TRANSFERS FOR CAPITAL</b>			
Federal government		659,064	659,064
Provincial government	6,146,000	7,018,879	6,821,668
	<u>6,146,000</u>	<u>7,677,943</u>	<u>7,480,732</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u><b>7,334,930</b></u>	<u><b>9,296,343</b></u>	<u><b>8,167,718</b></u>

**Clearwater County**  
**Schedule of Segmented Disclosure**  
**For the Year Ended December 31, 2013**  
**Schedule 5**

	General Government	Community Services	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Agricultural Services	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>									
Net municipal taxes	36,358,329								36,358,329
User fees and sales of goods	7,452			446,830	93,884		172,401	405,121	1,125,687
Government transfers for operating	398,161		475,497	515,143		5,000		224,599	1,618,400
Government transfers for capital				7,627,943		50,000			7,677,943
Investment income	721,099								721,099
Well drilling taxes	4,160,783		285,871	260	134,481		5,200	7,490	4,160,783
Other revenue	306,324								306,324
	<u>41,952,148</u>		<u>761,368</u>	<u>8,590,175</u>	<u>228,365</u>	<u>55,000</u>	<u>177,601</u>	<u>637,210</u>	<u>52,401,867</u>
<b>EXPENSES</b>									
Salaries, wages and benefits	2,154,280	66,393	1,208,727	3,108,181	666,769	177,908	62,556	874,854	8,309,669
Contracted and general services	900,657	2,526	520,781	5,126,288	129,598	6,813	1,537,438	353,643	8,577,743
Materials, goods and utilities	154,225	352	551,794	2,796,717	20,866	1,804	111,760	497,800	4,135,320
Transfers to other governments		34,864				284,490			319,353
Transfers to local boards and agencies		70,608							70,608
Transfers to individuals and organizations	721,475	266,902	227,855			1,709,686	1,259,827	3,000	4,188,744
Interest on long-term debt		174,840							174,840
Loss (gain) on disposal of TCA				2,860,904				1,940	2,862,844
Other expenses	23,720				5,686				29,406
	<u>3,954,356</u>	<u>616,484</u>	<u>2,509,157</u>	<u>13,892,090</u>	<u>812,919</u>	<u>2,180,700</u>	<u>2,971,582</u>	<u>1,731,237</u>	<u>28,668,526</u>
<b>NET REVENUE (EXPENSE) BEFORE AMORTIZATION</b>	<b>37,997,792</b>	<b>(616,484)</b>	<b>(1,747,789)</b>	<b>(5,301,915)</b>	<b>(584,555)</b>	<b>(2,125,700)</b>	<b>(2,793,981)</b>	<b>(1,094,028)</b>	<b>23,733,341</b>
Amortization	122,330	21,006	249,964	17,053,483	14,004	28,855	259,956	85,320	17,834,917
<b>NET REVENUE (EXPENSE)</b>	<b>37,875,463</b>	<b>(637,490)</b>	<b>(1,997,753)</b>	<b>(22,355,398)</b>	<b>(598,559)</b>	<b>(2,154,555)</b>	<b>(3,053,937)</b>	<b>(1,179,347)</b>	<b>5,898,424</b>

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**1. Significant Accounting Policies**

The consolidated financial statements of Clearwater County 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 County are as follows:

**(a) Reporting Entity**

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and changes in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the County and are, therefore, accountable for the administration of their financial affairs and resources. Jointly controlled organizations are reported to the extent of the County's proportionate share of ownership or control. Included with the municipality are the following:

Rocky Mountain House Airport Commission	50.0%
Clearwater Regional Fire Rescue Services	47.5%
Clearwater Regional Emergency Management Agency	67.0%

The schedule of taxes levied includes requisitions for education, seniors' lodges, 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.

Pursuant to an agreement entered into in 2001, Clearwater County, the Town of Rocky Mountain House and the Village of Caroline established a regional solid waste authority to manage and operate a solid waste system. The County provides a proportionate share of annual funding to the authority, calculated on a per capita basis. No further accounting information for the authority is included in these financial statements.

**(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 and 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.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**(c) Use of Estimates**

The preparation of financial statements in conformity with Canadian general accepted accounting principles 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 expenditures 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. The County has used estimates to determine accrued liabilities, land held for resale inventory, inventory for consumption, tangible capital asset useful lives as well as provisions made for allowances for amounts receivable or any provision for impairment.

**(d) Investments**

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

**(e) Requisition Over-levy and Under-levy**

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

**(f) Land Held for Resale**

Land held for resale is recorded at the lower cost or net realizable value. Cost includes costs for land acquisitions and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

**(g) Government Transfers**

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which the 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.

**(h) Tax Revenue**

Property tax revenue is based on market value assessments determined in accordance with the Municipal Government Act. Tax mill rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**(i) Pension Expenditures**

The County participates in three multi-employer defined benefit pension plans. Contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due. See Note 10 for details of these pension plans.

**(j) 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 revenue over expenses, provides the consolidated Change in Net Financial Assets for the year.

**i. Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts 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:

	<u>Years</u>
Buildings	10 - 50
Engineered structures	
Roadway systems	3 - 80
Water systems	45 - 75
Wastewater systems	34 - 75
Machinery and equipment	5 - 40
Vehicles	10 - 25

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 are also recorded as revenue.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**(i) Non-Financial Assets (continued)**

**iii. Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**iv. Inventories**

Inventories held for consumption are valued at the lower of cost or net realizable value with cost determined by the average cost method for gravel and sign inventory and the first in first out method for shop inventory.

**2. Cash and Temporary Investments**

	2013	2012
	\$	\$
Bank Accounts	38,756,797	43,779,718
Temporary investments	<u>5,036,575</u>	<u>4,183,463</u>
	<u>43,793,372</u>	<u>47,963,181</u>

Cash represents cash on hand and in bank accounts.

Temporary investments are represented by redeemable term deposits with original maturity dates greater than three months. These investments earn interest at the rate of 3.0% per annum.

The above amounts include grant funding of \$209,327 (2012 - \$961,740) which is externally restricted for capital projects.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**3. Taxes and Grants in Place of Taxes Receivable**

	2013 \$	2012 \$
Current taxes and grants in place of taxes	565,536	582,951
Arrears taxes	<u>189,211</u>	<u>168,889</u>
	754,747	751,840
Less: Allowance for doubtful accounts	<u>(57,363)</u>	<u>(38,143)</u>
	<u>697,385</u>	<u>713,697</u>

**4. Investments**

	2013 \$	2012 \$
Rocky Credit Union Ltd. Equity	76,565	73,982
Rocky Mountain House Co-op Association Limited Equity	7,500	7,500
Muniserp Pension Assets	68,354	
Alberta Capital Finance Authority	<u>70</u>	<u>70</u>
	<u>152,489</u>	<u>81,552</u>



**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**5. Long-Term Debt**

	2013 \$	2012 \$
	<u>                    </u>	<u>                    </u>
Tax supported debentures	<u>4,165,756</u>	<u>4,446,044</u>

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
	<u>                    </u>	<u>                    </u>	<u>                    </u>
2014	291,629	163,988	455,617
2015	303,428	152,189	455,617
2016	315,705	139,912	455,617
2017	328,479	127,138	455,617
2018	341,770	113,847	455,617
Thereafter	<u>2,584,745</u>	<u>376,766</u>	<u>2,961,511</u>
	<u>4,165,756</u>	<u>1,073,840</u>	<u>5,239,596</u>

Debenture debt is repayable to the Alberta Capital Finance Authority, bears interest at the rate of 4.006% per annum, and matures in 2025.

Debenture debt is issued on the credit and security of the County at large.

Interest on long-term debt amounted to \$174,840 (2012 - \$185,735).

The County's total cash payments for interest in 2013 were \$175,330 (2012 - \$186,229).

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**6. Debt Limits**

Section 276 (2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta regulation 255/00 for Clearwater County be disclosed as follows:

	2013	2012
	\$	\$
Total debt limit	67,085,886	59,133,405
Total debt	<u>4,165,756</u>	<u>4,446,044</u>
Amount of debt limit unused	<u>62,920,130</u>	<u>54,687,361</u>
Debt servicing limit	11,180,981	9,855,568
Debt servicing	<u>455,617</u>	<u>455,617</u>
Amount of debt servicing limit unused	<u>11,636,598</u>	<u>9,399,951</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 requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculations taken alone do not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

The County has a revolving line of credit in the amount of \$4,920,000 available through Alberta Treasury Branches. No borrowings were made against the line of credit during the year.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**7. Deferred Revenue**

	2013	2012
	\$	\$
	<u>                    </u>	<u>                    </u>
Prepaid Rent		2,150
Transportation grants	0	515,143
Major Community Facility Program (MCFP)	188,327	420,598
Other grants	<u>21,000</u>	<u>25,998</u>
	<u>209,327</u>	<u>963,889</u>

**Major Community Facility Program (MCFP)**

This grant supports the construction of the recreation grounds in Caroline.

**Other Grants**

Various other provincial grants are recognized as revenue in the year in which the related expenditure is incurred.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**8. Accumulated Surplus**

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

	2013 \$	2012 \$
	<u>23,867</u>	<u>84,620</u>
Unrestricted surplus		
Restricted reserves:		
Planning and recreation	2,221,142	1,781,142
Capital	1,529,954	1,529,954
Operating - designated	2,089,447	190,187
Nordegg	(1,904,154)	(524,614)
Tax rate stabilization	5,640,930	5,640,930
Airport	64,500	64,500
Fire - capital	658,318	428,206
Disaster	762,274	662,274
Public works - capital	2,625,000	2,275,000
Paving	7,300,000	11,350,610
Gravel	4,407,953	4,407,953
Gravel reclamation	3,030,000	2,680,000
Resource roads	3,000,000	3,000,000
Sewer	7,431,781	8,211,780
Agricultural services	680,000	680,000
Regional fire	23,816	35,625
Bridge deficit	5,475,000	1,975,000
NSRP	500,000	500,000
High speed internet towers	250,000	250,000
GIS Air Photo's	120,000	60,000
JEPP designated	10,000	10,000
West Country Roads	300,000	
	<u>46,215,962</u>	<u>45,208,546</u>
Equity in tangible capital assets	<u>362,394,658</u>	<u>357,442,896</u>
	<u><u>408,634,487</u></u>	<u><u>402,736,062</u></u>

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**9. Salary and Benefits Disclosure**

Councilors	Division	2013		2012	
		Salary <sup>1</sup>	Benefits and Allowances <sup>2</sup>	Total	Total
Duncan	1	33,190	5,434	38,624	39,591
Greenwood	2	6,007	903	6,910	
Wymenga	2	24,475	4,437	28,912	36,726
Korver	3	17,625	3,657	21,282	27,596
Maki	3	6,430	903	7,333	
Vandermeer	4	23,084	5,216	28,300	29,768
Laing	5	5,835	883	6,718	
Bryant	5	32,580	2,367	32,947	39,548
Graham	6	41,124	5,691	46,815	46,926
Alexander	7	45,498	5,909	51,407	49,484
<b>County Manager</b>					
Leaf		200,431	50,302	250,733	222,157

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

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**10. Pension Plans**

**(a) Local Authorities Pension Plan**

Employees of Clearwater County participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The County is required to make current service contributions to LAPP of 10.43% of pensionable earnings up to the maximum pensionable earnings under the Canada Pension Plan and 14.47% on pensionable earnings above this amount. Employees service contributions of 9.43% of pensionable salary up to the year's maximum pensionable salary and 13.47% of pensionable salary above this amount.

	2013	2012
	\$	\$
	<u>          </u>	<u>          </u>
Employer Contribution	620,781	576,755
Employee Contribution	<u>567,975</u>	<u>513,714</u>
	<u>1,188,756</u>	<u>1,090,469</u>

At December 31, 2012 the Plan disclosed an actuarial deficit of \$4,977,303,000 (2011 - \$4,639,390,000).

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**10. Pension Plans (continued)**

**(b) Alberta Urban Municipalities Association Apex Supplementary Pension Plan**

Certain employees of the county are eligible to participate in the Alberta Urban Municipalities Association APEX Supplementary Pension Plan (APEX), a multi-employer pension plan. This plan provides defined pension benefits to employees based on their length of service and rate of pay.

	2013	2012
	\$	\$
Employer Contribution	4,138	3,970
Employee Contribution	<u>3,449</u>	<u>3,309</u>
	<u>7,587</u>	<u>7,279</u>

As this is a multi-employer pension plan, the employer contribution represents the County's pension benefit expense. No pension liability for this type of plan is included in the County's financial statements. The most recent valuation as at December 31, 2010 indicates an unfunded liability of \$1,552,000 for basic pension benefits.

**(c) Alberta Urban Municipalities Association Municipal Supplementary Executive Retirement Plan**

Certain employees of the County are eligible to participate in the Alberta Urban Municipalities Association MuniSERP pension plan, a multi-employer pension plan. This plan differs from other multi-employer pension plans in that the pension liability is calculated on an individual member basis. This plan provides defined pension benefits to employees based on their length of service and rates of pay.

	2013	2012
	\$	\$
Employer Contribution	<u>18,492</u>	<u>18,055</u>

The most recent actuarial estimate was calculated as at December 31, 2013. The market value of plan assets at December 31, 2013 was \$68,354 (December 31, 2012—\$47,515). The actuarial liability as at December 31, 2013 was \$75,798 (December 31, 2012—\$57,306).

**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**11. Financial Instruments**

The County's financial instruments consist of cash and temporary investments, receivables, investments, accounts payable and accrued liabilities, deposits, and long-term debt. It is management's opinion that the County is not exposed to significant interest or currency risks arising from these financial instruments.

The County is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the County 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 financial instruments approximates fair value.

**12. Segmented Disclosure**

Clearwater County 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)

**13. Commitments**

**Gravel Pit Reclamation Obligation**

The County owns gravel pits and is responsible for reclamation costs related to those pits under Alberta environmental law. These costs are expected to be incurred over the life of each pit. The estimated reclamation obligation has not been determined by the County as the information is not reasonably estimable at this time. As a result, no obligation liability has been recorded in these financial statements.



**Clearwater County**  
**Notes to Consolidated Financial Statements**  
**December 31, 2013**

**14. Prior Period Adjustments**

During 2013 the County discovered that amortization had not previously been provided for on certain tangible capital asset acquired prior to the 2013 fiscal year and that another asset was being amortized at an incorrect rate. The County has corrected for this retroactively and prior periods have been restated.

The effect on the comparative 2012 figures has been to decrease tangible capital assets by \$232,384, decrease amortization expense and excess of revenue over expenses by \$5,634 and decrease opening accumulated surplus by \$226,750.

**15. Comparative Figures**

Damage deposit funds in 2012 of \$2150 that were previously classified as deferred revenue have been reclassified and included in deposits.

**16. Approval of Financial Statements**

The financial statements were approved by Council and Management.

# Clearwater County

## Councilor and Board Member Remuneration Statement

For the Year of ....2014.....

Name of Councilor / Board Member ..... *Theresa Loring* .....

Payment Periods

January                      February                      May                      June  
March                              April                              July                              August  
 September                      October                              November                      December

Supervision Rate – \$550.00 Monthly  
 Reeve Supervision Rate - \$850.00 Monthly

Date	Type of Meeting Attended	First 4 Hours \$152.00	Next 4 Hours \$121.00	Next 4 Hours \$121.00	Regular Council Meeting \$276.00	Lunch \$16.00	Mileage @ \$0.54 / km
Mar 11/14	Council Meeting				✓		14.0
Mar 21/14	FCSS	✓					14.0
Mar 13/14	Regional Planning Workshop	✓	✓				14.0
Mar 14/14	Renolds' Mich Law Workshop	✓	✓	✓			364
Mar 17	AAMDC Municipal Finance	✓	✓	✓			230
Mar 18	AAMDC	✓	✓	✓			
Mar 19	AAMDLC						230
Mar 25	Council				✓		14
Mar 26	MPC	✓	✓				14

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### Remuneration Calculation

<u>6</u>	Meetings @ \$152.00=	<u>912.00</u>	<u>894</u>	Kms @ \$0.54=	<u>482.76</u>
<u>8</u>	Meetings @ \$121.00=	<u>968.00</u>	<u>0</u>	Lunch @ \$16.00=	<u>0</u>
<u>2</u>	Meetings @ \$276.00=	<u>552.00</u>			
	Supervision=	<u>550.00</u>			
	<b>TOTAL=</b>	<u>2982.00</u>		<b>TOTAL=</b>	<u>                    </u>
Hotels = \$ 619.53 + \$ 157.39					

Signature {Councilor / Board Member} ..... *Theresa Loring* .....

BEST WESTERN REGENCY INN  
121 EDMONTON TRAIL SOUTH  
AIRDRIE, AB

**Regency Inn**

EDMONTON TRAIL  
T4B1S2  
50477RT0001

**H4**

Term ID: 28448452

**Account:** 221324  
**Arrival:** 3/13/14  
**Departure:** 3/14/14  
**Room:** 325  
**Rate:** 129.99

**Pre-Auth Completion**

XXXXXXXXXXXX4609

VISA

Entry Method: M

**Total: \$ 157.39**

2014/03/14 07:50:29

Seq #: 0010580090

Appr Code: 040481

Resp Code: 01/027

**APPROVED**  
**Thank You**

Customer Copy

- IMPORTANT -  
retain this copy for your records

DN	COMMENT	DEBIT	CREDIT
FOOD & BEVERAGE	FOOD & BEVERAGE - JENNA	\$14.95	
	LOUNGE GST	\$0.75	
AL	#325 LAING, TERESA	\$129.99	
TOURISM LEVY	ALBERTA TOURISM LEVY	\$5.20	
	GST TAX	\$6.50	
	VISA CARD		(\$157.39)

Tax Desc	Tax Amount
ALBERTA TOURISM LEVY	\$5.20
GST TAX	\$6.50
LOUNGE GST	\$0.75
<b>Total Taxes Paid:</b>	<b>\$12.45</b>
<b>Tax Id: 842550477RT0001</b>	

**BALANCE DUE: \$0.00**

UNION BANK INN  
10053 JASPER AVENUE  
EDMONTON AB T5J1S5  
780-423-3600

**INN**  
RENAISSANCE STYLE

**H4** GUEST  
ACCOUNT

Merchant ID: 87016120016 Ref #: 030  
Term ID: 001  
Clerk ID: 8

**LAING THERESA**  
PO BOX 550  
4340-47 AVENUE  
ROCKY MOUNTAIN HOUSE, AB  
T4T 1A4  
CLEARWATER COUNTY  
**Room # 206 Invoice # 112540**

**Pre-Auth Compl**

Ar XXXXXXXXXXXXX4609

3/19/14

VISA Entry Method: Chip

03 03/19/14 09:54:03  
03 Inv #: 000022 Appr Code: 071483  
03 Apprvd Batch#: 000377  
03 Original Pre-Auth Amount: \$ 500.00  
03 Total: \$ 619.53

By entering a verified PIN, cardholder agrees to pay issuer such total in accordance with issuer's agreement with cardholder (Merchant agreement if credit voucher).

Retain this copy for statement verification.

Application Label: VISA  
AID: A0000000031010  
TVR: 00 80 00 80 00  
TSI: F8 00

Customer Copy

ARTMENT	DESCRIPTION	AMOUNT
Room Charge		159.00
ourism Le	On Room Charge	6.36
MF		4.77
ourism Le	On DMF	0.19
arking Pa	Surface 24 hours	30.00
oom Charg		159.00
ourism Le	On Room Charge	6.36
MF		4.77
ourism Le	On DMF	0.19
arking Pa	Surface 24 hours	30.00
oom Charg		159.00
ourism Le	On Room Charge	6.36
MF		4.77
ourism Le	On DMF	0.19
arking Pa	Surface 24 hours	30.00
arking Pa	refund 24 hrs to o/ GST On DMF	-10.00 0.72
	GST On Parking Pass	4.00
	GST On Room Charge	23.85
	<b>Tax Reg. # R897343794</b>	

BILLING INSTRUCTIONS

BALANCE DUE

619.53

COMPANY

I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

SIGNATURE

x *Theresa Laing*

ATTENTION

**UNION BANK INN**

A CENTURY OF HISTORY · MODERN RENAISSANCE STYLE

10053 Jasper Avenue, Edmonton, AB, Canada T5J 1S5

Phone: 780.423.3600 • Fax: 780.423.4623

E-mail: info@unionbankinn.com • Web: unionbankinn.com

# Clearwater County

## Councilor and Board Member Remuneration Statement

For the Year of ...2014.....

Name of Councilor / Board Member

EARL GRAHAM

Payment Periods

- |              |          |          |          |
|--------------|----------|----------|----------|
| January      | February | May      | June     |
| <u>March</u> | April    | July     | August   |
| September    | October  | November | December |

Supervision Rate - \$550.00 Monthly  
Reeve Supervision Rate - \$850.00 Monthly

Date	Type of Meeting Attended	First 4 Hours \$152.00	Next 4 Hours \$121.00	Next 4 Hours \$121.00	Regular Council Meeting \$276.00	Lunch \$16.00	Mileage @ \$0.54 / km
Mar 1/14	COUNCIL				✓		92
Mar 11/14	AG SOCIETY				✓		22
Mar 12/14	MGA REVIEW	✓	✓	✓			205
Mar 13/14	REGIONAL PLANNING	✓	✓				92
Mar 14/14	RMRF SESSION	✓	✓	✓			350
Mar 19/14	WESTVIEW						<del>92</del>
Mar 20/14	SPOG	✓	✓				<del>22</del>
Mar 21/14	RDRWA	✓	✓				195
Mar 24/14	SPOG	✓	✓				90
Mar 25/14	COUNCIL				✓		92
Mar 26/14	MPC	✓	✓				92
Mar 28/14	ICC	✓	✓				92
Mar 19/14	LIBRARY		✓				22
Mar 19/14	MTA / Row				✓		92

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### Remuneration Calculation

1	Westview @	72.00			
8	Meetings @ \$152.00=	1216.00	1526	Kms @ \$0.54=	824.04
13	Meetings @ \$121.00=	1573.00	0	Lunch @ \$16.00=	0
2	Meetings @ \$276.00=	552.00			
	Supervision=	550.00			
	<b>TOTAL=</b>	<u>3963.00</u>		<b>TOTAL=</b>	<u>824.04</u>

Signature {Councilor / Board Member}

EARL GRAHAM

# Clearwater County

## Councilor and Board Member Remuneration Statement

For the Year of ...2014.....

Name of Councilor / Board Member ..**Jim Duncan**.....

### Payment Periods

<b>January</b>	<b>February</b>	<b>May</b>	<b>June</b>
<u><b>March</b></u>	<b>April</b>	<b>July</b>	<b>August</b>
<b>September</b>	<b>October</b>	<b>November</b>	<b>December</b>

**Supervision Rate – \$550.00 Monthly**  
**Reeve Supervision Rate - \$850.00 Monthly**

Date	Type of Meeting Attended	First 4 Hours \$152.00	Next 4 Hours \$121.00	Next 4 Hours \$121.00	Regular Council Meeting \$276.00	Lunch \$16.00	Mileage @ \$0.54 / km
March 11	Regular Council				X		40
March 12	FCSS	X					40
March 13	Tri County Collaboration	X	X				40
March 20	Clearwater Trails Initiative	X					40
March 21	ASB Board	X					40
March 25	Regular Council				X		40
March 27	SDAB Hearing	X					40

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### Remuneration Calculation

<u>5</u>	Meetings @ \$152.00=	<u>760.00</u>	<u>280</u>	Kms @ \$0.54=	<u>151.20</u>
<u>1</u>	Meetings @ \$121.00=	<u>121.00</u>	<u>0</u>	Lunch @ \$16.00=	<u>0</u>
<u>2</u>	Meetings @ \$276.00=	<u>552.00</u>			
	Supervision=	<u>\$550.00</u>			
	<b>Sub Total=</b>	<u>                    </u>		<b>Sub Total=</b>	<u>                    </u>
	<b>TOTAL=</b>	<u>1983.00</u>		<b>TOTAL=</b>	<u>151.20</u>

Signature {Councilor / Board Member}

# Clearwater County Councilor and Board Member Remuneration Statement For the Year of ...2014.....

Name of Councilor / Board Member ..... Curt Maki .....

Payment Periods

January	February	May	June
<u>March</u>	April	July	August
September	October	November	December

Supervision Rate – \$550.00 Monthly  
Reeve Supervision Rate - \$850.00 Monthly

Date	Type of Meeting Attended	First 4 Hours \$152.00	Next 4 Hours \$121.00	Next 4 Hours \$121.00	Regular Council Meeting \$276.00	Lunch \$16.00	Mileage @ \$0.54 / km
March 11	Council				✓		70
13	Joint Council	✓	✓				70
13	Travel			✓			300
14	Reynolds Mith Law	✓	✓	✓			-
17	Jubilee AGM	✓					396
18	AAMDC	✓	✓				-
19	AAMDC	✓	✓				-
20	Community Futures	✓					110
25	Council				✓		70
26	Regional Fire	✓					70
27	SDAB	✓					70

{more Space on Back of Page}

## Remuneration Calculation

<u>8</u>	Meetings @ \$152.00=	<u>1216.00</u>	<u>1156</u>	Kms @ \$0.54=	<u>624.24</u>
<u>6</u>	Meetings @ \$121.00=	<u>726.00</u>	<u>0</u>	Lunch @ \$16.00=	<u>0</u>
<u>2</u>	Meetings @ \$276.00=	<u>552.00</u>			
	Supervision=	<u>550.00</u>			
	<b>TOTAL=</b>	<u>3044.00</u>		<b>TOTAL=</b>	<u>624.24</u>
	Hotel \$ 441.02 & \$ 141.69			Lunch \$ 15.06	

Signature {Councilor / Board Member} ..... Curt Maki .....

# UNION BANK INN

A CENTURY OF HISTORY · MODERN RENAISSANCE STYLE

**H4** GUEST ACCOUNT

**MAKI CURT**

PO BOX 550  
4340-47 AVENUE  
ROCKY MOUNTAIN HOUSE, AB  
T4T 1A4  
CLEARWATER COUNTY

**Arrive 03/17/14 Depart 03/19/14**

**Room # 204 Invoice # 112544**

DATE	CLERK	DEPARTMENT	DESCRIPTION	AMOUNT
03/17/14	JAC	2-Room Charg		159.00
03/17/14	JAC	41-Tourism Le	On Room Charge	6.36
03/17/14	JAC	42-DMF		4.77
03/17/14	JAC	41-Tourism Le	On DMF	0.19
03/17/14	JAC	9-Parking Pa	GMC O/N 194	20.00
03/18/14	OK	9-Parking Pa	GMC# 201	20.00
03/18/14	OK	9-Parking Pa	GMC# 5064	10.00
03/18/14	OK	9-Parking Pa	GMC# 5065	10.00
03/18/14	JAC	2-Room Charg		159.00
03/18/14	JAC	41-Tourism Le	On Room Charge	6.36
03/18/14	JAC	42-DMF		4.77
03/18/14	JAC	41-Tourism Le	On DMF	0.19
03/18/14	JAC	9-Parking Pa	GMC O/N 194	20.00
03/19/14	OK	93-Amex. Expr		-441.02
			GST On DMF	0.48
			GST On Parking Pass	4.00
			GST On Room Charge	15.90
			<b>Tax Reg. # R897343794</b>	

UNION BANK INN  
10053 JASPER AVENUE  
EDMONTON AB T5J1S5  
780-423-3600

Merchant ID: 87016120016  
Term ID: 001  
Clerk ID: 7

Ref #: 025

**Pre-Auth Compl**

**BALANCE DUE** → 0.00

XXXXXXXXXXXX1007  
AMEX  
03/19/14  
Inv #: 000006  
Apprvd

Entry Method: Swiped  
07:52:59  
Appr Code: 567177  
Batch#: 000377

Original Pre-Auth Amount: \$ 400.00  
Total: \$ 441.02

I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

SIGNATURE  
X \_\_\_\_\_

Customer Copy

# UNION BANK INN

A CENTURY OF HISTORY · MODERN RENAISSANCE STYLE

10053 Jasper Avenue, Edmonton, AB, Canada T5J 1S5  
Phone: 780.423.3600 • Fax: 780.423.4623  
E-mail: info@unionbankinn.com • Web: unionbankinn.com



BEST WESTERN REGENCY INN  
121 EDMONTON TRAIL SOUTH  
AIRDRIE, AB

Regency Inn  
ON TRAIL  
T4B1S2  
0477RT0001

H4

Term ID: 28448452

Pre-Auth Completion

XXXXXXXXXXXX1007

AMEX

Entry Method: M

Total: \$ 141.69

2014/03/14 07:59:11

Seq #: 0010580110

Appr Code: 102948

Resp Code: 00/025

APPROVED  
Thank You

Customer Copy

- IMPORTANT -  
retain this copy for your records

Diamond Hospitality  
Airdrie, AB  
Ph: 948-3838

1325  
13/14  
14/14  
0  
9.99

Table #100

Trans#: 204054 Serv: Jenna  
11/13/2014 10:44:03 PM # Cust. 1

N	COMMENT	Quan	Descript	Cost	CREDIT
JL	#220 MAKI, KU	1	Club Sandwich	\$11.95	
JRISM LEVY	ALBERTA TOU	1	Upgrade Soup	\$2.39	
	GST TAX				
<PRESS	AMERICAN EX				
			Net Total:	\$14.34	(\$141.69)
			GST	\$0.72	

TOTAL : \$15.06

Net: \$14.34

<-REPRINTED-->

GST#RT000184003

Join us for Brunch on  
Sundays

9:00am-2:00pm

Tax Desc	Tax Amount
ALBERTA TOURISM LEVY	\$5.20
GST TAX	\$6.50
<b>Total Taxes Paid:</b>	<b>\$11.70</b>
Tax Id: 842550477RT0001	

BALANCE DUE: \$0.00