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# **Annual Report**

## **2000**

**Environmental  
Law Centre  
(Alberta)  
Society**

## ***The Board of Directors***

### **Honorary**

G.J. (Gerry) DeSorcy

### **The Executive Committee**

#### **President**

Michael L.J. Morin, Q.C.

Assistant General Counsel - Resources  
Imperial Oil Limited

#### **Vice-President**

Jennifer Klimek

Barrister & Solicitor

#### **Secretary-Treasurer**

Cliff Wallis

President  
Alberta Wilderness Association

#### **Past President**

Dennis R. Thomas, Q.C.

Barrister & Solicitor  
Fraser Milner Casgrain

### **Directors at Large**

Garry Appelt

Barrister & Solicitor  
Witten LLP

Leslie Beard

Vice-President, Public Affairs  
Edmonton Capital Health Authority

Karin Buss

Barrister & Solicitor  
Ackroyd, Piasta, Roth & Day

Dr. Randy Gossen

Division Vice-President  
Nexen Inc.

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Regional Director Alberta  
World Wildlife Fund

Letha MacLachlan

Barrister & Solicitor

J.G. (Gerry) McAllister

JGM Consulting Inc.

Dr. Mary Richardson

Athabasca University

Al Schulz, P. Eng.

Regional Director  
Canadian Chemical Producers Association

James Tweedie

Bert Riggall Environmental Foundation

## ***People at the Centre***

### **Centre Staff**

#### **Executive Director**

Arlene J. Kwasniak, B.Sc., M.A., LL.B. LL.M.

#### **Staff Counsel**

Cindy Chiasson, LL.B.

Andrew Hudson, LL.B.

Brenda Heelan Powell, B. Sc., LL.B., LL.M.

#### **Librarian**

Dolores Noga, B.A., M.L.S.

#### **Staff Accountant**

Laura Ferguson, B.A., B.Comm., CMA

#### **Office Manager**

Debbie Lindskoog

#### **Library Assistants -2000**

Jody Crilly, B.A.

Ann Marie Melvie, B.A.

#### **Research Assistants -2000**

Catherine Beaudoin, B.A.

James Mallett, B.A.,

Jason Unger, B.A.

#### **Search Service Coordinator**

Iris Djurfors, B.A., M.A., Dip. Lib. & Info.  
Management

#### **Secretary**

Fran Schultz

#### **Bookkeeper**

Patricia Langan

**PAST BOARD MEMBERS:** Dr. Tom Beck, Brian Beresh, Pat Clark, E. (Betty) Collicott, Ewan Cotterill, Prof. Philip Elder, Malcolm Fast, Dr. Bill Fuller, Douglas Graham, Judith Hanebury, Q.C., James Hope-Ross, Andrew Hudson, Alan D. Hunter, Q.C., Marilyn Kansky, Janet Keeping, Prof. Lewis Klar, Dr. Martha Kostuch, Ron Kruhlak, Elmer Kure, Prof. Alastair Lucas, Rob Macintosh, Patricia Mackenzie, Tony Mandamin, Prof. John McLaren, Prof. Peter Mercer, Vern Millard, Scott R. Miller, Brian O'Ferrall, Tom Owen, Prof. David Percy, Robert Pocock, Alex Pringle, Q.C., Douglas Rae, Prof. Ian Rounthwaite, Dr. James Russell, Francis Saville, Q.C., Wes Smart, Ian Smyth, Linda Taylor, Dr. Ron Wallace, Susie Washington, Dr. Robert Westbury.

## President's Message

It's my pleasure to provide this President's message to the friends and supporters of the Centre. In its 18th year of existence, the Centre continues to function efficiently and effectively as one of Canada's premier environmental law resources. The mark of a great organization is its ability to adapt to meet new challenges while remaining true to its core purpose. The Centre excels as an environmental law resource because it has responded to its new challenges without wavering from its core purpose of promoting better environmental laws to ensure protection of our environment.

While the year has been particularly challenging due to loss of senior legal staff and the continuing demands for the Centre's high quality services, it has succeeded in advising, reviewing and critically commenting on numerous federal and provincial legislation initiatives, including the federal *Canadian Environmental Assessment Act* (CEAA) review and the *Species at Risk Act* (SARA). In addition, the staff have participated in Alberta Energy and Utilities Board law and policy reform, and Alberta Agriculture, Food and Rural Development for the Alberta livestock industry. There have also been significant publications, outreach seminars and in recognition of all the above, the Centre was a finalist for the Emerald Awards for the Centre's public education programs.

None of this could be accomplished without the talent, dedication, commitment and knowledge of the outstanding staff of the Centre, whose expertise is sought by private citizens, the public, governments and universities. Our staff's reputation and expertise is widely acknowledged as second to none in Canada in the areas of applied research, law reform, public education and information. The work of the Centre is also significantly assisted by our friends and supporters, both financially, and through contributions of time and energy. The success of the Centre depends on your generosity and on behalf of the Centre, I thank you for it.

I also want to acknowledge the excellent work of Arlene Kwasniak as Executive Director of the Centre. Her capable stewardship has ensured the Centre continues to thrive, and serve as a top quality centre of environmental legal expertise.

In closing, I state, with confidence, that the Centre will continue to fulfill its important role in the creation and development of environmental laws in Canada in 2001.

Michael L.J. Morin, Q.C.

## About the Centre

The Environmental Law Centre (Alberta) Society ("ELC" or "Centre") was incorporated in 1982 under the *Societies Act*. The ELC's express purpose is to provide Albertans with an objective source of information about environmental and natural resources law. Revenue Canada has conferred charitable status on the Centre.

The ELC's overall goal is to make the law and legal processes work to protect the environment. To achieve this goal, the Centre pursues three policy objectives: that governments enact good environmental laws, that laws and policies provide to the public an effective role in environmental regulatory and law-making processes, and that environmental regulatory and law-making processes offer a level playing field to participants.

The ELC carries out three main activities: Public Programs, Fee for Service, and Search Services. All net revenue from the latter two programs is applied to support the Centre's Public Programs.

Permanent staff members undertake ELC program delivery with the assistance of contract researchers and volunteers, as needed. A volunteer Board of Directors oversees ELC operations. Members of the Board represent a full range of interests in environmental law in Alberta including legal, business and industrial, governmental, academic, general public and environmental. To the extent possible, Board members are from various Alberta geographical regions.

\* Revenue Canada Registration Number 11890 0679 RR0001  
Charitable Fund Raising Act Registration Number 210844

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### ENVIRONMENTAL LAW CENTRE

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Alberta Toll Free: 1-800-661-4238  
Fax: (780) 424-5133  
e-mail: [elc@elc.ab.ca](mailto:elc@elc.ab.ca)  
Internet: [www.elc.ab.ca](http://www.elc.ab.ca)

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## 2000 at the Centre

### Public Programs Backgrounder

The core ELC public programs are **Request for Assistance, Monitoring and Reform, Public Library of Environmental Law, Seminars, Emerging Issues, and Ongoing Publications.**

In addition to core public programs, the Centre also has term public projects. These are **Environmental Education, Research and Law Reform Projects** with a beginning and an end and **Environmental Publications** resulting from those projects.

This Annual Report presents highlights of both ongoing and term public programs.

### Ongoing Public Programs

#### **Request for Assistance**

Without accurate environmental law information, public interest organizations, including environmental groups, businesses, lawyers, and other members of the public and private sectors cannot effectively deal with environmental issues or participate in regulatory and consultation processes. Through its **Request for Assistance** service, a major component of its Information and Referral program, the ELC meets this need. This service enables members of the public to contact the Centre, either by telephone, including a 1-800 line, fax, email or in person, and receive information on environmental law from a knowledgeable, independent source. This free service is unique in Alberta and is supported by the Alberta Law Foundation, net revenue transfers from the Centre's Search Services and by the charitable donors to the Environmental Law Centre.

*In 2000 Centre staff answered over 900 requests for assistance*

#### **Monitoring and Reform**

Through this service Centre staff forward the Centre's conviction that environmental laws and policies should work to protect the environment. In realizing this conviction staff serve on law reform or monitoring committees, participate in critical law reform processes, prepare and submit reform briefs and educate, assist and even mediate in reform or monitoring processes.

### Here are just a few 2000 highlights:

#### Centre Submissions to the ...

- Canadian Environmental Assessment Agency on the five-year review of the *Canadian Environmental Assessment Act*, calling for better federal environmental assessment legislation.
- Alberta Energy and Utilities Board in response to its consultation on the sulphur recovery guidelines and sour gas plants.
- Federal Standing Committee on Environment and Sustainable Development regarding the proposed *Species at Risk Act*, calling for effective endangered species legislation.
- Alberta Energy and Utilities Board on Alberta's Draft Industrial Release Guidelines.
- Federal Agriculture and Agri-Food relating to Canada's Sustainable Development Strategy.
- Alberta Environment regarding a proposed policy framework for reclamation and remediation certificates for oil and gas sites.
- The Department of Municipal Affairs on the need to remove property tax disincentives to conserve land in a natural state.

*View over 30 ELC written submissions on the Centre's website <[www.elc.ab.ca](http://www.elc.ab.ca)>*

#### Centre staff worked for better environmental protection, public education and availability of information to the public through stakeholder processes of...

- Environment Canada, the Canadian Environmental Network and the Regulatory Advisory Committee in relation to the five year review of the *Canadian Environmental Assessment Act*
- Environment Canada on *Canadian Environmental Protection Act (CEPA)* workshop to provide feedback on the CEPA electronic registry, and on Pollution Prevention Guidelines, Virtual Elimination of Toxic Substances and Emergency Environmental Planning
- Alberta Energy and Utilities Board (EUB) to facilitate cooperation and better understanding between members of the Canadian Association of Petroleum Producers and environmental non-governmental organizations and of the EUB on intervenor costs in energy related proceedings

- Alberta Agriculture, Food and Rural Development (AFRD) Stakeholders Advisory Committee to develop recommendations for intensive livestock operations regulations;
- The AFRD initiated Alberta Environmentally Sustainable Agriculture Council.
- City of Edmonton Councilors Phair and Bolstad ad hoc committee on the Preservation of Environmentally Significant Natural Sites in Edmonton.

### **Seminars**

ELC legal and library staff receive many requests to speak at meetings, conferences, classes and other gatherings. Because of their unique expertise ELC staff members are in considerable demand for this activity. The following highlight just a few of the many 2000 seminar or invited speaking engagements. Talks to:

- government representatives such as for municipal council members of municipalities near Sylvan Lake sponsored by the Sylvan Lake Watershed Stewardship Association; and to a workshop for Alberta Agriculture, Food and Rural Development staff involved in public participation projects.
- youth and young adults, including being guest speaker at NAIT and at numerous University of Alberta classes on environmental law topics.
- lawyers and other business professionals on topics including due diligence as defense to environmental offences, enforcement of water laws, and on the law governing contaminated lands.
- public and non-government organizations including at a conference of the Alberta Conservation Association on using conservation easements to protect watershed; to the North American Waterfowl Management Plan on wetlands law and policy in Alberta and creative sentencing; to the Council of Canadians on trade agreements and water exports and to a national land stewardship conference on overcoming legal and policy disincentives to conservation.
- regulated industry, including at the Alberta Irrigation Products Association on the enforcement of the *Water Act* and the proposed federal *Species at Risk Act*.
- multi-stakeholder groups such as to the Edson Sustainable Communities Initiative group on community monitoring of environmental pollution.

*In addition, in 2000 the ELC revived its "Brown Bag Seminars" -- an informal lunchtime get together at the Centre's offices where anyone can hear an expert talk on an important environmental issue free of charge*

### **Public Library of Environmental Law**

The Environmental Law Centre's **Public Library of Environmental Law** is a major source of environmental law materials in Canada. Anyone can visit this library and borrow materials. The Centre's librarian or staff will help users find what they need. In 2000, the collection grew to well over 17,000 items including: journals, cases, decisions of administrative tribunals, videotapes and loose-leaf services. Since 1998, the library catalogue has been searchable via the Centre's website at <http://www.elc.ab.ca>.

### **Dow Sustainable Development Project**

Through a three-year grant from Dow Chemical Canada, the Centre has established the **Dow Sustainable Development Collection** at its library. Also, through this grant the Centre has developed and posted on its website **Frequently Asked Questions** information sheets that reflect sustainable development.

### **Ongoing Publications**

The ELC continues to facilitate access to environmental law information through its publications. The Centre publishes three ongoing periodicals. These are:

- **News Brief** - a quarterly publication of short articles and columns on environmental law developments in Alberta and Canada.
- **Regulatory Review** - a monthly update on environmental law developments in Alberta, British Columbia, Manitoba, Northwest Territories, Nunavut, Saskatchewan, and the Yukon supported by the Environmental Services Association of Alberta.
- **Journal of Environmental Law and Practice** - the only scholarly environmental law journal in Canada, edited by the ELC, and supported by Carswell and a donation from Gowling Lafleur Henderson LLP.

## Term Public Programs

Here are just a few highlights from 2000:

- **Community Monitoring Facilities**

This two-year project is geared to assist Alberta citizens to understand the law regulating environmental effects of industrial facilities, develop skills and judgment necessary to monitor and understand the environmental effects of industries in their area, and to build partnerships with government, industry and technical experts for environmental protection. *The Alberta Law Foundation and the Edmonton Community Lottery Board fund the project.*

- **A Guide to Laws and Policies that can affect Alberta's Wetlands**

This two year project, scheduled to be completed in 2001, is aimed at those who wish to protect and maintain Alberta's wetlands. The Guide will address the entire range of laws and policies that can effect wetlands, including public land, water, environmental, municipal and energy development laws. *The North American Waterfowl Management Plan through Ducks Unlimited Canada fund the project.*

- **Addressing Resource Conflicts in Alberta's Northern Boreal Forests**

The Environmental Law Centre is a partner in this two year project, scheduled to be completed in 2001, with the Calgary based Canadian Institute of Resources Law. The Centre's contribution will examine and address land use conflicts between the oil and gas industry and agriculture, and between wildlife biodiversity interests and agriculture. *The Alberta Law Foundation is the funder of this project.*

- **Who Does What—An Alphabetical Guide to Environmental Jurisdiction**

This two-year project will produce a layperson's environmental law primer and guide to environmental jurisdictions of 100 common matters such as air, water, forestry projects, landfills, wildlife and oil and gas developments. Entries for the guide were determined through public consultation. *The Alberta Law Foundation is the funder of this project.*

- **Update of Demystifying Forestry Law**

This two year project will update and expand the Centre's popular and useful 1990 publication *Demystifying Forestry Law*, the only comprehensive guide to Alberta public land forestry law. New sections will include one on aboriginal rights, and entitlements and one on recommendations. *The Alberta Law Foundation and the Austin S. Nelson Foundation are funders of this project.*

- **Update of Good Riddance**

This two year project will expand and update the Centre's 1992 publication on laws and policies governing waste management in Alberta. New sections include one on waste management on Indian Reserves and Metis lands and one on recommendations. *The Alberta Law Foundation is the funder of this project.*

### **Environmental Publications**

In 2000, the ELC published a major study titled *Get the Real Dirt, Contaminated Real Estate and the Law in Alberta*. *The Alberta Real Estate Foundation funded this project.*

### **The Business Connection**

Through a special three year grant from **Western Economic Diversification** the Centre will extend its Information and Referral services reach to small and medium sized businesses in the four western provinces. This new service is called "**Business Connections**". It includes Requests for Assistance, Seminars, and Frequently Asked Questions ("FAQ") information sheets of interest to small businesses. There are three phases to this service. In Phase One, 1999, the ELC completed its Alberta service offering. In 2000 and in 2001 the Centre will extend its services to Manitoba, Saskatchewan and British Columbia.

*The ELC's publication catalogue, containing references to more than 30 books, reviews, submissions, briefs and papers, is posted on the Centre's website.*

### **Other ELC Services**

The Centre offers three services in addition to its public programs. These are **Environmental Enforcement Historical Search Service, Wellsite Reclamation Historical Search Service** and **Fee for Service**. All of these services are consistent with the Centre's goals and objectives.

## **Environmental Enforcement Historical Search Service**

On written request, the ELC will search a computer data base for the environmental enforcement history of a company or individual, specifically reviewing enforcement action taken by the Environmental Regulatory Service of Alberta Department of Environment under the Alberta *Environmental Protection and Enhancement Act*, and its predecessor legislation, the *Hazardous Chemicals Act*, *Agricultural Chemicals Act*, *Clean Water Act* and *Clean Air Act* to 1971. The Centre has operated this service, privatized to the ELC from Alberta Environment, since 1996. For further information, visit the ELC website.

## **Wellsite Reclamation Historical Search Service**

On written request, the ELC will search a computer data base for regulatory actions by Alberta Environment relating to reclamation issued under Alberta's *Environmental Protection and Enhancement Act*, and its predecessor legislation, the *Land Surface Conservation and Reclamation Act* and the *Surface Reclamation Act*. This service, privatized to the ELC from Alberta Environment, has been operated by the Centre since 1998. For more information, visit the ELC website.

**All net revenue from the Centre's Search Services is applied to fund and support the Centre's Public Programs.**

## **Fee for Service**

In 2000, ELC lawyers continued to undertake fee for service work to provide services requiring our expertise.

Here are some examples:

- Contracts with conservation organizations, environmental groups and environmental consultants to provide services such as arranging, facilitating and speaking at meetings on environmental law topics and providing environmental law and policy information.
- Contracts for the Federal Government and Alberta Government relating to environmental laws and legislation.

## **Community Contributions**

Because of their expertise and experience with environmental law issues, Environmental Law Centre lawyers are often asked to provide input on policy related to the environment. In 2000, ELC lawyers sat on these boards and committees:

Alberta Environmental Network, Clean Air/Energy Caucus

Alberta Environmentally Sustainable Agriculture Council

Canadian Adaptation and Rural Development Fund Action Team

Canadian Environmental Network Toxics Caucus Steering Committee and the Canadian Environmental Network Environmental Caucus

Clean Air Canada Society, Board of Directors

Clean Air Strategic Alliance, Board of Directors and on Vehicle Emissions Team

*EnCompass* Advisory Committee

FEESA, An Environmental Education Society

Global Forest Watch Steering Committee

Land Stewardship Centre of Canada

Public Legal Education Network of Alberta, Board of Directors

Regulatory Advisory Committee established under the *Canadian Environmental Assessment Act*

### **Farewell to ELC Bookkeeper – Patricia Langan**

Thanks Patricia,

As our bookkeeper for over 17 years, you never let us down. We knew we could always count on you and we did. You were there for everything from payroll to volunteering at receptions to helping clean the carpets. Without missing a beat, you made the transition from pencil and paper to the networked, electronic age.

Thanks for everything and good luck with your new challenges.

Environmental Law Centre Board & Staff

## ***Friends of the Environmental Law Centre 2000***

The Environmental Law Centre extends its gratitude to those individuals, companies and foundations who made a financial contribution to support the Centre's operations in 2000. They are:

### **Benefactors - \$5,000 +**

Alberta Law Foundation  
Alberta Real Estate Foundation  
Dow Chemical Canada Inc.  
Ducks Unlimited Canada  
Edmonton Community Lottery Board  
Western Economic Diversification Canada

### **Patrons \$2,500 - \$4,999**

Austin S. Nelson Foundation  
BP Canada Energy Company  
Fraser Milner Casgrain  
Gowling Lafleur Henderson LLP  
Luscar Ltd.  
TELUS

### **Partners \$1,000 - \$2,499**

Alberta Pacific Forest Industries Inc.  
Burnet, Duckworth & Palmer  
Canadian Hydro Developers, Inc.  
Canadian Pacific Charitable Foundation  
Judith Hanebury, Q.C.  
McLennan Ross  
Mobil Resources Limited  
Nexen Inc.  
Suncor Energy Foundation  
Syncrude Canada Ltd.

### **Associates \$500 - \$999**

Garry Appelt  
Association of General Counsel of Alberta  
Cheryl Bradley  
City of Edmonton – Asset Management & Public Works  
Crestar Energy  
Field Atkinson Perraton  
Lorne Fitch  
Fleming Kambeitz  
Dr. David Ho  
Lucas Bowker & White  
Letha MacLachlan  
Mactaggart Third Fund  
Dennis Thomas, Q.C.  
Donna Tingley

### **Friends \$250 - \$499**

ATCO Ltd.  
Ackroyd, Piasta, Roth & Day  
Chevron Canada Resources  
Cindy Chiasson  
Keith Ferguson  
Steve Ferner  
Arlene Kwasniak  
Alastair R. Lucas  
Michael L.J. Morin, Q.C.  
OxyVinyls Canada, Inc.  
Cliff Wallis

### **Contributors \$125 - \$249**

Allen Carlson  
City of St. Albert – Planning & Engineering  
Patricia Clayton  
Gerald DeSorcy  
Albert Doberstein  
Paul Edwards  
Patricia Langan  
Debra Lindskoog  
JGM Consulting Inc.  
Nature Conservancy of Canada  
Clifton D. O'Brien  
Rae and Company  
Dr. Mary Richardson  
Shores Belzil  
Valentine Volvo

### **Up to \$125**

Beresh Depoe Cunningham  
Brownlee Fryett  
Barbara Burggraf  
Michael Callihoo  
Thomas Dickson  
Linda Duncan  
Emery Jamieson  
William Fuller  
Mary Griffiths  
Thomasine Irwin  
J. Derek Johnson  
Komex International Ltd.  
Frank Liszczak  
John Paul Mimeault  
Kim Sanderson  
United Way of Calgary – Donor Choice Program





# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Statement Of Financial Position For The Year Ended December 31, 2000

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2000	Total 1999
<b>CURRENT ASSETS</b>							
Cash	\$ 33,109	\$ 14,823	-	\$ 42,477	\$ (14,242)	\$ 76,167	\$ 94,972
Term investments	53,832	-	-	-	-	53,832	69,953
Accounts receivable	47,550	-	-	7,000	16,705	71,255	80,141
Prepaid expenses	-	-	-	-	2,200	2,200	7,575
	134,491	14,823	-	49,477	4,663	203,454	252,641
<b>LONG TERM INVESTMENTS</b>							
MACTAGGART ESSAY PRIZE (note 4)	80,000	-	-	50,000	-	130,000	61,950
	11,950	-	-	-	-	11,950	11,950
	\$ 226,441	\$ 14,823	-	\$ 99,477	\$ 4,663	\$345,404	\$ 326,541
<b>CURRENT LIABILITIES</b>							
Accounts payable	\$ 457	\$	\$	7	\$ 4,971	\$ 5,435	\$ 13,490
Deferred revenue (note 5)	92,645	-	-	-	-	92,645	66,608
	93,102	-	-	7	4,971	98,080	80,098
<b>FUND BALANCES</b>							
Unrestricted funds	121,389	-	-	99,470	(308)	220,551	109,393
Externally restricted funds (note 4)	11,950	-	-	-	-	11,950	11,950
Board restricted funds	-	14,823	-	-	-	14,823	125,100
	133,339	14,823	-	99,470	(308)	247,324	246,443
	\$ 226,441	\$ 14,823	-	\$ 99,477	\$ 4,663	\$345,404	\$ 326,541

APPROVED BY THE BOARD

Director

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Director

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# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Statement of Operations and Change in Fund Balances For The Year Ended December 31, 2000

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2000	Total 1999
<b>REVENUE</b>							
Alberta Law Foundation (note 6)	\$ 128,500	\$ -	\$ -	\$ -	\$ 51,500	\$ 180,000	\$ 180,000
Grants & Fee for Service	106,531	15,582	-	38,905	9,453	170,471	179,774
Search service fees	35	-	161,695	-	-	161,730	166,185
Charitable donations	68,260	-	-	-	-	68,260	51,526
Western Economic Diversification	56,830	-	-	-	-	56,830	35,990
Publication sales and subscriptions	31,415	-	-	-	-	31,415	29,838
Court Directed Funds	-	-	-	-	-	-	26,765
Miscellaneous revenue	2,477	236	-	3	20,195	22,911	21,421
	<u>\$ 394,048</u>	<u>\$ 15,818</u>	<u>\$ 161,695</u>	<u>\$ 38,908</u>	<u>\$ 81,148</u>	<u>\$ 691,617</u>	<u>\$ 691,499</u>
<b>EXPENSES</b>							
Human resources – Salaries	\$ 252,362	\$ 5,084	\$ 33,096	\$ 30,095	\$ 108,354	\$ 428,991	\$ 418,968
Employer Contributions	43,874	893	9,898	5,028	38,906	98,599	66,881
Office Equipment and Technology	-	20,856	-	-	14,542	35,398	35,931
Office Space & Insurance	8,282	-	-	-	26,071	34,353	27,154
Renovations	-	-	-	-	-	-	27,071
Supplies and Services	8,209	4,044	4,535	269	11,217	28,274	21,725
Travel and meetings	19,677	-	127	16	5,074	24,894	19,509
(Reimbursed expenses)	(16,887)	-	-	(318)	-	(17,205)	(9,030)
Consultants	3,970	2,491	2,752	880	14,397	24,490	28,793
Library Materials and Searches	20,682	-	-	295	135	21,112	16,034
Copying	8,285	7	1,119	201	2,218	11,830	21,693
Administration fee	110,967	2,258	13,868	12,717	(139,810)	-	-
	<u>\$ 459,421</u>	<u>\$ 35,633</u>	<u>\$ 65,395</u>	<u>\$ 49,183</u>	<u>\$ 81,104</u>	<u>\$ 690,736</u>	<u>\$ 674,729</u>
<b>Net Revenue</b>	(65,373)	(19,815)	96,300	(10,275)	44	881	16,770
Fund balance at beginning of year	122,412	14,638	-	109,745	(352)	246,443	229,673
Interfund transfers (note 7)	76,300	20,000	(96,300)	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 133,339</u>	<u>\$ 14,823</u>	<u>\$ -</u>	<u>\$ 99,470</u>	<u>\$ (308)</u>	<u>\$ 247,324</u>	<u>\$ 246,443</u>

# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Notes To Financial Statements For The Year Ended December 31, 2000

### 1. PURPOSE OF THE SOCIETY

Environmental Law Centre (Alberta) Society works to ensure that the law serves to protect and preserve the environment through public information, education, research and law reform.

### 2. SIGNIFICANT ACCOUNTING POLICIES

Environmental Law Centre (Alberta) Society is a registered charity incorporated under the Societies Act of Alberta. These financial statements are prepared under the fund accounting method in accordance with generally accepted accounting principles in Canada and reflect the following policies:

#### a. Fund Accounting

The purposes of the funds for the allocation of revenue and expenses are as follows:

- i) The Public Program Fund is to ensure that the law serves to protect and preserve the environment through public information, education, research and law reform.
- ii) The Technology Fund is to provide the Society with the technical resources to carry out the Society's programs.
- iii) The Search Service Fund is to provide the Society with additional revenue to carry out charitable programs.
- iv) The Fee for Service Fund is to provide services to the general public who have requested special services of the Society.
- v) The Administration Fund is to segregate administrative functions of the Society from the programs provided.

#### b. Revenue Recognition

- i) Unrestricted Contributions  
Unrestricted contributions consist of revenue for general purposes and are recognized in the year received.
- ii) Restricted Contributions  
Restricted contributions consist of revenue for specific projects. The revenue is recognized in the appropriate fund as expenses are incurred over the life of the project.

#### c. Capital Assets

The Society capitalizes the cost of capital assets over \$5,000 in the year of acquisition. The costs are amortized over one year on a straight line basis. All other capital assets are expensed in the year of acquisition.

#### d) Income Taxes

No provision is made for income taxes as the Society is exempt under the Income Tax Act.

### 3. STATEMENT OF CHANGES IN FINANCIAL POSITION

A statement of changes in financial position has not been provided as the information contained in these financial statements is considered to adequately disclose the changes in the Society's financial position.

### 4. EXTERNALLY RESTRICTED FUND

The Mactaggart Essay Prize Fund is a fund for the annual disbursement of an essay prize pursuant to an agreement with the Mactaggart Third Fund.

	2000	1999
Opening Balance	\$ 11,950	\$ 11,950
Interest	500	500
Essay Prize	(500)	(500)
Closing Balance	<u>\$11,950</u>	<u>\$ 11,950</u>

### 5. DEFERRED REVENUE

Deferred revenue represents funds net of related expenses, which have been designated for projects extending beyond the fiscal year end.

	2000	1999
Balance at beginning of year	\$66,608	\$66,325
Less amount recognized as revenue during the year	(43,178)	(55,170)
Add amount received related to future years	<u>69,215</u>	<u>55,453</u>
Balance at end of year	<u>\$92,645</u>	<u>\$66,608</u>

### 6. REVENUE

During the year, the Society received \$180,000 (1999 - \$180,000) of its total revenue of \$691,617 (1999 - \$691,498) from the Alberta Law Foundation.

### 7. INTERFUND TRANSFERS

During the year, the Society's Board of Directors authorized interfund transfers amounting to \$96,300. Of this amount, \$20,000 is to be used for technology purposes and \$76,300 is to be used in the funding of public programs. Transfers of these amounts were made from the Search Service Fund to the Technology Fund and the Public Program Fund respectively.

### 8. LEASE COMMITMENTS

- a) Office Space  
On April 26, 1996, the Society committed to a ten-year lease for office space. Future payments under this lease are \$31,715 per annum, plus escalations.
- b) Equipment  
On February 1, 2001 the Society committed to a 5 year lease for office equipment. Annual payments under this lease are \$3,203.

### 9. JOINT VENTURE

On April 1, 1998, the Environmental Law Centre (ELC) and Canadian Institute of Resources Law (CIRL) entered into an agreement to jointly conduct research on the legal and institutional responses to conflicts over land and resource use in Northern Alberta. The project is funded by the Alberta Law Foundation.

Funds approved by the Alberta Law Foundation	\$180,000
Funds allocated to CIRL	<u>(132,500)</u>
Funds allocated to Environmental Law Centre	47,650
ELC funds matched to program expenses to date	<u>(7,625)</u>
Deferred revenue included in note 5	<u>\$ 40,025</u>

### 10. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current years financial statement presentation.