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# **Annual Report**

**1999**

**Environmental  
Law Centre  
(Alberta)  
Society**

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

### **Honorary**

G.J. (Gerry) DeSorcy

### **The Executive Committee**

#### **President**

Dennis R. Thomas, Q.C.  
Barrister & Solicitor  
Fraser Milner

#### **Vice-President**

Michael L.J. Morin, Q.C.  
Vice President & General Counsel  
Mobil Oil Canada

#### **Secretary-Treasurer**

Cliff Wallis  
Past President  
Canadian Nature Federation

#### **Past President**

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General Counsel  
National Energy Board

### **Directors at Large**

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Barrister & Solicitor  
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Edmonton Capital Health Authority

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Canadian Occidental Petroleum Ltd.

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Regional Director Alberta  
World Wildlife Fund

Letha MacLachlan  
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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**

Donna Tingley, B.A., LL.B. – until August 31, 1999  
Arlene J. Kwasniak, B.Sc., M.A., LL.B., LL.M. – as of  
September 1, 1999

#### **Staff Counsel**

Arlene J. Kwasniak, B.Sc., M.A., LL.B., LL.M.  
Cindy Chiasson, LL.B.  
Andrew Hudson, LL.B.

#### **Librarian**

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

#### **Staff Accountant**

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

#### **Office Manager**

Tammy Allsup – until December 15, 1999  
Debbie Lindskoog – as of December 16, 1999

#### **Library Assistant -1999**

Jody Crilly, B.A.

#### **Research Assistants -1999**

Seanna Royhaytn, B.A.  
Andrew Bachelder, B.A.

#### **Search Service Coordinator**

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

#### **Secretary**

Debbie Lindskoog

#### **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, 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, Douglas Graham

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## President's Message

I ended my 1998 President's message with an assurance that the Centre was very well positioned to carry forward its valuable work into 1999. When I made this remark I had in mind the committed and deeply talented group of people making up ELC staff. Shortly after publishing this message we were faced with a challenge, namely finding a new Executive Director to replace Donna Tingley who had been with the Centre since March of 1984 and who had decided to take on a new leadership role with the Clean Air Strategic Alliance. A competitive selection process was undertaken and again the existing strengths of the ELC came to the forefront when staff lawyer Arlene Kwasniak emerged as the best candidate for the position. Her appointment as Executive Director in September, 1999 resulted in a seamless transition, a credit both to the legacy of Donna Tingley and also to the hard work and commitment of Arlene Kwasniak.

Another significant 1999 change for the Centre was expanding its existing space by close to half, an undertaking which always strikes fear into the hearts of busy professionals. Thanks to a generous grant from the Alberta Law Foundation and sound advance planning the ELC completed it on time and on budget. The Centre commits most of the new space to the library. This has improved both public and staff access to the significant library holdings of over 17,000 items.

The long-standing tradition of making important contributions to law reform also continued during the past year. Centre staff submitted and presented numerous briefs on federal and provincial legislation, the paper on Alberta Bill 15, the proposed Natural Heritage Act, being a most notable example.

In closing I am pleased to report that the Centre has continued to play a strong and effective role in ensuring that environmental laws are improved and enforced. My fellow directors join in acknowledging the fine work which has been carried out by ELC staff in the past year. Again, I assure all of our friends and supporters that we are very well positioned to carry on the important work of the Centre in the year 2000 and beyond.

Dennis R. Thomas, 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 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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Edmonton, Alberta T5J 3N3  
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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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## 1999 at the Centre

### Public Programs Background

The core ELC public programs are ongoing in that they continue every year. These core programs are **Information and Referral, 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

#### **Information and Referral - 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 1999 Centre staff answered over 1,000 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 1999 highlights:**

##### **Centre submissions to the ...**

- Standing Senate Committee on Energy, the Environment and Natural Resources, on Bill C-32, *The Canadian Environmental Protection Act, 1999* and appearance before the Committee in Ottawa;
- Alberta Government on Bill 15, the proposed *Natural Heritage Act*;
- Canadian Environment Assessment Agency and Alberta Environmental Protection on the Draft Canada-Alberta Agreement for Environmental Assessment Cooperation;
- Alberta Government on an Alberta Government/Non-Governmental Proposed Remediation Program to Reduce Contamination Risk at Gas Stations;
- Municipal Government's MLA Farm Assessment Review Committee on assessment and taxation of lands maintained for conservation values.

*View over 20 ELC written submissions on the Centre's website < <http://www.elc.ab.ca> >*

##### **Centre staff participated in stakeholder processes of...**

- Environment Canada on the five year review of the *Canadian Environmental Assessment Act* (CEAA);
- The Canadian Environmental Network (CEN) related to CEAA Five Year Review;
- The Governmental/non-governmental Clean Air Strategic Alliance (CASA) forum on auto emissions;
- The Provincial Government on Bill 15, the *Natural Heritage Act*;
- The Alberta Transportation and Public Works Project Working Committee on a Combined Sewer Overflow Long Term Control Plan;
- The Alberta Agriculture, Food and Rural Development (AAF&RD) multi-stakeholder committee on regulating the environmental impact of intensive livestock operations in Alberta;
- The AAF&RD initiated Alberta Environmentally Sustainable Agriculture Council.

## **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 highlights just a few of the many 1999 seminar or invited speaking engagements:

- Talks to lawyers, such as to Canadian Bar Association, including on the *North American Agreement on Environmental Cooperation*, on environmental limitation periods and on researching environmental law;
- Talks to youth and young adults, including an environmental law class at Blackfalds School in Blackfalds on the constitution and environmental protection, to participants of “Ectopia”, a camp for teens and young adults organized by EcoCity Society of Edmonton at Lake Wabamun, and as guest speaker at college and university classes;
- Talks to professionals, such as to the Alberta Association of Professional Biologists on bulk water exports, and to the Association of Agricultural Economics on water pricing;
- Talks to the public and non-government organizations such as at a TrailNet conference on occupier's liability and trails; participating on a FEESA panel on *Natural Heritage Act* and in a workshop on Community Action on Air Quality and community involvement in environmental monitoring.

## **Emerging Issues**

Commencing in 1999, the ELC has dedicated a portion of its budget to enable it to address emerging issues. These are high priority, serious, visible environmental issues with high public interest. In 1999 the Centre addressed Alberta Bill 15, the proposed *Natural Heritage Act* as an emerging issue. The Centre's 65 page critical brief on this Bill is posted on its website.

## **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 1999, the collection grew to well over 16,000 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.

## **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 and Saskatchewan, 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 Code Hunter Wittmann.

## **Term Public Programs**

### ***Environmental Education, Research and Law Reform Projects***

Here are just a few highlights from 1999:

- **Land Conservancy Conference**  
Centre staff designed, administered and facilitated a meeting of land conservation agencies in Alberta (such as Nature Conservancy, Ducks Unlimited Canada, Southern Alberta Land Trust etc.). *This project was funded by the Alberta Conservation Association* to assist it and similar agencies in developing efficiencies in carrying out their habitat and land conservation mandates.
- **Contaminated Lands**  
This project, expected to be completed in 2000, will be a contaminated lands legal handbook. This handbook will serve lawyers, realtors, vendors and purchasers and the environmental community. *The handbook has been fully funded by the Alberta Real Estate Foundation.*
- **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 build partnerships with government, industry and technical experts for environmental protection. *The Alberta Law Foundation and the Edmonton Community Lottery Board fund the project.*

## **Environmental Publications**

In 1999, the ELC published three major studies resulting from completed Environmental Education, Research and Law Reform Projects:

- **A Legacy of Land: Conservation Easements and Land Stewardship, Conference Proceedings** -These are the proceedings from the joint Environmental Law Centre/Land Stewardship Centre of Canada conference held in June of 1998. The text contains both legal and practical information on land conservation (*funded by EJLB Foundation, Ducks Unlimited Canada, Shell Environmental Fund, Canadian Bar Association, S. AB, Environmental Law Section, Charitable Donors of the ELC, Canadian Occidental Petroleum Ltd. and Wildlife Habitat Canada*);
- **Community Action on Air Quality: Guidebook and Background Materials** -This package is a tool to guide community groups to active involvement in air quality monitoring and enforcement (*funded by a creative sentence, Provincial Court of Alberta under the Environmental Protection and Enhancement Act and Environment Canada, Action 21*);
- **Occupier's Liability, Trails and Incentives** - This study tackles difficult questions on these topics and proposes solutions for law reform (*funded by Alberta Sport, Recreation, Parks and Wildlife Foundation and Canada Trust, Friends of the Environment*).

## **The Business Connection**

Through a special three year grant from **Western Economic Diversification** the Centre is extending its Public Programs to 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 Public Program services offering. During the next two years the Centre will extend these 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**

At your 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.

### **Fee for Service**

In 1999, ELC lawyers continued to undertake fee for service to provide services requiring our expertise and in order to make up the shortfall in funding its public programs from other sources.

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

Here are some 1999 examples:

- Teaching Natural Resources and Environmental Law at the University of Alberta;
- Drafting conservation easements and restrictive covenants for municipalities and the private sector for the purposes of habitat and ecological value protection;
- Carrying out contracts for the Federal Government and Alberta Government relating to environmental laws and legislation;
- Carrying out analyses of environmental legislation for the private sector.



**Environmental Law Centre  
Website:**

**[www.elc.ab.ca](http://www.elc.ab.ca)**

## **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 1999, ELC lawyers sat on these boards and committees:

Alberta Environmentally Sustainable Agriculture Council

Canadian Adaptation and Rural Development Fund Action Team

Canadian Environmental Defense Fund – National Selection Committee

Canadian Environmental Network Toxics Caucus Steering Committee

Clean Air Strategic Alliance – Vehicle Emissions Implementation Design Team

*EnCompass* Advisory Committee

FEESA, An Environmental Education Society

Global Forest Watch Steering Committee

Joint Public Advisory Committee – Commission for Environmental Cooperation

Lakeland College's Environmental Monitoring and Enforcement Program – Advisory Board

Land Stewardship Centre of Canada

Project Working Committee on Edmonton's Combined Sewer Overflow Long Term Control Plan

QCB Ltd. Panel of Experts

Stakeholders Advisory Committee on Livestock Regulation

## ***Friends of the Environmental Law Centre 1999***

The Environmental Law Centre extends its gratitude to those individuals, companies and foundations that made a financial contribution to support the Centre's operations in 1999. They are:

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

Alberta EcoTrust  
Alberta Environment  
Alberta Law Foundation  
Alberta Real Estate Foundation  
Alberta Sport, Recreation, Parks and Wildlife  
Foundation  
Austin S. Nelson Foundation  
Ducks Unlimited Canada  
Edmonton Community Foundation  
Edmonton Community Lottery Board  
The EJLB Foundation  
Environment Canada – Americas Branch  
Friends of the Environment Foundation (Canada  
Trust)  
Mountain Equipment Co-op  
Shell Canada Limited  
TransCanada Pipelines  
Western Economic Diversification Canada

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

Amoco Canada Petroleum Company Ltd.  
Code Hunter Wittmann  
Fraser Milner  
Luscar Ltd.  
Telus Corporation

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

Agrium Inc.  
Alberta-Pacific Forest Industries  
ATCO Electric  
Canadian Hydro Developers, Inc.  
Canadian Occidental Petroleum Ltd.  
Canadian Pacific Charitable Foundation  
Dow Chemical Canada Inc.  
Environmental Advocates Society  
Mobil Oil Canada  
Petro-Canada  
Suncor Energy Foundation  
Synchrude Canada Ltd.

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

Garry Appelt  
Cheryl Bradley  
Crestar Energy  
Cruickshank Karvellas  
Lorne Fitch  
Dr. David Ho  
Judith Hanebury, Q.C.  
Ronald Kruhlak  
Lucas Bowker & White  
Sherritt International Corporation  
Dennis Thomas, Q.C.  
Donna Tingley

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

ATCO Ltd.  
Ackroyd, Piasta, Roth & Day  
Chevron Canada Resources  
Keith Ferguson  
Arlene Kwasniak  
Al Schultz  
Elizabeth Swanson

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

Tammy Allsup  
Renee Craig  
Thomas Dickson  
Paul Edwards  
Patricia Langan  
Debra Lindskoog  
Parlee McLaws  
Dr. Mary Richardson  
Kim Sanderson  
Valentine Volvo  
Wotherspoon Environmental Inc.

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

Tom Beck  
Brownlee Fryett  
Gerald DeSorcy  
Linda Duncan  
William Fuller  
Thomasine Irwin  
Frank Liszczak  
Letha MacLachlan  
McCuaig Desrochers  
Roberta Robinson





# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Statement Of Financial Position For The Year Ended December 31, 1999

|  | Public<br>Program<br>Fund | Technology<br>Fund | Search<br>Service<br>Fund | Fee for<br>Service<br>Fund | Administration<br>Fund | Total<br>1999 | Total<br>1998 |
|--|---------------------------|--------------------|---------------------------|----------------------------|------------------------|---------------|---------------|
| <b>CURRENT ASSETS</b>                      |                           |                    |                           |                            |                        |               |               |
| Cash                                       | \$94,042                  | \$4,333            | \$(2,145)                 | \$31,090                   | \$(32,348)             | \$94,972      | \$66,975      |
| Short term deposits                        | 61,903                    | 10,000             | -                         | 10,000                     | -                      | 81,903        | 162,782       |
| Accounts receivable                        | 23,630                    | 420                | -                         | 18,655                     | 37,436                 | 80,141        | 75,968        |
| Prepaid expenses                           | -                         | -                  | 2,165                     | -                          | 5,410                  | 7,575         | 8,843         |
|  | 179,575                   | 14,753             | 20                        | 59,745                     | 10,498                 | 264,591       | 314,568       |
| <b>LONG TERM INVESTMENTS</b>               | -                         | -                  | -                         | 50,000                     | -                      | 50,000        | -             |
| <b>MACTAGGART ESSAY PRIZE<br/>(note 4)</b> | 11,950                    | -                  | -                         | -                          | -                      | 11,950        | -             |
|  | \$191,525                 | \$14,753           | \$20                      | \$109,745                  | \$10,498               | \$326,541     | \$314,568     |
| <b>CURRENT LIABILITIES</b>                 |                           |                    |                           |                            |                        |               |               |
| Accounts payable                           | \$2,505                   | \$115              | \$20                      | \$-                        | \$10,850               | \$13,490      | \$18,570      |
| Deferred revenue (note 6)                  | 66,608                    | -                  | -                         | -                          | -                      | 66,608        | 66,325        |
|  | 69,113                    | 115                | 20                        | -                          | 10,850                 | 80,098        | 84,895        |
| <b>FUND BALANCES</b>                       |                           |                    |                           |                            |                        |               |               |
| Unrestricted funds                         |                           |                    |                           | 109,745                    | (352)                  | 109,393       | 105,101       |
| Externally restricted funds<br>(note 4)    | 11,950                    | -                  | -                         | -                          | -                      | 11,950        | 11,950        |
| Board restricted funds                     | 110,462                   | 14,638             | -                         | -                          | -                      | 125,100       | 112,622       |
|  | 122,412                   | 14,638             | -                         | 109,745                    | (352)                  | 246,443       | 229,673       |
|  | \$191,525                 | \$14,753           | \$20                      | \$109,745                  | \$10,498               | \$326,541     | \$314,568     |

APPROVED BY THE BOARD

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Statement of Operations and Change in Fund Balances For The Year Ended December 31, 1999

|   | Public<br>Program<br>Fund | Technology<br>Fund | Search<br>Service<br>Fund | Fee for<br>Service Fund | Administration<br>Fund | Total<br>1999  | Total<br>1998  |
|---|---------------------------|--------------------|---------------------------|-------------------------|------------------------|----------------|----------------|
| <b>REVENUE</b>  |                           |                    |                           |                         |                        |                |                |
| Grants & fee for service                                | 121,716                   | 22,811             | -                         | 43,497                  | 27,740                 | 215,764        | 210,807        |
| Alberta Law Foundation (note 6)                         | 140,000                   | -                  | -                         | -                       | 40,000                 | 180,000        | 170,610        |
| Search service fees                                     | -                         | -                  | 166,185                   | -                       | -                      | 166,185        | 136,500        |
| Charitable donations                                    | 51,526                    | -                  | -                         | -                       | -                      | 51,526         | 64,776         |
| Court Directed Funds                                    | 26,765                    | -                  | -                         | -                       | -                      | 26,765         | 37,593         |
| Miscellaneous revenue                                   | 4,693                     | 416                | -                         | 169                     | 15,318                 | 20,596         | 21,789         |
| Publication sales and subscriptions                     | 29,838                    | -                  | -                         | -                       | -                      | 29,838         | 20,888         |
| Conference and workshop fees                            | 825                       | -                  | -                         | -                       | -                      | 825            | 14,092         |
|   | <u>375,363</u>            | <u>23,227</u>      | <u>166,185</u>            | <u>43,666</u>           | <u>83,058</u>          | <u>691,499</u> | <u>677,055</u> |
| <b>EXPENSES</b>   |                           |                    |                           |                         |                        |                |                |
| Human resources   | 252,117                   | 6,873              | 37,716                    | 24,583                  | 127,601                | 448,890        | 485,586        |
| Benefits and statutory contributions                    | 40,446                    | -                  | 10,956                    | 3,757                   | 11,722                 | 66,881         | 71,104         |
| Renovations   | -                         | -                  | -                         | -                       | 27,071                 | 27,071         | -              |
| Rent  | 6,515                     | -                  | -                         | -                       | 19,543                 | 26,058         | 21,113         |
| Copying   | 17,494                    | -                  | 1,136                     | 227                     | 2,836                  | 21,693         | 21,382         |
| Supplies and furnishings                                | 8,031                     | 214                | 4,109                     | 118                     | 9,220                  | 21,692         | 20,117         |
| Computers   | -                         | 21,208             | -                         | -                       | -                      | 21,208         | 20,546         |
| Travel and meetings                                     | 11,960                    | -                  | 108                       | 595                     | 6,846                  | 19,509         | 35,605         |
| Library acquisitions and searches                       | 15,649                    | -                  | -                         | -                       | 385                    | 16,034         | 12,845         |
| Equipment and telephone                                 | 2,182                     | 521                | 1,196                     | 209                     | 10,615                 | 14,723         | 16,632         |
| (Reimbursed expenses)                                   | (8,985)                   | -                  | -                         | (45)                    | -                      | (9,030)        | (25,430)       |
| Administration fee                                      | 102,297                   | -                  | 20,554                    | 9,503                   | (132,354)              | -              | -              |
|   | <u>447,706</u>            | <u>28,816</u>      | <u>75,775</u>             | <u>38,947</u>           | <u>83,485</u>          | <u>674,729</u> | <u>679,500</u> |
| <b>EXCESS (DEFICIENCY)<br/>OF REVENUE OVER EXPENSES</b> | (72,343)                  | (5,589)            | 90,410                    | 4,719                   | (427)                  | 16,770         | (2,445)        |
| Fund balance at beginning of year                       | 114,345                   | 10,227             | -                         | 105,026                 | 75                     | 229,673        | 232,118        |
| Interfund transfers (note 7)                            | 80,410                    | 10,000             | (90,410)                  | -                       | -                      | -              | -              |
| <b>FUND BALANCES AT END OF YEAR</b>                     | <u>122,412</u>            | <u>14,638</u>      | <u>-</u>                  | <u>109,745</u>          | <u>(352)</u>           | <u>246,443</u> | <u>229,673</u> |

# ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY

## Notes To Financial Statements For The Year Ended December 31, 1999

### 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 capitalized costs are amortized on the straight line basis over one year. 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.

|                 | 1999            | 1998             |
|-----------------|-----------------|------------------|
| 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.

|   | 1999            | 1998            |
|---|-----------------|-----------------|
| Balance at beginning of year                      | \$66,325        | \$135,468       |
| Less amount recognized as revenue during the year | (55,170)        | (83,363)        |
| Add amount received related to future years       | 49,453          | 14,220          |
| Balance at end of year                            | <u>\$60,608</u> | <u>\$66,325</u> |

### 6. REVENUE

During the year, the Society received \$180,00 (1998 - \$170,610) of its total revenue of \$691,498 (1998 - \$677,055) from the Alberta Law Foundation.

### 7. INTERFUND TRANSFERS

During the year, the Society's Board of Directors authorized interfund transfers amounting to \$90,410. Of this amount, \$10,000 is to be used for technology purposes and \$80,410 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 Programs 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  
There is an equipment lease which expires in January, 2001 with annual payments of \$3,204.

### 9. UNCERTAINTY DUE TO THE YEAR 2000 ISSUE

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems that use certain dates in 1999 to represent something other than a date. Although the change in date has occurred, it is not possible to conclude that all aspects of the Year 2000 issue that may affect the entity, including those related to customers, suppliers, or other third parties, have been fully resolved.