

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61



Financial Statement & Reports

**For the Fiscal Year Ended
December 31, 2016**

Ratepayers of the Municipal District of Wainwright are invited to attend an "Open House" at the M.D. Office in Wainwright on Tuesday, April 18th, 2017 from 4:00 to 6:00 p.m. Council and Staff will be in attendance to informally discuss the affairs of the M.D. of Wainwright. Refreshments will be served.

Hope to see you there!

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2016 Reeve's Report

On behalf of Council, I am pleased to provide you with the highlights of the MD of Wainwright's operations for the 2016 fiscal year.

In 2016, our construction crew improved approximately 10.5 miles of road, including a major upgrade to the Sharon Lutheran Church Road south of Irma. Thanks to the mild winter last year, our construction crew was able to work though most of the winter and successfully move significant volumes of dirt through a large slough. The Sharon Lutheran Church Road is a key local road connecting S.H. 881 to Highway 14. The MD plans to further improve a large portion of this road with cement road stabilization in 2017. Other construction projects in 2016 included a four mile project north-east of Irma and some catch-up projects throughout the municipality. The MD contracted out 6 miles of road construction in 2016 and 9 miles of paving. In addition, we added 11 more miles of the cement base stabilization to our key local road network, making a total of 67 miles of cement in the municipality. This type of road has proven to provide a good, durable and mostly ban-free road that is standing the test of time by requiring little to no maintenance as compared to oiled roads.

The MD utilized \$2.6 million of its Municipal Sustainability Initiative (MSI) funding from the provincial government towards one of its paving projects. The remainder of the grant helped fund the fire departments and recreation operations within the municipality in the amount of \$223,607.

We completed approximately 6 miles of road oiling and re-oiling in 2016. We now have less oiled roads in our municipality, as cement has replaced some of our busiest oiled roads. At the completion of 2016, oiled roads in the municipality totaled 47 miles, which is a reduction of 41 miles since 2010. This results in a cost savings of approximately \$600,000 for oiled road maintenance over a two-year period.

Regular road maintenance continued as usual with 161,000 metric tonnes of gravel applied to our gravel roads. We use both private and MD trucks to haul and spread the gravel. We are maintaining our grader fleet at seven graders, with one additional grader being used to supplement other graders where it is needed. This additional grader was busy reclaiming our gravel road tops when it was available. Also, to maintain our stockpiles of gravel, we hired a private contractor to crush approximately 205,000 metric tonnes of gravel. We continue to work towards finding new sources of gravel for crushing to ensure our future gravel maintenance needs are met.

I would like to pay special tribute to Division 3 Councillor, Myron Zajic for his dedicated service to our municipality. Myron served as an MD councillor for more than 15 years, from 2001 through 2017, and sadly passed away in January 2017. He will be dearly missed by Council, staff and ratepayers of the MD, but forever remembered and respected.

On behalf of Council, I would like to thank all MD employees for their dedication to the municipality over the course of the year. I would also like to express my sincere gratitude to Council and staff for their continued support.

Respectfully Submitted,
Reeve Bob Barss



Municipal District of Wainwright No. 61

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OFFICE OF THE MUNICIPAL ADMINISTRATOR

MANAGEMENT REPORT

The accompanying financial statements and other information contained in the Financial Report are the responsibility of the management of the Municipal District of Wainwright No. 61.

These financial statements have been prepared by management. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The Municipal District of Wainwright No. 61 maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Municipal District of Wainwright No. 61's assets are properly accounted for and adequately safeguarded.

The elected council of the Municipal District of Wainwright No. 61 is responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements. Council carries out its responsibility principally through the Finance Committee.

The Reeve and Municipal Administrator meet annually with management and with the external auditor to discuss internal controls over the financial reporting issues, and to satisfy themselves that each party is properly discharging its responsibilities. The Finance Committee also considers, for approval by Council, the engagement and reappointment of the external auditor.

The financial statements have been audited by Donald L. Isaman Professional Corporation, Chartered Accountant, the external auditor, in accordance with generally accepted auditing standards on behalf of Council, residents and ratepayers of the Municipality. Donald L. Isaman Professional Corporation has full and free access to the Finance Committee.

Municipal Administrator
March 27, 2017

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

Report on the Consolidated Financial Statements

I have audited the accompanying consolidated financial statements of the Municipal District of Wainwright No. 61, which comprise the statement of financial position as at December 31, 2016, and the statements of operations, change in net financial assets, cash flows and supporting schedules for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with all ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from 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 auditor's 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Municipal District of Wainwright No. 61 as at December 31, 2016, the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Donald L. Isaman
Professional Corporation

Wainwright, Alberta
March 27, 2017

Chartered Accountant

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2016

STATEMENT 1

	2016	2015
	\$	\$
FINANCIAL ASSETS		
Cash and temporary Investments (Note 2)	22,845,125	22,205,936
Receivables		
Taxes and grants in lieu of taxes (Note 3)	1,399,782	879,117
Trade and other receivables	177,120	461,173
Inventory for resale (Note 4)	8,698	5,276
Investments (Note 5)	12,851	12,741
	<u>24,443,576</u>	<u>23,564,243</u>
LIABILITIES		
Accounts payable and accrued liabilities	728,129	896,134
Accrued wages and benefits	128,708	-
Deferred revenue (Note 6)	351,489	5,420
Employee benefit obligations (Note 7)	644,917	590,189
Trust funds (Note 8)	83,720	84,150
	<u>1,936,963</u>	<u>1,575,893</u>
NET FINANCIAL ASSETS	<u>22,506,613</u>	<u>21,988,350</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	277,706,493	271,787,753
Inventory for consumption (Note 9)	4,463,591	4,268,380
Prepaid expenses	118,384	90,781
	<u>282,288,468</u>	<u>276,146,914</u>
ACCUMULATED SURPLUS (Schedule 1, Note 12)	<u>304,795,081</u>	<u>298,135,264</u>

SIGNED ON BEHALF OF COUNCIL:

 _____ Reeve

 _____ Deputy Reeve



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 2

**CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2016**

	Budget	2016	2015
	\$	\$	\$
REVENUE			
Net municipal taxes (Schedule 3)	27,592,981	27,595,183	28,442,104
User fees and sales of goods	613,820	890,061	773,658
Government transfers for operating (Schedule 4)	737,758	735,698	1,595,487
Investment income	155,420	193,467	171,161
Penalties on taxes and utilities	40,000	161,475	101,754
Licenses, permits and fees	15,000	53,465	36,527
Other	6,000	69,050	101,341
Total Revenue	<u>29,160,979</u>	<u>29,698,399</u>	<u>31,222,032</u>
EXPENSES			
Council and administration	2,791,632	2,705,968	3,056,736
Protective services	709,441	713,223	316,225
Transportation services	24,986,713	25,109,424	24,823,736
Safety	132,750	113,164	133,226
Water, sewer and garbage	428,314	406,364	411,086
Community services	37,596	37,596	37,596
Municipal planning and zoning	111,775	98,438	98,960
Agricultural services board	1,218,610	1,085,105	1,008,709
Recreation, parks and culture	739,618	737,374	674,740
Total Expenses	<u>31,156,449</u>	<u>31,006,656</u>	<u>30,561,014</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	(1,995,470)	(1,308,257)	661,018
OTHER			
Cost recovery of roads	-	5,317,855	5,889,851
Government transfers for capital (Schedule 4)	2,650,219	2,650,219	2,811,631
EXCESS OF REVENUE OVER EXPENSES	654,749	6,659,817	9,362,500
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>298,135,264</u>	<u>298,135,264</u>	<u>288,772,764</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>298,790,013</u>	<u>304,795,081</u>	<u>298,135,264</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 3

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2016

	Budget \$	2016 \$	2015 \$
EXCESS OF REVENUE OVER EXPENSES	654,749	6,659,817	9,362,500
Acquisition of tangible capital assets	(17,807,551)	(21,284,160)	(20,285,648)
Proceeds on disposal of tangible capital assets	555,000	549,191	719,012
Amortization of tangible capital assets	14,473,338	14,531,479	14,124,017
Loss on disposal of tangible capital assets	-	284,750	80,015
	<u>(2,779,213)</u>	<u>(5,918,740)</u>	<u>(5,362,604)</u>
Acquisition of supplies inventories	-	(4,463,591)	(4,268,380)
Acquisition of prepaid assets	-	(118,384)	(90,781)
Use of supplies inventories	-	4,268,380	3,020,447
Use of prepaid assets	-	90,781	64,897
	<u>-</u>	<u>(222,814)</u>	<u>(1,273,817)</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(2,124,464)	518,263	2,726,079
NET FINANCIAL ASSETS, BEGINNING OF YEAR	21,988,350	21,988,350	19,262,271
NET FINANCIAL ASSETS, END OF YEAR	<u>19,863,886</u>	<u>22,506,613</u>	<u>21,988,350</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 4

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2016

NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:	2016 \$	2015 \$
OPERATING		
Excess of revenue over expenses (Statement 2)	6,659,817	9,362,500
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	14,531,479	14,124,017
Loss on disposal of tangible capital assets	284,750	80,015
Non-cash charges to operations (net change):		
Increase in taxes and grants in lieu of taxes	(520,665)	(123,300)
Decrease in trade and other receivables	284,053	23,178
Decrease (increase) in inventory for resale	(3,422)	4,599
Increase in inventory for consumption	(195,211)	(1,247,933)
Increase in prepaid expenses	(27,603)	(25,884)
Increase (decrease) in accounts payable and accrued liabilities	(168,005)	28,007
Increase in accrued wages and benefits	128,708	-
Increase in deferred revenue	346,069	1,821
Increase in employee benefit obligations	54,728	37,181
Decrease in trust funds	(430)	(6,164)
Cash provided by operating transactions	<u>21,374,268</u>	<u>22,258,037</u>
CAPITAL		
Acquisition of tangible capital assets	(21,284,160)	(20,285,648)
Sale of tangible capital assets	549,191	719,012
Cash applied to capital transactions	<u>(20,734,969)</u>	<u>(19,566,636)</u>
INVESTING		
Increase in restricted cash or cash equivalents	(242,975)	(13,894,206)
Decrease (increase) in investments	(110)	13,002,525
Cash applied to investing transactions	<u>(243,085)</u>	<u>(891,681)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	396,214	1,799,720
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,074,716</u>	<u>274,996</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>2,470,930</u></u>	<u><u>2,074,716</u></u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	22,845,125	22,205,936
Less: restricted portion of cash and temporary investments (Note 2)	(20,374,195)	(20,131,220)
	<u><u>2,470,930</u></u>	<u><u>2,074,716</u></u>



**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016****1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Municipal District of Wainwright No. 61 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 Municipality are as follows:

a) Basis of Accounting

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

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

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

b) Use of Estimates

The preparation of financial statements in conformity with Canadian generally 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 expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

c) Investments

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

d) 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.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES - continued**e) Inventory for Resale**

Inventory held for resale is recorded at the lower of cost or net realizable value.

f) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

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 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) 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 extended 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>
Land improvements	10-45
Buildings	25-50
Engineered structures	
Water systems	30-75
Wastewater systems	30-75
Roadway systems	10-60
Machinery and equipment	5-20
Vehicles	10-20

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 recognized at fair value at the date of receipt and are also recorded as revenue.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016

1. SIGNIFICANT ACCOUNTING POLICIES - 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 recorded at the lower of cost and replacement cost.

i) Financial Instruments

The Municipality initially measures all of its financial assets and liabilities at fair value.

The Municipality subsequently measures all of its financial assets and liabilities at amortized cost.

Financial assets measured at amortized cost include receivables.

Financial liabilities measured at amortized cost include bank indebtedness, accounts payable and accrued liabilities.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the excess of revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of reversal is recognized in the excess of revenue over expenses.

2. CASH AND TEMPORARY INVESTMENTS

	<u>2016</u>	<u>2015</u>
Cash	1,845,125	1,182,648
Temporary investments	<u>21,000,000</u>	<u>21,023,288</u>
	<u>22,845,125</u>	<u>22,205,936</u>

Temporary investments are short-term deposits with original maturities of three months or less with effective interest rates of 1.55% to 1.65% (2015 - 1.55% to 1.65%).

Included in cash and temporary investments is \$20,374,195 (2015 - \$20,131,220) of funds restricted in use.

3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLES

	<u>2016</u>	<u>2015</u>
Current taxes and grants in lieu of taxes	754,228	303,127
Arrears taxes and grants in lieu of taxes	<u>645,554</u>	<u>575,990</u>
	<u>1,399,782</u>	<u>879,117</u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016

4. INVENTORY FOR RESALE	<u>2016</u>	<u>2015</u>
Bundles of firewood	<u>8,698</u>	<u>5,276</u>
5. INVESTMENTS	<u>2016</u>	<u>2015</u>
Equity in Eastalta Co-op Ltd.	7,825	7,715
Equity in Irma Co-op Association Ltd.	5,000	5,000
Encompass Credit Union common shares	<u>26</u>	<u>26</u>
	<u>12,851</u>	<u>12,741</u>
6. DEFERRED REVENUE	<u>2016</u>	<u>2015</u>
Municipal Sustainability Initiative	1,489	5,420
Alberta Community Partnership	<u>350,000</u>	<u>-</u>
	<u>351,489</u>	<u>5,420</u>

Municipal Sustainability Initiative

Funding in the amount of \$2,856,326 (2015 - \$3,038,620) was received in the current year from the Municipal Sustainability Initiative (MSI). Of the \$2,856,326 received, \$2,632,719 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$223,607 of MSI funding is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement. All MSI funding has been spent, however interest in the amount of \$1,489 which was earned on the MSI funds during the year is being carried forward for future MSI projects. The unexpended funds are supported by cash of \$1,489 held exclusively for such projects (refer to Note 2).

Alberta Community Partnership

Funding in the amount of \$350,000 was received in the current year from the Alberta Community Partnership (ACP). This funding will be utilized in 2017 to purchase a new fire truck for the Edgerton fire area.

7. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2016</u>	<u>2015</u>
Vacation	135,582	128,270
Sick time	<u>509,335</u>	<u>461,919</u>
	<u>644,917</u>	<u>590,189</u>

The vacation liability is comprised of the vacation that employees have earned and are deferring to the following year, in accordance with Municipal District of Wainwright No. 61 Policy 1.1.8. The sick time liability is a grant to eligible employees for accumulated sick time upon leaving employment, in accordance with Municipal District of Wainwright No. 61 Policy 1.1.7.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016**

8. TRUST FUNDS

A summary of trust fund activities by the Municipal District of Wainwright No. 61 is as follows:

	<u>2016</u>			<u>2015</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
Tax sale surplus trust	-	-	329	329
Reserve trust	<u>5,247</u>	<u>5,677</u>	<u>83,391</u>	<u>83,821</u>
	<u>5,247</u>	<u>5,677</u>	<u>83,720</u>	<u>84,150</u>

9. INVENTORY FOR CONSUMPTION

	<u>2016</u>	<u>2015</u>
Blades, bits and ripper teeth	118,473	118,847
Culverts and couplers	24,021	29,724
Gravel and sand	4,267,456	4,024,439
Fence posts and wire	<u>53,641</u>	<u>95,370</u>
	<u>4,463,591</u>	<u>4,268,380</u>

10. BANK INDEBTEDNESS

The Municipal District of Wainwright No. 61 has arranged \$15,000,000 in bank credit facilities bearing interest at prime rate less 0.25%. The credit facilities are secured by the taxes levied by the Municipality. There was no balance outstanding on the credit facilities at December 31, 2016 or December 31, 2015.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2016</u>	<u>2015</u>
Tangible capital assets (Schedule 2)	521,846,916	504,212,893
Accumulated amortization (Schedule 2)	<u>(244,140,423)</u>	<u>(232,425,140)</u>
	<u>277,706,493</u>	<u>271,787,753</u>

12. ACCUMULATED SURPLUS

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

	<u>2016</u>	<u>2015</u>
Unrestricted surplus	7,149,602	6,305,861
Restricted surplus (Note 13)	19,938,986	20,041,650
Equity in tangible capital assets (Note 11)	<u>277,706,493</u>	<u>271,787,753</u>
	<u>304,795,081</u>	<u>298,135,264</u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016

13. RESTRICTED SURPLUS

Restricted surplus activities changed as follows:

	<u>2016</u>			<u>2015</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
General	-	154,540	972,765	1,127,305
Fire – Edgerton	175,000	506,820	206,722	538,542
Fire – Irma	170,442	61,762	698,829	590,149
Fire – Chauvin	168,633	72,157	223,470	126,994
Fire – Wainwright	269,814	196,127	407,182	333,495
Transportation	-	-	15,222,718	15,222,718
Water well	-	-	192,678	192,678
Recreation	334,415	291,716	756,619	713,920
Debt reduction	-	-	1,000,000	1,000,000
Agricultural Service Board	-	-	157,599	157,599
Development	<u>62,154</u>	<u>-</u>	<u>100,404</u>	<u>38,250</u>
Total restricted surplus	<u>1,180,458</u>	<u>1,283,122</u>	<u>19,938,986</u>	<u>20,041,650</u>

14. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Municipal District of Wainwright No. 61 be disclosed as follows:

	<u>2016</u>	<u>2015</u>
Total debt limit	44,547,599	46,833,048
Total debt	<u>-</u>	<u>-</u>
Amount of debt limit unused	<u>44,547,599</u>	<u>46,833,048</u>
Debt servicing limit	7,424,600	7,805,508
Debt servicing	<u>-</u>	<u>-</u>
Amount of debt servicing limit unused	<u>7,424,600</u>	<u>7,805,508</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 as 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 calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

15. SEGMENTED DISCLOSURE

The Municipal District of Wainwright No. 61 provides a range of services to its ratepayers. For each reported segment, revenue 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).



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016

16. SALARY AND BENEFITS DISCLOSURE

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

	2016			2015
	Salary ¹	Benefits & Allowances ²	Total	Total
Reeve				
Bob Barss	58,940	9,234	68,174	70,577
Councillors				
Oscar Buck	35,551	7,095	42,646	49,997
Bruce Cummins	47,401	4,584	51,985	55,844
William Lawson	41,788	7,598	49,386	51,462
Phil Valleau	45,297	485	45,782	53,945
Ted Wilkinson	42,723	7,376	50,099	55,102
Myron Zajic	38,981	7,241	46,222	53,981
Chief Administrative Officer				
Kelly Buchinski	189,971	33,450	223,421	219,845
Designated Officer (1)	107,679	25,624 ³	133,303	127,883

¹ Salary includes regular pay, gross honoraria and any other direct cash remuneration.

² 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, and long term disability plans.

³An automobile is provided and a taxable benefit has been included in the benefits and allowances figure.

17. LOCAL AUTHORITIES PENSION PLAN

Employees of the Municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the 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 Municipality is required to make current service contributions to the LAPP of 11.39% (2015 – 11.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% (2015 – 15.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 10.39% (2015 – 10.39%) of pensionable salary up to the year's maximum pensionable earnings and 14.84% (2015 – 14.84%) on pensionable earnings above this amount.

Total current service contributions by the Municipality to the LAPP in 2016 were \$403,444 (2015 - \$383,939). Total current service contributions by the employees of the Municipality to the LAPP in 2016 were \$371,922 (2015 - \$354,018).

At December 31, 2015, the LAPP disclosed an actuarial deficiency of \$923 million.

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2016**

18. CONTINGENCIES

The Municipality is a member of the Jubilee Reciprocal Insurance Exchange. Under the terms of the membership, the Municipality could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Municipality is the defendant in a lawsuit related to contract work performed on the Fabyan Lagoon Upgrade. The disagreement lies in the quantity of earth that was handled on the project. Subsequent to the fiscal year end, a settlement was reached and the Municipality placed \$27,500 in trust for the contractor. This settlement will be accounted for as a current transaction in the year of the settlement.

19. FINANCIAL INSTRUMENTS

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

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

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

20. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

21. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2016

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2016 Total	2015 Total
BALANCE, BEGINNING OF YEAR	6,305,861	20,041,650	271,787,753	298,135,264	288,772,764
Excess of revenue over expenses	6,659,817	-	-	6,659,817	9,362,500
Unrestricted funds designated for future use	(1,180,458)	1,180,458	-	-	-
Restricted funds used for operations	1,223,122	(1,223,122)	-	-	-
Current year funds used for tangible capital assets	(21,224,160)	(60,000)	21,284,160	-	-
Disposal of tangible capital assets	833,941	-	(833,941)	-	-
Annual amortization expense	14,531,479	-	(14,531,479)	-	-
Change in accumulated surplus	843,741	(102,664)	5,918,740	6,659,817	9,362,500
BALANCE, END OF YEAR	7,149,602	19,938,986	277,706,493	304,795,081	298,135,264



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 2

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2016

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2016 Total	2015 Total
COST								
Balance, beginning of year	3,031,897	982,738	3,055,270	477,453,830	14,378,035	5,311,123	504,212,893	488,394,954
Acquisition of tangible capital assets	-	79,647	-	10,924,840	2,215,719	132,801	13,353,007	13,443,615
Construction-in-progress	-	-	-	7,931,153	-	-	7,931,153	6,842,033
Disposal of tangible capital assets	-	-	-	(2,303,254)	(1,296,347)	(50,536)	(3,650,137)	(4,467,709)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
Balance, end of year	3,031,897	1,062,385	3,055,270	494,006,569	15,297,407	5,393,388	521,846,916	504,212,893
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	496,759	1,006,203	222,310,745	5,892,373	2,719,060	232,425,140	221,969,805
Annual amortization	-	42,111	61,105	12,838,006	1,250,314	339,943	14,531,479	14,124,017
Accumulated amortization on disposals	-	-	-	(2,123,532)	(642,127)	(50,537)	(2,816,196)	(3,668,682)
Balance, end of year	-	538,870	1,067,308	233,025,219	6,500,560	3,008,466	244,140,423	232,425,140
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	3,031,897	523,515	1,987,962	260,981,350	8,796,847	2,384,922	277,706,493	271,787,753
2015 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	3,031,897	485,979	2,049,067	255,143,085	8,485,662	2,592,063	271,787,753	



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 3

SCHEDULE OF PROPERTY TAXES
For the Year Ended December 31, 2016

	Budget	2016	2015
	\$	\$	\$
TAXATION			
Real property taxes	10,910,042	10,893,257	10,737,462
Linear property taxes	21,736,218	21,750,289	22,624,231
Government grants in lieu of property taxes	2,314,538	2,314,538	2,293,624
	<u>34,960,798</u>	<u>34,958,084</u>	<u>35,655,317</u>
REQUISITIONS AND TRANSFERS			
Alberta School Foundation Fund	5,935,740	5,935,740	5,798,013
East Central Alberta Catholic Separate Schools	152,334	152,334	143,445
Battle River Foundation	306,880	306,880	296,577
East Central 911	14,193	14,193	20,276
Rural fire	323,614	318,698	309,698
Rural recreation	635,056	635,056	645,204
	<u>7,367,817</u>	<u>7,362,901</u>	<u>7,213,213</u>
NET MUNICIPAL TAXES	<u>27,592,981</u>	<u>27,595,183</u>	<u>28,442,104</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 4

SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2016

	Budget	2016	2015
	\$	\$	\$
TRANSFERS FOR OPERATING			
Provincial government	489,666	489,666	1,351,084
Federal government	248,092	246,032	244,403
	<u>737,758</u>	<u>735,698</u>	<u>1,595,487</u>
TRANSFERS FOR CAPITAL			
Provincial government	2,650,219	2,650,219	2,811,631
Federal government	-	-	-
	<u>2,650,219</u>	<u>2,650,219</u>	<u>2,811,631</u>
TOTAL GOVERNMENT TRANSFERS	<u>3,387,977</u>	<u>3,385,917</u>	<u>4,407,118</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 5

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2016

	Budget	2016	2015
	\$	\$	\$
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	6,921,491	7,265,193	6,730,929
Contracted and general services	5,066,660	4,315,237	5,048,943
Materials, goods and utilities	3,935,596	3,862,451	3,899,265
Provision for allowances	76,540	59,964	23,825
Transfers to local boards and agencies	662,324	674,824	645,131
Bank charges and short-term interest	20,500	12,758	8,889
Amortization of tangible capital assets	14,473,338	14,531,479	14,124,017
Loss on disposal of tangible capital assets	-	284,750	80,015
	<u>31,156,449</u>	<u>31,006,656</u>	<u>30,561,014</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2016

	General Government	Protective Services	Transportation Services	Planning & Zoning	Recreation & Culture	Environmental Services	Other	2016 Total
REVENUE								
Net municipal taxes	27,595,183	-	-	-	-	-	-	27,595,183
Government transfers	15,558	111,804	2,863,193	-	129,303	-	266,059	3,385,917
User fees and sales of goods	154,225	-	192,947	97,108	337,158	42,567	66,056	890,061
Investment income	193,467	-	-	-	-	-	-	193,467
Penalties on taxes and utilities	161,475	-	-	-	-	-	-	161,475
Other revenue	80,393	37,636	5,317,855	3,100	-	-	1,386	5,440,370
	<u>28,200,301</u>	<u>149,440</u>	<u>8,373,995</u>	<u>100,208</u>	<u>466,461</u>	<u>42,567</u>	<u>333,501</u>	<u>37,666,473</u>
EXPENSES								
Contracted and general services	724,482	546,545	2,545,879	8,002	43,232	245,369	201,728	4,315,237
Salaries, wages and benefits	1,412,292	45,286	4,982,472	90,318	161,770	42,602	530,453	7,265,193
Materials, goods and utilities	140,135	-	3,120,899	118	148,744	31,421	421,134	3,862,451
Transfers to local boards and agencies	323,353	-	-	-	313,875	-	37,596	674,824
Other expenses	72,722	-	284,750	-	-	-	-	357,472
	<u>2,672,984</u>	<u>591,831</u>	<u>10,934,000</u>	<u>98,438</u>	<u>667,621</u>	<u>319,392</u>	<u>1,190,911</u>	<u>16,475,177</u>
NET REVENUE, BEFORE AMORTIZATION	<u>25,527,317</u>	<u>(442,391)</u>	<u>(2,560,005)</u>	<u>1,770</u>	<u>(201,160)</u>	<u>(276,825)</u>	<u>(857,410)</u>	<u>21,191,296</u>
Amortization expense	<u>(32,986)</u>	<u>(121,392)</u>	<u>(14,154,887)</u>	<u>-</u>	<u>(72,456)</u>	<u>(86,972)</u>	<u>(62,786)</u>	<u>(14,531,479)</u>
NET REVENUE	<u>25,494,331</u>	<u>(563,783)</u>	<u>(16,714,892)</u>	<u>1,770</u>	<u>(273,616)</u>	<u>(363,797)</u>	<u>(920,196)</u>	<u>6,659,817</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2016 AGRICULTURAL SERVICE BOARD REPORT

BOARD COMPOSITION

Myron Zajic	Councillor (Chairman)	James Schwindt	Agricultural Fieldman
Phil Valleau	Councillor	Tanis Ponath	Asst. Agricultural
	Fieldman		
Neil Pugh	Farm Member	Rod Gabrielson	Pest Control Officer
Grant Rathwell	Farm Member		
Don Jones	Farm Member		

*Three ASB meetings were held in 2016

LEGISLATIVE GRANT STREAM SECTION

ADMINISTRATION

During the year, the Agricultural Service Board (ASB) received grants from Alberta Agriculture in the amount of \$266,059.46 of which \$168,359.46 was the Provincial ASB Grant–Legislative Stream, \$40,000 was the Provincial ASB Grant–Environmental Stream and \$57,700 was the Rat Control Grant. We had our 5 year review meeting and tour with Alberta Agriculture ASB Grant Manager. The ASB continued to support the Town of Wainwright’s noxious weed control program in the amount of \$4,000. In addition, the ASB continued to support the Canadian Forces Base ASU Wainwright with their prohibited noxious and noxious weed control program in 2016. The Municipal District (MD) of Wainwright sold 249 cases of liquid strychnine concentrate (LSC) to 122 agricultural producers in 2016. The 2% LSC has been ordered and we should have a good supply for 2017. The MD hosted the twelfth annual Rural Routes supper and social, which again proved to be a very popular event, with approximately 400 ratepayers and their families attending. The 2017 Rural Routes supper will be held on August 11, 2017. The MD of Wainwright continues to operate 3 municipal water tankloader facilities for agriculture, shelterbelt and other approved uses. Approximate usage levels for the tankloaders in 2016 were as follows: Ribstone 137,302 gallons, Giltedge 639,740 gallons and Irma 675,906 gallons.

VEGETATION MANAGEMENT AND CROP PEST MONITORING

The MD continued to maintain three weed inspectors and three herbicide injection and GPS equipped trucks. These trucks were stationed in Irma, Wainwright and Edgerton. In 2016, the third year in a three year rotational roadside spray program was completed. Tordon 101 and Clearview were used as the herbicides of choice for the general roadside program. We continue to address weeds such as Toadflax, Scentless Chamomile, Leafy Spurge, Tansy, White Cockle, Baby’s Breathe and Canada Thistle found within our boundaries. Prohibited noxious weed Diffuse Knapweed was found and Hoary Alyssum continues to have new sites popping up in areas east of Wainwright in Division 4. We continue to monitor and spray any Nodding Thistle patches that are still being found from 2011 in the original areas north of Irma. We issued 9 weed notices to Alberta Transportation and had 1 notice that was in non-compliance. As a result, a contractor was hired to complete the work and Alberta Transportation was responsible for this cost plus municipal costs. We completed our planned roadside spraying program and responded to all submitted weed calls. The MD is building our final new spray truck for use in 2017 and is in the process of selling the remaining 2004 spray unit. Due to weather conditions, the fall dormant grass seeding of

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

right-of-ways and borrow pits did not occur as scheduled and will be completed in the spring of 2017. In 2016 the MD had a contractor complete approximately 896 miles of roadside shoulder mowing.

The ASB continued to participate in partnership with Alberta Agriculture in their pest surveillance program. The Assistant Agricultural Fieldman focused on setting up traps for Diamondback moths, Swedge midge, Bertha Army worms and soil sampling for Wheat midge throughout the municipality. The information collected was showcased on the provincial pest monitoring website. The count numbers for Bertha Army worm moths were low, however canola producers should still regularly monitor their fields during peak moth flying periods. Diamondback moth counts were insignificant at the 2 locations of trap sites. The annual grasshopper survey was completed with 48 sites being surveyed; counts were average with a number of hot spots in a few areas. The MD of Wainwright also completed the sixth year of random Clubroot inspections on 44 canola fields. No visual symptoms of Clubroot were found at any of the inspection locations. Bertha Army worm, Diamondback moth, grasshoppers, Wheat midge and Clubroot will all be surveyed again in 2017.

VERTEBRATE PEST CONTROL

In 2016 there were no rat infestations in the Rural Municipality of Manitou Lake in Saskatchewan or in the MD of Wainwright. We continued the process of using GPS to track the inspection sites that the Pest Control Officer checks for rats. The definition of inspection site was changed by Alberta Agriculture and Forestry so there will be an updated inspection sites map at the end of 2017. We dealt with 4 coyote calls which involved the sharing of information and issuing of snares but no poison was used. A total of 25 coyotes were removed by other methods. The Pest Control Officer removed 67 beaver dams by hand and 5 dams with dynamite. In addition, he removed 87 beavers and 65 muskrats from culverts within municipal right-of-ways.

If you have any questions or concerns about the pest control program, call the Pest Control Officer, Rod Gabrielson, at 780-842-7285 or the MD office at 780-842-4454.

ENVIRONMENTAL GRANT STREAM SECTION

MUNICIPAL PROJECTS, DEMONSTRATIONS AND EXTENSION ACTIVITIES

This year the MD of Wainwright received \$40,000 from the Alberta Environmentally Sustainable Agriculture Program. The focus for this grant money is to provide information and programs within three priority management areas: Water for Life, Climate Change, and support for the Environmental Farm Plan (EFP) process.

The ASB newsletter called "The Municipal Agricultural Connection" was published every two months throughout the year and distributed to approximately 1,800 rural residences. Copies can be accessed on the municipal website, along with information regarding insects, pests, invasive weeds and programs run by the Agricultural Service Board. Newsletters showcase activities within the municipality, upcoming events and best management practices related to agriculture. The local radio stations are used for event-based advertising and getting information out quickly to producers. Interest in Environmental Farm Plans (EFP) increased this year which is always good to see since the binder is a useful

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

self-assessment tool to help identify environmental risks and mitigate them. We continue to give support to producers during the process of completing their plan. This year the EFP process started a shift to the online version. The response has been good so far, however rural internet problems and age can sometimes be a challenge. Assistance was provided to producers who were interested in applying for Growing Forward programs. Interest was shown in a wide variety of programs including solar energy, water management and livestock welfare.

The Assistant Agricultural Fieldman attended FarmTech, the Alberta Invasive Species conference and a wetlands workshop with cows and fish. She also attended workshops for Environmental Farm Plans and Rural Extension Services. The MD participated in the Alberta Farm Safety Week and submitted articles covering healthy water wells and septic systems. The Assistant Agricultural Fieldman hosted a Livestock Workshop for Ladies, a Working Well Workshop and a Tree Information Session in 2016. All 3 workshops were hosted in Wainwright with great turnouts. The Livestock Workshop focused on calving, verified beef and BSE surveillance. The Working Well Workshop discussed proper well care and the Tree Information Session showcased shelterbelt rejuvenation. Along with other municipalities in our region, the MD of Wainwright organized another successful Grazing School for Women, hosted in the County of Flagstaff at the Circle Square Ranch. Two farms that showcased holistic management practices were toured. The ladies heard presentations on livestock handling, McDonald's sustainable beef program and grazing management. Over 40 ladies from the surrounding area attended the school.

Throughout the year, we continued to receive enquiries regarding tree and shelterbelt health in the municipality. The Assistant Agricultural Fieldman responded to these calls and assisted the landowners with identification, as well as information packages about treatment and prevention. The MD of Wainwright continues to offer tree information packages that outline several businesses which sell trees, as well as information on proper care for your shelterbelt. The MD continues to support the 100 Year Farm Family Award and had 2 applications this year, the Abbott and Trefiak family farms from Edgerton. They were presented with plaques at the annual Rural Routes supper. The municipal calendar photo contest was, as always, a very popular event amongst ratepayers and the decision to choose the top 14 photos to showcase in the municipal calendar is always extremely difficult. Local ratepayers quickly picked up all 750 copies of the calendar.

If you are interested in becoming involved in any of our workshops or if you have ideas for an event or newsletter article, please contact the Assistant Agricultural Fieldman, Tanis Ponath, at 780-842-4454.

The above is a brief report on the activities of the Agricultural Service Board department in 2016. We extend our thanks to the municipal Council, administration, staff and the members of the Agricultural Service Board for their cooperation, guidance and assistance in 2016. If you have any questions or concerns regarding this report, please contact Agricultural Fieldman, James Schwindt at 780-842-4454.

Respectfully Submitted,
James Schwindt, Agricultural Fieldman

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2016 Development Officer's Annual Report

The MD of Wainwright saw a rise in development permits during the course of 2016, as 68 development permits were issued, with a total dollar value of \$17,418,900. This total included 24 new homes, 35 shops/garages/sheds/barns and 9 other developments. There was significant commercial and industrial development totaling \$4,313,000 which will be a long-term benefit for our future assessment.

Oilfield activity definitely saw a decline in 2016 with the Provincial Government issuing only 9 drilling permits throughout the municipality. The municipality granted 15 pipeline road-crossing approvals and with the increase in oilfield reclamation activity, existing and new approach approvals were steady throughout the year.

The MD received 15 applications for subdivision during 2016, with a total of 17 new parcels of land being created.

The MD would like to remind all residents that any development over 150 square feet requires a building permit from Superior Safety Codes. Non-permanent developments do not require a MD of Wainwright development permit but may require a Superior Safety Codes building permit. If you have any questions regarding development, please contact our office at 780-842-4454. Development permit and subdivision applications can be picked up at the MD office or downloaded from our website at www.mdwainwright.ca.

All provincial regulations shall be adhered to and permits for building, electrical, plumbing and heating, gas and private sewer systems shall be obtained as required. The provider of the Safety Codes Compliance Services within the Municipal District of Wainwright is Superior Safety Codes Inc. Permit application forms for all of the Safety Codes Disciplines that are covered by Superior Safety Codes are available at the MD office or directly from Superior Safety Codes Inc.

The Municipal District of Wainwright continues to encourage development and we welcome the opportunity to discuss all new proposals.

Respectfully submitted,

Kim Christensen
Development Officer