

**MUNICIPAL DISTRICT OF
WAINWRIGHT NO. 61**



**Financial
Statements
& Reports**

**For the Fiscal Year Ended
December 31, 2019**

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2019 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 2019 fiscal year.

In 2019, our construction crew improved approximately 9.5 miles of road. Most of this work was completed in Division 1 as well as some smaller roads in the Wainwright area. Our construction crews and development department continued work on reclamation of our gravel pits, which was necessary to meet obligations under our environmental permits and to be good stewards of the environment. In addition, we added 2 more miles of the cement base stabilization to our key local road network, making a total of 89 miles of cement within the municipality. We also re-cemented 3 miles of existing cement as part of our maintenance program. This was conducted in the Greenshields area on the very first road we cemented in 2009. Our focus going forward is to maintain our cement roads by re-chipping them. The aggregate chip seal provides a safe and durable finish to the road as well as acts to protect the cement base from our harsh Alberta climate changes.

In 2019, the M.D. of Wainwright successfully negotiated the de-designation of S.H. 614 in the Gilt Edge area. This 13 mile road will now become an important link in the M.D. of Wainwright's overall key local road network. Our plan is to rebuild the road in 2020 with a provincial government grant of \$3,500,000.

Regular road maintenance continued as usual, with nearly 123,000 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 road maintenance 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 269,791 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.

Our recreation areas had another successful year in 2019. Riverdale Mini-Park, operated by M.D. of Wainwright staff, provided a very valuable service for campers and golfers. Arm Lake, operated by a contractor, provided another valuable service for campers, boaters and beach goers. The M.D. sets its camping and golfing rates to make it very affordable for local families to enjoy recreational opportunities close to home.

The MD Administration team worked hard in planning and organizing these projects to ensure that they were successful. On behalf of Council, I would like to thank them for their dedication to the MD over the course of the year.

In closing, I would like to express my sincere gratitude to Council, Administration and all MD employees for their continued support throughout this last year.

Respectfully Submitted,
Bob Barss, Reeve



Municipal District of Wainwright No. 61

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OFFICE OF THE MUNICIPAL ADMINISTRATOR

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Municipal District of Wainwright No. 61 (MD) is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the MD's financial position as at December 31, 2019 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgements. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.


In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The MD Council carries out its responsibilities for review of the consolidated financial statements principally through its Finance Committee. This committee meets regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Finance Committee with and without the presence of management. The MD Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Donald L. Isaman Professional Corporation, Chartered Professional Accountant, the independent external auditors appointed by the MD. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the MD's consolidated financial statements.



Municipal Administrator
March 20, 2020





INDEPENDENT AUDITOR'S REPORT

DONALD L. ISAMAN
PROFESSIONAL CORPORATION
Chartered Accountant

To the Members of Council:

Opinion

I have audited the consolidated financial statements of the Municipal District of Wainwright No. 61 (the Entity), which comprise the statement of financial position as at December 31, 2019, and the statements of operations, change in net financial assets, cash flows and supporting schedules for the year then ended, including a summary of significant accounting policies and other explanatory information.

In my opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Municipal District of Wainwright No. 61 as at December 31, 2019, the results of its operations, change in its net financial assets, cash flows and supporting schedules for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of my report. I am independent of the Entity in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion of the financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

Report of Other Legal and Regulatory Requirements

- Debt Limit Regulations:
In accordance with Alberta Regulation 255/2000, I confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Entity's debt limit can be found in note 14.
- Supplementary Accounting Principles and Standards Regulation:
In accordance with Alberta Regulation 313/2000, I confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 1.

Donald L. Seaman
Professional Corporation

Wainwright, Alberta
March 20, 2020



Chartered Accountant

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2019

STATEMENT 1

	2019	2018
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	3,707,403	5,219,124
Receivables		
Taxes and grants in lieu of taxes (Note 3)	2,687,774	1,595,141
Trade and other receivables	335,677	329,878
Inventory for resale (Note 4)	-	1,403
Investments (Note 5)	29,013,000	28,512,937
	<u>35,743,854</u>	<u>35,658,483</u>
LIABILITIES		
Accounts payable and accrued liabilities	955,703	873,023
Accrued wages and benefits	129,735	156,750
Deferred revenue (Note 6)	114,125	3,391,445
Employee benefit obligations (Note 7)	611,044	614,809
Trust funds (Note 8)	96,538	93,150
	<u>1,907,145</u>	<u>5,129,177</u>
NET FINANCIAL ASSETS	<u>33,836,709</u>	<u>30,529,306</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	268,360,505	268,962,089
Inventory for consumption (Note 9)	6,644,184	5,592,795
Prepaid expenses	3,808	2,000
	<u>275,008,497</u>	<u>274,556,884</u>
ACCUMULATED SURPLUS (Schedule 1, Note 12)	<u>308,845,206</u>	<u>305,086,190</u>

SIGNED ON BEHALF OF COUNCIL:


 _____ Deputy Reeve

 _____ Councillor



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 2

CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2019

	Budget	2019	2018
	\$	\$	\$
REVENUE			
Net municipal taxes (Schedule 3)	26,081,004	25,869,629	25,419,548
User fees and sales of goods	866,410	1,118,434	953,873
Government transfers for operating (Schedule 4)	759,624	993,678	838,906
Investment income	430,980	718,339	404,281
Penalties on taxes and utilities	50,000	514,126	314,382
Licenses, permits and fees	90,000	47,621	113,430
Other	18,800	153,984	150,436
Total Revenue	28,296,818	29,415,811	28,194,856
EXPENSES			
Council and administration	3,430,861	3,018,782	4,050,407
Protective services	653,884	551,639	409,010
Transportation services	28,308,206	27,041,558	25,167,422
Safety	121,500	115,809	124,746
Water, sewer and garbage	453,383	440,686	458,423
Community services	41,329	41,329	38,446
Municipal planning and zoning	134,000	127,392	115,115
Agricultural services board	1,169,817	1,056,787	1,071,794
Recreation, parks and culture	859,666	854,885	859,724
Total Expenses	35,172,646	33,248,867	32,295,087
SHORTFALL OF REVENUE OVER EXPENSES - BEFORE OTHER	(6,875,828)	(3,833,056)	(4,100,231)
OTHER			
Cost recovery of roads	-	2,827,787	3,502,811
Contributed assets	-	-	171,869
Government transfers for capital (Schedule 4)	4,813,783	4,764,285	350,000
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(2,062,045)	3,759,016	(75,551)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	305,086,190	305,086,190	305,161,741
ACCUMULATED SURPLUS, END OF YEAR	303,024,145	308,845,206	305,086,190



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 3

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2019

	Budget \$	2019 \$	2018 \$
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(2,062,045)	3,759,016	(75,551)
Acquisition of tangible capital assets	(14,748,303)	(17,261,546)	(9,676,850)
Contributed tangible capital assets	-	-	(171,869)
Proceeds on disposal of tangible capital assets	978,550	1,091,732	730,100
Amortization of tangible capital assets	15,743,448	15,751,378	15,453,971
Loss on disposal of tangible capital assets	-	1,020,020	53,854
	<u>1,973,695</u>	<u>601,584</u>	<u>6,389,206</u>
Acquisition of supplies inventories	-	(6,644,184)	(5,592,795)
Acquisition of prepaid assets	-	(3,808)	(2,000)
Use of supplies inventories	-	5,592,795	4,381,745
Use of prepaid assets	-	2,000	192,644
	<u>-</u>	<u>(1,053,197)</u>	<u>(1,020,406)</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(88,350)	3,307,403	5,293,249
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>30,529,306</u>	<u>30,529,306</u>	<u>25,236,057</u>
NET FINANCIAL ASSETS, END OF YEAR	<u><u>30,440,956</u></u>	<u><u>33,836,709</u></u>	<u><u>30,529,306</u></u>

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 4

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2019

NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:	2019	2018
	\$	\$
OPERATING		
Excess (shortfall) of revenue over expenses (Statement 2)	3,759,016	(75,551)
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	15,751,378	15,453,971
Loss on disposal of tangible capital assets	1,020,020	53,854
Tangible capital assets received as contributions	-	(171,869)
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in lieu of taxes	(1,092,633)	23,085
Increase in trade and other receivables	(5,799)	(127,536)
Decrease in inventory for resale	1,403	1,671
Increase in inventory for consumption	(1,051,389)	(1,211,050)
Decrease (increase) in prepaid expenses	(1,808)	190,644
Increase in accounts payable and accrued liabilities	82,680	279,409
Increase (decrease) in accrued wages and benefits	(27,015)	14,420
Increase (decrease) in deferred revenue	(3,277,320)	2,866,567
Decrease in employee benefit obligations	(3,765)	(52,706)
Increase in trust funds	3,388	6,969
Cash provided by operating transactions	<u>15,158,156</u>	<u>17,251,878</u>
CAPITAL		
Acquisition of tangible capital assets	(17,261,546)	(9,676,850)
Sale of tangible capital assets	1,091,732	730,100
Cash applied to capital transactions	<u>(16,169,814)</u>	<u>(8,946,750)</u>
INVESTING		
Decrease (increase) in restricted cash or cash equivalents	608,408	(282,931)
Increase in investments	(500,063)	(8,500,085)
Cash provided by (applied to) investing transactions	<u>108,345</u>	<u>(8,783,016)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(903,313)	(477,888)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,734,530</u>	<u>2,212,418</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>831,217</u></u>	<u><u>1,734,530</u></u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	3,707,403	5,219,124
Less: restricted portion of cash and temporary investments (Note 2)	(2,876,186)	(3,484,594)
	<u><u>831,217</u></u>	<u><u>1,734,530</u></u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

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, 2019

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:

	Years
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, 2019

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>2019</u>	<u>2018</u>
Cash	3,707,403	1,919,124
Temporary investments	<u>-</u>	<u>3,300,000</u>
	<u>3,707,403</u>	<u>5,219,124</u>

Temporary investments are short-term deposits with original maturities of three months or less with an effective interest rate of 2.6%.

Included in cash and temporary investments is \$2,876,186 (2018 - \$3,484,594) of funds restricted in use.



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLES

	<u>2019</u>	<u>2018</u>
Current taxes and grants in lieu of taxes	2,595,963	1,672,959
Arrears taxes and grants in lieu of taxes	<u>1,766,977</u>	<u>1,122,029</u>
	4,362,940	2,794,988
Less: Allowance for doubtful accounts	<u>(1,675,166)</u>	<u>(1,199,847)</u>
	<u>2,687,774</u>	<u>1,595,141</u>

4. INVENTORY FOR RESALE

	<u>2019</u>	<u>2018</u>
Bundles of firewood	<u>-</u>	<u>1,403</u>

5. INVESTMENTS

	<u>2019</u>	<u>2018</u>
Equity in Cornerstone Co-operative	7,971	7,909
Equity in Irma Co-op Association Ltd.	5,000	5,000
Encompass Credit Union common shares	29	28
Short-term deposits	<u>29,000,000</u>	<u>28,500,000</u>
	<u>29,013,000</u>	<u>28,512,937</u>

Short-term deposits mature in less than one year and have an effective interest rate of 2.75% (2018 - 2.75%). Included in short-term deposits is \$29,000,000 (2018 - \$28,444,871) of funds restricted in use.

6. DEFERRED REVENUE

	<u>2019</u>	<u>2018</u>
Municipal Sustainability Initiative	468	3,354,066
Alberta Community Partnership	-	30,099
Emergency Preparedness Program	13,407	-
Subdivision Road Construction and Oiling	19,280	7,280
Education Requisition Over-Levy	<u>80,970</u>	<u>-</u>
	<u>114,125</u>	<u>3,391,445</u>

Municipal Sustainability Initiative

Funding in the amount of \$1,592,302 (2018 - \$3,447,719) was received in the current year from the Municipal Sustainability Initiative (MSI). Of the \$1,592,302 received, \$1,455,199 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$137,103 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 \$468 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 \$468 held exclusively for such projects (refer to Note 2).



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

6. DEFERRED REVENUE – continued

Alberta Community Partnership

Funding in the amount of \$200,000 was received in 2017 from the Alberta Community Partnership (ACP) to prepare intermunicipal collaboration frameworks and intermunicipal development plans with the Villages of Irma, Chauvin and Edgerton and the Town of Wainwright. The balance of the funding was recognized as revenue when the project was completed in 2019.

Emergency Preparedness Program

Funding in the amount of \$38,850 was received in 2019 from the Canadian Agricultural Partnership Emergency Preparedness Program and to date, \$25,443 of the funding has been applied to training, exercises and the establishment of a livestock management plan.

Subdivision Road Construction and Oiling

This funding has been collected for the future construction and oiling of roads within rural subdivisions. The road construction and oiling will take place once residences are first built in each subdivision.

Education Requisition Over-Levy

Due to the late timing of the provincial budget in 2019, education mill rates had to be estimated on the 2019 tax notices. In addition, there were residential and non-residential assessment changes subsequent to the release of the 2019 tax notices. The total over-levy of education taxes is \$80,970 and this will be adjusted for during the calculation of the 2020 education mill rates.

7. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2019</u>	<u>2018</u>
Vacation	158,650	129,793
Sick time	<u>452,394</u>	<u>485,016</u>
	<u>611,044</u>	<u>614,809</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.

8. TRUST FUNDS

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

	<u>2019</u>			<u>2018</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
Tax sale surplus trust	-	-	329	329
Reserve trust	<u>6,393</u>	<u>3,005</u>	<u>96,209</u>	<u>92,821</u>
	<u>6,393</u>	<u>3,005</u>	<u>96,538</u>	<u>93,150</u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

9. INVENTORY FOR CONSUMPTION

	<u>2019</u>	<u>2018</u>
Blades, bits and ripper teeth	113,639	100,685
Culverts and couplers	62,688	100,836
Gravel and sand	6,450,454	5,367,618
Fence posts and wire	<u>17,403</u>	<u>23,656</u>
	<u>6,644,184</u>	<u>5,592,795</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, 2019 or December 31, 2018.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2019</u>	<u>2018</u>
Tangible capital assets (Schedule 2)	546,254,789	537,363,189
Accumulated amortization (Schedule 2)	<u>(277,894,284)</u>	<u>(268,401,100)</u>
	<u>268,360,505</u>	<u>268,962,089</u>

12. ACCUMULATED SURPLUS

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

	<u>2019</u>	<u>2018</u>
Unrestricted surplus	8,819,177	7,679,230
Restricted surplus (Note 13)	31,665,524	28,444,871
Equity in tangible capital assets (Note 11)	<u>268,360,505</u>	<u>268,962,089</u>
	<u>308,845,206</u>	<u>305,086,190</u>

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

**NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019**

13. RESTRICTED SURPLUS

Restricted surplus activities changed as follows:

	<u>2019</u>			<u>2018</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
General	-	-	998,438	998,438
Fire – Edgerton	204,819	138,625	323,856	257,662
Fire – Irma	170,924	117,733	785,280	732,089
Fire – Chauvin	163,764	170,495	176,980	183,711
Fire – Wainwright	289,665	227,685	490,604	428,624
Transportation	3,000,000	-	27,172,718	24,172,718
Water well	-	-	192,678	192,678
Recreation	331,222	286,703	212,467	167,948
Debt reduction	-	-	1,000,000	1,000,000
Agricultural Service Board	-	-	207,599	207,599
Development	<u>1,500</u>	-	<u>104,904</u>	<u>103,404</u>
Total restricted surplus	<u>4,161,894</u>	<u>941,241</u>	<u>31,665,524</u>	<u>28,444,871</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>2019</u>	<u>2018</u>
Total debt limit	44,123,717	42,292,284
Total debt	<u>-</u>	<u>-</u>
Amount of debt limit unused	<u>44,123,717</u>	<u>42,292,284</u>
Debt servicing limit	7,353,953	7,048,714
Debt servicing	<u>-</u>	<u>-</u>
Amount of debt servicing limit unused	<u>7,353,953</u>	<u>7,048,714</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.



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

15. 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:

	2019			2018
	Salary ¹	Benefits & Allowances ²	Total	Total
Reeve				
Bob Barss	80,449	10,556	91,005	75,682
Councillors				
Ryley Andersen	55,036	9,097	64,133	47,428
Oscar Buck	51,539	5,175	56,714	48,669
Bruce Cummins	50,346	4,581	54,927	46,583
William Lawson	54,188	5,327	59,515	50,077
Phil Valleau	50,528	157	50,685	48,121
Ted Wilkinson	54,253	5,320	59,573	54,864
Municipal Administrator				
Kelly Buchinski	209,944	30,997	240,941	229,037
Designated Officer (1)	118,796	25,803 ³	144,599	148,651

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.

16. 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).

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.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

17. LOCAL AUTHORITIES PENSION PLAN - continued

The Municipality is required to make current service contributions to the LAPP of 9.39% (2018 – 10.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (2018 – 14.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 8.39% (2018 – 9.39%) of pensionable salary up to the year's maximum pensionable earnings and 12.84% (2018 – 13.84%) on pensionable earnings above this amount.

Total current service contributions by the Municipality to the LAPP in 2019 were \$338,201 (2018 - \$383,934). Total current service contributions by the employees of the Municipality to the LAPP in 2019 were \$306,692 (2018 - \$351,334).

At December 31, 2018, the LAPP disclosed an actuarial surplus of \$3.469 billion.

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.

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. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 1

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2019

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2019 Total	2018 Total
BALANCE, BEGINNING OF YEAR	7,679,230	28,444,871	268,962,089	305,086,190	305,161,741
Excess (shortfall) of revenue over expenses	3,759,016	-	-	3,759,016	(75,551)
Unrestricted funds designated for future use	(4,161,894)	4,161,894	-	-	-
Restricted funds used for operations	941,241	(941,241)	-	-	-
Current year funds used for tangible capital assets	(17,261,546)	-	17,261,546	-	-
Disposal of tangible capital assets	2,111,752	-	(2,111,752)	-	-
Annual amortization expense	15,751,378	-	(15,751,378)	-	-
Change in accumulated surplus	1,139,947	3,220,653	(601,584)	3,759,016	(75,551)
BALANCE, END OF YEAR	8,819,177	31,665,524	268,360,505	308,845,206	305,086,190



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 2

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2019

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2019 Total	2018 Total
COST								
Balance, beginning of year	3,204,219	1,916,454	3,240,357	505,293,973	17,621,602	6,086,584	537,363,189	529,919,316
Acquisition of tangible capital assets	6,554	-	119,255	11,069,822	4,512,306	631,013	16,338,950	6,978,983
Construction-in-progress	-	-	-	922,596	-	-	922,596	2,869,736
Disposal of tangible capital assets	-	-	-	(5,225,693)	(2,815,775)	(328,478)	(8,369,946)	(2,404,846)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
Balance, end of year	3,210,773	1,916,454	3,359,612	512,060,698	19,318,133	6,389,119	546,254,789	537,363,189
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	688,190	1,189,519	255,396,176	7,889,665	3,237,550	268,401,100	254,568,021
Annual amortization	-	87,075	64,149	13,715,150	1,505,013	379,991	15,751,378	15,453,971
Accumulated amortization on disposals	-	-	-	(4,001,237)	(1,933,279)	(323,678)	(6,258,194)	(1,620,892)
Balance, end of year	-	775,265	1,253,668	265,110,089	7,461,399	3,293,863	277,894,284	268,401,100
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS								
	3,210,773	1,141,189	2,105,944	246,950,609	11,856,734	3,095,256	268,360,505	268,962,089
2018 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS								
	3,204,219	1,228,264	2,050,838	249,897,797	9,731,937	2,849,034	268,962,089	



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 3

SCHEDULE OF PROPERTY TAXES
For the Year Ended December 31, 2019

	Budget \$	2019 \$	2018 \$
TAXATION			
Real property taxes	10,319,915	10,238,569	10,672,386
Linear property taxes	20,476,370	20,183,490	19,244,064
Government grants in lieu of property taxes	2,854,010	2,854,010	2,733,994
	<u>33,650,295</u>	<u>33,276,069</u>	<u>32,650,444</u>
REQUISITIONS AND TRANSFERS			
Alberta School Foundation Fund	5,895,329	5,740,111	5,666,348
East Central Alberta Catholic Separate Schools	179,425	161,788	172,471
Battle River Foundation	298,673	298,673	314,465
Designated Industrial Properties	95,049	95,049	40,026
East Central 911	28,665	28,666	26,483
Rural fire	375,169	395,172	374,577
Rural recreation	696,981	686,981	636,526
	<u>7,569,291</u>	<u>7,406,440</u>	<u>7,230,896</u>
NET MUNICIPAL TAXES	<u>26,081,004</u>	<u>25,869,629</u>	<u>25,419,548</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 4

SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2019

	Budget \$	2019 \$	2018 \$
TRANSFERS FOR OPERATING			
Provincial government	419,089	417,560	547,294
Federal government	340,535	576,118	291,612
	<u>759,624</u>	<u>993,678</u>	<u>838,906</u>
TRANSFERS FOR CAPITAL			
Provincial government	4,813,783	4,764,285	350,000
Federal government	-	-	-
	<u>4,813,783</u>	<u>4,764,285</u>	<u>350,000</u>
TOTAL GOVERNMENT TRANSFERS	<u>5,573,407</u>	<u>5,757,963</u>	<u>1,188,906</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 5

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT

For the Year Ended December 31, 2019

	Budget	2019	2018
	\$	\$	\$
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	6,951,647	6,582,866	6,696,605
Contracted and general services	7,150,519	5,395,915	4,610,282
Materials, goods and utilities	4,118,675	3,293,626	3,519,990
Provision for allowances	530,000	534,173	1,304,224
Transfers to local boards and agencies	667,857	670,493	655,752
Bank charges and short-term interest	10,500	396	409
Amortization of tangible capital assets	15,743,448	15,751,378	15,453,971
Loss on disposal of tangible capital assets	-	1,020,020	53,854
	<u>35,172,646</u>	<u>33,248,867</u>	<u>32,295,087</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 6

SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2019

	General Government	Protective Services	Transportation Services	Planning & Zoning	Recreation & Culture	Environmental Services	Other	2019 Total
REVENUE								
Net municipal taxes	25,869,629	-	-	-	-	-	-	25,869,629
Government transfers	50,259	93,996	5,294,798	-	68,551	-	250,359	5,757,963
User fees and sales of goods	258,306	11,994	326,891	36,142	387,659	57,438	40,004	1,118,434
Investment income	718,339	-	-	-	-	-	-	718,339
Penalties on taxes and utilities	514,126	-	-	-	-	-	-	514,126
Other revenue	52,609	103,912	2,827,787	4,005	27,250	-	13,829	3,029,392
	<u>27,463,268</u>	<u>209,902</u>	<u>8,449,476</u>	<u>40,147</u>	<u>483,460</u>	<u>57,438</u>	<u>304,192</u>	<u>37,007,883</u>
EXPENSES								
Contracted and general services	671,655	341,133	3,801,310	26,404	79,745	260,067	215,601	5,395,915
Salaries, wages and benefits	1,391,284	37,335	4,314,584	100,876	170,680	34,088	534,019	6,582,866
Materials, goods and utilities	90,572	-	2,633,502	112	168,714	57,088	343,638	3,293,626
Transfers to local boards and agencies	290,913	-	-	-	318,251	-	61,329	670,493
Other expenses	534,569	-	1,020,020	-	-	-	-	1,554,589
	<u>2,978,993</u>	<u>378,468</u>	<u>11,769,416</u>	<u>127,392</u>	<u>737,390</u>	<u>351,243</u>	<u>1,154,587</u>	<u>17,497,489</u>
NET REVENUE, BEFORE AMORTIZATION	<u>24,484,275</u>	<u>(168,566)</u>	<u>(3,319,940)</u>	<u>(87,245)</u>	<u>(253,930)</u>	<u>(293,805)</u>	<u>(850,395)</u>	<u>19,510,394</u>
Amortization expense	(39,789)	(173,172)	(15,269,011)	-	(117,495)	(89,443)	(62,468)	(15,751,378)
NET REVENUE	<u>24,444,486</u>	<u>(341,738)</u>	<u>(18,588,951)</u>	<u>(87,245)</u>	<u>(371,425)</u>	<u>(383,248)</u>	<u>(912,863)</u>	<u>3,759,016</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2019 AGRICULTURAL SERVICE BOARD REPORT

BOARD COMPOSITION

Ryley Andersen	Councillor (Chairman)	James Schwindt	Agricultural Fieldman
Bob Barss	Councillor	Tanis Ponath	Asst. Agricultural Fieldman
John Campbell	Farm Member	Rod Gabrielson	Pest Control Officer
Wayne Leskow	Farm Member		
Bob Dickson	Farm Member		

*Four ASB meetings were held in 2019

LEGISLATIVE GRANT STREAM SECTION

ADMINISTRATION

The Agricultural Service Board (ASB) received grants from Alberta Agriculture in the amount of \$250,359 of which \$168,359 was the Provincial ASB Grant–Legislative Stream, \$39,000 was the Provincial ASB Grant–Environmental Stream and \$43,000 was the Rat Control Grant. All rural municipalities in the province received a 27.4% cut to Provincial ASB Grant – Legislative Stream in 2020. The Environmental Stream amount is unknown at this time. The ASB continued to support the Town of Wainwright’s noxious weed control program in the amount of \$4,000. The Municipal District of Wainwright (M.D.) sold 130 cases and 17 bottles of 2% liquid strychnine concentrate (LSC) to 61 agricultural producers in 2019. The 2% LSC has been ordered and we should have a good supply for 2020. The 2% LSC Final Decision Document allows for municipal sales to producers until March 4, 2022 and farmer use will be valid until March 4, 2023. The M.D. hosted the 15th annual Rural Routes supper and social, which again proved to be a popular event, with approximately 385 ratepayers and their families attending. There were a number of no shows again this year. The 2020 Rural Routes supper will be held on August 7, 2020. The M.D. of Wainwright continues to operate 3 municipal water tankloader facilities for agriculture, shelterbelt and other approved uses. Approximate usage levels for the tankloaders in 2019 were as follows: Ribstone 22,484 gallons, Giltedge 589,380 gallons and Irma 961,983 gallons.

VEGETATION MANAGEMENT AND CROP PEST MONITORING

The M.D. continued to maintain three weed inspectors and three herbicide injection and GPS equipped trucks. These trucks were stationed in Irma, Wainwright and Edgerton. Our three-year rotational roadside spray program was completed in 2019. This year was the first year in the third rotation. Aspect 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, Tall Buttercup, White Cockle, Baby’s Breathe and Canada Thistle found within our boundaries. Prohibited noxious weeds, Nodding Thistle, Diffuse Knapweed and Hoary Alyssum, continue to be monitored and controlled where found.

The prohibited noxious weed Purple Loosestrife was identified for the first time south of the Town of Wainwright in Enstrom Pond. Clean-up efforts commenced between affected partners which included the M.D. of Wainwright, Town of Wainwright, Wainwright Regional Waste to Energy Authority and private landowners. Alberta Environment has applied for a Special Use Approval (SUA) through the Environmental Parks Pesticide Regulatory Department. The SUA will allow affected partners to use more control measures in hopes to eradicate the invasive weed before it spreads.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

An aquatic invasive plant called Phragmites was found along the Canadian National (CN) rail line in 2018 and was reported to Alberta Environment for enforcement and was sprayed by CN in 2019. This site will have to be monitored moving forward due to some plants going to seed prior to spraying. Alberta Transportation contractor Emcon Services, did not conduct any rotational spraying in 2019, but they did send a contractor to spot spray designated noxious weed sites that we requested and they did a fairly good job this year. Alberta Transportation does not know what their spray program will be yet for 2020.

We completed our planned roadside spraying program and responded to all submitted weed calls. We slightly reduced our adjuvant rate and tried an alternative in an effort to reduce the purpling of the grass and we saw mixed results in 2019. These grasses were not dead, just discolored. Due to the weather only a limited amount of the fall dormant grass seeding of right-of-ways and borrow pits was completed in 2019 and the remainder will be addressed in the spring of 2020. The mowing contractor completed about 900 miles of roadside shoulder mowing in 2019. The roadside mowing was advertised and a local contractor was awarded the contract for 2020 and 2021 with an option for an extension, as per conditions in the 2020 contract.

The ASB continued to partner with Alberta Agriculture in their pest surveillance program. The Assistant Agricultural Fieldman focused on setting up traps for Diamondback Moths, Swede Midge, Bertha Armyworms and soil sampling for Wheat Midge throughout the municipality. The information collected was showcased on the provincial pest monitoring website. Populations of Bertha Armyworms appear to be on the downward trend; however, it is still important to scout canola fields because populations could go either way in 2020. Diamondback Moth counts were insignificant at the one monitored location. There has been no known Swede Midge detected within the municipality, however, the newly named Canola Blossom Midge has been identified. It is still unknown whether there is cause for economic concern. The annual Grasshopper survey was completed with 39 sites being surveyed. Counts were low in 2019 with a few "hot spots" across the M.D. The M.D. of Wainwright completed random Clubroot inspections on approximately 71 canola fields. Visual evidence of Clubroot was not found on any of the randomly selected fields in 2019. We believe more Clubroot positive fields are present throughout the municipality but were not found due to a variety of factors, including weather conditions, increased use of resistant varieties and some moved towards more sustainable crop rotations. Bertha Armyworm, Diamondback Moth, Grasshoppers, Wheat Midge and Clubroot will be surveyed again in 2020.

VERTEBRATE PEST CONTROL

In 2019 there were no rat infestations in the M.D. of Wainwright. With the new definition of an inspection site, as designated by Alberta Agriculture and Forestry, all sites continue to be re-assessed and plotted on a map using GPS coordinates. Inspection sites will continually be changing from year to year and we will update our maps as required in 2020. There were about 96 days spent on rat control in 2019 and 130 days spent on beaver control. The Pest Control Officer cleaned out 176 culverts by hand and removed 6 dams with dynamite. There were 162 beavers and 35 muskrats removed from problem areas affecting municipal infrastructure. Skunk, raccoon and magpie traps are available for municipal ratepayers to use from the Wainwright and Chauvin shops.

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 M.D. office at 780-842-4454.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

ENVIRONMENTAL GRANT STREAM SECTION

MUNICIPAL PROJECTS, DEMONSTRATIONS AND EXTENSION ACTIVITIES

This year the M.D. of Wainwright received \$39,000.00 from the Alberta Environmentally Sustainable Agriculture Program (AESAP). The focus of this grant money is to provide information and programs within three priority areas: Management of Water Quality and Amount, Maintaining Riparian Ecosystems and Sustaining Biodiversity in the M.D. of Wainwright.

The ASB newsletter called “The Municipal Agricultural Connection” continues to be a source of information for our rural rate payers. The newsletter was published every two months throughout the year and distributed to approximately 1800 rural residents. A copy can also be found on our website. Pertinent information regarding control of prohibited noxious weeds and noxious weeds, pest management and upcoming events can be accessed on the municipal website www.mdwainwright.ca.

The M.D. of Wainwright still offers assistance to producers who are interested in completing an Environmental Farm Plan (EFP). EFP’s are a great self-assessment to help identify environmental risks on your operation and determine how to mitigate them. The EFP is also a requirement for some of the grant programs offered through the Canadian Agricultural Partnership (CAP). The CAP program is still open for applications on a variety of programs that include the Environmental Stewardship and Climate Change Producer Program which provides funding for activities such as riparian management and agriculture input and waste management. The Farm Water Supply Program is another program available to producers which provides funding for drilled water wells, water well abandonment and dugouts. Visit www.cap.alberta.ca.

The Assistant Agricultural Fieldman attended FarmTech, the Alberta Invasive Species Conference and the Western Canada Conference on Soil Health and Grazing. She also attended Rural Extension Services staff training and attended various webinars, covering a wide range of topics from CAP to industry updates.

The Assistant Agricultural Fieldman hosted a variety of workshops for rural residents in 2019. We co-hosted a “From the Ground Up” workshop with the Flagstaff County and the Battle River Research Association. The first annual Backyard Gardening workshop was a sold-out event. Residents who attended the workshop learned about native bees and assembled native bee nesting boxes. We also heard from the Alberta Invasive Species Council on invasive weed management and a local Master Gardener on pest management. The Assistant Agricultural Fieldman continues to sit on the Grazing School for Women planning committee. This year’s event was hosted by Lamont County and approximately 60 ladies were in attendance. This year we had a stock dog and equine dentistry showcase. In class sessions included soil health, cow/calf nutrition and rural crime prevention.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

Throughout the year, we continued to receive inquires regarding tree and shelterbelt health in the municipality. The Assistant Agricultural Fieldman responds to these calls and assists landowners with identification, as well as information about treatment and prevention. The M.D. 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. M.D. residents continue to use the tree planter and plastic mulch applicator which is available to residents for use at no charge.

The M.D. continues to support the 100 Year Farm Family Award. We had two Farm Family submissions in 2019, the Archibald Family from Irma, AB and the Perry Family from Chauvin, AB. The municipal calendar photo contest continues to be a popular contest and local residents quickly picked up 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 Assistant Agricultural Fieldman, Tanis Ponath at 780-842-4454.

The above is a brief report on the activities of the Agricultural Services Department in 2019. We extend our thanks to the municipal Council, administration, staff and the members of the Agricultural Service Board for their cooperation, guidance and assistance throughout the year. 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

2019 Development Officer's Annual Report

The MD of Wainwright saw a decline in development throughout the 2019 year with 50 development permits being issued totaling a dollar value of \$8,957,300.00. There were 10 new home starts, 9 manufactured homes, 15 shops/sheds/barns, 5 garages, 5 home renovations/additions/retaining walls/etc. and 6 gravel pits and communication tower developments.

Oilfield activity remained quite low in 2019 with the Provincial Government issuing 10 drilling permits throughout the municipality. The municipality granted 6 pipeline road-crossing approvals and with the continued reclamation and pipeline maintenance projects, existing and new approach approvals were steady throughout the year.

The MD received 21 applications for subdivision during 2019, with a total of 9 new parcels of land being created, 2 boundary adjustments and 12 conditionally approved subdivision applications.

Inspections Group Inc. is now the accredited inspection agency and the sole provider of the Safety Codes Compliance Services within the MD of Wainwright. All provincial regulations shall be adhered to and permits for building, electrical, plumbing, gas and private sewage disposal systems shall be obtained as required. Contact *Inspections Group Inc.* at 1-866-554-5048 or obtain permit applications on their website at www.inspectionsgroup.com.

The MD of Wainwright would like to remind ratepayers that development permits are not only required for building but also for the change in use of land or buildings. Clear Lake residents are reminded that any type of development including grading of your lot and retaining walls require development and building permits which could entail an engineered design. All shoreline modifications must be approved by Alberta Environment. 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 of Wainwright office or downloaded from our website at www.mdwainwright.ca.

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

Respectfully submitted,

Kim Christensen
Development Officer