

**MUNICIPAL DISTRICT OF  
WAINWRIGHT NO. 61**



**Financial  
Statements  
& Reports**

**For the Fiscal Year Ended  
December 31, 2017**



## MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

### 2017 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 2017 fiscal year.

In 2017, our construction crew improved approximately 9.5 miles of road. Most of this work was completed in Division 2 along our south boundary as well as some smaller roads in the Wainwright area. Our construction crew focused a significant amount of time on reclamation of our gravel pits, which was necessary to meet obligations under our environmental permits. In addition, we added 12 more miles of the cement base stabilization to our key local road network, making a total of 79 miles of cement within 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. Testing something new in 2017, the MD completed 5 miles of road stabilization using a product called Gravelock. This product acts as a surface stabilizer and provides dust control for the road. We will monitor its performance throughout 2018.

The MD utilized \$2.58 million of its Municipal Sustainability Initiative (MSI) funding from the provincial government towards its paving project. The remainder of the MSI grant helped fund the fire departments and recreation operations within the municipality in the amount of \$219,411.

We completed approximately 3 miles of road re-oiling in 2017. We now have less oiled roads in our municipality, as cement has replaced many of our busiest oiled roads. At the completion of 2017, 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 nearly 144,000 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 151,850 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.

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

717 - 14 Avenue, Wainwright, Alberta T9W 1B3 (780) 842-4454 Fax (780) 842-2463



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.

A handwritten signature in blue ink, appearing to read 'W. Isaman', written over a horizontal line.

Municipal Administrator  
March 16, 2018



**DONALD L. ISAMAN**  
**PROFESSIONAL CORPORATION**  
Chartered Accountant

## 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, 2017, 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, 2017, 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.

*Donald L. Isaman*  
*Professional Corporation*

Wainwright, Alberta  
March 16, 2018

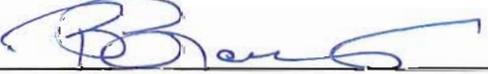
Chartered Accountant

**MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2017**

**STATEMENT 1**

	<b>2017</b>	<b>2016</b>
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	5,414,081	22,845,125
Receivables		
Taxes and grants in lieu of taxes (Note 3)	1,618,226	1,399,782
Trade and other receivables	202,342	177,120
Inventory for resale (Note 4)	3,074	8,698
Investments (Note 5)	20,012,852	12,851
	<b>27,250,575</b>	<b>24,443,576</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	593,614	728,129
Accrued wages and benefits	142,330	128,708
Deferred revenue (Note 6)	524,878	351,489
Employee benefit obligations (Note 7)	667,515	644,917
Trust funds (Note 8)	86,181	83,720
	<b>2,014,518</b>	<b>1,936,963</b>
<b>NET FINANCIAL ASSETS</b>	<b>25,236,057</b>	<b>22,506,613</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	275,351,295	277,706,493
Inventory for consumption (Note 9)	4,381,745	4,463,591
Prepaid expenses	192,644	118,384
	<b>279,925,684</b>	<b>282,288,468</b>
<b>ACCUMULATED SURPLUS</b> (Schedule 1, Note 12)	<b>305,161,741</b>	<b>304,795,081</b>

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, 2017

	Budget	2017	2016
	\$	\$	\$
<b>REVENUE</b>			
Net municipal taxes (Schedule 3)	25,369,824	<b>25,402,210</b>	27,595,183
User fees and sales of goods	864,375	<b>987,880</b>	890,061
Government transfers for operating (Schedule 4)	944,594	<b>775,156</b>	735,698
Investment income	176,489	<b>245,861</b>	193,467
Penalties on taxes and utilities	40,000	<b>262,580</b>	161,475
Licenses, permits and fees	40,000	<b>122,502</b>	53,465
Other	75,360	<b>257,735</b>	69,050
<b>Total Revenue</b>	<u>27,510,642</u>	<u><b>28,053,924</b></u>	<u>29,698,399</u>
<b>EXPENSES</b>			
Council and administration	2,996,723	<b>3,347,820</b>	2,705,968
Protective services	312,457	<b>292,467</b>	713,223
Transportation services	26,394,925	<b>27,053,722</b>	25,109,424
Safety	103,175	<b>82,948</b>	113,164
Water, sewer and garbage	447,151	<b>385,887</b>	406,364
Community services	48,446	<b>48,446</b>	37,596
Municipal planning and zoning	116,820	<b>113,597</b>	98,438
Agricultural services board	1,238,347	<b>1,088,036</b>	1,085,105
Recreation, parks and culture	785,576	<b>750,753</b>	737,374
<b>Total Expenses</b>	<u>32,443,620</u>	<u><b>33,163,676</b></u>	<u>31,006,656</u>
<b>SHORTFALL OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	(4,932,978)	<b>(5,109,752)</b>	(1,308,257)
<b>OTHER</b>			
Cost recovery of roads	-	<b>2,859,833</b>	5,317,855
Government transfers for capital (Schedule 4)	2,932,589	<b>2,616,579</b>	2,650,219
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	(2,000,389)	<b>366,660</b>	6,659,817
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>304,795,081</u>	<u><b>304,795,081</b></u>	<u>298,135,264</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u><u>302,794,692</u></u>	<u><u><b>305,161,741</b></u></u>	<u><u>304,795,081</u></u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 3

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
For the Year Ended December 31, 2017

	Budget \$	2017 \$	2016 \$
<b>EXCESS OF REVENUE OVER EXPENSES</b>	(2,000,389)	<b>366,660</b>	6,659,817
Acquisition of tangible capital assets	(13,459,886)	<b>(15,240,275)</b>	(21,284,160)
Proceeds on disposal of tangible capital assets	144,600	<b>161,135</b>	549,191
Amortization of tangible capital assets	14,933,520	<b>15,081,935</b>	14,531,479
Loss on disposal of tangible capital assets	-	<b>2,352,403</b>	284,750
	<u>1,618,234</u>	<u><b>2,355,198</b></u>	<u>(5,918,740)</u>
Acquisition of supplies inventories	-	<b>(4,381,745)</b>	(4,463,591)
Acquisition of prepaid assets	-	<b>(192,644)</b>	(118,384)
Use of supplies inventories	-	<b>4,463,591</b>	4,268,380
Use of prepaid assets	-	<b>118,384</b>	90,781
	<u>-</u>	<u><b>7,586</b></u>	<u>(222,814)</u>
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(382,155)	<b>2,729,444</b>	518,263
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>22,506,613</u>	<u><b>22,506,613</b></u>	<u>21,988,350</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u><u>22,124,458</u></u>	<u><u><b>25,236,057</b></u></u>	<u><u>22,506,613</u></u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 4

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2017

	2017	2016
	\$	\$
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATING</b>		
Excess of revenue over expenses (Statement 2)	366,660	6,659,817
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	15,081,935	14,531,479
Loss on disposal of tangible capital assets	2,352,403	284,750
Non-cash charges to operations (net change):		
Increase in taxes and grants in lieu of taxes	(218,444)	(520,665)
Decrease (increase) in trade and other receivables	(25,222)	284,053
Decrease (increase) in inventory for resale	5,624	(3,422)
Decrease (increase) in inventory for consumption	81,846	(195,211)
Increase in prepaid expenses	(74,260)	(27,603)
Decrease in accounts payable and accrued liabilities	(134,515)	(168,005)
Increase in accrued wages and benefits	13,622	128,708
Increase in deferred revenue	173,389	346,069
Increase in employee benefit obligations	22,598	54,728
Increase (decrease) in trust funds	2,461	(430)
Cash provided by operating transactions	<u>17,648,097</u>	<u>21,374,268</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(15,240,275)	(21,284,160)
Sale of tangible capital assets	161,135	549,191
Cash applied to capital transactions	<u>(15,079,140)</u>	<u>(20,734,969)</u>
<b>INVESTING</b>		
Decrease (increase) in restricted cash or cash equivalents	17,172,532	(242,975)
Increase in investments	<u>(20,000,001)</u>	<u>(110)</u>
Cash applied to investing transactions	<u>(2,827,469)</u>	<u>(243,085)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR</b>	<b>(258,512)</b>	<b>396,214</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u><b>2,470,930</b></u>	<u><b>2,074,716</b></u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u><u><b>2,212,418</b></u></u>	<u><u><b>2,470,930</b></u></u>
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	5,414,081	22,845,125
Less: restricted portion of cash and temporary investments (Note 2)	<u>(3,201,663)</u>	<u>(20,374,195)</u>
	<u><u><b>2,212,418</b></u></u>	<u><u><b>2,470,930</b></u></u>



**NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2017****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, 2017**

**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, 2017

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**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>2017</u>	<u>2016</u>
Cash	<b>1,414,081</b>	1,845,125
Temporary investments	<b>4,000,000</b>	21,000,000
	<b><u>5,414,081</u></b>	<b><u>22,845,125</u></b>

Temporary investments are short-term deposits with original maturities of three months or less with effective interest rates of 1.7% to 1.75% (2016 - 1.55% to 1.65%).

Included in cash and temporary investments is \$3,201,663 (2016 - \$20,374,195) of funds restricted in use.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2017

**3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLES**

	<u>2017</u>	<u>2016</u>
Current taxes and grants in lieu of taxes	1,498,127	754,228
Arrears taxes and grants in lieu of taxes	<u>883,451</u>	<u>645,554</u>
	2,381,578	1,399,782
Less: Allowance for doubtful accounts	<u>(763,352)</u>	<u>-</u>
	<u>1,618,226</u>	<u>1,399,782</u>

**4. INVENTORY FOR RESALE**

	<u>2017</u>	<u>2016</u>
Bundles of firewood	<u>3,074</u>	<u>8,698</u>

**5. INVESTMENTS**

	<u>2017</u>	<u>2016</u>
Equity in Cornerstone Co-operative	7,826	7,825
Equity in Irma Co-op Association Ltd.	5,000	5,000
Encompass Credit Union common shares	26	26
Short-term deposits	<u>20,000,000</u>	<u>-</u>
	<u>20,012,852</u>	<u>12,851</u>

Short-term deposits mature in less than one year. The effective interest rate of short-term deposits is 1.86% and these funds are restricted in use.

**6. DEFERRED REVENUE**

	<u>2017</u>	<u>2016</u>
Municipal Sustainability Initiative	4,697	1,489
Alberta Community Partnership	350,000	350,000
Alberta Community Partnership	157,901	-
Emergency Management Preparedness Program	5,000	-
Subdivision Road Oiling	<u>7,280</u>	<u>-</u>
	<u>524,878</u>	<u>351,489</u>

**Municipal Sustainability Initiative**

Funding in the amount of \$2,802,000 (2016 - \$2,856,326) was received in the current year from the Municipal Sustainability Initiative (MSI). Of the \$2,802,000 received, \$2,582,589 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$219,411 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 \$4,697 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 \$4,697 held exclusively for such projects (refer to Note 2).



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**6. DEFERRED REVENUE – continued****Alberta Community Partnership**

Funding in the amount of \$350,000 was received in 2016 from the Alberta Community Partnership (ACP) and will be utilized toward the purchase of a new fire truck for the Edgerton fire area. The truck is currently being custom built, with an anticipated delivery date of mid-2018.

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. To date, \$42,099 of the funding has been spent on the project.

**Emergency Management Preparedness Program**

Funding in the amount of \$5,000 was received in the current year from the Emergency Management Preparedness Program. This funding will be utilized to complete an emergency management exercise in 2018.

**Subdivision Road Oiling**

Funding in the amount of \$7,280 was received in the current year for oiling of the roads within the Mackenzie subdivision. This road oiling will be completed once the first residence is built in the subdivision.

**7. EMPLOYEE BENEFIT OBLIGATIONS**

	<u>2017</u>	<u>2016</u>
Vacation	149,790	135,582
Sick time	<u>517,725</u>	<u>509,335</u>
	<u>667,515</u>	<u>644,917</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>2017</u>			<u>2016</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
Tax sale surplus trust	-	-	329	329
Reserve trust	<u>5,564</u>	<u>3,103</u>	<u>85,852</u>	<u>83,391</u>
	<u>5,564</u>	<u>3,103</u>	<u>86,181</u>	<u>83,720</u>



**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**9. INVENTORY FOR CONSUMPTION**

	<u>2017</u>	<u>2016</u>
Blades, bits and ripper teeth	59,625	118,473
Culverts and couplers	51,681	24,021
Gravel and sand	4,203,005	4,267,456
Fence posts and wire	<u>67,434</u>	<u>53,641</u>
	<u>4,381,745</u>	<u>4,463,591</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, 2017 or December 31, 2016.

**11. EQUITY IN TANGIBLE CAPITAL ASSETS**

	<u>2017</u>	<u>2016</u>
Tangible capital assets (Schedule 2)	529,919,316	521,846,916
Accumulated amortization (Schedule 2)	<u>(254,568,021)</u>	<u>(244,140,423)</u>
	<u>275,351,295</u>	<u>277,706,493</u>

**12. ACCUMULATED SURPLUS**

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

	<u>2017</u>	<u>2016</u>
Unrestricted surplus	7,219,842	7,149,602
Restricted surplus (Note 13)	22,590,604	19,938,986
Equity in tangible capital assets (Note 11)	<u>275,351,295</u>	<u>277,706,493</u>
	<u>305,161,741</u>	<u>304,795,081</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

**13. RESTRICTED SURPLUS**

Restricted surplus activities changed as follows:

	<u>2017</u>			<u>2016</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
General	-	474,327	498,438	972,765
Fire – Edgerton	169,885	78,771	297,836	206,722
Fire – Irma	171,135	73,935	796,029	698,829
Fire – Chauvin	155,315	267,702	111,083	223,470
Fire – Wainwright	257,121	187,659	476,644	407,182
Transportation	3,500,000	-	18,722,718	15,222,718
Water well	-	-	192,678	192,678
Recreation	445,730	965,924	236,425	756,619
Debt reduction	-	-	1,000,000	1,000,000
Agricultural Service Board	-	-	157,599	157,599
Development	750	-	101,154	100,404
Total restricted surplus	<u>4,699,936</u>	<u>2,048,318</u>	<u>22,590,604</u>	<u>19,938,986</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>2017</u>	<u>2016</u>
Total debt limit	42,080,886	44,547,599
Total debt	-	-
Amount of debt limit unused	<u>42,080,886</u>	<u>44,547,599</u>
Debt servicing limit	7,013,481	7,424,600
Debt servicing	-	-
Amount of debt servicing limit unused	<u>7,013,481</u>	<u>7,424,600</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, 2017

**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:

	<u>2017</u>			<u>2016</u>
	<u>Salary<sup>1</sup></u>	<u>Benefits &amp; Allowances<sup>2</sup></u>	<u>Total</u>	<u>Total</u>
Reeve				
Bob Barss	57,848	8,977	66,825	68,174
Councillors				
Ryley Andersen	5,769	1,135	6,904	-
Oscar Buck	37,422	7,108	44,530	42,646
Bruce Cummins	47,557	4,471	52,028	51,985
William Lawson	43,815	7,714	51,529	49,386
Phil Valleau	46,855	1,301	48,156	45,782
Ted Wilkinson	49,428	8,227	57,655	50,099
Myron Zajic	1,248	128	1,376	46,222
Chief Administrative Officer				
Kelly Buchinski	189,972	33,489	223,461	223,421
Designated Officer (1)	112,525	26,995 <sup>3</sup>	139,520	133,303

<sup>1</sup> Salary includes regular pay, gross honoraria and any other direct cash remuneration.

<sup>2</sup> 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.

<sup>3</sup> An 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, 2017****17. LOCAL AUTHORITIES PENSION PLAN - continued**

The Municipality is required to make current service contributions to the LAPP of 11.39% (2016 – 11.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% (2016 – 15.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 10.39% (2016 – 10.39%) of pensionable salary up to the year's maximum pensionable earnings and 14.84% (2016 – 14.84%) on pensionable earnings above this amount.

Total current service contributions by the Municipality to the LAPP in 2017 were 421,872 (2016 - \$403,444). Total current service contributions by the employees of the Municipality to the LAPP in 2017 were \$388,715 (2016 - \$371,922).

At December 31, 2016, the LAPP disclosed an actuarial deficiency of \$637 million.

**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 was the defendant in a lawsuit related to contract work performed on the Fabyan Lagoon Upgrade. The disagreement lie in the quantity of earth that was handled on the project. A settlement was reached and the Municipality paid \$27,500 in trust for the contractor in 2017.

**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 OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2017**

SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2017 Total	2016 Total
<b>BALANCE, BEGINNING OF YEAR</b>	<b>7,149,602</b>	<b>19,938,986</b>	<b>277,706,493</b>	<b>304,795,081</b>	<b>298,135,264</b>
Excess of revenue over expenses	366,660	-	-	<b>366,660</b>	6,659,817
Unrestricted funds designated for future use	(4,699,935)	4,699,935	-	-	-
Restricted funds used for operations	1,135,971	(1,135,971)	-	-	-
Current year funds used for tangible capital assets	(14,327,929)	(912,346)	15,240,275	-	-
Disposal of tangible capital assets	2,513,538	-	(2,513,538)	-	-
Annual amortization expense	15,081,935	-	(15,081,935)	-	-
Change in accumulated surplus	70,240	2,651,618	(2,355,198)	<b>366,660</b>	6,659,817
<b>BALANCE, END OF YEAR</b>	<b>7,219,842</b>	<b>22,590,604</b>	<b>275,351,295</b>	<b>305,161,741</b>	<b>304,795,081</b>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 2

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
For the Year Ended December 31, 2017

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2017 Total	2016 Total
<b>COST</b>								
Balance, beginning 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
Acquisition of tangible capital assets	-	727,797	-	11,871,457	1,312,313	495,282	14,406,849	13,353,007
Construction-in-progress	-	-	-	833,426	-	-	833,426	7,931,153
Disposal of tangible capital assets	-	-	-	(6,402,218)	(545,676)	(219,981)	(7,167,875)	(3,650,137)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
Balance, end of year	3,031,897	1,790,182	3,055,270	500,309,234	16,064,044	5,668,689	529,919,316	521,846,916
<b>ACCUMULATED AMORTIZATION</b>								
Balance, beginning of year	-	538,870	1,067,308	233,025,219	6,500,560	3,008,466	244,140,423	232,425,140
Annual amortization	-	64,129	61,106	13,313,692	1,294,243	348,765	15,081,935	14,531,479
Accumulated amortization on disposals	-	-	-	(4,174,375)	(268,157)	(211,805)	(4,654,337)	(2,816,196)
Balance, end of year	-	602,999	1,128,414	242,164,536	7,526,646	3,145,426	254,568,021	244,140,423
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>3,031,897</b>	<b>1,187,183</b>	<b>1,926,856</b>	<b>258,144,698</b>	<b>8,537,398</b>	<b>2,523,263</b>	<b>275,351,295</b>	<b>277,706,493</b>
2016 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	



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 3

SCHEDULE OF PROPERTY TAXES  
For the Year Ended December 31, 2017

	Budget \$	2017 \$	2016 \$
<b>TAXATION</b>			
Real property taxes	11,175,731	<b>11,191,720</b>	10,893,257
Linear property taxes	18,899,616	<b>18,895,739</b>	21,750,289
Government grants in lieu of property taxes	2,594,614	<b>2,594,614</b>	2,314,538
	<u>32,669,961</u>	<u><b>32,682,073</b></u>	<u>34,958,084</u>
<b>REQUISITIONS AND TRANSFERS</b>			
Alberta School Foundation Fund	5,845,108	<b>5,845,108</b>	5,935,740
East Central Alberta Catholic Separate Schools	161,709	<b>161,709</b>	152,334
Battle River Foundation	317,426	<b>317,426</b>	306,880
East Central 911	26,483	<b>26,483</b>	14,193
Rural fire	326,377	<b>325,103</b>	318,698
Rural recreation	623,034	<b>604,034</b>	635,056
	<u>7,300,137</u>	<u><b>7,279,863</b></u>	<u>7,362,901</u>
<b>NET MUNICIPAL TAXES</b>	<u>25,369,824</u>	<u><b>25,402,210</b></u>	<u>27,595,183</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 4

SCHEDULE OF GOVERNMENT TRANSFERS  
For the Year Ended December 31, 2017

	Budget \$	2017 \$	2016 \$
<b>TRANSFERS FOR OPERATING</b>			
Provincial government	700,470	<b>526,570</b>	489,666
Federal government	244,124	<b>248,586</b>	246,032
	<u>944,594</u>	<u><b>775,156</b></u>	<u>735,698</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial government	2,932,589	<b>2,582,589</b>	2,650,219
Federal government	-	<b>33,990</b>	-
	<u>2,932,589</u>	<u><b>2,616,579</b></u>	<u>2,650,219</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>3,877,183</u>	<u><b>3,391,735</b></u>	<u>3,385,917</u>

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 5

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT  
For the Year Ended December 31, 2017

	Budget \$	2017 \$	2016 \$
<b>CONSOLIDATED EXPENSES BY OBJECT</b>			
Salaries, wages and benefits	7,043,920	<b>6,578,521</b>	7,265,193
Contracted and general services	5,352,032	<b>4,159,772</b>	4,315,237
Materials, goods and utilities	4,341,951	<b>3,548,002</b>	3,862,451
Provision for allowances	70,000	<b>770,680</b>	59,964
Transfers to local boards and agencies	681,697	<b>671,938</b>	674,824
Bank charges and short-term interest	20,500	<b>425</b>	12,758
Amortization of tangible capital assets	14,933,520	<b>15,081,935</b>	14,531,479
Loss on disposal of tangible capital assets	-	<b>2,352,403</b>	284,750
	<u>32,443,620</u>	<u><b>33,163,676</b></u>	<u>31,006,656</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 6

SCHEDULE OF SEGMENTED DISCLOSURE  
For the Year Ended December 31, 2017

	General Government	Protective Services	Transportation Services	Planning & Zoning	Recreation & Culture	Environmental Services	Other	2017 Total
<b>REVENUE</b>								
Net municipal taxes	25,402,210	-	-	-	-	-	-	25,402,210
Government transfers	59,007	109,706	2,814,268	-	109,705	33,990	265,059	3,391,735
User fees and sales of goods	244,142	-	241,395	41,415	363,121	54,170	43,637	987,880
Investment income	245,861	-	-	-	-	-	-	245,861
Penalties on taxes and utilities	262,580	-	-	-	-	-	-	262,580
Other revenue	206,997	34,434	2,859,833	2,400	123,000	-	13,406	3,240,070
	26,420,797	144,140	5,915,496	43,815	595,826	88,160	322,102	33,530,336
<b>EXPENSES</b>								
Contracted and general services	739,618	142,890	2,751,912	11,416	61,410	240,230	212,296	4,159,772
Salaries, wages and benefits	1,334,225	35,645	4,418,584	102,049	148,812	39,363	499,843	6,578,521
Materials, goods and utilities	140,354	-	2,818,539	132	168,599	17,890	402,488	3,548,002
Transfers to local boards and agencies	321,779	-	-	-	281,713	-	68,446	671,938
Other expenses	771,105	-	2,352,403	-	-	-	-	3,123,508
	3,307,081	178,535	12,341,438	113,597	660,534	297,483	1,183,073	18,081,741
<b>NET REVENUE, BEFORE AMORTIZATION</b>	23,113,716	(34,395)	(6,425,942)	(69,782)	(64,708)	(209,323)	(860,971)	15,448,595
Amortization expense	(40,739)	(124,957)	(14,673,797)	-	(93,042)	(88,404)	(60,996)	(15,081,935)
<b>NET REVENUE</b>	23,072,977	(159,352)	(21,099,739)	(69,782)	(157,750)	(297,727)	(921,967)	366,660



# MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

## 2017 AGRICULTURAL SERVICE BOARD REPORT

### BOARD COMPOSITION

Phil Valleau	Councillor (Chairman)	James Schwindt	Agricultural Fieldman
Ted Wilkinson	Councillor	Tanis Ponath	Asst. Agricultural Fieldman
Grant Rathwell	Farm Member	Rod Gabrielson	Pest Control Officer
Don Jones	Farm Member		
John Campbell	Farm Member		

\*Three ASB meetings were held in 2017

### LEGISLATIVE GRANT STREAM SECTION

#### **ADMINISTRATION**

During the year, the Agricultural Service Board (ASB) received grants from Alberta Agriculture in the amount of \$265,059 of which \$168,359 was the Provincial ASB Grant–Legislative Stream, \$39,000 was the Provincial ASB Grant–Environmental Stream and \$57,700 was the Rat Control Grant. 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 (MD) sold 149 cases and 15 bottles of 2% liquid strychnine concentrate (LSC) to 86 agricultural producers in 2017. The 2% LSC has been ordered and we should have a good supply for 2018. The 2% LSC label will be valid until December 2019 and we are hoping that the product label gets renewed for additional years at that time. The MD hosted the 13<sup>th</sup> annual Rural Routes supper and social, which again proved to be a popular event, with approximately 365 ratepayers and their families attending (there were a number of no shows again this year). The 2018 Rural Routes supper will be held on August 10, 2018. 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 2017 were as follows: Ribstone 251,614 gallons, Giltedge 536,580 gallons and Irma 702,671 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 2017, the second year in the second rotation of the three-year rotational roadside spray program was completed. 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, White Cockle, Baby’s Breathe and Canada Thistle found within our boundaries. Prohibited noxious weeds, Diffuse Knapweed and Hoary Alyssum, continue to be monitored and controlled where found. We continue to monitor and spray any Nodding Thistle patches that are still being found from 2011 in the original areas north of Irma. Alberta Transportation has started a rotational spray program on the highways in the area and we will continue to monitor their work to ensure we have adequate control, consistent with our municipal roadside work. We completed our planned roadside spraying program and responded to all submitted weed calls. The final new, upgraded spray truck was completed and used in its first season of spraying in 2017. The majority of the fall dormant grass seeding of right-of-ways and borrow pits was completed, with only a few miles of roadside that will be addressed in the spring of 2018. The MD had a contractor complete 900 miles of roadside shoulder mowing in 2017. As this mowing contract ended in 2017, a request for proposal for a new mowing contract was advertised in 2018. The contract has since been awarded and a new contractor will be conducting the roadside mowing in 2018.

## **MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61**

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, 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 seventh year of random Clubroot inspections on 84 canola fields. Visual evidence of Clubroot was found and verified through lab tests for 8 fields within the MD in 2017. Four farmers discovered and reported Clubroot in their own fields and 4 fields with Clubroot were found by municipal pest inspectors during their random inspections. Pest control notices were issued for all 8 positive Clubroot locations as per the Alberta Pest Control Act and the Municipal Clubroot Policy. A Clubroot information meeting was held with approximately 41 people in attendance. Bertha Army worm, Diamondback moth, grasshoppers, Wheat midge and Clubroot will all be surveyed again in 2018.

### **VERTEBRATE PEST CONTROL**

In 2017 there were no rat infestations in the MD of Wainwright or in the Rural Municipality of Manitou Lake in Saskatchewan. Alberta Agriculture and Forestry changed the definition of what an inspection site is again, which changed the number of inspection sites. An updated map will be marked and printed sometime in 2018. A new three-year rat control contract will be signed in 2018 with Alberta Agriculture and Forestry that will reduce our funding for the program and the amount of inspections that are completed and where bait will be issued. This has been and will continue to be a concern to the municipality and its ratepayers moving forward. We dealt with 6 coyote calls, which involved the sharing of information and issuing of snares, but no poison was used. A total of 15 coyotes were removed by other methods. The Pest Control Officer removed 93 beaver dams by hand and no dynamite was utilized this season. A significant amount of dam removal and culvert unplugging was completed mechanically in the municipal right-of-ways. There were 212 beavers and 165 muskrats removed from areas where they were causing problems with municipal infrastructure and right-of-ways. Skunk, raccoon and magpie traps are available for municipal ratepayers to rent.

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 \$39,000 from the Alberta Environmentally Sustainable Agriculture Program. 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 MD of Wainwright.

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

## MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

(EFP) was down this year. The MD continues to promote EFP as an important self-assessment tool to help identify environmental risks and mitigate them. This year the EFP switched to online only and paper copies will no longer be available to producers. A renewal process has also been developed, whereby any EFP older than 10 years will need to be renewed in order to stay active. 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. Growing Forward 2 will officially be closed on March 31, 2018. The new Canadian Agriculture Partnership is a five-year, \$3 billion investment by federal, provincial and territorial governments to strengthen the agriculture and agri-food sector. Stay tuned for more information in 2018.

The Assistant Agricultural Fieldman attended FarmTech, the Alberta Invasive Species conference, Beavers in our Landscape hosted by Cows & Fish and various crop tours. She also attended workshops for Environmental Farm Plans and Rural Extension Services. The MD participated in the Alberta Farm Safety Week in the local newspaper and submitted articles covering healthy water wells and the safe use of pesticides, fertilizers and fuel. The Assistant Agricultural Fieldman hosted and co-hosted a variety of workshops in 2017. The Livestock Workshop for Ladies had a great turnout, with speakers presenting on vaccination and nutrition for pre/post calving. The MD, along with Flagstaff County and the County of Paintearth, co-hosted a General Tree Seminar which had 40 participants. The MD also co-hosted a workshop with the County of Vermilion River, featuring grazing consultant Jim Gerrish. The Assistant Agricultural Fieldman hosted an Invasive Species and Riparian Field Day with the Battle River Watershed Alliance to launch the Buffalo Trail Riparian Restoration program. The MD of Wainwright partnered with the Lakeland College research team this year to complete herbicide trials on the prohibited noxious weed Hoary Alyssum and noxious weed Toadflax. A field day was hosted in August to showcase the trials on Toadflax.

Throughout the year, we continued to receive enquiries regarding tree and shelterbelt health in the municipality. The Assistant Agricultural Fieldman responds to these calls and assists the landowners with identification, as well as information 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 has a tree planter and plastic mulch applicator available for ratepayers to use at no charge.

The MD continues to support the 100 Year Farm Family Award and had 1 application this year, the McMann family farm from Chauvin. The McMann family has been farming in the area since 1911. The municipal calendar photo contest was once again a very popular event and 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 2017. 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

### 2017 Development Officer's Annual Report

Development in the MD of Wainwright remained constant throughout the 2017 year, with 61 development permits being issued, with a total dollar value of \$25,428,395. There were 24 new homes, 20 shops/garages/sheds/barns, 7 home renovations/additions and 10 other developments including numerous gravel pits and the Town of Wainwright's Storm Water Management Project.

Oilfield activity continued to show a decline in 2017 with the Provincial Government issuing only 18 drilling permits throughout the municipality. The municipality granted 11 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 11 applications for subdivision during 2017, with a total of 13 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](http://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