

**MUNICIPAL DISTRICT OF
WAINWRIGHT NO. 61**



**Financial
Statements
& Reports**

**For the Fiscal Year Ended
December 31, 2018**

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2018 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 2018 fiscal year.

In 2018, our construction crew improved approximately 9.5 miles of road. Most of this work was completed in Division 1, with some smaller roads improved in the Wainwright area. Our construction crews and development department continued to 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. This year we added 8 more miles of the cement base stabilization to our key local road network, resulting in a total of 87 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. Over the last two years, the MD has also completed 10 miles of road stabilization using a product which provides surface gravel stabilization as well as dust control for the road. This product provides cost savings in terms of gravelling and dust control and we will continue to monitor the performance of these roads throughout 2019.

We have significantly reduced the number of oiled roads in our municipality, as cement has replaced many of our busiest oiled roads. At the completion of 2018, oiled roads in the municipality totaled 45 miles, which is a reduction of 43 miles since 2010 and a significant cost savings due to less oiled road maintenance. Cement roads last an average of 7 to 9 years, as compared to oiled roads which last 2 to 3 years.

Regular road maintenance continued as usual, with nearly 115,000 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 private contractors to crush 340,900 metric tonnes of gravel. We continue to work towards finding new sources of gravel to ensure our future maintenance needs are met.

The MD utilized the Municipal Sustainability Initiative (MSI) operating grant of \$138,633 from the provincial government towards the fire departments and recreation operations within the municipality. Due to government cut backs, this funding was reduced from \$219,411 in 2017. The MD was able to maintain the same or improved service as in previous years despite the reduction in funding.

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 REPORT

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

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

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

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

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

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

Municipal Administrator
March 15, 2019

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, 2018, and the statements of operations and accumulated surplus, 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, 2018, 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 H. Seaman
Professional Corporation

Wainwright, Alberta
March 15, 2019

Chartered Accountant

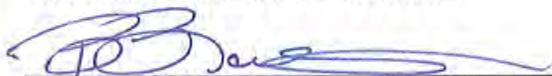


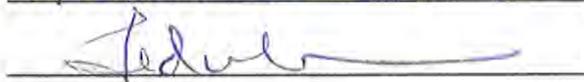
MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2018

STATEMENT 1

	2018	2017
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	5,219,124	5,414,081
Receivables		
Taxes and grants in lieu of taxes (Note 3)	1,595,141	1,618,226
Trade and other receivables	329,878	202,342
Inventory for resale (Note 4)	1,403	3,074
Investments (Note 5)	28,512,937	20,012,852
	<u>35,658,483</u>	<u>27,250,575</u>
LIABILITIES		
Accounts payable and accrued liabilities	873,023	593,614
Accrued wages and benefits	156,750	142,330
Deferred revenue (Note 6)	3,391,445	524,878
Employee benefit obligations (Note 7)	614,809	667,515
Trust funds (Note 8)	93,150	86,181
	<u>5,129,177</u>	<u>2,014,518</u>
NET FINANCIAL ASSETS	<u>30,529,306</u>	<u>25,236,057</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	268,962,089	275,351,295
Inventory for consumption (Note 9)	5,592,795	4,381,745
Prepaid expenses	2,000	192,644
	<u>274,556,884</u>	<u>279,925,684</u>
ACCUMULATED SURPLUS (Schedule 1, Note 12)	<u>305,086,190</u>	<u>305,161,741</u>

SIGNED ON BEHALF OF COUNCIL:

 Reeve

 Deputy Reeve



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 2

CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2018

	Budget	2018	2017
	\$	\$	\$
REVENUE			
Net municipal taxes (Schedule 3)	25,421,052	25,419,548	25,402,210
User fees and sales of goods	867,395	953,873	987,880
Government transfers for operating (Schedule 4)	847,927	838,906	775,156
Investment income	210,000	404,281	245,861
Penalties on taxes and utilities	50,000	314,382	262,580
Licenses, permits and fees	50,000	113,430	122,502
Other	19,000	150,436	257,735
Total Revenue	<u>27,465,374</u>	<u>28,194,856</u>	<u>28,053,924</u>
EXPENSES			
Council and administration	3,441,771	4,050,407	3,347,820
Protective services	334,347	409,010	292,467
Transportation services	26,760,265	25,167,422	27,053,722
Safety	138,610	124,746	82,948
Water, sewer and garbage	459,476	458,423	385,887
Community services	38,446	38,446	48,446
Municipal planning and zoning	149,900	115,115	113,597
Agricultural services board	1,155,921	1,071,794	1,088,036
Recreation, parks and culture	854,518	859,724	750,753
Total Expenses	<u>33,333,254</u>	<u>32,295,087</u>	<u>33,163,676</u>
SHORTFALL OF REVENUE OVER EXPENSES - BEFORE OTHER	(5,867,880)	(4,100,231)	(5,109,752)
OTHER			
Cost recovery of roads	-	3,502,811	2,859,833
Contributed assets	-	171,869	-
Government transfers for capital (Schedule 4)	350,000	350,000	2,616,579
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(5,517,880)	(75,551)	366,660
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>305,161,741</u>	<u>305,161,741</u>	<u>304,795,081</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>299,643,861</u>	<u>305,086,190</u>	<u>305,161,741</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 3

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2018

	Budget \$	2018 \$	2017 \$
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(5,517,880)	(75,551)	366,660
Acquisition of tangible capital assets	(9,881,781)	(9,676,850)	(15,240,275)
Contributed tangible capital assets	-	(171,869)	-
Proceeds on disposal of tangible capital assets	1,365,100	730,100	161,135
Amortization of tangible capital assets	15,542,626	15,453,971	15,081,935
Loss on disposal of tangible capital assets	-	53,854	2,352,403
	<u>7,025,945</u>	<u>6,389,206</u>	<u>2,355,198</u>
Acquisition of supplies inventories	-	(5,592,795)	(4,381,745)
Acquisition of prepaid assets	-	(2,000)	(192,644)
Use of supplies inventories	-	4,381,745	4,463,591
Use of prepaid assets	-	192,644	118,384
	<u>-</u>	<u>(1,020,406)</u>	<u>7,586</u>
INCREASE IN NET FINANCIAL ASSETS	1,508,065	5,293,249	2,729,444
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>25,236,057</u>	<u>25,236,057</u>	<u>22,506,613</u>
NET FINANCIAL ASSETS, END OF YEAR	<u><u>26,744,122</u></u>	<u><u>30,529,306</u></u>	<u><u>25,236,057</u></u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

STATEMENT 4

CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2018

	2018	2017
	\$	\$
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (shortfall) of revenue over expenses (Statement 2)	(75,551)	366,660
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	15,453,971	15,081,935
Loss on disposal of tangible capital assets	53,854	2,352,403
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	23,085	(218,444)
Increase in trade and other receivables	(127,536)	(25,222)
Decrease in inventory for resale	1,671	5,624
Decrease (increase) in inventory for consumption	(1,211,050)	81,846
Decrease (increase) in prepaid expenses	190,644	(74,260)
Increase (decrease) in accounts payable and accrued liabilities	279,409	(134,515)
Increase in accrued wages and benefits	14,420	13,622
Increase in deferred revenue	2,866,567	173,389
Increase (decrease) in employee benefit obligations	(52,706)	22,598
Increase in trust funds	6,969	2,461
Cash provided by operating transactions	<u>17,251,878</u>	<u>17,648,097</u>
CAPITAL		
Acquisition of tangible capital assets	(9,676,850)	(15,240,275)
Sale of tangible capital assets	730,100	161,135
Cash applied to capital transactions	<u>(8,946,750)</u>	<u>(15,079,140)</u>
INVESTING		
Decrease (increase) in restricted cash or cash equivalents	(282,931)	17,172,532
Increase in investments	(8,500,085)	(20,000,001)
Cash applied to investing transactions	<u>(8,783,016)</u>	<u>(2,827,469)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(477,888)	(258,512)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>2,212,418</u>	<u>2,470,930</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>1,734,530</u>	<u>2,212,418</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	5,219,124	5,414,081
Less: restricted portion of cash and temporary investments (Note 2)	(3,484,594)	(3,201,663)
	<u>1,734,530</u>	<u>2,212,418</u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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, 2018

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, 2018

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>2018</u>	<u>2017</u>
Cash	1,919,124	1,414,081
Temporary investments	<u>3,300,000</u>	<u>4,000,000</u>
	<u>5,219,124</u>	<u>5,414,081</u>

Temporary investments are short-term deposits with original maturities of three months or less with an effective interest rate of 2.6% (2017 - 1.7% to 1.75%).

Included in cash and temporary investments is \$3,484,594 (2017 - \$3,201,663) of funds restricted in use.



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLES

	<u>2018</u>	<u>2017</u>
Current taxes and grants in lieu of taxes	1,672,959	1,498,127
Arrears taxes and grants in lieu of taxes	<u>1,122,029</u>	<u>883,451</u>
	2,794,988	2,381,578
Less: Allowance for doubtful accounts	<u>(1,199,847)</u>	<u>(763,352)</u>
	<u>1,595,141</u>	<u>1,618,226</u>

4. INVENTORY FOR RESALE

	<u>2018</u>	<u>2017</u>
Bundles of firewood	<u>1,403</u>	<u>3,074</u>

5. INVESTMENTS

	<u>2018</u>	<u>2017</u>
Equity in Cornerstone Co-operative	7,909	7,826
Equity in Irma Co-op Association Ltd.	5,000	5,000
Encompass Credit Union common shares	28	26
Short-term deposits	<u>28,500,000</u>	<u>20,000,000</u>
	<u>28,512,937</u>	<u>20,012,852</u>

Short-term deposits mature in less than one year and have an effective interest rate of 2.75% (2017 - 1.86%). Included in short-term deposits is \$28,444,871 (2017 - \$20,000,000) of funds restricted in use.

6. DEFERRED REVENUE

	<u>2018</u>	<u>2017</u>
Municipal Sustainability Initiative	3,354,066	4,697
Alberta Community Partnership	-	350,000
Alberta Community Partnership	30,099	157,901
Emergency Management Preparedness Program	-	5,000
Subdivision Road Oiling	<u>7,280</u>	<u>7,280</u>
	<u>3,391,445</u>	<u>524,878</u>

Municipal Sustainability Initiative

Funding in the amount of \$3,447,719 (2017 - \$2,802,000) was received in the current year from the Municipal Sustainability Initiative (MSI). Of the \$3,447,719 received, \$3,309,086 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$138,633 of MSI funding is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement. The MSI operating funding was spent this year however the capital funding has been deferred to the 2019 paving project. In addition, interest of \$44,980 has been earned on the MSI funds and will be used for future MSI projects. The unexpended funds are supported by cash and temporary investments of \$3,354,066 held exclusively for such projects (refer to Note 2).



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

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 was recognized in 2018 toward the purchase of a new pumper truck for the Edgerton fire area.

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, \$169,901 of the funding has been spent on the project.

Emergency Management Preparedness Program

Funding in the amount of \$5,000 was received in 2017 from the Emergency Management Preparedness Program and applied to an emergency management exercise in 2018.

Subdivision Road Oiling

Funding in the amount of \$7,280 was received in 2017 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>2018</u>	<u>2017</u>
Vacation	129,793	149,790
Sick time	485,016	517,725
	<u>614,809</u>	<u>667,515</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>2018</u>			<u>2017</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
Tax sale surplus trust	-	-	329	329
Reserve trust	8,943	1,974	92,821	85,852
	<u>8,943</u>	<u>1,974</u>	<u>93,150</u>	<u>86,181</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

NOTES

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

9. INVENTORY FOR CONSUMPTION

	<u>2018</u>	<u>2017</u>
Blades, bits and ripper teeth	100,685	59,625
Culverts and couplers	100,836	51,681
Gravel and sand	5,367,618	4,203,005
Fence posts and wire	<u>23,656</u>	<u>67,434</u>
	<u>5,592,795</u>	<u>4,381,745</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, 2018 or December 31, 2017.

11. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2018</u>	<u>2017</u>
Tangible capital assets (Schedule 2)	537,363,189	529,919,316
Accumulated amortization (Schedule 2)	<u>(268,401,100)</u>	<u>(254,568,021)</u>
	<u>268,962,089</u>	<u>275,351,295</u>

12. ACCUMULATED SURPLUS

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

	<u>2018</u>	<u>2017</u>
Unrestricted surplus	7,679,230	7,219,842
Restricted surplus (Note 13)	28,444,871	22,590,604
Equity in tangible capital assets (Note 11)	<u>268,962,089</u>	<u>275,351,295</u>
	<u>305,086,190</u>	<u>305,161,741</u>



NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

13. RESTRICTED SURPLUS

Restricted surplus activities changed as follows:

	<u>2018</u>			<u>2017</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
General	500,000	-	998,438	498,438
Fire – Edgerton	553,158	593,332	257,662	297,836
Fire – Irma	190,095	254,035	732,089	796,029
Fire – Chauvin	154,963	82,335	183,711	111,083
Fire – Wainwright	283,816	331,836	428,624	476,644
Transportation	5,450,000	-	24,172,718	18,722,718
Water well	-	-	192,678	192,678
Recreation	327,453	395,930	167,948	236,425
Debt reduction	-	-	1,000,000	1,000,000
Agricultural Service Board	50,000	-	207,599	157,599
Development	2,250	-	103,404	101,154
Total restricted surplus	<u>7,511,735</u>	<u>1,657,468</u>	<u>28,444,871</u>	<u>22,590,604</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>2018</u>	<u>2017</u>
Total debt limit	42,292,284	42,080,886
Total debt	-	-
Amount of debt limit unused	<u>42,292,284</u>	<u>42,080,886</u>
Debt servicing limit	7,048,714	7,013,481
Debt servicing	-	-
Amount of debt servicing limit unused	<u>7,048,714</u>	<u>7,013,481</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, 2018

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:

	2018			2017
	Salary ¹	Benefits & Allowances ²	Total	Total
Reeve				
Bob Barss	65,895	9,787	75,682	66,825
Councillors				
Ryley Andersen	40,014	7,414	47,428	6,904
Oscar Buck	41,159	7,510	48,669	44,530
Bruce Cummins	42,577	4,006	46,583	52,028
William Lawson	42,412	7,665	50,077	51,529
Phil Valleau	46,789	1,332	48,121	48,156
Ted Wilkinson	47,027	7,837	54,864	57,655
Myron Zajic	-	-	-	1,376
Municipal Administrator				
Kelly Buchinski	195,548	33,489	229,037	223,461
Designated Officer (1)	122,052	26,599 ³	148,651	139,520

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, 2018****17. LOCAL AUTHORITIES PENSION PLAN - continued**

The Municipality is required to make current service contributions to the LAPP of 10.39% (2017 – 11.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.84% (2017 – 15.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 9.39% (2017 – 10.39%) of pensionable salary up to the year's maximum pensionable earnings and 13.84% (2017 – 14.84%) on pensionable earnings above this amount.

Total current service contributions by the Municipality to the LAPP in 2018 were \$383,934 (2017 - \$421,872). Total current service contributions by the employees of the Municipality to the LAPP in 2018 were \$351,334 (2017 - \$388,715).

At December 31, 2017, the LAPP disclosed an actuarial surplus of \$4.835 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, 2018

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2018 Total	2017 Total
BALANCE, BEGINNING OF YEAR	7,219,842	22,590,604	275,351,295	305,161,741	304,795,081
Excess (shortfall) of revenue over expenses	(75,551)	-	-	(75,551)	366,660
Unrestricted funds designated for future use	(7,511,735)	7,511,735	-	-	-
Restricted funds used for operations	822,581	(822,581)	-	-	-
Restricted funds used for tangible capital assets	-	(834,887)	834,887	-	-
Current year funds used for tangible capital assets	(8,841,963)	-	8,841,963	-	-
Contributed tangible capital assets	(171,869)	-	171,869	-	-
Disposal of tangible capital assets	783,954	-	(783,954)	-	-
Annual amortization expense	15,453,971	-	(15,453,971)	-	-
Change in accumulated surplus	459,388	5,854,267	(6,389,206)	(75,551)	366,660
BALANCE, END OF YEAR	7,679,230	28,444,871	268,962,089	305,086,190	305,161,741

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 2

SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2018

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2018 Total	2017 Total
COST								
Balance, beginning 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
Acquisition of tangible capital assets	173,869	126,272	185,087	2,496,443	3,296,684	700,628	6,978,983	14,406,849
Construction-in-progress	-	-	-	2,869,736	-	-	2,869,736	833,426
Disposal of tangible capital assets	(1,547)	-	-	(381,440)	(1,739,126)	(282,733)	(2,404,846)	(7,167,875)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
Balance, end 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
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	602,999	1,128,414	242,164,536	7,526,646	3,145,426	254,568,021	244,140,423
Annual amortization	-	85,191	61,105	13,586,987	1,349,102	371,586	15,453,971	15,081,935
Accumulated amortization on disposals	-	-	-	(355,347)	(986,083)	(279,462)	(1,620,892)	(4,654,357)
Balance, end of year	-	688,190	1,189,519	255,396,176	7,889,665	3,237,550	268,401,100	254,568,021
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	275,351,295
2017 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	3,031,897	1,187,183	1,926,856	258,144,698	8,537,398	2,523,263	275,351,295	



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 3

SCHEDULE OF PROPERTY TAXES
For the Year Ended December 31, 2018

	Budget \$	2018 \$	2017 \$
TAXATION			
Real property taxes	10,673,661	10,672,386	11,191,720
Linear property taxes	19,244,064	19,244,064	18,895,739
Government grants in lieu of property taxes	2,733,994	2,733,994	2,594,614
	<u>32,651,719</u>	<u>32,650,444</u>	<u>32,682,073</u>
REQUISITIONS AND TRANSFERS			
Alberta School Foundation Fund	5,666,843	5,666,348	5,845,108
East Central Alberta Catholic Separate Schools	172,471	172,471	161,709
Battle River Foundation	314,465	314,465	317,426
Designated Industrial Properties	40,035	40,026	-
East Central 911	26,483	26,483	26,483
Rural fire	343,844	374,577	325,103
Rural recreation	666,526	636,526	604,034
	<u>7,230,667</u>	<u>7,230,896</u>	<u>7,279,863</u>
NET MUNICIPAL TAXES	<u>25,421,052</u>	<u>25,419,548</u>	<u>25,402,210</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 4

SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2018

	Budget \$	2018 \$	2017 \$
TRANSFERS FOR OPERATING			
Provincial government	572,892	547,294	526,570
Federal government	275,035	291,612	248,586
	<u>847,927</u>	<u>838,906</u>	<u>775,156</u>
TRANSFERS FOR CAPITAL			
Provincial government	350,000	350,000	2,582,589
Federal government	-	-	33,990
	<u>350,000</u>	<u>350,000</u>	<u>2,616,579</u>
TOTAL GOVERNMENT TRANSFERS	<u>1,197,927</u>	<u>1,188,906</u>	<u>3,391,735</u>

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 5

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2018

	Budget \$	2018 \$	2017 \$
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	6,975,161	6,696,605	6,578,521
Contracted and general services	5,475,094	4,610,282	4,159,772
Materials, goods and utilities	4,164,540	3,519,990	3,548,002
Provision for allowances	510,000	1,304,224	770,680
Transfers to local boards and agencies	655,333	655,752	671,938
Bank charges and short-term interest	10,500	409	425
Amortization of tangible capital assets	15,542,626	15,453,971	15,081,935
Loss on disposal of tangible capital assets	-	53,854	2,352,403
	<u>33,333,254</u>	<u>32,295,087</u>	<u>33,163,676</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

SCHEDULE 6

SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2018

	General Government	Protective Services	Transportation Services	Planning & Zoning	Recreation & Culture	Environmental Services	Other	2018 Total
REVENUE								
Net municipal taxes	25,419,548	-	-	-	-	-	-	25,419,548
Government transfers	143,802	424,317	275,612	-	69,316	25,500	250,359	1,188,906
User fees and sales of goods	324,259	-	143,609	24,545	359,900	53,820	47,740	953,873
Investment income	404,281	-	-	-	-	-	-	404,281
Penalties on taxes and utilities	314,382	-	-	-	-	-	-	314,382
Other revenue	117,409	119,220	3,502,811	13,800	33,265	138,604	13,436	3,938,545
	26,723,681	543,537	3,922,032	38,345	462,481	217,924	311,535	32,219,536
EXPENSES								
Contracted and general services	866,482	202,152	2,966,657	12,546	61,771	304,028	196,646	4,610,282
Salaries, wages and benefits	1,420,931	57,406	4,346,250	101,675	185,873	43,802	540,668	6,696,605
Materials, goods and utilities	121,381	-	2,797,989	894	176,992	20,528	402,206	3,519,990
Transfers to local boards and agencies	291,488	-	-	-	325,818	-	38,446	655,752
Other expenses	1,304,633	-	53,854	-	-	-	-	1,358,487
	4,004,915	259,558	10,164,750	115,115	750,454	368,358	1,177,966	16,841,116
NET REVENUE, BEFORE AMORTIZATION	22,718,766	283,979	(6,242,718)	(76,770)	(287,973)	(150,434)	(866,431)	15,378,420
Amortization expense	(43,945)	(151,452)	(14,996,895)	-	(114,593)	(90,065)	(57,021)	(15,453,971)
NET REVENUE	22,674,821	132,527	(21,239,613)	(76,770)	(402,566)	(240,499)	(923,452)	(75,551)



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2018 AGRICULTURAL SERVICE BOARD REPORT

BOARD COMPOSITION

Ted Wilkinson	Councillor (Chairman)	James Schwindt	Agricultural Fieldman
Ryley Andersen	Councillor	Tanis Ponath	Asst. Agricultural Fieldman
Don Jones	Farm Member	Rod Gabrielson	Pest Control Officer
John Campbell	Farm Member		
Wayne Leskow	Farm Member		

*Three ASB meetings were held in 2018

LEGISLATIVE GRANT STREAM SECTION

ADMINISTRATION

During the year, 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. 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 160 cases and 20 bottles of 2% liquid strychnine concentrate (LSC) to 68 agricultural producers in 2018. The 2% LSC has been ordered and we should have a good supply for 2019. The 2% LSC label will be valid until December 2019 and we have not yet heard whether the product label will be renewed past that time. The MD hosted the 14th 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 2019 Rural Routes supper will be held on August 9, 2019. 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 2018 were as follows: Ribstone 187,726 gallons, Giltedge 568,040 gallons and Irma 686,925 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 2018, the third 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, 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. An aquatic invasive plant called Phragmites was found along the Canadian National (CN) rail line and was reported to Alberta Environment for enforcement. A letter regarding Phragmites control was sent to CN, Alberta Environment and Alberta Agriculture. We submitted weed control lists to Alberta Transportation and CN. Alberta Transportation had started a rotational spray program on the highways, but with the change in highway maintenance contractors from Carillion to Emcom Services, we are unsure if this program was completed or what will take place in 2019. We completed our planned roadside spraying program and responded to all submitted weed calls. Due to weather conditions and their effect on our adjuvants, we saw an increased purpling of grasses in the ditches. These grasses were not dead, just discolored. We will be testing another adjuvant with one of our herbicides in an effort to reduce the purpling effect in 2019. About half of the fall dormant grass seeding of right-of-ways and borrow pits was completed in 2018 and the remainder will be addressed in the spring of 2019. The MD had a new contractor complete 950 miles of roadside shoulder mowing in 2018. The contract for roadside mowing was renewed for 2019, as per conditions in the 2018 contract.

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, Swede 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 worms increased this year, with some locations reaching above the first threshold level. There could be potential for an outbreak in the coming years which is why it is important for canola producers to regularly monitor their fields during peak moth flying periods. Diamondback moth counts were insignificant at the 2 locations of trap sites. There has been no known Swede midge detected within the municipality. The annual grasshopper survey was completed with 44 sites being surveyed. Counts were average, with a number of hot spots in a few areas. The MD of Wainwright also completed the eighth year of random Clubroot inspections on approximately 66 canola fields. Visual evidence of Clubroot was not found on any of the randomly selected fields in 2018. 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 movement toward more sustainable crop rotations. Bertha Army worm, Diamondback moth, grasshoppers, Wheat midge and Clubroot will all be surveyed again in 2019.

VERTEBRATE PEST CONTROL

In 2018 there were no rat infestations in the MD of Wainwright. Alberta Agriculture and Forestry re-evaluated the number of checks required which resulted in a reduction of our rat control funding from \$57,700 to \$43,000. With the new definition of an inspection site, as designated by Alberta Agriculture and Forestry, all sites were re-identified 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 2019. There were about 82 days spent on rat control in 2018 and 142 days spent on beaver control. The Pest Control Officer cleaned out 212 culverts by hand and removed 9 dams with dynamite. There were 117 beavers and 65 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 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 at www.mdwainwright.ca. The MD website and the ASB newsletter provide information on upcoming events, best management practices related to agriculture and information on pests, insects and invasive weeds. The local radio stations are used for event-based advertising and getting information out quickly to producers. There is still interest in the Environmental Farm Plans (EFP). EFP are a great self-assessment tool to help identify environmental risks on your operation and determine how to mitigate them. The Canadian Agricultural Partnership (CAP) program officially launched in April 2018. The new program replaced the previous Growing Forward 2 program and focuses on environment

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

sustainability and climate change, market growth and diversification, science and research, risk management and public trust. The Alberta Government launched two additional programs, the Farm Energy and Agri-Processing (FEAP) program and the On-Farm Solar Photovoltaics (OFSPV) program. Assistance was given to producers who were interested in applying for CAP, FEAP and OFSPV programs. To be eligible for environmental stewardship and the climate change producer program, you must have an up-to-date completed EFP.

The Assistant Agricultural Fieldman attended Agronomy Update, FarmTech and the Alberta Invasive Species conference. She also attended Environmental Farm Plans and Rural Extension Services staff training. Various webinars were attended, covering a wide range of topics from the Canadian Agricultural Partnership to industry updates.

The Assistant Agricultural Fieldman hosted and co-hosted a variety of workshops in 2018. We started off the new year with a Septic Sense workshop. The workshop had a great turnout and participants learned about the various septic systems and how to take care of them. We continue to sit on the Grazing School for Women committee. This year's event was hosted by the County of Two Hills and approximately 60 ladies were in attendance. Topics that were covered include riparian health, succession, mental health and bee boxes were built with the Agroforestry and Woodlot Extension Society. The MD continues to partner with the Battle River Watershed Alliance Buffalo Trail Riparian Restoration program. This year the field day was hosted by the County of Paintearth and there was a unique opportunity to collaborate with the Saskatchewan Forage Council and Ducks Unlimited on the Saskatchewan Pasture Tour. There was a tour stop in the MD of Wainwright where the Assistant Agricultural Fieldman and Lakeland College Researcher, Laurel Thompson discussed control of Toadflax and Hoary Alyssum, along with other general noxious weed questions.

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 Mansfield family from Wainwright. The Mansfield 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 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 2018. 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

2018 Development Officer's Annual Report

Development throughout the MD of Wainwright remained continuous during the 2018 year, with 56 development permits being issued, having a total dollar value of \$16,221,163. There were 27 new home starts, 12 shops/garages/sheds/barns, 12 home renovations/additions/retaining walls and 5 communication tower developments.

Oilfield activity remained quite low in 2018 with the Provincial Government issuing 33 drilling permits throughout the municipality. The municipality granted 3 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 11 applications for subdivision during 2018, with a total of 11 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. Clear Lake residents are reminded that any type of development, including grading of your lot and retaining walls, requires development and building permits. If you have any questions regarding development, please contact our office at 780-842-4454. Development permit and subdivision applications can be picked up at the MD office or downloaded from our website at www.mdwainwright.ca.

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

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

Respectfully submitted,

Kim Christensen
Development Officer