

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61



Consolidated Financial Statements & Reports

For the Fiscal Year Ended December 31, 2021

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2021 REEVE'S REPORT

On behalf of Council, I am pleased to provide you with the highlights of the M.D. of Wainwright's operations for the 2021 fiscal year.

In 2021, our construction crew improved approximately 15 miles of road. Construction projects were dispersed quite evenly throughout the municipality in 2021. The dry conditions last year made it possible to work in previously wet areas with relative ease. We finished off the year in Division 3, working as long as weather conditions permitted.

Our cementing and oiling crew added 7.5 miles of the cement base stabilization to our key local road network, making a total of 107 miles of cement within the municipality. Our focus going forward is to maintain our cement roads by re-chipping them. In addition, we provide a coat of fogging seal the year after the road is re-chipped, which seals the chip and prolongs its life. The M.D. re-oiled approximately 5 miles of rural road and Banjo Estates south of Wainwright. Various dust controls with Calcium and MC-250 were conducted by the M.D.'s oiling crew with the help of divisional graders as well.

In 2021, the M.D. of Wainwright hired a contractor to mill and re-pave 9 miles of Terminal Road and base pave just over 5 miles of Gilt Edge Road, formally known as S.H. 614. The remainder of road is scheduled for cement stabilization and chip seal in 2022.

Regular road maintenance continued as usual, with nearly 115,000 metric tonnes of gravel applied to our gravel roads. We use both private and M.D. trucks to haul and spread the gravel. We maintain our road maintenance grader fleet at seven graders, with one additional grader being used to supplement divisional graders as 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 225,677 metric tonnes of gravel.

Riverdale Mini-Park, operated by M.D. of Wainwright staff, provided a very valuable service for campers and golfers, especially during the pandemic. Arm Lake, operated by a contractor, also provided another valuable service for campers, boaters and beach goers. Both parks experienced increased usage in 2021, as many people chose to stay close to home to enjoy convenient and economical recreational opportunities available right here in the M.D. of Wainwright.

The M.D. 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 M.D. over the course of the year.

A general election was held during the year where we welcomed newly elected Councillors Robin Leighton, Richard Waddell and Michael Wildeboer. I would like to acknowledge and thank Phil Valleau, Ted Wilkinson and Ryley Andersen for their past service on M.D. Council.

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

Respectfully Submitted,

Bob Barss
Reeve



Municipal District of Wainwright No. 61

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OFFICE OF THE MUNICIPAL ADMINISTRATOR

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Municipal District of Wainwright No. 61 (MD) is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the MD's financial position as at December 31, 2021 and the results of its operations for the year then ended.

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

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

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

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

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

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

The consolidated financial statements have been audited by Isaman Chopek LLP, Chartered Professional Accountants, the independent external auditors appointed by the MD. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the MD's consolidated financial statements.



Municipal Administrator
March 18, 2022



Director of Finance
March 18, 2022



INDEPENDENT AUDITORS' REPORT

To the Members of Council:

Opinion

We 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, 2021, and the statements of operations, change in net financial assets, cash flows and supporting schedules for the year then ended, including a summary of significant accounting policies and other explanatory information.

In our 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, 2021, 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

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

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

Our 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 Auditors' report that includes our 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' 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. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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 we identify during our audit.

We also provide those charged with governance with a statement that we 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 our independence, and where applicable, related safeguards.

Report of Other Legal and Regulatory Requirements

- Debt Limit Regulations:
In accordance with Alberta Regulation 255/2000, we 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 15.
- Supplementary Accounting Principles and Standards Regulation:
In accordance with Alberta Regulation 313/2000, we 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.

Wainwright, Alberta
March 18, 2022

Ismael Chopin LLP

Chartered Professional Accountants



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	\$ 45,525,247	\$ 42,090,510
Receivables		
Taxes and grants in lieu of taxes (Note 3)	3,821,209	3,699,553
Trade and other receivables (Note 4)	308,888	265,128
Inventory for resale (Note 5)	319	54,501
Investments (Note 6)	13,463	13,220
	<u>49,669,126</u>	<u>46,122,912</u>
LIABILITIES		
Accounts payable and accrued liabilities	872,719	1,384,424
Accrued wages and benefits	78,166	59,405
Deferred revenue (Note 7)	68,403	460,612
Employee benefit obligations (Note 8)	542,620	536,001
Trust funds (Note 9)	102,076	99,256
	<u>1,663,984</u>	<u>2,539,698</u>
NET FINANCIAL ASSETS	<u>48,005,142</u>	<u>43,583,214</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	259,285,633	262,439,062
Inventory for consumption (Note 10)	7,869,689	6,937,150
Prepaid expenses	227,200	5,752
	<u>267,382,522</u>	<u>269,381,964</u>
ACCUMULATED SURPLUS (Schedule 1, Note 13)	<u><u>\$ 315,387,664</u></u>	<u><u>\$ 312,965,178</u></u>

APPROVED ON BEHALF OF COUNCIL:

 _____ Reeve

 _____ Deputy Reeve

The accompanying notes are an integral part of these financial statements



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2021

	Budget	2021	2020
REVENUE			
Net municipal taxes (<i>Schedule 3</i>)	\$ 24,066,632	\$ 24,043,507	\$ 25,264,426
User fees and sales of goods	808,042	975,485	858,355
Government transfers for operating (<i>Schedule 4</i>)	1,169,132	1,355,264	738,301
Investment income	284,000	320,000	672,312
Penalties on taxes and utilities	50,000	345,545	326,301
Licenses, permits and fees	-	100	173,279
Other	18,200	52,852	70,199
Total Revenue	<u>26,396,006</u>	<u>27,092,753</u>	<u>28,103,173</u>
EXPENSES			
Council and administration	3,523,423	2,915,400	2,548,405
Protective services	774,059	725,526	687,405
Transportation services	26,106,299	24,922,626	26,132,905
Safety	132,220	130,363	128,107
Water, sewer and garbage	510,281	493,662	424,391
Community services	44,429	44,429	54,429
Municipal planning and zoning	128,140	116,060	111,778
Agricultural services board	1,073,665	1,014,207	1,030,400
Recreation, parks and culture	842,629	932,156	799,944
Total Expenses	<u>33,135,145</u>	<u>31,294,429</u>	<u>31,917,764</u>
SHORTFALL OF REVENUE OVER EXPENSES - BEFORE OTHER	(6,739,139)	(4,201,676)	(3,814,591)
OTHER			
Cost recovery of roads	-	2,942,081	2,143,187
Contributed assets	-	-	87,966
Government transfers for capital (<i>Schedule 4</i>)	4,454,227	3,682,081	5,703,410
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(2,284,912)	2,422,486	4,119,972
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>312,965,178</u>	<u>312,965,178</u>	<u>308,845,206</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 310,680,266</u>	<u>\$ 315,387,664</u>	<u>\$ 312,965,178</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2021

	Budget	2021	2020 (Restated)
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	\$ (2,284,912)	\$ 2,422,486	\$ 4,119,972
Acquisition of tangible capital assets	(13,351,272)	(14,127,287)	(12,229,398)
Contributed tangible capital assets	-	-	(87,966)
Proceeds on disposal of tangible capital assets	890,600	888,900	1,863,517
Amortization of tangible capital assets	16,287,807	16,263,910	16,015,940
Loss on disposal of tangible capital assets	-	127,905	359,350
	<u>3,827,135</u>	<u>3,153,428</u>	<u>5,921,443</u>
Acquisition of supplies inventories	-	(2,034,824)	(1,446,377)
Acquisition of prepaid assets	-	(221,500)	(1,944)
Use of supplies inventories	-	1,102,286	1,153,411
Use of prepaid assets	-	52	-
	<u>-</u>	<u>(1,153,986)</u>	<u>(294,910)</u>
INCREASE IN NET FINANCIAL ASSETS	1,542,223	4,421,928	9,746,505
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>43,583,214</u>	<u>43,583,214</u>	<u>33,836,709</u>
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 45,125,437</u>	<u>\$ 48,005,142</u>	<u>\$ 43,583,214</u>

The accompanying notes are an integral part of these financial statements



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2021

	2021	2020
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING TRANSACTIONS:		
OPERATING		
Excess (shortfall) of revenue over expenses	\$ 2,422,486	\$ 4,119,972
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	16,263,910	16,015,940
Loss on disposal of tangible capital assets	127,905	359,350
Tangible capital assets received as contributions	-	(87,966)
Non-cash charges to operations (net change):		
Increase in taxes and grants in lieu of taxes receivable	(121,656)	(1,011,779)
(Increase) decrease in trade and other receivables	(43,760)	70,549
Decrease (increase) in inventory for resale	54,182	(54,501)
Increase in inventory for consumption	(932,539)	(292,966)
Increase in prepaid expenses	(221,447)	(1,944)
(Decrease) increase in accounts payable and accrued liabilities	(511,705)	428,721
Increase (decrease) in accrued wages and benefits	18,761	(70,330)
(Decrease) increase in deferred revenue	(392,209)	346,487
Increase (decrease) in employee benefit obligations	6,619	(75,043)
Increase in trust funds	2,820	2,718
	<u>16,673,367</u>	<u>19,749,208</u>
Cash provided by operating transactions		
CAPITAL		
Acquisition of tangible capital assets	(14,127,287)	(12,229,398)
Proceeds on disposal of tangible capital assets	888,900	1,863,517
	<u>(13,238,387)</u>	<u>(10,365,881)</u>
Cash applied to capital transactions		
INVESTING		
Increase in restricted cash or cash equivalents	(2,873,463)	(38,019,958)
(Increase) decrease in investments	(243)	28,999,780
	<u>(2,873,706)</u>	<u>(9,020,178)</u>
Cash applied to investing transactions		
CHANGE IN CASH AND CASH EQUIVALENTS DURING THE YEAR	561,274	363,149
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,194,366</u>	<u>831,217</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>1,755,640</u></u>	<u><u>1,194,366</u></u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	45,525,247	42,090,510
Less: restricted portion of cash and temporary investments (Note 2)	(43,769,607)	(40,896,144)
	<u>\$ 1,755,640</u>	<u>\$ 1,194,366</u>

The accompanying notes are an integral part of these financial statements



Schedule 1

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2021

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021	2020
BALANCE, BEGINNING OF YEAR	\$ 10,189,839	\$ 40,336,277	\$ 262,439,062	\$ 312,965,178	\$ 308,845,206
Excess (shortfall) of revenue over expenses	2,422,486	-	-	2,422,486	4,119,972
Unrestricted funds designated for future use	(4,558,268)	4,558,268	-	-	-
Restricted funds used for operations	1,221,550	(1,221,550)	-	-	-
Restricted funds used for tangible capital assets	-	(133,359)	133,359	-	-
Current year funds used for tangible capital assets	(13,993,928)	-	13,993,928	-	-
Disposal of tangible capital assets	957,313	59,493	(1,016,806)	-	-
Annual amortization expense	16,263,910	-	(16,263,910)	-	-
Change in accumulated surplus	2,313,063	3,262,852	(3,153,429)	2,422,486	4,119,972
BALANCE, END OF YEAR	\$ 12,502,902	\$ 43,599,129	\$ 259,285,633	\$ 315,387,664	\$ 312,965,178



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Schedule 2

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
For the Year Ended December 31, 2021

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2021	2020
COST								
Balance, beginning of year	\$ 3,294,747	\$ 1,916,454	\$ 3,359,612	\$ 518,285,053	\$ 18,474,888	\$ 6,388,354	\$ 551,719,108	\$ 546,254,789
Acquisition of tangible capital assets	-	-	-	11,225,597	2,278,634	523,322	14,027,553	11,929,787
Construction-in-progress	-	-	-	99,734	-	-	99,734	387,577
Disposal of tangible capital assets	-	-	-	(4,512,266)	(1,958,636)	(582,232)	(7,053,134)	(6,853,045)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
Balance, end of year	3,294,747	1,916,454	3,359,612	525,098,118	18,794,886	6,329,444	558,793,261	551,719,108
ACCUMULATED AMORTIZATION								
Balance, beginning of year	-	861,985	1,320,860	276,903,315	6,586,037	3,607,849	289,280,046	277,894,284
Annual amortization	-	86,473	67,193	14,119,891	1,599,891	390,462	16,263,910	16,015,940
Accumulated amortization on disposals	-	-	-	(4,431,485)	(1,082,105)	(522,738)	(6,036,328)	(4,630,178)
Balance, end of year	-	948,458	1,388,053	286,591,721	7,103,823	3,475,573	299,507,628	289,280,046
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	3,294,747	967,996	1,971,559	238,506,397	11,691,063	2,853,871	259,285,633	262,439,062
2020 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ 3,294,747	\$ 1,054,469	\$ 2,038,752	\$ 241,381,738	\$ 11,888,851	\$ 2,780,505	\$ 262,439,062	



The accompanying notes are an integral part of these financial statements

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF PROPERTY TAXES
For the Year Ended December 31, 2021

	Budget	2021	2020
TAXATION			
Real property taxes	\$ 10,401,978	\$ 10,370,901	\$ 10,174,091
Linear property taxes	18,234,837	18,234,837	19,945,924
Government grants in lieu of property taxes	3,025,912	3,050,864	2,807,261
	<u>31,662,727</u>	<u>31,656,602</u>	<u>32,927,276</u>
REQUISITIONS AND TRANSFERS			
Alberta School Foundation Fund	5,940,077	5,933,878	5,973,878
East Central Alberta Catholic Separate Schools	174,313	174,131	175,793
Battle River Foundation	307,070	307,070	312,931
Designated Industrial Properties	83,641	83,641	87,625
East Central 911	24,187	24,187	28,666
Rural fire	405,401	428,784	403,868
Rural recreation	661,406	661,404	680,089
	<u>7,596,095</u>	<u>7,613,095</u>	<u>7,662,850</u>
NET MUNICIPAL TAXES	<u><u>\$ 24,066,632</u></u>	<u><u>\$ 24,043,507</u></u>	<u><u>\$ 25,264,426</u></u>

Schedule 4

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2021

	Budget	2021	2020
TRANSFERS FOR OPERATING			
Provincial government	\$ 792,437	\$ 757,188	\$ 431,646
Federal government	376,695	598,076	306,655
	<u>1,169,132</u>	<u>1,355,264</u>	<u>738,301</u>
TRANSFERS FOR CAPITAL			
Provincial government	4,015,527	3,649,980	5,703,410
Federal government	438,700	32,101	-
	<u>4,454,227</u>	<u>3,682,081</u>	<u>5,703,410</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 5,623,359</u>	<u>\$ 5,037,345</u>	<u>\$ 6,441,711</u>

The accompanying notes are an integral part of these financial statements



Schedule 5

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF EXPENSES BY OBJECT
For the Year Ended December 31, 2021

	Budget	2021	2020
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 6,270,321	\$ 6,235,935	\$ 6,104,729
Contracted and general services	5,109,084	3,824,325	5,248,178
Materials, goods and utilities	3,883,477	3,534,006	3,286,367
Provision for allowances	600,000	314,882	258,358
Transfers to local boards and agencies	983,856	992,606	644,270
Bank charges and short-term interest	600	860	572
Amortization of tangible capital assets	16,287,807	16,263,910	16,015,940
Loss on disposal of tangible capital assets	-	127,905	359,350
	<u>\$ 33,135,145</u>	<u>\$ 31,294,429</u>	<u>\$ 31,917,764</u>

The accompanying notes are an integral part of these financial statements



Schedule 6

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2021

	General Government	Protective Services	Transportation Services	Planning & Zoning	Recreation & Culture	Environmental Services	Other	2021 Total
REVENUE								
Net municipal taxes	\$ 24,043,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,043,507
Government transfers	404,145	97,831	4,187,021	-	83,180	32,101	233,067	5,037,345
User fees and sales of goods	173,123	18,920	117,962	41,490	436,062	68,335	119,593	975,485
Investment income	320,000	-	-	-	-	-	-	320,000
Penalties on taxes and utilities	345,545	-	-	-	-	-	-	345,545
Other revenue	3,725	36,008	2,942,081	1,200	-	-	12,019	2,995,033
	<u>25,290,045</u>	<u>152,759</u>	<u>7,247,064</u>	<u>42,690</u>	<u>519,242</u>	<u>100,436</u>	<u>364,679</u>	<u>33,716,915</u>
EXPENSES								
Contracted and general services	633,244	361,124	2,341,238	14,080	45,718	273,844	155,077	3,824,325
Salaries, wages and benefits	1,326,825	82,453	4,067,241	101,980	173,061	36,437	447,938	6,235,935
Materials, goods and utilities	86,684	66,978	2,638,378	-	188,097	96,379	457,490	3,534,006
Transfers to local boards and agencies	512,435	-	-	-	415,742	-	64,429	992,606
Other expenses	315,742	41,993	85,465	-	447	-	-	443,647
	<u>2,874,930</u>	<u>552,548</u>	<u>9,132,322</u>	<u>116,060</u>	<u>823,065</u>	<u>406,660</u>	<u>1,124,934</u>	<u>15,030,519</u>
NET REVENUE, BEFORE AMORTIZATION	<u>22,415,115</u>	<u>(399,789)</u>	<u>(1,885,258)</u>	<u>(73,370)</u>	<u>(303,823)</u>	<u>(306,224)</u>	<u>(760,255)</u>	<u>18,686,396</u>
Amortization expense	(40,470)	(172,978)	(15,790,304)	-	(109,091)	(87,002)	(64,065)	(16,263,910)
NET REVENUE	<u>\$ 22,374,645</u>	<u>\$ (572,767)</u>	<u>\$ (17,675,562)</u>	<u>\$ (73,370)</u>	<u>\$ (412,914)</u>	<u>\$ (393,226)</u>	<u>\$ (824,320)</u>	<u>\$ 2,422,486</u>



The accompanying notes are an integral part of these financial statements

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

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) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue and expenditures, changes in fund balances and change in financial position of the reporting entity.

The schedule of property taxes also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) 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.

c) 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.

d) 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.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES - continued

e) 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.

f) Inventory for Resale

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

g) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

h) 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.

i) 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 useful 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.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES - continued

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 recorded as revenue.

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.

j) 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.



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

2. CASH AND TEMPORARY INVESTMENTS

	<u>2021</u>	<u>2020</u>
Cash	<u>45,525,247</u>	<u>42,090,510</u>

Included in cash and temporary investments is \$43,769,607 (2020 - \$40,896,144) of funds restricted in use.

3. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLES

	<u>2021</u>	<u>2020</u>
Current taxes and grants in lieu of taxes	1,575,805	2,234,450
Arrears taxes and grants in lieu of taxes	<u>4,322,848</u>	<u>3,305,956</u>
	5,898,653	5,540,406
Less: Allowance for doubtful accounts	<u>(2,077,444)</u>	<u>(1,840,853)</u>
	<u>3,821,209</u>	<u>3,699,553</u>

4. TRADE AND OTHER RECEIVABLES

	<u>2021</u>	<u>2020</u>
Due from federal government	123,230	75,614
Due from provincial government	139,107	139,437
Due from local government	24,088	23,312
All other receivables	<u>22,463</u>	<u>26,765</u>
	<u>308,888</u>	<u>265,128</u>

5. INVENTORY FOR RESALE

	<u>2021</u>	<u>2020</u>
Bundles of firewood	319	375
Strychnine	<u>-</u>	<u>54,126</u>
	<u>319</u>	<u>54,501</u>

6. INVESTMENTS

	<u>2021</u>	<u>2020</u>
Equity in Cornerstone Co-operative	8,431	8,189
Equity in Irma Co-op Association Ltd.	5,000	5,000
Encompass Credit Union common shares	<u>32</u>	<u>31</u>
	<u>13,463</u>	<u>13,220</u>



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

7. DEFERRED REVENUE

	<u>2021</u>	<u>2020</u>
Alberta Community Partnership	22,749	50,000
Emergency Preparedness Program	23,500	23,500
Municipal Operating Support Transfer	-	342,912
Municipal Stimulus Program	-	25,000
Subdivision Road Construction and Oiling	12,000	12,000
Prepaid Lease Agreements	3,600	7,200
Education Requisition Over-Levy	<u>6,554</u>	<u>-</u>
	<u>68,403</u>	<u>460,612</u>

Alberta Community Partnership

Funding in the amount of \$50,000 was received in 2021 from the Alberta Community Partnership to deliver a regional service emergency management plan in conjunction with the Villages of Chauvin, Edgerton and Irma and the Town of Wainwright. \$27,251 has been spent up to December 31, 2021. The project is to be completed in 2022.

Emergency Preparedness Program

Funding in the amount of \$23,500 was received in 2020 from the Alberta Emergency Management Preparedness Program to carry out table top and structural exercises in conjunction with the Villages of Chauvin, Edgerton and Irma and the Town of Wainwright. The exercises were to be completed in 2021; however, due to the COVID-19 pandemic the exercises are to be completed in 2022.

Municipal Operating Support Transfer

Funding in the amount of \$458,539 was received in 2020 from the Government of Alberta and the Government of Canada to provide operating support for operating losses and incremental costs incurred due to the COVID-19 pandemic. \$342,912 of the funding has been recognized as revenue in 2021 (2020 - \$115,627).

Municipal Stimulus Program

Funding in the amount of \$25,000 was received in 2020 from the Government of Alberta for infrastructure funding. \$507,415 was received in 2021, with the entire amount (\$532,415) recognized in 2021 when the project was completed.

Subdivision Road Construction and Oiling

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

Education Requisition Over-Levy

Due to residential and non-residential assessment changes subsequent to the release of the 2021 tax notices, the 2021 total over-levy of education taxes was \$6,554 and will be adjusted for during the calculation of the 2022 education mill rates.



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

8. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2021</u>	<u>2020</u>
Vacation	112,896	97,071
Sick time	<u>429,724</u>	<u>438,930</u>
	<u>542,620</u>	<u>536,001</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.

9. TRUST FUNDS

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

	<u>2021</u>			<u>2020</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
Tax sale surplus trust	-	-	329	329
Reserve trust	<u>4,888</u>	<u>2,068</u>	<u>101,747</u>	<u>98,927</u>
	<u>4,888</u>	<u>2,068</u>	<u>102,076</u>	<u>99,256</u>

10. INVENTORY FOR CONSUMPTION

	<u>2021</u>	<u>2020</u>
Blades, bits and ripper teeth	116,674	93,178
Culverts and couplers	112,652	87,683
Gravel and sand	7,618,022	6,728,154
Fence posts and wire	<u>22,341</u>	<u>28,135</u>
	<u>7,869,689</u>	<u>6,937,150</u>

11. BANK INDEBTEDNESS

The Municipal District of Wainwright No. 61 has arranged \$15,000,000 in bank credit facilities bearing interest at prime rate plus 1.00%. The credit facilities are secured by the taxes levied by the Municipality. There was no balance outstanding on the credit facilities at December 31, 2021 or December 31, 2020.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

12. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2021</u>	<u>2020</u>
Tangible capital assets (Schedule 2)	558,793,261	551,719,108
Accumulated amortization (Schedule 2)	<u>(299,507,628)</u>	<u>(289,280,046)</u>
	<u>259,285,633</u>	<u>262,439,062</u>

13. ACCUMULATED SURPLUS

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

	<u>2021</u>	<u>2020</u>
Unrestricted surplus	12,502,902	10,189,839
Restricted surplus (Note 14)	43,599,129	40,336,277
Equity in tangible capital assets (Note 12)	<u>259,285,633</u>	<u>262,439,062</u>
	<u>315,387,664</u>	<u>312,965,178</u>

14. RESTRICTED SURPLUS

Restricted surplus activities changed as follows:

	<u>2021</u>			<u>2020</u>
	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>	<u>Balance</u>
General	-	-	998,438	998,438
Fire – Edgerton	153,997	103,271	330,194	279,468
Fire – Irma	165,479	324,007	695,250	853,778
Fire – Chauvin	127,628	125,339	256,087	253,798
Fire – Wainwright	272,780	427,418	335,374	490,012
Transportation	3,500,000	-	39,172,718	35,672,718
Water well	-	-	192,678	192,678
Recreation	397,877	374,874	305,887	282,884
Debt reduction	-	-	1,000,000	1,000,000
Agricultural Service Board	-	-	207,599	207,599
Development	-	-	<u>104,904</u>	<u>104,904</u>
Total restricted surplus	<u>4,617,761</u>	<u>1,354,909</u>	<u>43,599,129</u>	<u>40,336,277</u>

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

15. 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>2021</u>	<u>2020</u>
Total debt limit	40,639,130	42,154,760
Total debt	-	-
Amount of debt limit unused	<u>40,639,130</u>	<u>42,154,760</u>
Debt servicing limit	6,773,188	7,025,793
Debt servicing	-	-
Amount of debt servicing limit unused	<u>6,773,188</u>	<u>7,025,793</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.

16. SALARY AND BENEFITS DISCLOSURE

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

	2021			2020
	Salary ¹ / Contract	Benefits & Allowances ²	Total	Total
Reeve				
Bob Barss	66,764	10,664	77,428	82,462
Councillors				
Ryley Andersen	38,029	7,211	45,240	51,072
Oscar Buck	49,638	9,101	58,739	47,873
Bruce Cummins	47,231	4,816	52,047	44,700
William Lawson	47,462	8,836	56,298	65,219
Robin Leighton	7,853	722	8,575	-
Phil Valleau	41,610	1,201	42,811	36,672
Richard Waddell	5,685	1,216	6,901	-
Michael Wildeboer	5,883	1,230	7,113	-
Ted Wilkinson	41,209	5,166	46,375	55,480
Municipal Administrator				
Kelly Buchinski	214,352	33,223	247,575	241,231
Designated Officers (2)	227,975	26,301 ³	254,276	253,957

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.

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

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

17. 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*).

18. LOCAL AUTHORITIES PENSION PLAN

Employees of the Municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Municipality is required to make current service contributions to the LAPP of 9.39% (2020 – 9.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (2020 – 13.84%) on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 8.39% (2020 – 8.39%) of pensionable salary up to the year's maximum pensionable earnings and 12.84% (2020 – 12.84%) on pensionable earnings above this amount.

Total current service contributions by the Municipality to the LAPP in 2021 were \$293,768 (2020 - \$325,119). Total current service contributions by the employees of the Municipality to the LAPP in 2021 were \$265,740 (2020 - \$294,514).

At December 31, 2020, the LAPP disclosed an actuarial surplus of \$4.961 billion.

19. CONTINGENCIES

The Municipality is a member of the Genesis 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.

20. 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.



MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

21. COMPARATIVE FIGURES

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

22. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2021 AGRICULTURAL SERVICE BOARD REPORT

LEGISLATIVE GRANT STREAM SECTION

ADMINISTRATION

In 2021, the Agricultural Service Board (ASB) received grants from Alberta Agriculture and Forestry in the following amounts; \$123,907 for the Provincial ASB Grant – Legislative Stream, \$39,000 for the Provincial ASB Grant – Resource Management Stream and \$24,000 for the Rat Control Grant. The Municipal District of Wainwright (M.D.) sold approximately 415 cases of 2% liquid strychnine concentrate (LSC) in 2021. The M.D. sold all the product it was able to acquire and due to the PMRA decision to de-regulate 2% Liquid Strychnine the product is no longer registered or available to producers. The M.D. continues to operate three municipal water tankloader facilities for agriculture, shelterbelt and other approved uses. Approximate usage levels for the tankloaders in 2021 were as follows: Ribstone 31,240 gallons, Gilt Edge 628,760 gallons and Irma 1,024,456 gallons.

VEGETATION MANAGEMENT, CROP PEST MONITORING AND VERTEBRATE PEST CONTROL

2021 was the final year in the three-year rotation of our roadside spray program. We continue to address weeds such as Toadflax, Scentless Chamomile, Leafy Spurge, Tansy, Tall Buttercup, White Cockle, Baby's Breath and Canada Thistle found within M.D. boundaries. Prohibited noxious weeds Nodding Thistle, Diffuse Knapweed and Hoary Alyssum continue to be monitored and controlled where found. The Enstrom Pond Purple Loosestrife infestation (prohibited noxious) continues to be controlled with the use of a Special Use Approval through Alberta Environment and Parks Pesticide Regulatory Department. The remaining four years of this approval allows us to use more control options to successfully eradicate the infestation before it spreads any further. A second Purple Loosestrife infestation was found in Division 1 and this site was sprayed in cooperation with the landowner and this site will continue to be monitored until it is eradicated. The ASB continues to partner with Alberta Agriculture and Forestry in their pest surveillance program. Diamondback Moths, Bertha Armyworms, grasshoppers and wheat midge were all surveyed for in 2021. The ASB completed 82 random clubroot inspections. Clubroot was confirmed via soil and tissue analysis in one randomly selected field in 2021. In 2021, there were no confirmed rat infestations and staff removed 36 problem beaver that were affecting municipal infrastructure locations.

RESOURCE MANAGEMENT STREAM SECTION

MUNICIPAL PROJECTS, DEMONSTRATIONS AND EXTENSION ACTIVITIES

The focus of the grant money is to provide information and programs within three priority areas: first is to deliver, promote and manage the Environmental Farm plan; second is to deliver, promote and manage the Canadian Agriculture Partnership; third, to promote the sustainability of water, soil, air and biodiversity in the M.D. of Wainwright. The ASB newsletter called "The Municipal Agriculture Connection" continues to be a source of information for our rural ratepayers. The ASB hosted a spring webinar series as well as a virtual succession planning session.

Respectfully Submitted,

James Schwindt
Agricultural Fieldman

MUNICIPAL DISTRICT OF WAINWRIGHT NO. 61

2021 DEVELOPMENT OFFICER'S REPORT

The M.D. of Wainwright (M.D.) had a prosperous year for development in 2021, despite the continued increase of construction costs and was fortunate to harbour some industrial green energy projects. The M.D. issued 62 permits in 2021 with a total dollar value of \$66,497,620. A good portion of this total was from the battery energy storage system, power metrological tower and 22.5-megawatt solar farm which all bring diversity to the M.D.'s industrial tax base. In addition to these industrial developments there were 3 permits issued for new and expanding gravel pits, 21 new and manufactured home starts, 18 shops and garages, 5 decks, a few residential solar power panels and 13 permits were issued for the Clear Lake area which included new cottages/homes, numerous shoreline improvements, decks, parking pads and some major earth work projects.

With the Provincial Government changes the M.D. of Wainwright no longer receives the revenue from oilfield drilling permits; however; oilfield activity remained steady compared to 2020 with the M.D. issuing 14 new pipeline road crossings, notification of 7 new wells were received and numerous existing approaches, haul route and proximity permissions were issued for various reclamation and pipeline maintenance projects.

The M.D. received 18 applications for subdivision during 2021, and there was a total of 17 approvals issued.

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

The M.D. of Wainwright would like to remind ratepayers that it will be updating its Municipal Development Plan and Land Use Bylaw this year, so please stay tuned for upcoming opportunities for the public to contribute to these updates. Please remember that development permits are not only required for building, but also for the change in use of land or buildings. Clear Lake residents are reminded that any type of development, including grading of your lot and retaining walls, require development and building permits which could entail an engineered design. All shoreline modifications must be approved by Alberta Environment. If you have any questions regarding development, please contact our office at 780-842-4454. Development permit and subdivision applications can be picked up at the M.D. of Wainwright office or downloaded from our website at www.mdwainwright.ca.

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

Respectfully submitted,

Kim Christensen
Development Officer