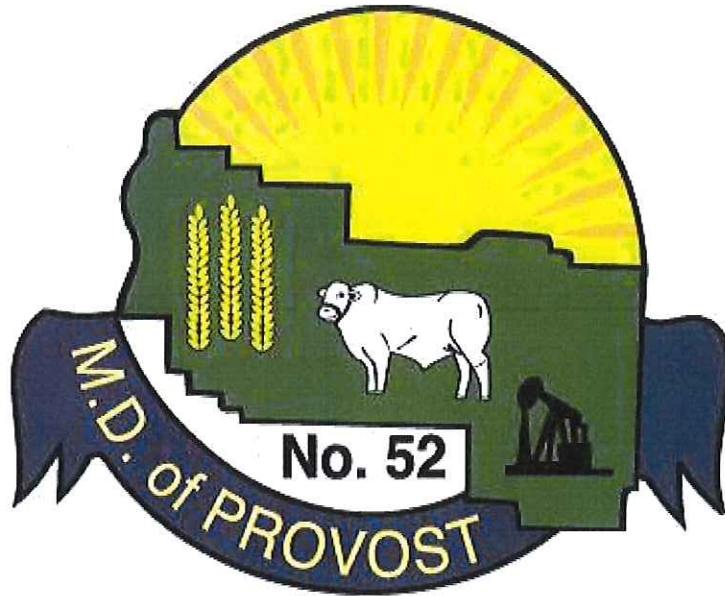


# **MD OF PROVOST NO. 52**



## **FINANCIAL STATEMENT**

**FOR THE YEAR ENDING  
DECEMBER 31, 2020**



## REEVES REPORT 2020

Our past year was a year of challenges, successes and as we have all experienced the affects of a world wide pandemic, a new reality that may be with us for a much longer time.

Our challenges have been a continued pattern of unpaid property taxes primarily from energy companies that have been facing their own challenges of increased world supplies, low prices and an inability to market their product due to under capacity of available means of transportation. Our tax shortfall has not been helped by the provincial government providing any means of enforcement to pay these taxes and has in an attempt to prop up the energy industry given tax holidays on new development.

During the year the province came out with proposals on Assessment Model Review which could have had a severe financial impact on our municipality. This review came as a result of industry complaints of municipal taxes severely impacting their ability to operate. Our position was that this was a mill rate issue not an assessment issue and that municipalities that had taken advantage of industry through excessive mill rates should be brought back to reasonable levels of taxation. Our municipality has always been fair in our treatment of industry and has been thanked by many of our industrial ratepayers for our mill rates compared to other municipalities. ( An interesting event during the year was when an oil company set out a form letter to municipalities basically demanding that mill rates be set at a flat rate throughout all these municipalities, that it would have resulted in a tax increase for the oil company in our municipality,) Our voice was heard through our MLA and that CEO Tyler Lawrason was part of a RMA appointed panel to address the issues that this review had caused municipalities and industry. We were greatly relieved when the province decided to discontinue this process as it could have meant lost revenues amounting in the millions for the MD of Provost.

On ongoing challenge we have had is been the attempt to build a new Medical Centre on AHS property and swapping back the old site to AHS for a parking lot and a new ambulance garage. After many years of attempts to reach an agreement and having reached what we believed to be an agreement AHS suddenly changed the terms and we were left with no choice but to abandon the AHS site and build on another property. With our partner the Town of Provost construction was started in mid year and will be opening early in 2021 on the old Town Arena lot.

Investment in Infrastructure continues to be our focus as Council. Our road network continues to receive the majority of our municipal budget. We continue to use Hauser Construction on our road rehabilitation projects and have a very successful relationship with this company. Weather prevented the full slate of projects being completed with about a mile left to be continued in 2021.

Other investment is made through MG 30 being used on dust controls, wash boarding at intersections and in other projects. We again used Morsky Construction for our Terrasim

(Cement) projects. \$600,000.00 was invested in these roads. Chip sealing was done by WestCan with \$1,100,000.00 being spent. Seal coating was also preformed with \$368,000.00 being spent on these projects.

We spend the winter when the weather cooperates to stock pile gravel that is hauled from the west end of the MD to a site near Cadogan so that it can be used during the year with a much shorter haul for trucking to get the product on the roads. We closely monitor the product that is being crushed and are seeing the results of a better product being placed on our roads. Gravel supplies for our MD are secured for many years to come.

Our MD continues to have investment from industry. Gibson's in particular continue to build tanks at the tank farm, have been constructing with their partner USD near the rail loading facility near Rosyth their DRU project which is scheduled to come on line mid 2021. The KXL pipeline had started construction in our MD but due to President Biden cancellation of the US component of the project and a lack of federal support in our own country, construction was stopped and this much needed project is very much in limbo as we continue forward.

Highway 608 was returned to the MD from the province and as many complaints had been received over the years about the province maintenance of this road we will endeavor to improve this road for our ratepayers.

With the Covid pandemic shutdowns many have felt the impacts. Our Administration building was shut down for a short time and access restricted, Council meetings were either cancelled or participation was virtual, many events were cancelled or were done virtually, our lakes were delayed in their openings, visitation at the Lodge was dramatically impacted, but despite the challenges the pandemic gave us we continued operations as normally as possible.

ASB has continued to innovate its operations. Reclamation on road projects headed by Brian Carter has been very successful in returning farm land back to production and ditches have rapid reestablishment of vegetation in the ditches. Gravel pits are being reclaimed and back in production. Leafy Spurge is being attacked by land & air as a helicopter spraying program is being instituted in our MD. Whole divisions are being road sprayed on a rotating basis. ASB entered into an agreement to work with Clean Farms on a trial project concerning Farm Plastics

I extend my sincere appreciation to all Staff, Administration, Council and Ratepayers of the MD of Provost for all that has been accomplished in the last year. Our MD is in an enviable position due to every ones cooperation and effort.

God Bless

  
Allan Murray, Reeve

**MUNICIPAL DISTRICT  
OF PROVOST NO. 52  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**



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## INDEPENDENT AUDITORS' REPORT

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To the Reeve and Council of the Municipal District of Provost No. 52

### *Opinion*

We have audited the accompanying consolidated financial statements of the Municipal District of Provost No. 52 (the "Municipal District"), which comprise the consolidated statement of financial position as at December 31, 2020 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Municipal District as at December 31, 2020, the results of its operations, changes in net debt, and its cash flows 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 Municipal District in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 consolidated financial statements, management is responsible for assessing the Municipal District'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 liquidate the Municipal District or to cease operations, or has no realistic alternative but to do so.

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

(continues)



*Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated 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 it 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 consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Municipal District's internal control.
- Evaluate the appropriateness of accounting policies 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 Municipal District'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 consolidated 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 Municipal District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

**METRIX GROUP LLP**

Chartered Professional Accountants

Edmonton, Alberta  
April 22, 2021



## Municipal District of Provost No. 52

4504 - 53 Avenue; P.O. Box 300; Provost, Alberta T0B 3S0  
Telephone: (780) 753-2434; 857-2434 Fax: (780) 753-6432  
Email: [mdprovost@mdprovost.ca](mailto:mdprovost@mdprovost.ca)  
Website: [www.mdprovost.ca](http://www.mdprovost.ca)

### MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Municipal District are the responsibility of management and have been approved by the Municipal District's Council. The financial statements have been prepared in conformity with Canadian public sector accounting standards established by the Canadian Institute of Chartered Accountants, using management's best estimates and judgments, where appropriate. In the opinion of management, these financial statements reflect fairly the financial position, the results of its financial activities and changes in financial position of the Municipal District within reasonable limits of materiality.

A system of internal accounting and administrative controls is maintained by management to provide reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition and that the financial records are properly maintained to provide accurate and reliable financial statements.

Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls. Council carries out this responsibility through regular meetings with management throughout the year to review significant accounting and auditing matters.

These financial statements have been audited, in accordance with Canadian generally accepted auditing standards by Metrix Group LLP, who were appointed by Council. Metrix Group LLP have full and unrestricted access to management and Council to discuss their audit and related findings. The Auditors' Report outlining the scope of their examination and their opinion on the financial statements is presented on the preceding page.

Tyler Lawrason, Chief Administrative Officer

Wendy Treher, Finance Manager

Provost, Alberta  
April 22, 2021



MUNICIPAL DISTRICT OF PROVOST NO. 52  
STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2020

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	<u>2020</u>	<u>2019</u>
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	\$ 20,476,907	\$ 6,648,013
Taxes and grants in place of taxes (Note 3)	3,126,783	1,086,074
Accounts receivable (Note 4)	632,905	668,236
Land inventory	94,717	94,717
Investments (Note 5)	<u>12,120,973</u>	<u>26,000,000</u>
	<u>36,452,285</u>	<u>34,497,040</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	2,425,839	1,321,975
Deferred revenue (Note 7)	326,475	372,910
Provision for gravel pit reclamation	<u>251,549</u>	<u>251,549</u>
	<u>3,003,863</u>	<u>1,946,434</u>
<b>NET FINANCIAL ASSETS</b>	<u>33,448,422</u>	<u>32,550,606</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 5)	146,069,256	139,002,409
Inventory for consumption (Note 8)	4,805,938	4,969,290
Prepaid expenses	<u>606,136</u>	<u>728,557</u>
	<u>151,481,330</u>	<u>144,700,256</u>
<b>ACCUMULATED SURPLUS (NOTE 9)</b>	<u>\$184,929,752</u>	<u>\$177,250,862</u>

CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF COUNCIL:


**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u> (Budget) (Note 15)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
<b>REVENUE</b>			
Net municipal property taxes <i>(Schedule 2)</i>	\$ 23,115,800	\$ 23,114,203	\$ 22,818,833
User fees and sales of goods	760,795	750,987	857,412
Interest and investment income	503,500	620,039	739,113
Penalties and costs on taxes	575,000	954,272	661,306
Government transfers <i>(Schedule 3)</i>	466,848	721,760	490,682
Other	131,000	91,950	156,602
Rentals	153,790	152,585	129,318
	<u>25,706,733</u>	<u>26,405,796</u>	<u>25,853,266</u>
<b>EXPENSES</b>			
Transportation services	7,118,272	15,268,405	13,816,971
Administration services	2,185,206	2,441,925	4,560,796
Agriculture and development services	1,353,155	1,373,632	1,264,837
Recreation and culture services	849,281	901,632	868,256
Protective services	626,580	727,480	614,744
Water and wastewater services	313,895	305,882	349,655
Waste management and disposal services	266,535	265,632	286,469
Council and other legislative services	190,100	146,997	171,906
Other	18,691	18,691	18,691
	<u>12,921,715</u>	<u>21,450,276</u>	<u>21,952,325</u>
<b>ANNUAL SURPLUS BEFORE OTHER INCOME</b>	<u>12,785,018</u>	<u>4,955,520</u>	<u>3,900,941</u>
<b>OTHER INCOME (LOSS)</b>			
Government transfers for capital <i>(Schedule 3)</i>	2,999,132	2,847,132	1,538,206
Contributed tangible capital assets	-	152,000	-
Loss on disposal of tangible capital assets	-	(275,762)	(480,529)
	<u>2,999,132</u>	<u>2,723,370</u>	<u>1,057,677</u>
<b>ANNUAL SURPLUS</b>	<u>15,784,150</u>	<u>7,678,890</u>	<u>4,958,618</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>177,250,862</u>	<u>177,250,862</u>	<u>172,292,244</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$193,035,012</u>	<u>\$184,929,752</u>	<u>\$177,250,862</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u> (Budget) (Note 15)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
<b>ANNUAL SURPLUS</b>	<u>\$ 15,784,150</u>	<u>\$ 7,678,890</u>	<u>\$ 4,958,618</u>
Acquisition of tangible capital assets	(16,604,980)	(15,276,340)	(13,638,935)
Contributed tangible capital assets	-	(152,000)	-
Proceeds on disposal of tangible capital assets	-	91,803	897,261
Amortization of tangible capital assets	-	8,145,928	7,484,581
Loss on disposal of tangible capital assets	-	275,762	480,529
	<u>(16,604,980)</u>	<u>(6,914,847)</u>	<u>(4,776,564)</u>
Net change in inventory for consumption	-	163,352	(754,941)
Net change in prepaid expenses	-	122,421	(503,314)
	-	285,773	(1,258,255)
<b>DECREASE IN NET FINANCIAL ASSETS</b>	<u>(820,830)</u>	<u>1,049,816</u>	<u>(1,076,201)</u>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>26,167,380</u>	<u>32,550,606</u>	<u>33,626,807</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>\$ 25,346,550</u>	<u>\$ 33,600,422</u>	<u>\$ 32,550,606</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>2020</u>	<u>2019</u>
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 7,678,890	\$ 4,958,618
Non-cash items included in annual surplus:		
Loss on disposal of tangible capital assets	275,762	480,529
Amortization of tangible capital assets	8,145,928	7,484,581
Provision for gravel pit reclamation	-	(24,926)
Contributed tangible capital assets	(152,000)	-
Change in non-cash working capital balances:		
Taxes and grants in place of taxes	(2,040,709)	630,662
Accounts receivables	35,331	(430,635)
Land inventory	-	25,740
Accounts payable and accrued liabilities	1,103,864	(1,321)
Prepaid expenses	122,421	(503,316)
Inventory for consumption	163,352	(754,941)
Deferred revenue	(46,435)	253,622
	<u>15,286,404</u>	<u>12,118,613</u>
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(15,276,340)	(13,638,935)
Proceeds on disposal of tangible capital assets	91,803	897,261
	<u>(15,184,537)</u>	<u>(12,741,674)</u>
<b>INVESTING ACTIVITIES</b>		
Net change in investments	<u>13,879,027</u>	<u>(4,000,000)</u>
	<u>13,879,027</u>	<u>(4,000,000)</u>
<b>INCREASE (DECREASE) IN CASH AND TEMPORARY INVESTMENTS</b>	13,980,894	(4,623,061)
<b>CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR</b>	<u>6,648,013</u>	<u>11,271,074</u>
<b>CASH AND TEMPORARY INVESTMENTS, END OF YEAR (Note 2)</b>	<u>\$ 20,628,907</u>	<u>\$ 6,648,013</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**SCHEDULE OF EQUITY IN TANGIBLE CAPITAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Schedule 1**

	<u>2020</u>	<u>2019</u>
<b>BALANCE, BEGINNING OF YEAR</b>	<b>\$139,002,409</b>	<b>\$134,225,845</b>
Purchase of tangible capital assets	15,276,340	13,638,935
Tangible capital assets received as contributions	152,000	-
Cost of tangible capital assets disposed of	(1,900,025)	(3,528,399)
Amortization of tangible capital assets	(8,145,928)	(7,484,581)
Accumulated amortization of tangible capital assets disposed of	<u>1,532,460</u>	<u>2,150,609</u>
<b>BALANCE, END OF YEAR</b>	<b><u>\$145,917,256</u></b>	<b><u>\$139,002,409</u></b>

Equity in Tangible Capital Assets is Comprised of the Following:

Tangible capital assets (Schedule 5)	<u>\$146,069,256</u>	<u>\$139,002,409</u>
	<u>\$146,069,256</u>	<u>\$139,002,409</u>



**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**SCHEDULE OF PROPERTY TAXES LEVIED**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Schedule 2**

	<u>2020</u> (Budget) (Note 15)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
<b>TAXATION</b>			
Linear property taxes	\$ 13,382,486	\$ 13,101,199	\$ 13,217,777
Real property taxes	<u>15,230,162</u>	<u>15,671,827</u>	<u>15,186,316</u>
	<u>28,612,648</u>	<u>28,773,026</u>	<u>28,404,093</u>
<b>REQUISITIONS</b>			
East Central Alberta C.S.S.	69,994	70,287	71,418
Alberta School Foundation Fund	4,885,300	4,885,007	4,804,618
Provost Seniors Foundation	541,554	541,554	539,943
Designated Industrial Property	<u>-</u>	<u>161,975</u>	<u>169,281</u>
	<u>5,496,848</u>	<u>5,658,823</u>	<u>5,585,260</u>
<b>NET MUNICIPAL TAXES</b>	<u>\$ 23,115,800</u>	<u>\$ 23,114,203</u>	<u>\$ 22,818,833</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Schedule 3**

	<u>2020</u> (Budget) (Note 15)	<u>2020</u> (Actual)	<u>2019</u> (Actual)
<b>TRANSFERS FOR OPERATING</b>			
Provincial government	\$ 393,867	\$ 644,552	\$ 422,566
Local government	<u>72,981</u>	<u>77,208</u>	<u>68,116</u>
	<u>466,848</u>	<u>721,760</u>	<u>490,682</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial government	2,151,132	1,999,132	1,538,206
Local government	<u>848,000</u>	<u>848,000</u>	<u>-</u>
	<u>2,999,132</u>	<u>2,847,132</u>	<u>1,538,206</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>\$ 3,465,980</u>	<u>\$ 3,568,892</u>	<u>\$ 2,028,888</u>

MUNICIPAL DISTRICT OF PROVOST NO. 52  
SCHEDULE OF SEGMENTED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2020

Schedule 4A

	Administration Services	Transportation Services	Agricultural Services	Recreation and Culture Services	Water and Waste Water Services	All Other	Total
<b>REVENUE</b>							
Taxation	\$ 1,157,258	\$ 7,579,294	\$ 1,169,479	\$ 670,560	\$ -	\$ 12,537,612	\$ 23,114,203
Government transfers	-	-	52,274	-	-	669,486	721,760
User fees and sales of goods	197,895	88,578	-	203,068	98,463	162,983	750,987
All other	-	-	-	-	-	1,198,807	1,198,807
Investment income	-	-	-	-	-	620,039	620,039
	<u>1,355,153</u>	<u>7,667,872</u>	<u>1,221,753</u>	<u>873,628</u>	<u>98,463</u>	<u>15,188,927</u>	<u>26,405,796</u>
<b>EXPENSES</b>							
Materials, goods, contracted and general services	474,084	3,796,299	532,780	113,818	90,146	1,109,708	6,116,836
Salaries, wages and benefits	725,071	3,252,815	690,941	93,850	147,074	305,166	5,214,917
Transfers to other governments	-	8,015	-	612,819	-	476,099	1,096,933
Repairs and maintenance	58,158	430,024	11,730	-	-	-	499,912
Utilities	34,328	97,690	-	43,331	15,843	4,660	195,852
Insurance	56,012	83,029	11,229	9,810	-	19,819	179,899
	<u>1,347,653</u>	<u>7,667,872</u>	<u>1,246,680</u>	<u>873,628</u>	<u>253,063</u>	<u>1,915,452</u>	<u>13,304,348</u>
<b>ANNUAL SURPLUS (DEFICIT) BEFORE AMORTIZATION</b>	7,500	-	(24,927)	-	(154,600)	13,273,475	13,101,448
Amortization	<u>93,436</u>	<u>7,609,097</u>	<u>127,708</u>	<u>55,448</u>	<u>52,227</u>	<u>208,012</u>	<u>8,145,928</u>
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME</b>	<u>\$ (85,936)</u>	<u>\$ (7,609,097)</u>	<u>\$ (152,635)</u>	<u>\$ (55,448)</u>	<u>\$ (206,827)</u>	<u>\$ 13,065,463</u>	<u>\$ 4,955,520</u>
Government transfers for capital	848,000	1,999,132	-	-	-	-	2,847,132
Contributed tangible capital assets	152,000	-	-	-	-	-	152,000
Loss on disposal of capital assets	-	(275,762)	-	-	-	-	(275,762)
<b>ANNUAL SURPLUS</b>	<u>\$ (152,635)</u>	<u>\$ (5,885,727)</u>	<u>\$ (152,635)</u>	<u>\$ (55,448)</u>	<u>\$ (206,827)</u>	<u>\$ 13,065,463</u>	<u>\$ 7,678,890</u>

MUNICIPAL DISTRICT OF PROVOST NO. 52  
SCHEDULE OF SEGMENTED INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2019

Schedule 4B

	Administration Services	Transportation Services	Agricultural Services	Recreation and Culture Services	Water and Waste Water Services	All Other	Total
<b>REVENUE</b>							
Taxation	\$ 1,044,971	\$ 6,761,022	\$ 1,093,087	\$ 666,026	\$ -	\$ 13,253,727	\$ 22,818,833
User fees and sales of goods	361,519	75,455	-	168,949	100,605	150,884	857,412
Government transfers	-	-	69,924	-	-	420,758	490,682
Investment income	-	-	-	-	-	739,113	739,113
All other	-	-	-	-	-	947,226	947,226
	<u>1,406,490</u>	<u>6,836,477</u>	<u>1,163,011</u>	<u>834,975</u>	<u>100,605</u>	<u>15,511,708</u>	<u>25,853,266</u>
<b>EXPENSES</b>							
Materials, goods, contracted and general services	480,369	3,232,534	499,314	126,427	152,573	3,186,009	7,677,226
Salaries, wages and benefits	785,464	3,101,700	637,252	98,939	134,881	312,597	5,070,833
Transfers to other governments	-	9,191	-	561,169	-	406,546	976,906
Repairs and maintenance	59,792	332,321	17,129	-	-	-	409,242
Utilities	29,735	93,095	-	39,427	13,104	4,175	179,536
Insurance	51,130	67,636	9,316	9,013	-	16,906	154,001
	<u>1,406,490</u>	<u>6,836,477</u>	<u>1,163,011</u>	<u>834,975</u>	<u>300,558</u>	<u>3,926,233</u>	<u>14,467,744</u>
<b>ANNUAL SURPLUS (DEFICIT) BEFORE AMORTIZATION</b>	-	-	-	-	(199,953)	11,585,475	11,385,522
Amortization	88,878	6,982,530	109,145	59,529	48,730	195,769	7,484,581
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME</b>	<u>\$ (88,878)</u>	<u>\$ (6,982,530)</u>	<u>\$ (109,145)</u>	<u>\$ (59,529)</u>	<u>\$ (248,683)</u>	<u>\$ 11,389,706</u>	<u>\$ 3,900,941</u>
Government transfers for capital	-	1,538,206	-	-	-	-	1,538,206
Contributed tangible capital assets	-	-	-	-	-	-	-
Loss on disposal of capital assets	-	(480,529)	-	-	-	-	(480,529)
<b>ANNUAL SURPLUS</b>	<u>\$ (88,878)</u>	<u>\$ (5,924,853)</u>	<u>\$ (109,145)</u>	<u>\$ (59,529)</u>	<u>\$ (248,683)</u>	<u>\$ 11,389,706</u>	<u>\$ 4,958,618</u>

MUNICIPAL DISTRICT OF PROVOST NO. 52  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2020

Schedule 5

	<u>Land</u>	<u>Buildings</u>	<u>Engineered Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>2020</u>	<u>2019</u>
<b>COST:</b>							
Balance, Beginning of Year	\$ 146,426	\$ 8,756,219	\$205,946,708	\$15,093,999	\$ 7,568,685	<b>\$237,512,037</b>	\$227,401,501
Additions	-	3,616,867	9,414,386	1,456,789	940,298	<b>15,428,340</b>	13,638,935
Contributed assets	152,000	-	-	-	-	<b>152,000</b>	-
Disposals	-	-	(1,406,759)	(6,795)	(486,471)	<b>(1,900,025)</b>	(3,528,399)
Balance, End of Year	<u>298,426</u>	<u>12,373,086</u>	<u>213,954,335</u>	<u>16,543,993</u>	<u>8,022,512</u>	<b><u>251,192,352</u></b>	<u>237,512,037</u>
<b>ACCUMULATED AMORTIZATION:</b>							
Balance, Beginning of Year	-	1,774,767	88,779,376	4,824,955	3,130,530	<b>98,509,628</b>	93,175,656
Amortization Expense	-	173,837	6,220,406	1,215,258	536,427	<b>8,145,928</b>	7,484,581
Disposals	-	-	(1,063,152)	(6,795)	(462,513)	<b>(1,532,460)</b>	(2,150,609)
Balance, End of Year	-	<u>1,948,604</u>	<u>93,936,630</u>	<u>6,033,418</u>	<u>3,204,444</u>	<b><u>105,123,096</u></b>	<u>98,509,628</u>
<b>NET BOOK VALUE, END OF YEAR</b>	<b><u>\$ 298,426</u></b>	<b><u>\$10,424,482</u></b>	<b><u>\$120,017,705</u></b>	<b><u>\$10,510,575</u></b>	<b><u>\$ 4,818,068</u></b>	<b><u>\$146,069,256</u></b>	<b><u>\$139,002,409</u></b>

The accompanying notes are an integral part of these financial statements.



**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

The Municipal District of Provost No. 52 (the "Municipal District") is a municipality in the Province of Alberta incorporated on March 1, 1943 and operates under the provisions of the *Municipal Government Act*.

The financial statements of the Municipal District are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Municipal District are as follows:

**(a) Reporting Entity**

The financial statements reflect the assets, liabilities, revenues and expenses, and changes in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Municipal District, and are therefore, accountable to the Council for the administration of their financial affairs and resources.

**(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.

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 are recognized in the financial statements as revenue in the period in which the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

**(c) Cash and Temporary Investments**

Cash and temporary investments consist of cash on deposit and term deposits with original maturities of three months or less at the date of acquisition and are recorded at cost.

**(d) Investments**

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

**(e) Land Inventory**

Land inventory is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as physical assets under their respective function. The cost of land is written off against equity in land inventory as it is sold.

(CONT'D)

MUNICIPAL DISTRICT OF PROVOST NO. 52  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(f) Provision for Gravel Pit Reclamation

Pursuant to the *Alberta Environmental Protection and Enforcement Act*, the Municipal District is required to fund the future reclamation of its gravel pits. Closure activities include the final top soil cover, landscaping and visual inspection. The requirement is being provided for based on the estimated length of time until all the gravel has been extracted.

(g) 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 revenues over expenses, provides the Change in Net Financial Assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are capitalized and are recorded at their estimated fair value upon acquisition and are also recorded as revenue. Work in progress represents assets which are not available for use and therefore are not subject to amortization. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful life as follows:

	Years
Buildings	25 - 50
Engineered structures	
Roadway system	5 - 65
Water system	45 - 75
Wastewater system	45 - 75
Machinery and equipment	3 - 40
Vehicles	10 - 40

Assets under construction are not amortized until the asset is available for productive use.

Inventory for consumption

Inventory for consumption is valued at the lower of cost or net realizable value with cost determined using the average cost method.

(h) Tax Revenue

Property tax revenue is based on assessments determined in accordance with the *Municipal Government Act*. Tax mill rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

(CONT'D)

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(h) Tax Revenue (Cont'd)**

Constructions and borrowing costs associated with local improvement projects are recovered through annual special property tax assessments during the period of the related borrowings. These levies are collectible from property owners for work performed by the Municipal District and are recognized as revenue in the year they are levied.

**(i) 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.

**(j) 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.

**(k) Pension Expenses**

Contributions for current and past service pension benefits are recorded as expenses in the year in which they become due.

**(l) Measurement uncertainty**

The preparation of the financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, and provision for gravel pit reclamation are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the financial statements.

(CONT'D)

MUNICIPAL DISTRICT OF PROVOST NO. 52  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

**(m) Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use; and is based on management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

**(n) Future Accounting Standard Pronouncements**

The following summarizes upcoming changes to *Public Sector Accounting Standards*. The Municipal District will continue to assess the impact and prepare for the adoption of these standards.

*i) Financial Statement Presentation*

PS 1201, Financial Statement Presentation, requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This standard is applicable for fiscal years beginning on or after April 1, 2022.

*ii) Foreign Currency Translation*

PS 2601, Foreign Currency Translation, requires that monetary assets and liabilities denominated in a foreign currency be adjusted to reflect the exchange rates in effect at the financial statement dates. Unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard must be adopted in conjunction with PS 2601 and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

*iii) Portfolio Investments*

PS 3041, Portfolio Investments, has removed the distinction between temporary and portfolio investments and amended to conform to PS 3405. This standard must be adopted in conjunction with PS 1201, PS 2601, and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

*iv) Financial Instruments*

PS 3450, Financial Instruments, established recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. The standard requires fair value measurement of derivative and equity instruments; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2022.

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(n) Future Accounting Standard Pronouncements (cont'd)**

v) Asset Retirement Obligations

PS 3280, *Asset Retirement Obligations*, establishes standards on how to account and report for legal obligations associated with the retirement of certain tangible capital assets including solid waste landfill sites. As a result, PS 3270, *Solid Waste Landfill Closure and Post-Closure Liability* has been withdrawn but will remain in effect until the adoption of PS 3280. This standard is applicable for fiscal years beginning on or after April 1, 2022.

vi) Revenue

PS 3400, *Revenue*, establishes standards on how to account for and report revenue differentiating between revenue arising from transactions that include performance obligations and transactions that do not. This standard is applicable for fiscal years beginning on or after April 1, 2023.

**2. CASH AND TEMPORARY INVESTMENTS**

	<u>2020</u>	<u>2019</u>
Bank accounts	\$ 10,462,177	\$ 6,648,013
Temporary investments	<u>10,014,730</u>	<u>-</u>
	<u>\$ 20,476,907</u>	<u>\$ 6,648,013</u>

Temporary investments were short-term deposits with original maturities of ninety days, beared interest at 1.25%.

**3. TAXES AND GRANTS IN PLACE OF TAXES**

	<u>2020</u>	<u>2019</u>
Current taxes and grants in place of taxes	\$ 3,577,961	\$ 3,339,977
Arrears taxes	<u>4,114,077</u>	<u>1,353,500</u>
	7,692,038	4,693,477
Less: Allowance for doubtful accounts	<u>(4,565,255)</u>	<u>(3,607,403)</u>
	<u>\$ 3,126,783</u>	<u>\$ 1,086,074</u>

A significant portion of the property taxes outstanding at December 31, 2020 relates to linear property receivable from companies in the oil and gas industry. Therefore, the Municipal District is exposed to the credit risk associated with fluctuations in that industry.

**4. ACCOUNTS RECEIVABLES**

	<u>2020</u>	<u>2019</u>
Trade and other accounts receivable	\$ 584,521	\$ 623,297
Goods and Services Tax recoverable	<u>48,384</u>	<u>44,939</u>
	<u>\$ 632,905</u>	<u>\$ 668,236</u>



MUNICIPAL DISTRICT OF PROVOST NO. 52  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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5. INVESTMENTS

	<u>2020</u>	<u>2019</u>
Guaranteed Investment Certificates	\$ <u>12,120,973</u>	\$ <u>26,000,000</u>
	\$ <u>12,120,973</u>	\$ <u>26,000,000</u>

Guaranteed Investment Certificates bearing interest at 2.75%, and maturing on February 5, 2021.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2020</u>	<u>2019</u>
Trade and other	\$ <u>2,082,001</u>	\$ 954,486
Employee benefit obligations	<u>343,838</u>	<u>367,489</u>
	\$ <u>2,425,839</u>	\$ <u>1,321,975</u>

7. DEFERRED REVENUE

Deferred revenue consists of grants received from other levels of government that have not yet been utilized. Deferred revenue is recognized as revenue in the period in which the related expenditures are incurred.

	<u>2019</u>	<u>Additions</u>	<u>Revenue Recognized</u>	<u>2020</u>
Operating ASB grant	\$ 70,150	\$ 123,907	\$ (194,057)	\$ -
Pest control officer grant	-	57,060	(57,060)	-
Prepaid lease payments	<u>42,760</u>	-	(6,952)	<u>35,808</u>
Federal Gas Tax Fund	-	126,130	(126,130)	-
Municipal Sustainability Initiative	-	1,965,006	(1,965,006)	-
Municipal Operating Support Transfer	-	228,276	(228,276)	-
Canadian Pacific Railway Company	-	50,000	(2,000)	<u>48,000</u>
Alberta Transportation	<u>260,000</u>	-	(17,333)	<u>242,667</u>
	\$ <u>372,910</u>	\$ <u>2,550,379</u>	\$ <u>(2,596,814)</u>	\$ <u>326,475</u>

8. INVENTORY FOR CONSUMPTION

	<u>2020</u>	<u>2019</u>
Gravel	\$ <u>3,747,116</u>	\$ 3,859,785
Material and supplies	<u>1,058,822</u>	<u>1,109,505</u>
	\$ <u>4,805,938</u>	\$ <u>4,969,290</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**9. ACCUMULATED SURPLUS**

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

	<u>2020</u>	<u>2019</u>
Unrestricted surplus	\$ 8,098,185	\$ 7,934,144
Restricted surplus:		
Operating reserves (Note 10)	10,796,429	11,004,064
Capital reserves (Note 10)	19,965,882	19,310,245
Equity in tangible capital assets	<u>146,069,256</u>	<u>139,002,409</u>
	<u>\$184,929,752</u>	<u>\$177,250,862</u>

**10. RESERVES**

	<u>2020</u>	<u>2019</u>
<b>OPERATING RESERVES</b>		
Recreation	\$ 4,753,549	\$ 4,764,590
Health services	-	3,014,085
Gravel pit reclamation	2,746,417	2,746,417
Roads	191,021	191,021
Administration building	2,997,491	140,000
Fire	19,999	59,999
Water and sewer	34,000	34,000
Other	48,500	48,500
Emergency management	5,000	5,000
Hillcrest Lodge	<u>452</u>	<u>452</u>
	<u>10,796,429</u>	<u>11,004,064</u>
<b>CAPITAL RESERVES</b>		
Roads	16,162,607	15,562,607
Fire	987,960	988,568
Water and sewer	815,821	785,821
Subdivision	551,768	551,768
Recreation	536,875	473,875
Administration	425,652	362,652
Agricultural services	205,883	344,138
Airport	221,579	192,579
Disaster services	30,546	30,546
Municipal planning and development	19,000	9,500
Ambulance	<u>8,191</u>	<u>8,191</u>
	<u>19,965,882</u>	<u>19,310,245</u>
<b>Total Reserves</b>	<u>\$ 30,762,311</u>	<u>\$ 30,314,309</u>

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**11. CONTINGENCIES**

The Municipal District is a member of the *Alberta Local Authorities Reciprocal Insurance Exchange* (the "Exchange"). Under the terms of membership, the Municipal District 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.

In the ordinary course of business, various claims and lawsuits are brought against the Municipal District. It is the opinion of management that the settlement of these actions will not result in any material liabilities beyond any amounts already accrued.

The Municipal District is a member of the MD #52 Waste Management Authority (the "Authority"). Under the terms of this membership, the Municipal District could become liable for its proportionate share of any environmental liabilities if the Authority does not have sufficient reserves.

**12. LOCAL AUTHORITIES PENSION PLAN**

Employees of the Municipal District participate in the *Local Authorities Pension Plan* ("LAPP"), which is one of the plans covered by the *Alberta 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 expenses in the year in which they become due.

The Municipal District is required to make current service contributions to the LAPP consisting of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan ("CPP") and 13.84% (2019 - 13.84%) on pensionable earnings above this amount. Employees of the Municipal District are required to make current service contributions of 8.39% (2019 - 8.39%) of pensionable salary up to the year's maximum pensionable salary and 12.84% (2019 - 12.84%) on pensionable salary above this amount.

Total current service contributions made by the Municipal District to the LAPP in 2020 were \$333,134 (2019 - \$287,781). Total current service contributions made by the employees of the Municipal District to the LAPP in 2020 were \$301,917 (2019 - \$260,940).

At December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.91 billion (2018 - \$3.47 billion actuarial surplus).

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**13. SALARY AND BENEFITS DISCLOSURE**

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

	<u>Salary</u>	<u>Benefits and Allowances</u>	<u>2020</u>	Total <u>2019</u>
Elected Officials:				
Division 1	\$ 12,712	\$ 5,118	\$ 17,830	\$ 19,412
Division 2	13,089	2,382	15,471	20,342
Division 3	12,685	-	12,685	19,838
Division 4	16,211	1,315	17,526	21,164
Division 5	18,329	-	18,329	22,529
Division 6	19,170	5,805	24,975	28,490
Division 7	<u>15,202</u>	<u>5,374</u>	<u>20,576</u>	<u>26,002</u>
	<u>\$ 107,398</u>	<u>\$ 19,994</u>	<u>\$ 127,392</u>	<u>\$ 157,777</u>
Designated officers (4)	<u>\$ 435,603</u>	<u>\$ 91,958</u>	<u>\$ 527,561</u>	<u>\$ 498,400</u>
Chief Administrative Officer	<u>\$ 139,672</u>	<u>\$ 25,242</u>	<u>\$ 164,914</u>	<u>\$ 155,424</u>

Executive salaries and benefit obligations have been fully funded by the Municipal District. Salary includes regular base pay, bonuses, lump sum payments, honoraria and any other direct cash remuneration.

Benefits and allowances include the 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, long and short-term disability plans, professional membership dues, and tuition.

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**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 be disclosed as follows:

	<u>2020</u>	<u>2019</u>
Total debt limit	\$ 39,608,694	\$ 38,779,899
Total debt	<u>-</u>	<u>-</u>
Amount of debt limit unused	<u>\$ 39,608,694</u>	<u>\$ 38,779,899</u>
Service on debt limit	\$ 6,601,449	\$ 6,463,317
Service on debt	<u>-</u>	<u>-</u>
Amount of service on debt limit unused	<u>\$ 6,601,449</u>	<u>\$ 6,463,317</u>

The debt limit is calculated at 1.5 times revenue of the Municipal District (as defined in *Alberta Regulation 255/00*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Municipal District. Rather, the financial statements must be interpreted as a whole.

**15. BUDGET FIGURES**

The Municipal District compiles a budget on a modified accrual basis. The budget expenses transfers to reserves and all tangible capital asset purchases rather than including amortization expense. The reconciliation below adjusts excess revenue over expenses to align with the budget process. It should not be used as a replacement for the statement of operations and accumulated surplus. Users should note that this information may not be appropriate for their purposes.

	<u>Budget 2020</u>	<u>Actual 2020</u>	<u>Actual 2019</u>
Annual surplus	\$15,784,150	\$ 7,678,890	\$ 4,958,618
Add back:			
Amortization expense	-	8,145,928	7,484,583
Proceeds on disposal of tangible capital assets	-	91,803	897,261
Deduct:			
Transfers from (to) from reserves	820,830	(448,002)	2,037,111
Capital purchases	<u>(16,604,980)</u>	<u>(15,276,340)</u>	<u>(13,638,935)</u>
Results of Operations as Budgeted	\$ <u>-</u>	\$ <u>192,279</u>	\$ <u>1,738,638</u>

The budget figures presented in these financial statements are based on the budget that was approved by Council on March 12, 2020.



**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**16. SEGMENTED DISCLOSURE**

The Municipal District provides a range of services to its ratepayers. For each reported segment, revenues 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 Information (Schedule 4A and 4B).

**17. FINANCIAL INSTRUMENTS**

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

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

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

**18. GOVERNMENT PARTNERSHIP**

The Town of Provost, the Village of Amisk, the Village of Czar, the Village of Hughenden and the Municipal District of Provost No. 52 jointly participate in the M.D. #52 Waste Management Authority ("the Authority") to maintain, control, and manage a regional landfill site and transfer stations. The proportionate share of ownership, management, and liability of the Authority held by each member is as follows:

The Town of Provost	20%
Village of Amisk	20%
Village of Czar	20%
Village of Hughenden	20%
Municipal District of Provost No. 52	20%

The parties have agreed to proportionately share costs associated with expenditures arising from the operation of the Authority. The cost sharing proportions are based on each member's population figures available from *Alberta Municipal Affairs*.

During the year, the Municipal District paid \$253,575 (2019 – \$274,853) to the Authority for annual fees. The transaction was measured at the exchange amount.

**MUNICIPAL DISTRICT OF PROVOST NO. 52**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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**19. COMPARATIVE FIGURES**

Certain comparative figures have been restated to conform to the current year's presentation.

**20. UNCERTAINTY DUE TO COVID-19**

On March 11, 2020, the World Health Organization declared a global pandemic which has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused significant disruptions to businesses, governments, and other organizations resulting in an economic slow-down and increased volatility. Governments have responded with significant monetary and fiscal interventions designed to stabilize economic conditions.

While COVID-19 has not significantly impacted the Municipal District's operations or financial condition to date, the rapidly evolving event, including health and safety conditions, economic environment and resulting government measures, creates a high level of uncertainty and risk that may have a financial impact on the Municipal District's activities, operations and financial condition in the future.

**21. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by Council and Management.

## MISSION STATEMENT AND OBJECTIVES

The Municipal District of Provost No. 52 continually strives to provide a rural environment where residents may enjoy an excellent quality of life.

### SERVICE DELIVERY OBJECTIVES

- To conserve agricultural land.
- To maintain and develop a viable Roads Transportation Network.
- To promote a diversified agricultural industry and environmentally sound natural resource development.
- To protect residents by providing effective emergency response and crime prevention services.
- To participate in regional partnerships that promote the availability of health care, education and recreation services and facilities.
- To offer resources and support voluntary efforts to provide social programs.

## 2020 TRANSFER PAYMENTS TO OTHER LOCAL GOVERNMENTS, GRANTS & REQUISITIONS FROM OPERATIONS

REQUISITION / GRANT RECIPIENT	M.D. DEPARTMENT	AMOUNT
ALBERTA SCHOOL FOUNDATION FUND	TRANSFER OF REQUISITION	4,885,007.06
BODO COMMUNITY ASSOCIATION	GRANT	2,000.00
ALBERTA GOVERNMENT	POLICING	133,305.00
EAST CENTRAL ALBERTA CATHOLIC SEPARATE SCHOOL	TRANSFER OF REQUISITION	70,287.05
EASTPARK EDUCATIONAL OPPORTUNITIES COUNCIL	GRANT	3,491.89
FAMILY & COMMUNITY SUPPORT SERVICES	TRANSFER OF REQUISITION	18,690.79
MD #52 LIBRARY BOARD	CULTURE	47,055.00
MD #52 WASTE MANAGEMENT AUTHORITY	WASTE MANAGEMENT	253,575.00
Natural Gas Co-op(Provost Co-op Loan)	OTHER: TRF	17,000.00
PARKLAND REGIONAL LIBRARY	CULTURE	18,852.75
PROVOST LIONS HANDI VAN SOCIETY	GRANT	6,500.00
PROVOST SENIOR CITIZENS HOME FOUNDATION	TRANSFER OF REQUISITION	541,554.00
ROSENHEIM HISTORICAL SOCIETY	RECREATION: PROVOST & DIST REC	2,500.00
SHORNCLIFFE PARK IMPROVEMENT ASSOCIATION	RECREATION: SHORNCLIFFE LAKE	2,915.00
CADOGAN AGRICULTURAL SOCIETY	GRANT	5,000.00
TOWN OF PROVOST	FIRE: EAST END	62,024.50
TOWN OF PROVOST	GRANT: CANADA DAY	1,000.00
TOWN OF PROVOST	OTHER GOVT: DOCTOR'S HOUSE	6,032.00
TOWN OF PROVOST	OTHER GOVT: INS - HEALTH FOUND.	1,385.29
TOWN OF PROVOST	RECREATION: PROVOST & DIST REC	285,484.24
TOWN OF PROVOST	WASTE MGMT (RECYCLING)	1,800.00
WEST RECREATION COUNCIL	RECREATION: WEST END	219,020.00
TOWN OF HARDISTY	FIRE WEST END	6,704.00
SKYLINE CHURCH HISTORIAL SOCIETY	GRANT	1,000.00
EMMANUAL LUTHERAN CHURCH	GRANT	1,000.00

6,593,183.57

ANNUAL MILL RATE COMPARISON- M.D. of PROVOST NO. 52					
<b>Residential</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
ASFF	2.3916	2.4452	2.5799	2.5337	2.5356
Municipal	3.2539	3.2323	3.3645	3.376	3.376
Uncollectibles	0.0000	0.1552	0.0796	0.2095	0.2069
Fire	0.2947	0.3088	0.1507	0.173	0.1857
Recreation	0.2813	0.2787	0.2623	0.2726	0.282
Waste Management	0.0833	0.0770	0.0746	0.0737	0.0651
FCSS	0.0071	0.0077	0.0076	0.0075	0.0074
Hillcrest	0.2101	0.2107	0.2202	0.2176	0.2154
<b>Total Residential mill rate</b>	<b>6.5220</b>	<b>6.7156</b>	<b>6.7394</b>	<b>6.8636</b>	<b>6.8741</b>
<b>Farmland</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
ASFF	2.3916	2.4452	2.5799	2.5337	2.5356
Municipal	6.5077	6.4646	6.7289	6.752	6.752
Uncollectibles	0.0000	0.1552	0.0796	0.2095	0.2069
Fire	0.2947	0.3088	0.1507	0.173	0.1857
Recreation	0.2813	0.2787	0.2623	0.2726	0.282
Waste Management	0.0833	0.0770	0.0746	0.0737	0.0651
FCSS	0.0071	0.0077	0.0076	0.0075	0.0074
Hillcrest	0.2101	0.2107	0.2202	0.2176	0.2154
<b>Total Farm mill rate</b>	<b>9.7758</b>	<b>9.9479</b>	<b>10.1038</b>	<b>10.2396</b>	<b>10.2501</b>
DI Property Req	0.0000	0.0000	0.0340	0.0786	0.0760
<b>Total DI Property (Farmland) mill rate</b>			<b>10.1378</b>	<b>10.3182</b>	<b>10.3261</b>
<b>Non Residential/Industrial</b>					
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
ASFF	3.8427	3.9240	3.9477	3.7255	3.7953
Municipal	6.5077	6.4646	6.7289	6.752	6.752
Uncollectibles	0.0000	0.1552	0.0796	0.2095	0.2069
Fire	0.2947	0.3088	0.1507	0.173	0.1857
Recreation	0.2813	0.2787	0.2623	0.2726	0.282
Waste Management	0.0833	0.0770	0.0746	0.0737	0.0651
FCSS	0.0071	0.0077	0.0076	0.0075	0.0074
Hillcrest	0.2101	0.2107	0.2202	0.2176	0.2154
Special Industrial	2.2063	2.2063	2.2063	2.2063	2.2063
<b>Total Non-residential mill rate</b>	<b>13.4332</b>	<b>13.6330</b>	<b>13.6779</b>	<b>13.6377</b>	<b>13.7161</b>
<b>Total Machinery &amp; Equip mill rate</b>	<b>9.5905</b>	<b>9.7090</b>	<b>9.7302</b>	<b>9.4851</b>	<b>9.9208</b>
DI Property Req	0.0000	0.0000	0.0340	0.0786	0.0760
<b>Total DI Property (Non-Res) mill rate</b>			<b>13.7119</b>	<b>13.7163</b>	<b>13.7921</b>
<b>Total DI Property (M&amp;E) mill rate</b>			<b>9.7642</b>	<b>9.5637</b>	<b>9.9968</b>

## **M.D. OF PROVOST NO. 52 NEWSLETTER 2021**

### **FIRE SAFETY REMINDER**

All ratepayers are reminded that fire safety starts with you – and that all burning within the M.D. must be conducted responsibly and in accordance with the M.D.'s fire control bylaw. Ratepayers are reminded that incinerators, fire pits and barbecue pits must:

- have a spark arrestor mesh screen of 13 mm or less to contain sparks over the fire at all times.
- be supervised at all times by a responsible adult person until such time that fire has been extinguished. A fire shall be deemed to include hot ashes and smoldering embers resulting from the fire.
- burn only Class "A" materials (clean wood, paper, twigs and garden chippings and garden debris) charcoal briquettes, propane or natural gas fuels.
- have a flame height which does not exceed 90 cm (3.38 feet) above the incinerator, barbecue or fire pit.

A fire permit is required for ALL outdoor fires, not classed as "small open fires" by Bylaw #2268, structure fires or the discharge of fireworks. For more information or to obtain a fire permit ratepayers are advised to visit our website at [mdprovost.ca](http://mdprovost.ca).

### **PENALTIES ON TAXES**

2021 and 2022 penalty dates are November 1, 2021 – 10% on current  
February 1, 2022 – 15% on arrears

### **GENERAL ASSESSMENT**

The 2021 Assessment and Tax Notices will be sent together around mid-June, 2021. Assessments are now updated annually based on changes to market conditions, etc. within the municipality.

## **TAX NOTICES**

Tax Notices are sent to the owner of the land that is stated on the registered title at the time the notice is prepared. A tax notice is deemed to have been received 7 days after it is sent. If your mailing address has changed, it is up to you to notify the MD office. **If you do not receive a tax notice for your property, it is your responsibility to contact the MD office.** Nonpayment of taxes will result in penalties added and eventually sale of land under the Municipal Government Act.

## **BUILDING, ELECTRICAL, GAS AND PLUMBING PERMITS**

The MD of Provost No. 52 administers the Safety Codes Act of Alberta in the disciplines of Building, Electrical, Gas and Plumbing. Superior Safety Codes Inc., an accredited agency, has been contracted to provide permit issuance and inspections pursuant to the Act. Permits may be obtained from Superior Safety Codes Inc. at 1-888-358-5545.

## **DEVELOPMENT PERMIT APPLICATION**

### **Control of Development**

**No development shall be undertaken within the municipality**, other than that designated in Section 7 of the MD's Land Use Bylaw, unless an application for it has been approved and a development permit has been issued. For the designations in Section 7 please contact the MD office.

### **Application for a Development Permit**

An application for development permit shall be made to the Development Officer in writing, and shall be accompanied by:

- (a) a site plan showing the legal description and the front, rear and side yards if any, and any provision for off-street vehicle parking, and entry and exit points to and from the site;
- (b) floor plans and elevations and sections of any proposed buildings;
- (c) any other reasonable information that the Development Officer/Municipal Planning Commission deems is necessary to render a decision on the application;
- (d) a development permit fee as established by resolution of Council.

## **UNAUTHORIZED USE OF ROAD ALLOWANCES**

The M.D. of Provost No. 52 would like to remind its residents that the title to all road allowances within the M.D., **whether presently in use as a roadway or not**, is vested in the Crown in Right of Alberta and that the M.D. has the direction, control and management of all roadways within the M.D. except provincial highways. Any unauthorized use presently being made of road allowances within the M.D. by anyone does not give the user any right to continued use or to compensation in the event that a decision is made to develop the road allowance as a roadway.

## **SNOWPLOW POLICY**

Please remember if you wish to have your lane snowplowed this winter pick up a "Custom Work" agreement at the M.D. office or from your grader operator as soon as possible. The agreements are valid for 3 years. **For those renting, both yourself and the owner are required to sign the agreement.**

If you plow your own lane, please do not leave any ridges or piles on the M.D. road as it creates a hazard to the travelling public.

The MD has the right to refuse the snowplowing and lane maintenance agreement if so deemed unfeasible after inspection of the site.

## **ROAD SIGNS**

Traffic signs are erected to maintain safety on our roads. Please notify the M.D. office immediately if you see any signs down, missing or in need of repair. We need your help to assist us in keeping an accurate record of the signs and keep them in good condition. It is illegal to erect signs of any kind on the road allowance without receiving consent from the Municipal District.

## **DON'T LITTER**

Dumping of garbage on road allowances, in road ditches and along unused road allowances is prohibited. This includes ROCKS. Help keep our M.D. clean. All loads to transfer sites and the landfill are to be tarped and secure.



## **DUST CONTROL**

To assist those wanting dust control on a municipal road used by the general public which runs past their house, it is policy to offer the application of MG-30 as a means of dust control to resident ratepayers at 25% of product cost for the initial application. The application deadline will be April 15<sup>th</sup> of each year, and late requests will not be accepted. Applications will be accepted for a minimum distance of 500 feet and up to a maximum of 1000 feet per site.

The applicant will recognize roadways are subject to seasonal weather changes, traffic volume and vehicle weight. Dust controls will be maintained as required at the discretion of the MD of Provost, which may impact the effectiveness and life expectancy of the dust suppressant. Applicants may apply for a second application of MG-30 at the same rate as the initial application (25% of product cost) to be received by July 31 of the same year. Late requests will not be accepted.

The MD guarantees that the dust control will be applied in the same year in which the application is received. The MD retains the right to refuse the application of dust control if such is deemed unfeasible after inspection of the site.

Ratepayers acknowledge and agree that the MD makes no guarantee as to the life expectancy of the material process.

## **PROCEDURE**

The applicant and Public Works staff are expected to stake distance and area applied for together at a reasonable time prior to the application taking place, such timeline to be determined by mutual agreement of the parties in question. Any variance will be signed for by the applicant.

## **MAINTENANCE**

Maintenance will be performed at the discretion of the M.D.

## **USED OIL**

Used oil can be disposed of at the Hughenden Transfer Site and the Landfill. Used oil filters and plastic oil containers can be disposed of at the Landfill or any manned Transfer Site.

## **PROVOST NEWS CIRCULATION**

It is the policy of the M.D. of Provost No. 52, under Bylaw 764, to circulate the Provost News in which the M.D. reports to all **ratepayers** who do not already subscribe.

Those wishing to receive the Provost News must contact the M.D. office. It is not necessary to contact the M.D. office if you already receive a regular subscription.

## **DUGOUTS**

Dugouts are considered as development and therefore must comply with setback regulations. As stated in the Land Use Bylaw, there is to be no development within 40 metres of the center line of any municipal road allowance. Any excavation or stockpiles within the 40 metre setback are considered non-conforming and are not permitted.

Please contact the MD office if unsure as to policy regarding development.

## **MOVING CATTLE**

Cattle Moving Signs are available at both the Provost and Hughenden Shops. The Peace Officer may also be available to help notify traffic that a move is in process. He can be reached at 753-1981.

## **A SLOW DOWN REMINDER - 30 Km/hr.**

School Zone Times (School Days Only)

8:00 am – 9:30 am

11:30 am – 1:30 pm

3:00 pm – 4:30 pm

Playground Zones (Everyday)

8:30 am to 1 hour after sunset

In rural and urban areas:

Red flashing lights on a school bus means **STOP** (this means traffic from both directions)

Amber flashing lights on a school bus means **SLOW DOWN AND BE PREPARED TO STOP**

Failure to follow this legislation can result in a fine plus demerits

The bus driver may take the license plate number and the registered owner can be charged

***FOR MORE INFO. CHECK OUT THE MD OF PROVOST'S WEBSITE AT  
[www.mdprovost.ca](http://www.mdprovost.ca)***

M.D. OF PROVOST NO. 52

BOX 300

PROVOST, AB

T0B 3S0

2019-2020 COUNCILLORS FULL NAMES & ADDRESSES (March 31, 2020)

DIVISION 1	<p> <b>LONNIE KOZLINSKI</b>                      BOX 1317                      PROVOST, AB                      T0B 3S0                 </p>	<p>                     753-6576 HOME                      753-1556 CELL  <a href="mailto:lkozlinski@mdprovost.ca">lkozlinski@mdprovost.ca</a> </p>
DIVISION 2 REEVE	<p> <b>ALLAN MURRAY</b>                      BOX 24                      HAYTER, AB                      T0B 1X0                 </p>	<p>                     753-1494 CELL                      753-6531 HOME &amp; FAX  <a href="mailto:amurray@mdprovost.ca">amurray@mdprovost.ca</a> </p>
DIVISION 3	<p> <b>RON RUSTAD</b>                      BOX 334                      PROVOST, AB                      T0B 3S0                 </p>	<p>                     753-1176 CELL                      753-4855 HOME  <a href="mailto:rrustad@mdprovost.ca">rrustad@mdprovost.ca</a> </p>
DIVISION 4	<p> <b>BARRIE TRIPP</b>                      BOX 27                      PROVOST, AB                      T0B 3S0                 </p>	<p>                     753-8769 CELL                      753-6722 HOME                      753-6727 FAX  <a href="mailto:btripp@mdprovost.ca">btripp@mdprovost.ca</a> </p>
DIVISION 5 DEPUTY REEVE	<p> <b>RICHARD CHARLTON</b>                      BOX 236                      CZAR, AB                      T0B 0Z0                 </p>	<p>                     857-2269 HOME                      209-1136 CELL  <a href="mailto:rcharlton@mdprovost.ca">rcharlton@mdprovost.ca</a> </p>
DIVISION 6	<p> <b>DARRYL MOTLEY</b>                      R.R.#1                      CZAR, AB                      T0B 0Z0                 </p>	<p>                     209-4413 CELL                      857-2131 HOME                      857-0007 FAX  <a href="mailto:dmotley@mdprovost.ca">dmotley@mdprovost.ca</a> </p>
DIVISION 7	<p> <b>DARRYL CARSON</b>                      BOX 27                      HUGHENDEN, AB                      T0B 2E0                 </p>	<p>                     856-2164 HOME  <a href="mailto:dcarson@mdprovost.ca">dcarson@mdprovost.ca</a> </p>
<p>                     Office Hours are 8:30 a.m. – 4:30 p.m.                      Telephone: 780-753-2434 or 780-857-2434 Fax: 780-753-6432                      MD of Provost E-mail: <a href="mailto:mdprovost@mdprovost.ca">mdprovost@mdprovost.ca</a>                      MD of Provost Website: <a href="http://www.mdprovost.ca">www.mdprovost.ca</a> </p>		
<p> <b>TYLER LAWRASON, ADMINISTRATOR</b> – email: <a href="mailto:tlawrason@mdprovost.ca">tlawrason@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2434                      CELL 753-0176                      HOME 857-0003                 </p>
<p> <b>LAUREN GROSKEY, DIRECTOR OF LEGISLATIVE SERVICES</b> – email: <a href="mailto:lgroskey@mdprovost.ca">lgroskey@mdprovost.ca</a> </p>		<p>OFFICE 753-2434</p>
<p> <b>WENDY TRENNERY, FINANCE OFFICER</b> email: <a href="mailto:wtrenerry@mdprovost.ca">wtrenerry@mdprovost.ca</a> </p>		<p>OFFICE 753-2434</p>
<p> <b>VANESSA HAHN, TAX &amp; PAYROLL CLERK</b> email: <a href="mailto:vhahn@mdprovost.ca">vhahn@mdprovost.ca</a> </p>		<p>OFFICE 753-2434</p>
<p> <b>BRIAN CARTER, RECLAMATION MANAGER</b> email: <a href="mailto:bcarter@mdprovost.ca">bcarter@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2168                      CELL 753-4035                 </p>
<p> <b>JESSICA ROBLEY, AG. FIELDMAN</b> email: <a href="mailto:jrobley@mdprovost.ca">jrobley@mdprovost.ca</a> </p>		<p>                     OFFICE 856-3654                      CELL 753-4382                 </p>
<p> <b>CAITLIN WOLF, AG. FIELDMAN</b> email: <a href="mailto:cwolf@mdprovost.ca">cwolf@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2168                      CELL 753-4359                 </p>
<p> <b>KENT KOZLINSKI, PEST CONTROL OFFICER</b> email: <a href="mailto:kkozlinski@mdprovost.ca">kkozlinski@mdprovost.ca</a> </p>		<p>CELL 209-1710</p>
<p> <b>JOHN DEGENSTIEN, DEVELOPMENT/UTILITIES OFFICER</b> email: <a href="mailto:jdegenstien@mdprovost.ca">jdegenstien@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2434                      CELL 753-0509                 </p>
<p> <b>BOB HAWRILIUK, ASST. DEVELOPMENT OFFICER</b> email: <a href="mailto:bhawriliuk@mdprovost.ca">bhawriliuk@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2434                      CELL 753-1865                 </p>
<p> <b>LEO TOBIAS, UTILITIES OFFICER</b> email: <a href="mailto:ltobias@mdprovost.ca">ltobias@mdprovost.ca</a> </p>		<p>                     OFFICE 753-2434                      CELL 691-0629                 </p>
<p> <b>MARILYN REINHART, ACCOUNTS COORDINATOR</b> email: <a href="mailto:mreinhardt@mdprovost.ca">mreinhardt@mdprovost.ca</a> </p>		<p>OFFICE 753-2434</p>

JULIANNA LAKEVOLD, OFFICE ASSISTANT email: <a href="mailto:jlakevold@mdprovost.ca">jlakevold@mdprovost.ca</a>	OFFICE	753-2434
DANA LAYE, INVENTORY PROCUREMENT OFFICER email: <a href="mailto:dlaye@mdprovost.ca">dlaye@mdprovost.ca</a>	OFFICE FAX	753-2168 753-2199
JULIE JAMIESON, INVENTORY PROCUREMENT OFFICER email: <a href="mailto:jjamieson@mdprovost.ca">jjamieson@mdprovost.ca</a>	OFFICE FAX	753-2168 753-2199
PUBLIC WORKS PROVOST SHOP	SHOP FAX	753-2168 753-2199
PUBLIC WORKS HUGHENDEN SHOP	SHOP FAX	856-3654 856-2200
IRVIN BETHGE, SPECIAL PROJECTS COORDINATOR email: <a href="mailto:ibethge@mdprovost.ca">ibethge@mdprovost.ca</a>	CELL	806-3553
LEN FOSSEN, OPERATIONS MANAGER email: <a href="mailto:lfossen@mdprovost.ca">lfossen@mdprovost.ca</a>	CELL	753-4423
MARTY BIRO, OPERATIONS MANAGER email: <a href="mailto:mbiro@mdprovost.ca">mbiro@mdprovost.ca</a>	CELL	306-873-7831
IAN GREEN, PEACE OFFICER email: <a href="mailto:igreen@mdprovost.ca">igreen@mdprovost.ca</a>	CELL	753-1981
ANDRE GUILBAULT, ASSESSOR email: <a href="mailto:wag-andy@telus.net">wag-andy@telus.net</a> WAINWRIGHT ASSESSMENT GROUP	OFFICE WAINWRIGHT CELL	753-2434 842-5002 806-1134