

**WAINWRIGHT REGIONAL  
WASTE TO ENERGY AUTHORITY**  
**Financial Statements**  
**Year Ended December 31, 2020**

WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY

Index to Financial Statements

Year Ended December 31, 2020

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# WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY

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Wainwright, AB

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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The financial statements of Wainwright Regional Waste to Energy Authority have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Wainwright Regional Waste to Energy Authority's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by Donald L Isaman Professional Corporation, in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).



Chairman



Secretary-Treasurer

Wainwright, Alberta  
March 25, 2021

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Wainwright Regional Waste to Energy Authority

### *Opinion*

I have audited the financial statements of Wainwright Regional Waste to Energy Authority (the authority), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, supporting schedule and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the authority as at December 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### *Basis for Opinion*

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

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of 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 authority'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 authority or to cease operations, or has no realistic alternative but to do so.

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

Independent Auditor's Report to the Members of Wainwright Regional Waste to Energy Authority  
(continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority'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 authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority 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.

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

*Donald H. Isenor*  
*Professional Corporation*

Wainwright, Alberta  
March 25, 2021

CHARTERED PROFESSIONAL ACCOUNTANT



**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**

**Statement of Financial Position**

**December 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash (Note 3)	\$ 1,913,179	\$ 491,369
Accounts receivable	59,487	65,433
Goods and Services Tax recoverable	1,532	-
Interest receivable	31,311	37,615
Short term investments (Note 4)	3,000,000	1,300,000
	<b>5,005,509</b>	<b>1,894,417</b>
<b>LONG TERM INVESTMENTS (Note 5)</b>	<b>1,000,010</b>	<b>4,000,010</b>
<b>TANGIBLE CAPITAL ASSETS (Note 6)</b>	<b>1,545,639</b>	<b>1,593,133</b>
	<b>\$ 7,551,158</b>	<b>\$ 7,487,560</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 13,537	\$ 11,885
Deferred capital contributions (Note 7)	3,912	4,966
Goods and Services Tax payable	-	2,179
Wages payable	8,646	7,093
	<b>26,095</b>	<b>26,123</b>
<b>PROVISION FOR LANDFILL CLOSURE AND POST-CLOSURE COSTS (Note 8)</b>	<b>455,649</b>	<b>411,793</b>
	<b>481,744</b>	<b>437,916</b>
<b>NET ASSETS</b>	<b>7,069,414</b>	<b>7,049,644</b>
	<b>\$ 7,551,158</b>	<b>\$ 7,487,560</b>

**APPROVED ON BEHALF OF THE BOARD**

 Director

 Director

See notes to financial statements



**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**

**Statement of Operations**

**Year Ended December 31, 2020**

	2020	2019
<b>REVENUE</b>		
Facility Operating <i>(Schedule 1)</i>	\$ 568,161	\$ 675,030
Interest income	138,188	148,165
Land rental and surface leases	2,120	1,800
Other revenue	1,084	1,537
Penalties	2,572	-
	<b>712,125</b>	<b>826,532</b>
<b>EXPENSES</b>		
Facility Operating <i>(Schedule 1)</i>	698,929	666,352
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<b>13,196</b>	<b>160,180</b>
<b>OTHER INCOME (EXPENSES)</b>		
Gain (loss) on disposal of tangible capital assets	5,520	(10,031)
Government transfers for capital	1,054	1,054
	<b>6,574</b>	<b>(8,977)</b>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 19,770</b>	<b>\$ 151,203</b>



**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**  
**Statement of Changes in Net Assets**  
**Year Ended December 31, 2020**

	General Fund	Tangible Capital Asset Fund	2020	2019
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 5,461,479	\$ 1,588,165	<b>\$ 7,049,644</b>	\$ 6,898,441
ADDITIONS DURING THE YEAR	(18,300)	18,300	-	-
PROCEEDS ON DISPOSALS	7,770	(7,770)	-	-
EXCESS OF REVENUE OVER EXPENSES	76,738	(56,968)	<b>19,770</b>	151,203
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,527,687</b>	<b>\$ 1,541,727</b>	<b>\$ 7,069,414</b>	<b>\$ 7,049,644</b>





**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**  
**Statement of Cash Flows**  
**Year Ended December 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ 19,770	\$ 151,203
Items not affecting cash:		
Amortization of tangible capital assets	63,542	61,547
(Gain) loss on disposal of tangible capital assets	(5,520)	10,031
	<b>77,792</b>	<b>222,781</b>
Changes in non-cash working capital:		
Accounts receivable	5,946	42,113
Interest receivable	6,304	493
Prepaid expenses	-	11,999
Accounts payable and accrued liabilities	1,654	(144,682)
Deferred capital contributions	(1,054)	(1,054)
Goods and Services Tax payable	(3,711)	9,737
Wages payable	1,553	2,757
Provision for landfill closure and post-closure costs	43,856	51,474
	<b>54,548</b>	<b>(27,163)</b>
Cash flow from operating activities	<b>132,340</b>	<b>195,618</b>
<b>INVESTING ACTIVITIES</b>		
Decrease (increase) in investments	1,300,000	(1)
Proceeds on disposal of tangible capital assets	7,770	57,676
Purchase of tangible capital assets	(18,300)	(230,500)
Cash flow from (used by) investing activities	<b>1,289,470</b>	<b>(172,825)</b>
<b>INCREASE IN CASH FLOW</b>	<b>1,421,810</b>	<b>22,793</b>
Cash - beginning of year	491,369	468,576
<b>CASH - END OF YEAR</b>	<b>\$ 1,913,179</b>	<b>\$ 491,369</b>

**1. PURPOSE OF THE AUTHORITY**

Wainwright Regional Waste to Energy Authority (the "authority") is a regional authority, which is established by bylaws of the Town of Wainwright, Municipal District of Wainwright No. 61, and Village of Irma.

The authority has an agreement for the operation of the Landfill Site in the MD of Wainwright No. 61.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Accrual basis of accounting

The accrual basis of accounting is followed in financial statement presentations. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipts of goods and services and/or legal obligation to pay.

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.

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.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

*(continues)*

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Financial instruments

The authority initially measures all of its financial assets and liabilities at fair value.

The authority subsequently measures all of its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include accounts receivables.

Financial liabilities measured at amortized cost include 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 deficiency 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.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates and methods:

Automotive	10%
Buildings	2%
Equipment	15%
Fencing	10%
Garbage disposal pit	50%
Recycling containers	5%
Recycling equipment	15%
Roads and pavement	4%

The authority regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

Wainwright Regional Waste to Energy Authority recognizes revenues when they are earned, specifically when all the following conditions are met:

- services are provided or products are delivered to customers
- there is clear evidence that an arrangement exists
- amounts are fixed or can be determined
- the ability to collect is reasonably assured.

*(continues)*

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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. Amortization is based on the estimated useful lives of the tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the excess of revenue over expenses in the periods in which they become known.

**3. CASH**

	2020	2019
Encompass Credit Union chequing account	\$ 1,913,179	\$ 491,369

Term deposits with a maturity date of three months or less are recorded as cash. As of December 31, 2020, no term deposits had a maturity date of three months or less.

The Board has designated \$872,214 of the above cash for landfill closure and post-closure costs.

**4. SHORT TERM INVESTMENTS**

	2020	2019
Encompass Credit Union non-redeemable term deposit	\$ -	\$ 1,300,000
Encompass Credit Union non-redeemable term deposit	3,000,000	-
	\$ 3,000,000	\$ 1,300,000

Term deposits with a maturity date of twelve months or less are recorded as short term investments. Short term investments have an effective interest rate of 2.5% (2019 - 2.45%) and a maturity date of October 29, 2021 (2019 - October 28, 2020).

The Board has designated \$3,000,000 of the above term deposit for landfill closure and post-closure costs.

**5. LONG TERM INVESTMENTS**

	2020	2019
Encompass Credit Union non-redeemable term deposit	\$ 1,000,000	\$ 1,000,000
Encompass Credit Union non-redeemable term deposit	-	3,000,000
Equity in Encompass Credit Union	10	10
	\$ 1,000,010	\$ 4,000,010

Long term investments are term deposits with maturities of more than twelve months. The effective interest rate of the investment is 3.0% (2019 - 2.5% to 3.0%) and it has a maturity date of May 24, 2023 (2019 - October 29, 2021 and May 24, 2023).

The Board has designated \$996,214 of the above term deposit for building and equipment replacement and \$3,786 of the above term deposit for landfill closure and post-closure costs.

**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**  
**Notes to Financial Statements**  
**Year Ended December 31, 2020**

**6. TANGIBLE CAPITAL ASSETS**

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Automotive	\$ 461,360	\$ 134,240	\$ 327,120	\$ 362,559
Buildings	758,351	214,257	544,094	558,452
Equipment	221,047	201,440	19,607	15,565
Fencing	139,336	139,336	-	-
Garbage disposal pit	71,665	71,665	-	-
Land	647,230	-	647,230	647,230
Recycling containers	34,765	27,177	7,588	9,327
Recycling equipment	59,024	59,024	-	-
Roads and pavement	37,699	37,699	-	-
	<b>\$ 2,430,477</b>	<b>\$ 884,838</b>	<b>\$ 1,545,639</b>	<b>\$ 1,593,133</b>

**7. DEFERRED CAPITAL CONTRIBUTIONS**

Deferred capital contributions related to tangible capital assets represents the unamortized portion of restricted contributions that were used to construct a tire bunker as well as any deferred revenue on funds not spent at year-end on the construction of the tire bunker. Recognition of these amounts as revenue is deferred to periods when the related tangible capital assets are recorded.

Changes for the year in the deferred capital contributions relating to tangible capital assets are as follows:

	Recognized as revenue	2020	2019
Government transfers	\$ 1,054	\$ 3,912	\$ 4,966

The balance of deferred capital contributions related to tangible capital assets is \$3,912 at December 31, 2020 (2019 - \$4,966).

**8. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

Alberta environment law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 70 years.

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total capacity of the site is estimated at 753,000 million cubic metres. The estimated remaining capacity of the landfill site is 664,480 (2019 - 673,000) million cubic metres. The existing landfill site is expected to reach capacity in approximately the year 2087.

The authority has designated long term investments for settling closure and post-closure liabilities.

	<b>2020</b>	<b>2019</b>
Estimated closure costs	\$ 1,742,000	\$ 1,742,000
Estimated post-closure costs	<b>2,134,000</b>	2,134,000
	<b>\$ 3,876,000</b>	\$ 3,876,000
Estimated capacity remaining	<u>88.24%</u>	<u>89.38%</u>
Portion of total liability remaining to be recognized	<b>\$ 3,420,351</b>	\$ 3,464,207
Estimated capacity used	<u>11.76%</u>	<u>10.62%</u>
Accrued liability portion	<b>\$ 455,649</b>	\$ 411,793

**9. INTERNALLY RESTRICTED SURPLUS**

	Closure / Post Closure	Building and Equipment	<b>2020</b>	<b>2019</b>
Opening balance	\$ 3,451,787	\$ 996,214	\$ 4,448,001	\$ 4,480,754
Funds set up as accrued liability	(43,856)	-	<b>(43,856)</b>	(51,474)
Funds used during the year	-	-	-	(228,849)
Proceeds on sale of equipment	-	-	-	47,570
Board approved transfer between reserves	-	-	-	-
Allocate current year surplus	12,420	-	<b>12,420</b>	200,000
	<b>\$ 3,420,351</b>	\$ 996,214	<b>\$ 4,416,565</b>	\$ 4,448,001

During the year, funds were transferred to cover the liability set up for closure and post closure costs accrued to December 31, 2020. The Board also allocated \$12,420 of surplus funds for closure and post closure costs. The total designated surplus of \$4,416,565 is held in cash, short term investments and long term investments at December 31, 2020.

**10. CONTRACTUAL OBLIGATIONS**

On March 12, 2020, the authority entered into a two year agreement in the amount of \$12,000 per year (2019 - \$12,000) with the Municipal District of Wainwright No. 61 for one of their employees to be the Operations Manager with the landfill.



## 11. FINANCIAL INSTRUMENTS

The authority is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the authority's risk exposure and concentration as of December 31, 2020.

### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The authority is exposed to credit risk in respect to accounts receivable. In order to reduce its credit risk, the authority reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performances. The authority is not materially exposed to credit risk.

### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The authority is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources.

### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk.

### Currency risk

Currency risk is the risk to the company's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The authority is not materially exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable. The authority does not use derivative instruments to reduce its exposure to foreign currency risk.

### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The authority is mainly exposed to interest rate risk through its short term and long term investments. In seeking to minimize the risks from interest rate fluctuations, the authority manages exposure through its normal operating and financing activities.

### Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The authority is not materially exposed to other price risk.

## 12. APPROVAL OF FINANCIAL STATEMENTS

The Board approved these financial statements.

**13. OTHER MATTER**

During the year, there was a global outbreak of a novel coronavirus identified as "COVID-19". On March 11, 2020, the World Health Organization declared a global pandemic. In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal and provincial government, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Society and its operations in future periods.



**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**

**Facility Operating (Schedule 1)**

**Year Ended December 31, 2020**

	2020	2019
<b>REVENUE</b>		
<b>LANDFILL</b>		
Appliances	\$ 9,629	\$ 9,050
Commercial	210,102	264,722
Cover material	23,752	20,388
DND Hauling	57,125	125,016
Private Hauler - Residential	75,246	97,311
MD of Wainwright	90,859	86,236
Town of Wainwright Construction	41,180	12,676
Town of Wainwright Residential	39,739	37,789
Village of Chauvin Residential	4,285	3,928
Village of Edgerton Residential	6,552	6,114
Village of Irma Residential	3,185	3,067
	<b>561,654</b>	<b>666,297</b>
<b>RECYCLING</b>		
Recycling initiative	6,507	8,733
	<b>568,161</b>	<b>675,030</b>
<b>EXPENSES</b>		
<b>INCINERATOR</b>		
Testing and compliance	-	8,849
	-	8,849
<b>LANDFILL</b>		
Advertising	885	320
Audit	8,195	8,347
Bank charges	1,428	2,041
Contract work	14,616	14,400
Courses	1,125	787
Freight	539	-
Fuel	31,722	31,812
Insurance	21,338	21,771
Landfill closure and post closure costs	43,856	51,474
Lease	207	634
Maintenance	165,344	101,296
Management fees - contract services	12,000	12,000
Membership	555	-
Office supplies	3,239	4,781
Supplies	7,466	3,914
Testing and compliance	62,092	79,571
Travel	539	862
Utilities	19,583	25,744
Wages and benefits	237,819	228,138
Write-offs	179	-
	<b>632,727</b>	<b>587,892</b>
<b>RECYCLING</b>		
Household roundup	-	1,172
Maintenance	2,660	5,904
Wages and benefits	-	988
	<b>2,660</b>	<b>8,064</b>

(continues)



**WAINWRIGHT REGIONAL WASTE TO ENERGY AUTHORITY**  
**Facility Operating (continued) (Schedule 1)**  
**Year Ended December 31, 2020**

	2020	2019
AMORTIZATION	63,542	61,547
	698,929	666,352
<b>(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ (130,768)</b>	<b>\$ 8,678</b>

