

**RURAL MUNICIPALITY OF ALONSA**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2021**

**RURAL MUNICIPALITY OF ALONSA**  
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**For the year ended December 31, 2021**

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**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2021**

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 3)	\$ 2,910,759	\$ 2,894,308
Amounts receivable (Note 4)	643,127	629,728
	<b>3,553,886</b>	<b>3,524,036</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	821,577	405,517
Deferred revenue (Note 2)	480,773	469,831
Landfill closure and post closure liabilities (Note 7)	95,191	94,703
	<b>1,397,541</b>	<b>970,051</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,156,345</b>	<b>2,553,985</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	2,421,865	1,956,387
Inventories (Note 5)	61,334	11,454
Prepaid expenses	14,131	11,201
Real estate properties held for sale (Note 2)	422,568	430,898
	<b>2,919,898</b>	<b>2,409,940</b>
<b>ACCUMULATED SURPLUS (Note 12)</b>	<b>\$ 5,076,243</b>	<b>\$ 4,963,925</b>
<b>COMMITMENTS (Note 13)</b>		

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF OPERATIONS**  
For the year ended December 31, 2021

	2021 Budget (Note 11)	2021 Actual	2020 Actual
<b>REVENUE</b>			
Property taxes	\$ 589,553	\$ 786,639	\$ 689,779
Grants in lieu of taxation	153,090	84,483	72,936
User fees	609,000	345,230	327,188
Permits, licences and fines	4,020	4,642	3,150
Investment income	7,000	13,389	16,247
Other revenue	52,500	373,234	153,247
Grants - Province of Manitoba	421,711	424,211	531,538
Grants - Other	185,160	253,520	182,552
Total revenue (Schedules 2, 4 and 5)	<u>2,022,034</u>	<u>2,285,348</u>	<u>1,976,637</u>
<b>EXPENSES</b>			
General government services	518,814	512,752	432,983
Protective services	228,540	252,705	185,197
Transportation services	1,215,145	983,707	963,913
Environmental health services	166,183	166,105	168,052
Public health and welfare services	14,162	14,162	14,162
Regional planning and development	61,000	42,626	39,788
Resource conservation and industrial development	66,987	82,987	82,049
Recreation and cultural services	27,700	117,986	107,327
Total expenses (Schedules 3, 4 and 5)	<u>2,298,531</u>	<u>2,173,030</u>	<u>1,993,471</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ (276,497)</u>	<u>112,318</u>	<u>(16,834)</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<u>4,963,925</u>	<u>4,980,759</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		<u>\$ 5,076,243</u>	<u>\$ 4,963,925</u>

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the year ended December 31, 2021**

	2021 Budget (Note 11)	2021 Actual	2020 Actual
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (276,497)</b>	<b>\$ 112,318</b>	<b>\$ (16,834)</b>
Acquisition of tangible capital assets	(589,000)	(740,774)	(226,826)
Amortization of tangible capital assets	105,387	105,387	105,739
Loss on sale of tangible capital assets		4,059	
Proceeds on sale of tangible capital assets		165,850	
Decrease (increase) in inventories		(49,879)	5,301
Increase in prepaid expenses		(2,930)	(515)
Decrease (increase) in properties held for sale		8,329	(385,531)
	<b>(483,613)</b>	<b>(509,958)</b>	<b>(501,832)</b>
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>\$ (760,110)</b>	<b>(397,640)</b>	<b>(518,666)</b>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>		<b>2,553,985</b>	<b>3,072,651</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>		<b>\$ 2,156,345</b>	<b>\$ 2,553,985</b>

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2021

	2021	2020
<b>OPERATING TRANSACTIONS</b>		
Annual surplus (deficit)	\$ 112,318	\$ (16,834)
Changes in non-cash items:		
Amounts receivable	(13,401)	639,926
Inventories	(49,879)	5,301
Prepaid expenses	(2,930)	(515)
Accounts payable and accrued liabilities	416,060	103,626
Land sale deposits	10,939	73,997
Landfill closure and post closure liabilities	489	1,091
Loss on sale of tangible capital assets	4,059	
Gain on sale of properties held for resale	(296,935)	(87,734)
Amortization	105,387	105,739
	<hr/>	<hr/>
Cash provided by operating transactions	286,107	824,597
	<hr/>	<hr/>
<b>CAPITAL TRANSACTIONS</b>		
Proceeds on sale of tangible capital assets	165,850	
Cash used to acquire tangible capital assets	(740,774)	(226,826)
	<hr/>	<hr/>
Cash applied to capital transactions	(574,924)	(226,826)
	<hr/>	<hr/>
<b>INVESTING TRANSACTIONS</b>		
Proceeds on sale of real estate properties	305,268	87,870
Acquisition of real estate properties		(385,667)
	<hr/>	<hr/>
Cash applied to investing transactions	305,268	(297,797)
	<hr/>	<hr/>
<b>INCREASE IN CASH AND TEMPORARY INVESTMENTS</b>	16,451	299,974
<b>CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR</b>	2,894,308	2,594,334
	<hr/>	<hr/>
<b>CASH AND TEMPORARY INVESTMENTS, END OF YEAR</b>	\$ 2,910,759	\$ 2,894,308
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**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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**1. STATUS OF THE RURAL MUNICIPALITY OF ALONSA**

The incorporated Rural Municipality of Alonsa ("the Municipality") is a municipal government that was created on January 1, 1945 as a Local Government District, and thereafter became incorporated as a Rural Municipality on January 1, 1997 pursuant to the Manitoba Municipal Act. The Municipality provides or funds municipal services such as fire, public works, planning, parks and recreation, library and other general government operations. The Municipality has several designated special purpose reserves and provides funding support for other financial entities involved in economic development and recreation.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

**Reporting Entity**

The financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the funds, agencies, local boards, and committees of the Council which are controlled by the Municipality. Control is defined as the power to govern the financial and reporting policies of another organization with the expected benefits or risk of loss to the Municipality. The controlled organizations are consolidated after adjusting their accounting policies to a basis consistent with the accounting policies of the Municipality. Inter-fund and inter-company balances and transactions have been eliminated. The Municipality has no controlled organizations.

The Municipality has no partnership agreements in place, and as such, no local agencies, boards or commissions are accounted for on a proportionate consolidation basis whereby the Municipality's pro-rata share of each of the assets, liabilities, revenues and expenses are combined on a line by line basis in the financial statements.

The taxation with respect to the operations of the school divisions are not reflected in the Municipality surplus of these financial statements.

Trust funds and their related operations administered by the Municipality are not consolidated in these financial statements. The trust funds administered by the Municipality are presented in Note 15.

**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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

**Investments**

Temporary investments are accounted for at the lower of cost and market.

Portfolio investments are accounted for at cost.

**Real Estate Properties Held for Sale**

Real estate properties held for sale are recorded at the lower of cost and net realizable value. Cost includes the amount of acquisition, legal fees, and improvements to prepare the properties for sale or servicing.

**Landfill Closure and Post Closure Liabilities**

The estimated cost to close and maintain solid waste landfill sites are based on estimated future expenses, in current dollars, adjusted for estimated inflation, and are charged to expenses as the landfill capacity is used.

**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 ordinary 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 recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor. Certain assets are disclosed at a nominal value as the determination of current fair market value was not available. The Municipality does not capitalize internal finance charges as part of the cost of its tangible capital assets.



**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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

**Tangible Capital Assets (continued)**

**General Tangible Capital Assets**

Land	Indefinite
Land improvements	10 to 30 years
Buildings and leasehold improvements	
Buildings	25 to 40 years
Leasehold improvements	Life of lease
Vehicles and equipment	
Vehicles	5 years
Machinery, equipment and furniture	10 years
Maintenance and road construction equipment	15 years
Computer hardware and software	4 years

**Infrastructure Assets**

Transportation	
Land	Indefinite
Road surface	20 to 30 years
Road grade	40 years
Bridges	25 to 50 years
Traffic lights and equipment	10 years

Certain assets which have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands that have not been purchased by the Municipality, forests, water, and other natural resources are not recognized as tangible capital assets.

**Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to the ownership or property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**Inventories**

Inventories held for sale are recorded at the lower of cost and net realizable value.

Inventories held for consumption are recorded at the lower of cost and replacement value.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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

**Revenue Recognition**

Revenues are recognized as they are earned and measurable.

Government transfers are recognized in the financial statements when the transfer is authorized and eligibility criteria are met except, when and to the extent, stipulation by the transferor gives rise to an obligation that meets the definition of a liability. Stipulations by the transferor may require that the funds only be used for providing specific services or the acquisition of tangible capital assets. For transfers with stipulation an equivalent amount of revenue is recognized as the liability is settled.

**Deferred Revenue**

Deferred revenue represents land sale deposits which have been collected, for which the land transfer has yet to be completed. These amounts will be recognized as revenue in the fiscal year the land transfer is completed.

**Measurement Uncertainty**

Estimates are used to accrue revenues and expenses in circumstances where the actual accrued revenues are unknown at the time the financial statements are prepared. Uncertainty in the determination of the amount at which an item is recognized in the financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonable possible amount, as there is whenever estimates are used.

Measurement uncertainty in these financial statements exists in the accrual of the landfill closure and post closure liabilities. The accrual of the landfill liabilities is based on estimated future cash flows discounted to the financial statement date. The estimate of the future cash flows and the closure date of the landfill are based upon the best estimates by management. The actual future cash flows and closure date may differ significantly.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2021

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**3. CASH AND TEMPORARY INVESTMENTS**

Cash and temporary investments are comprised of the following:

	2021	2020
Cash	\$ 2,023,217	\$ 1,772,143
Temporary investments	887,542	1,122,165
	<u>\$ 2,910,759</u>	<u>\$ 2,894,308</u>

Temporary investments are comprised mainly of guaranteed investment certificates and have a market value approximating cost. The Municipality has designated \$886,798 (2020 - \$1,121,420) to reserves for debt principal repayments and tangible capital asset acquisitions. See Schedule 6 – Schedule of Change in Reserve Fund Balances.

The Municipality has an authorized line of credit in the amount of \$700,000 with interest at 4.45% (2020 - 4.45%) through Amaranth Credit Union Ltd. The line of credit is secured by a general security agreement and the current year taxes.

**4. AMOUNTS RECEIVABLE**

Amounts receivable are valued at their net realized value.

	2021	2020
Taxes on roll (Schedule 11)	\$ 377,591	\$ 326,843
Organizations and individuals	41,404	50,723
Other governments	224,132	252,162
	<u>\$ 643,127</u>	<u>\$ 629,728</u>

**5. INVENTORIES**

	2021	2020
<b>Inventories for use:</b>		
Culverts	\$ 49,943	\$ 7,813
Fuel	11,391	3,641
	<u>\$ 61,334</u>	<u>\$ 11,454</u>

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2021	2020
Accounts payable	\$ 697,014	\$ 284,290
Accrued expenses	34,487	22,238
School levies	90,076	98,989
	<u>\$ 821,577</u>	<u>\$ 405,517</u>

**7. LANDFILL CLOSURE AND POST CLOSURE LIABILITIES**

**Eddystone Landfill Site**

The Municipality is currently operating a Class 3 landfill site. Legislation requires closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

	2021	2020
Estimated closure and post closure costs over the next 5 years	\$ 24,024	\$ 24,024
Discount rate	6.00 %	6.00 %
<b>Discount costs</b>	<u>19,029</u>	<u>17,952</u>
Expected year capacity will be reached	2025	2025
Percent utilized	92.00 %	90.00 %
<b>Liability based on percentage</b>	<u>\$ 17,507</u>	<u>\$ 16,157</u>

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2021

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**7. LANDFILL CLOSURE AND POST CLOSURE LIABILITIES (continued)**

**Reykjavik Landfill Site**

The Municipality is currently operating a Class 3 landfill site. Legislation requires closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports. The site is currently not operational and is being used as a waste transfer station until closure.

	2021	2020
Estimated closure and post closure costs	\$ 17,926	\$ 17,926
Discount rate	6.00 %	6.00 %
<b>Discount costs</b>	<b>13,126</b>	17,926
Expected year capacity will be reached	2018	2018
Percent utilized	100.00 %	100.00 %
<b>Liability based on percentage</b>	<b>\$ 13,126</b>	\$ 17,926
Costs incurred during the year	(4,500)	(4,800)
<b>Remaining liability</b>	<b>\$ 8,626</b>	\$ 13,126

**Alonsa Landfill Site**

The Municipality is currently operating a Class 3 landfill site. Legislation requires closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

	2021	2020
Estimated closure and post closure costs over the next 5 years	\$ 30,888	\$ 30,888
Discount rate	6.00 %	6.00 %
<b>Discount costs</b>	<b>24,466</b>	23,081
Expected year capacity will be reached	2025	2025
Percent utilized	91.49 %	89.36 %
<b>Liability based on percentage</b>	<b>\$ 22,384</b>	\$ 20,625

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2021

**7. LANDFILL CLOSURE AND POST CLOSURE LIABILITIES (continued)**

**Amaranth Landfill Site**

The Municipality is currently operating a Class 3 landfill site. Legislation requires closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

	<b>2021</b>	2020
Estimated closure and post closure costs over the next 10 years	<b>\$ 49,259</b>	\$ 49,259
Discount rate	<b>6.00 %</b>	6.00 %
<b>Discount costs</b>	<b>29,156</b>	27,506
Expected year capacity will be reached	<b>2030</b>	2030
Percent utilized	<b>83.63 %</b>	81.82 %
<b>Liability based on percentage</b>	<b>\$ 24,385</b>	\$ 22,506

**Kinosota Landfill Site**

The Municipality is currently operating a Class 3 landfill site. Legislation requires closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

	<b>2021</b>	2020
Estimated closure and post closure costs	<b>\$ 22,289</b>	\$ 22,289
Discount rate	<b>6.00 %</b>	6.00 %
<b>Discount costs</b>	<b>22,289</b>	22,289
Expected year capacity will be reached	<b>2020</b>	2020
Percent utilized	<b>100.00 %</b>	100.00 %
<b>Liability based on percentage</b>	<b>\$ 22,289</b>	\$ 22,289
<b>Total landfill closure and post closure liability</b>	<b>\$ 95,191</b>	\$ 94,703

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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**8. DEBENTURES PENDING**

<u>Authority</u>	<u>Purpose</u>	<u>Authorized</u>
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**9. RETIREMENT BENEFITS**

The majority of the employees of the Municipality are members of the Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. MEPP members will receive benefits based on 1.5% of their final average yearly Canada Pension Plan (CPP) earnings times years of service, plus 2.0% of their final average yearly non-CPP earnings times years of service. The costs of the retirement plan are not allocated to the individual entities within the related group. As a result, individual entities within the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for as a defined contribution plan in accordance with the requirements of the Chartered Professional Accountants of Canada Handbook section PS3250.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by MEPP by placing plan assets in trust and through MEPP investment policy. The pension expense is based on the contribution rate. The MEPP required that employees contribute 8.3% of basic annual earnings up to the CPP ceiling plus 9.5% of basic annual earnings in excess of the CPP ceiling, plus an additional 0.1% of earnings below and in excess of the CPP ceiling from employees that are not members of the Municipal Disability Income Plan. The employers are required to match the employee contributions to the MEPP. Actual contributions to MEPP made during the year by the Municipality on behalf of its employees amounted to \$29,076 (2020 - \$25,780) and are included in the statement of operations.

Subject to the following paragraph, any unfunded liabilities are to be funded by the participating employers. The most recent actuarial valuation as of December 31, 2020 indicated the plan was 96.7% funded on a going concern basis and has an unfunded solvency liability of \$333.3 million. The solvency position of the plan is determined by comparing the plan assets to the actuarial present value of the benefits accrued in respect of credited service up to the valuation date, calculated as if the plan were wound up on December 31, 2020.

In 2010, the Government of Manitoba enacted a regulation which permits sponsors of public sector pension plans, including MEPP, to elect permanent exemption from solvency funding requirements subject to certain conditions stated in the regulation. MEPP has elected permanent exemption from solvency requirements. As a result, solvency funding is no longer required by MEPP.

**10. FINANCIAL INSTRUMENTS**

The Municipality as part of its operations carries a number of financial instruments. It is management's opinion the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as otherwise disclosed. Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2021

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**11. BUDGET**

The financial plan is prepared on a revenue and expenditure basis. For comparative purposes, the Municipality has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these financial statements have been approved by council.

The reconciliation between the financial plan and the budget figures used in these statements is disclosed in Schedule 10 - Reconciliation of the Financial Plan to the Budget.

**12. ACCUMULATED SURPLUS**

	2021	2020
Accumulated Surplus consists of the following:		
General Operating Fund - Nominal Surplus	\$ 1,767,580	\$ 1,886,118
TCA net of related borrowings	2,421,865	1,956,387
Reserve Funds	886,798	1,121,420
Accumulated Surplus of Municipality	<u>\$ 5,076,243</u>	<u>\$ 4,963,925</u>

**13. COMMITMENTS**

The Municipality has committed to a four year operating lease with Kubota Canada Ltd. for a 2020 M7-2 Deluxe Powershift Tractor at a cost of \$2,314 per month. The lease expires in July 2024.

The minimum estimated lease payments due in the next three years are as follows:

2022	\$	27,768
2023	\$	27,768
2024	\$	16,198



**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

**14. PUBLIC SECTOR COMPENSATION DISCLOSURE**

It is a requirement of the Public Sector Compensation Disclosure Act that annual public disclosure be made of aggregate compensation paid to members of council, and of individual compensation in an amount exceeding \$75,000 annually to any member of council, officer or employee of the Municipality. For the year ended December 31, 2021:

- a) Compensation paid to members of council amounted to \$65,200 in aggregate.
- b) There were no members of council receiving compensation in excess of \$75,000 individually.

Council Members:

	<u>Compensation</u>	<u>Expenses</u>	<u>Total</u>
Colin Mailman	\$ 9,000	\$ 5,986	\$ 14,986
Terry Dayholos	9,000	2,372	11,372
Logan Dumanske	9,000	1,674	10,674
Edward Waczko	9,000	1,029	10,029
Michael Brown	9,000	2,015	11,015
Eldon Campbell	9,000	1,457	10,457
Tom Anderson	9,600	2,381	11,981
Tom Anderson	1,600	418	2,018
	<u>\$ 65,200</u>	<u>\$ 17,332</u>	<u>\$ 82,532</u>

- c) No officers or employees received compensation in excess of \$75,000:

<u>Name</u>	<u>Position</u>	<u>Amount</u>
		\$

**15. TRUST FUNDS**

The Municipality administers the following trust funds that are not consolidated in these financial statements:

<u>Balance, beginning of year</u>	<u>Excess (deficiency) of receipts over disbursements</u>	<u>Balance, end of year</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2021**

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**16. SEGMENTED INFORMATION**

The Rural Municipality of Alonsa provides a wide range of services to its residents. Segment information has been provided in Schedule 4 for the following services:

- General government services
- Protective services
- Transportation services
- Environmental health services
- Public health and welfare services
- Regional planning and development
- Resource conservation and industrial development
- Recreation and cultural services
- Water and sewer services

Revenues and expenses represent amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies of the segments are consistent with those followed in the preparation of the financial statements as described in the summary of significant accounting policies.

**17. OTHER MATTERS**

During the year, the COVID-19 pandemic impacted Canada and caused significant disruptions to the Canadian economy. As of the audit report date, the Municipality has not suffered any significant disruptions, and we are therefore unable to estimate the effect of the pandemic on the Municipality's operations. While the disruption is currently expected to be temporary, there is considerable uncertainty about the duration of the disruption. As a result, the related financial impact and duration cannot be reasonably estimated at this time.

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 1 - SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**For the year ended December 31, 2021**

	General Capital Assets					Infrastructure		Totals
	Land and Land Improvements	Building and Leasehold Improvements	Vehicles and Equipment	Computer Hardware and Software	Assets Under Construction	Roads, Streets, and Bridges		
Cost							2021	2020
Opening costs	\$ 702,155	298,883	1,723,734	21,513	30,503	12,167,533	\$ 14,944,321	\$ 14,717,495
Additions during the year	27,586		494,632	218,556		740,774		226,826
Disposals and write downs			(288,525)			(288,525)		
Closing costs	729,741	298,883	1,929,841	21,513	249,059	12,167,533	15,396,570	14,944,321
<b>Accumulated Amortization</b>								
Opening accum'd amortization	157,980	136,963	1,247,113	19,801		11,426,077	12,987,934	12,882,195
Amortization	18,896	6,570	55,613	479		23,829	105,387	105,739
Disposals and write downs						(118,616)	(118,616)	
Closing accum'd amortization	176,876	143,533	1,302,726	20,280		11,331,290	12,974,705	12,987,934
Net Book Value of Tangible Capital Assets	\$ 552,865	155,350	627,115	1,233	249,059	836,243	\$ 2,421,865	\$ 1,956,387

The Municipality has 630 km of roads that were capitalized at a nominal value of \$11,332,800.

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 2 - SCHEDULE OF REVENUES**  
**For the year ended December 31, 2021**

	2021 Actual	2020 Actual
<b>Property taxes:</b>		
Municipal taxes levied (Schedule 12)	\$ 767,766	\$ 687,100
Taxes added	18,873	2,679
	<u>786,639</u>	<u>689,779</u>
<b>Grants in lieu of taxation:</b>	<u>84,483</u>	<u>72,936</u>
<b>User fees:</b>		
Sales of service	89,660	91,721
Rentals	255,570	235,467
	<u>345,230</u>	<u>327,188</u>
<b>Permits, licences and fines:</b>		
Permits	<u>4,642</u>	<u>3,150</u>
<b>Investment income:</b>		
Cash and temporary investments	<u>13,389</u>	<u>16,247</u>
<b>Other revenue:</b>		
Gain on sale of real estate held for sale	296,935	87,734
Penalties and interest	40,419	44,056
Miscellaneous	35,880	21,457
	<u>373,234</u>	<u>153,247</u>
<b>Grants - Province of Manitoba:</b>		
Municipal operating grants	421,711	496,368
Conditional grants	2,500	35,170
	<u>424,211</u>	<u>531,538</u>
<b>Sub-total</b>	<u>\$ 2,031,828</u>	<u>\$ 1,794,085</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 2 - SCHEDULE OF REVENUES (continued)**  
**For the year ended December 31, 2021**

	<b>2021</b>	2020
	<b>Actual</b>	Actual
<b>Sub-total (Carry forward)</b>	<b>\$ 2,031,828</b>	\$ 1,794,085
<b>Grants - other:</b>		
Federal government - gas tax funding	<b>137,269</b>	67,109
Manitoba Hydro Bipole III Community Development Initiative	<b>116,251</b>	115,443
	<b>253,520</b>	182,552
<b>Total revenue</b>	<b>\$ 2,285,348</b>	\$ 1,976,637

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 3 - SCHEDULE OF EXPENSES**  
For the year ended December 31, 2021

	2021 Actual	2020 Actual
<b>General government services:</b>		
Legislative	\$ 93,165	\$ 85,280
General administrative	419,587	339,189
Other		8,514
	<u>512,752</u>	<u>432,983</u>
<b>Protective services:</b>		
Fire	197,267	108,217
Emergency measures	7,100	22,721
Other protection	48,338	54,259
	<u>252,705</u>	<u>185,197</u>
<b>Transportation services:</b>		
Road transport		
Administration and engineering	192,393	180,887
Road and street maintenance	768,951	750,258
Sidewalk and boulevard maintenance	2,080	3,740
Street lighting	16,224	29,028
Loss on sale of tangible capital assets	4,059	
	<u>983,707</u>	<u>963,913</u>
<b>Environmental health services:</b>		
Waste collection and disposal	166,105	168,052
<b>Public health and welfare services:</b>		
Social assistance	14,162	14,162
<b>Regional planning and development:</b>		
Planning and zoning	42,626	39,788
<b>Resource conservation and industrial development:</b>		
Water resources and conservation	64,487	64,549
Regional development	18,500	17,500
	<u>82,987</u>	<u>82,049</u>
<b>Sub-total</b>	<u>\$ 2,055,044</u>	<u>\$ 1,886,144</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 3 - CONSOLIDATED SCHEDULE OF EXPENSES - Continued**  
**For the year ended December 31, 2021**

	<b>2021</b>	2020
	<b>Actual</b>	Actual
<b>Sub-total (Carry forward)</b>	<b>\$ 2,055,044</b>	<b>\$ 1,886,144</b>
<b>Recreation and cultural services:</b>		
Community centres and halls	<b>98,995</b>	94,406
Swimming pools and beaches		1,523
Skating and curling rinks	<b>15,000</b>	10,000
Parks and playgrounds	<b>795</b>	525
Museums	<b>796</b>	873
Other cultural facilities	<b>2,400</b>	
	<b>117,986</b>	107,327
<b>Total expenses</b>	<b>\$ 2,173,030</b>	<b>\$ 1,993,471</b>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 4 - STATEMENT OF OPERATIONS BY PROGRAM**  
**For the year ended December 31, 2021**

	General Government*		Protective Services		Transportation Services		Environmental Health Services		Public Health and Welfare Services	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
<b>REVENUE</b>										
Property taxes	\$ 786,639	\$ 689,779								
Grants in lieu of taxation	84,483	72,936								
User fees	272,055	255,475	3,900	5,585	33,115	35,384	5,761	2,283	3,675	3,409
Grants - other	253,520	182,552								
Permits, licences and fines	4,642	3,150								
Investment income	13,389	16,247								
Other revenue	373,234	153,247								
Prov of MB - unconditional grants	421,711	496,368		35,170			2,500			
Prov of MB - conditional grants										
<b>Total revenue</b>	<b>2,209,673</b>	<b>1,869,754</b>	<b>3,900</b>	<b>40,755</b>	<b>33,115</b>	<b>35,384</b>	<b>8,261</b>	<b>2,283</b>	<b>3,675</b>	<b>3,409</b>
<b>EXPENSES</b>										
Personnel services	265,806	208,838	74,524	19,398	192,395	180,887	83,003	81,425	14,162	14,162
Contract services	149,511	79,010	40,301	77,020	2,079	16,696				
Utilities			22,531	30,110						
Maintenance, materials and supplies	89,973	90,754	78,883	42,633	721,587	698,515	62,219	66,235		
Grants and contributions	2,201	2,131	5,105							
Amortization	2,377	2,571	18,540	14,961	63,587	67,815	20,883	20,392		
Other	2,884	49,679	12,821	1,075	4,059					
<b>Total expenses</b>	<b>512,752</b>	<b>432,983</b>	<b>252,705</b>	<b>185,197</b>	<b>983,707</b>	<b>963,913</b>	<b>166,105</b>	<b>168,052</b>	<b>14,162</b>	<b>14,162</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,696,921</b>	<b>\$ 1,436,771</b>	<b>(248,805)</b>	<b>(144,442)</b>	<b>(950,592)</b>	<b>(928,529)</b>	<b>(157,844)</b>	<b>(165,769)</b>	<b>(10,487)</b>	<b>(10,753)</b>

\* The general government category includes revenue and expenses that cannot be attributed to a particular sector.



**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 4 - STATEMENT OF OPERATIONS BY PROGRAM**  
**For the year ended December 31, 2021**

	Regional Planning and Development		Resource Conservation and Industrial Dev		Recreation and Cultural Services		Water and Sewer Services		Total	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
<b>REVENUE</b>										
Property taxes									\$ 786,639	\$ 689,779
Grants in lieu of taxation									84,483	72,936
User fees			26,724	25,052					345,230	327,188
Grants - other									253,520	182,552
Permits, licences and fines									4,642	3,150
Investment income									13,389	16,247
Other revenue									373,234	153,247
Prov of MB - unconditional grants									421,711	496,368
Prov of MB - conditional grants									2,500	35,170
<b>Total revenue</b>			<b>26,724</b>	<b>25,052</b>					<b>2,285,348</b>	<b>1,976,637</b>
<b>EXPENSES</b>										
Personnel services	42,626	39,788							658,354	530,336
Contract services									206,053	186,888
Utilities									22,531	30,110
Maintenance, materials and supplies					228	2,921			971,390	918,558
Grants and contributions			18,500	17,500	117,758	104,406			189,551	171,086
Amortization			64,487	64,549					105,387	105,739
Other									19,764	50,754
<b>Total expenses</b>	<b>42,626</b>	<b>39,788</b>	<b>82,987</b>	<b>82,049</b>	<b>117,986</b>	<b>107,327</b>			<b>2,173,030</b>	<b>1,993,471</b>
<b>Surplus (Deficit)</b>	<b>(42,626)</b>	<b>(39,788)</b>	<b>(82,987)</b>	<b>(82,049)</b>	<b>(91,262)</b>	<b>(82,275)</b>			<b>\$ 112,318</b>	<b>\$ (16,834)</b>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 5 - DETAILS AND RECONCILIATION TO CORE GOVERNMENT RESULTS**  
For the year ended December 31, 2021

	Core Government		Controlled Entities		Government Partnerships		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
<b>REVENUE</b>								
Property taxes	\$ 786,639	\$ 689,779					\$ 786,639	\$ 689,779
Grants in lieu of taxation	84,483	72,936					84,483	72,936
User fees	345,230	327,188					345,230	327,188
Grants - other	253,520	182,552					253,520	182,552
Permits, licences and fines	4,642	3,150					4,642	3,150
Investment income	13,389	16,247					13,389	16,247
Other revenue	373,234	153,247					373,234	153,247
Prov of MB - unconditional grants	421,711	496,368					421,711	496,368
Prov of MB - conditional grants	2,500	35,170					2,500	35,170
<b>Total revenue</b>	<b>2,285,348</b>	<b>1,976,637</b>					<b>2,285,348</b>	<b>1,976,637</b>
<b>EXPENSES</b>								
Personnel services	658,354	530,336					658,354	530,336
Contract services	206,053	186,888					206,053	186,888
Utilities	22,531	30,110					22,531	30,110
Maintenance, materials and supplies	971,390	918,558					971,390	918,558
Grants and contributions	189,551	171,086					189,551	171,086
Amortization	105,387	105,739					105,387	105,739
Other	19,764	50,754					19,764	50,754
<b>Total expenses</b>	<b>2,173,030</b>	<b>1,993,471</b>					<b>2,173,030</b>	<b>1,993,471</b>
<b>Surplus (Deficit)</b>	<b>\$ 112,318</b>	<b>\$ (16,834)</b>					<b>\$ 112,318</b>	<b>\$ (16,834)</b>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
For the year ended December 31, 2021

	2021				
	LUD of Alonosa Reserve	Gas Tax Reserve	Lagoon Reserve	Landfill Reserve	Sub Total
<b>REVENUE</b>					
Investment income	88	2,372	290	573	\$ 3,323
Other income					
Total revenue	88	2,372	290	573	3,323
<b>EXPENSES</b>					
Investment charges					
Other expenses					
Total expenses					
<b>NET REVENUES</b>	88	2,372	290	573	3,323
<b>TRANSFERS</b>					
Debt repayment					
Transfers from operating fund				2,000	140,769
Transfers to operating fund	500	137,269	1,000	(8,556)	(148,556)
Transfers from utility fund		(140,000)			
Transfers to utility fund					
Acquisition of tangible capital assets					
<b>CHANGE IN RESERVE FUND BALANCES</b>	588	(359)	1,290	(5,983)	(4,464)
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	10,947	225,788	36,113	71,388	344,236
<b>FUND SURPLUS, END OF YEAR</b>	\$ 11,535	225,429	37,403	65,405	\$ 339,772

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
**For the year ended December 31, 2021**

	2021				2020	
	General Reserve	Equipment Replacement Reserve	Fire Equipment Reserve	LUD of Amaranth Reserve	Total	Total
<b>REVENUE</b>						
Investment income	\$ 3,889	1,614	686	59	\$ 9,571	\$ 9,851
Other income						
Total revenue	<u>3,889</u>	<u>1,614</u>	<u>686</u>	<u>59</u>	<u>9,571</u>	<u>9,851</u>
<b>EXPENSES</b>						
Investment charges						
Other expenses						
Total expenses						
<b>NET REVENUES</b>	3,889	1,614	686	59	9,571	9,851
<b>TRANSFERS</b>						
Debt repayment						
Transfers from operating fund	30,000	100,000	20,000	2,500	293,269	193,297
Transfers to operating fund	(294,635)	(30,000)	(64,271)		(537,462)	(184,112)
Transfers from utility fund						
Transfers to utility fund						
Acquisition of tangible capital assets						
<b>CHANGE IN RESERVE FUND BALANCES</b>	(260,746)	71,614	(43,585)	2,559	(234,622)	19,036
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	484,188	200,991	84,665	7,340	1,121,420	1,102,384
<b>FUND SURPLUS, END OF YEAR</b>	<u>\$ 223,442</u>	<u>272,605</u>	<u>41,080</u>	<u>9,899</u>	<u>\$ 886,798</u>	<u>\$ 1,121,420</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 7 - SCHEDULE OF L.U.D. OPERATIONS - Amaranth**  
**For the year ended December 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
<b>REVENUE</b>			
Taxation	\$ 25,640	\$ 25,640	\$ 23,080
Other revenue	1,000	7,500	
Total revenue	<u>26,640</u>	<u>33,140</u>	23,080
<b>EXPENSES</b>			
General government			
Indemnities	3,600	3,600	3,600
Transportation services			
Road and street maintenance	7,500	4,386	2,040
Street lighting	2,500		
Other	1,500		
Environmental health			
Waste collection and disposal	1,500	300	
Regional planning and development			
Other	17,500	18,500	17,500
Total expenses	<u>34,100</u>	<u>26,786</u>	23,140
<b>NET REVENUES (DEFICIT)</b>	<b>(7,460)</b>	<b>6,354</b>	<b>(60)</b>
<b>TRANSFERS</b>			
Transfers from (to) L.U.D. reserves	500	(2,500)	(1,500)
<b>CHANGES IN L.U.D. BALANCES</b>	<u>\$ (6,960)</u>	3,854	(1,560)
<b>UNEXPENDED BALANCE, BEGINNING OF YEAR</b>		<u>6,960</u>	8,520
<b>UNEXPENDED BALANCE, END OF YEAR</b>		<u>\$ 10,814</u>	<u>\$ 6,960</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 7 - SCHEDULE OF L.U.D. OPERATIONS - Alonsa**  
**For the year ended December 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
<b>REVENUE</b>			
Taxation	\$ 10,408	\$ 10,408	\$ 8,602
Other revenue	1,000	5,500	
Total revenue	<u>11,408</u>	<u>15,908</u>	8,602
<b>EXPENSES</b>			
General government			
Indemnities	3,060	3,060	3,060
Transportation services			
Road and street maintenance	3,860	2,075	2,083
Sidewalk and boulevard maintenance	3,800	2,080	3,740
Street lighting	2,000	117	200
Other	300	100	11
Regional planning and development			
Recreation and cultural services			
Parks and playgrounds	200	228	214
Total expenses	<u>13,220</u>	<u>7,660</u>	9,308
<b>NET REVENUES (DEFICIT)</b>	<b>(1,812)</b>	<b>8,248</b>	<b>(706)</b>
<b>TRANSFERS</b>			
Transfers from (to) L.U.D. reserves	500	(500)	(500)
<b>CHANGES IN L.U.D. BALANCES</b>	<b>\$ (1,312)</b>	<b>7,748</b>	<b>(1,206)</b>
<b>UNEXPENDED BALANCE, BEGINNING OF YEAR</b>		<b>1,312</b>	<b>2,518</b>
<b>UNEXPENDED BALANCE, END OF YEAR</b>		<b>\$ 9,060</b>	<b>\$ 1,312</b>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 8 - SCHEDULE OF FINANCIAL POSITION FOR UTILITY**  
**For the year ended December 31, 2021**

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	2021	2020
<b>FINANCIAL ASSETS</b>	<b>\$</b>	<b>\$</b>
	<hr/>	<hr/>
<b>LIABILITIES</b>		
	<hr/>	<hr/>
<b>NON-FINANCIAL ASSETS</b>		
	<hr/>	<hr/>
<b>FUND SURPLUS</b>	<b>\$</b>	<b>\$</b>
	<hr/> <hr/>	<hr/> <hr/>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 9 - SCHEDULE OF UTILITY OPERATIONS -**  
**For the year ended December 31, 2021**

	Budget	2021	2020
REVENUE	\$	\$	\$
EXPENSES			
NET OPERATING SURPLUS			
TRANSFERS			
CHANGE IN UTILITY FUND BALANCE	\$		
FUND SURPLUS, BEGINNING OF YEAR			
FUND SURPLUS, END OF YEAR		\$	\$



**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 10 - RECONCILIATION OF THE FINANCIAL PLAN TO THE BUDGET**  
**For the year ended December 31, 2021**

	Financial Plan General	Amortization (TCA)	Transfers	LUD(s)	PSAB Budget
<b>REVENUE</b>					
Property taxes	553,505			36,048	589,553
Grants in lieu of taxation	153,090				153,090
User fees	609,000				609,000
Grants - Province of Manitoba	421,711				421,711
Grants - other	185,160				185,160
Permits, licences and fines	4,020				4,020
Investment income	7,000				7,000
Other revenue	50,500			2,000	52,500
Water and sewer					
Transfers from accumulated surplus	385,000		(385,000)		
Transfers from reserves			(1,000)	1,000	
Total revenue	<u>2,368,986</u>		<u>(386,000)</u>	<u>39,048</u>	<u>2,022,034</u>
<b>EXPENSES</b>					
General government services	503,719	2,377	6,058	6,660	518,814
Protective services	210,000	18,540			228,540
Transportation services	1,130,400	63,585		21,160	1,215,145
Environmental health services	143,500	20,883		1,800	166,183
Public health and welfare services	14,162				14,162
Regional planning and development	43,500			17,500	61,000
Resource cons and industrial dev	66,987				66,987
Recreation and cultural services	27,500			200	27,700
Water and sewer services					
Fiscal services:					
Transfer to capital					
Debt charges					
Short term interest					
Transfer to reserves	223,160		(223,160)		
Allowance for tax assets	6,058		(6,058)		
Total expenses	<u>2,368,986</u>	<u>105,385</u>	<u>(223,160)</u>	<u>47,320</u>	<u>2,298,531</u>
<b>Surplus (Deficit)</b>		<u>(105,385)</u>	<u>(162,840)</u>	<u>(8,272)</u>	<u>(276,497)</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 11 - ANALYSIS OF TAXES ON ROLL**  
**For the year ended December 31, 2021**

	2021	2020
<b>Balance, beginning of year</b>	<b>\$ 326,843</b>	<b>\$ 786,908</b>
<b>Add:</b>		
Tax levy (Schedule 12)	1,517,098	1,437,111
Taxes added	18,873	2,679
Penalties or interest	40,419	44,056
Other accounts added		240
<b>Sub-total</b>	<b>1,576,390</b>	<b>1,484,086</b>
<b>Deduct:</b>		
Cash collections - current	1,224,122	1,115,667
Cash collections - arrears	190,804	256,464
Writeoffs	2,884	41,166
Title value of tax titles acquired		385,667
E.P.T.C. - cash advance	107,832	145,187
<b>Sub-total</b>	<b>1,525,642</b>	<b>1,944,151</b>
<b>Balance, end of year</b>	<b>\$ 377,591</b>	<b>\$ 326,843</b>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 12 - ANALYSIS OF TAX LEVY**  
**For the year ended December 31, 2021**

	<u>2021</u>			<u>2020</u>
	<u>Assessment</u>	<u>Mill Rate</u>	<u>Levy</u>	<u>Levy</u>
Other governments (L.U.D.):				
LUD of Amaranth	1,585,250	11.490	\$ 18,215	\$ 16,339
LUD of Alonsa	1,096,430	7.650	8,388	7,040
Sub-Total - L.U.D			<u>26,603</u>	<u>23,379</u>
Reserves:				
General	51,355,080	0.540	27,732	5,130
Machinery	51,355,080	1.790	91,926	28,728
Fire Equipment	51,355,080	0.360	18,488	51,813
Lagoon	51,355,080	0.030	1,541	1,539
Landfill	51,355,080	0.037	1,900	2,052
Sub-Total - Reserves			<u>141,587</u>	<u>89,262</u>
General Municipal - Rural Area	48,673,400	7.860	<u>382,573</u>	<u>321,122</u>
- At Large	51,355,080	3.100	<u>159,201</u>	<u>192,889</u>
Special levies:				
Westlake Watershed District	22,907,810	2.280	52,230	54,770
Whitemud Watershed District	5,610,670	0.800	4,489	4,584
Inter-Mountain Watershed District	202,400	5.350	1,083	1,094
Sub-Total - Special levies			<u>57,802</u>	<u>60,448</u>
<b>Total municipal taxes (Schedule 2)</b>			<u>767,766</u>	<u>687,100</u>
Education support levy	1,360,270	8.809	<u>11,982</u>	<u>12,355</u>
Special levy:				
Turtle River SD	50,336,310	14.520	730,883	731,092
Frontier SD	496,900	13.014	6,467	6,564
Sub-Total - Special levies			<u>737,350</u>	<u>737,656</u>
<b>Total education taxes</b>			<u>749,332</u>	<u>750,011</u>
<b>Total tax levy (Schedule 11)</b>			<u>\$ 1,517,098</u>	<u>\$ 1,437,111</u>

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 13 - SCHEDULE OF GENERAL OPERATING FUND EXPENSES**  
For the year ended December 31, 2021

	2021	2020
<b>General government services:</b>		
Legislative	\$ 93,165	\$ 85,280
General administrative	419,587	339,189
Other		8,514
	512,752	432,983
<b>Protective services:</b>		
Fire	197,267	108,217
Emergency Measures	7,100	22,721
Other	48,338	54,259
	252,705	185,197
<b>Transportation services:</b>		
Road transport		
Administration and engineering	192,393	180,887
Road and street maintenance	768,951	750,258
Sidewalk and boulevard maintenance	2,080	3,740
Street lighting	16,224	29,028
Loss on sale of tangible capital assets	4,059	
	983,707	963,913
<b>Environmental health services:</b>		
Waste collection and disposal	170,605	168,052
<b>Public health and welfare services:</b>		
Social assistance	14,162	14,162
<b>Regional planning and development:</b>		
Planning and zoning	42,626	39,788
<b>Resource conservation and industrial development:</b>		
Water resources and conservation	64,487	64,549
Regional development	18,500	17,500
	82,987	82,049
<b>Recreation and cultural services:</b>		
Community centres and halls	98,995	94,406
Swimming pools and beaches		1,523
Skating and curling rinks	15,000	10,000
Parks and playgrounds	795	525
Museums	796	873
Other cultural facilities	2,400	
	117,986	107,327
<b>Total expenses</b>	\$ 2,177,530	\$ 1,993,471

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 14 - RECONCILIATION OF ANNUAL SURPLUS**  
**For the year ended December 31, 2021**

	2021	2020
	General	Total
<b>MUNICIPAL SURPLUS UNDER THE MUNICIPAL ACT</b>	<b>\$ 251,860</b>	<b>\$ 203,809</b>
<b>Adjustments for reporting under public sector accounting standards</b>		
Eliminate expense - transfers to reserves	293,269	193,297
Eliminate revenue - transfers from reserves	(537,462)	(184,112)
Increase revenue - reserve funds interest	9,571	9,851
Increase (decrease) revenue - net surplus (deficit) of LUD(s)	14,602	(766)
Eliminate revenue - transfer from nominal surplus	(385,000)	(360,000)
Increase expense - amortization of tangible capital assets	(105,387)	(105,739)
Increase (decrease) revenue - gain (loss) on sale of tangible capital assets	(4,059)	(4,059)
Eliminate revenue - proceeds on sale of tangible capital assets	(165,850)	(165,850)
Eliminate expense - acquisitions of tangible capital assets	740,774	740,774
<b>NET SURPLUS (DEFICIT) PER STATEMENT OF OPERATIONS</b>	<b>\$ 112,318</b>	<b>\$ (16,834)</b>