

**RURAL MUNICIPALITY OF ALONSA**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

COPY

**RURAL MUNICIPALITY OF ALONSA**  
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**For the year ended December 31, 2022**

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## STATEMENT OF RESPONSIBILITY

To the Ratepayers of the Rural Municipality of Alonsa:

The Municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the financial statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management are required.

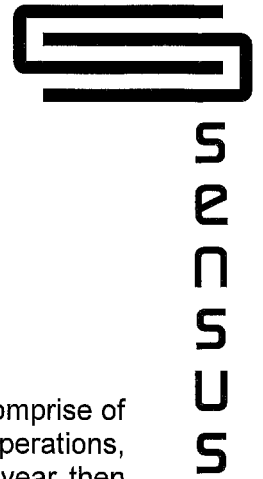
In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting, budget, and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the Municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfills these responsibilities by reviewing the financial information prepared by administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Sensus Chartered Professional Accountants Ltd., an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

*Original signed by Tom Anderson.*

Tom Anderson  
Reeve



## INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of:  
Rural Municipality of Alonsa  
Alonsa, Manitoba

### Opinion

We have audited the financial statements of the Rural Municipality of Alonsa, which comprise of the statement of financial position as at December 31, 2022 and the statement of operations, statement of changes in net financial assets, and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Alonsa as at December 31, 2022, and the results of its operations 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 Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the Rural Municipality of Alonsa in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Rural Municipality of Alonsa'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 Rural Municipality of Alonsa or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Rural Municipality of Alonsa's financial reporting process.

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

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Sensus Chartered Professional Accountants Ltd.

Understanding your Business

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

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

Brandon, Manitoba  
February 28, 2024


  
 Chartered Professional Accountants Ltd.

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2022**

|  | 2022                | 2021                |
|--|---------------------|---------------------|
| <b>FINANCIAL ASSETS</b>                                |                     |                     |
| Cash and temporary investments (Note 3)                | \$ 2,300,831        | \$ 2,910,760        |
| Amounts receivable (Note 4)                            | 764,465             | 643,128             |
|  | <u>3,065,296</u>    | <u>3,553,888</u>    |
| <b>LIABILITIES</b>                                     |                     |                     |
| Accounts payable and accrued liabilities (Note 6)      | 559,476             | 821,577             |
| Deferred revenue (Note 2)                              | 522,063             | 480,773             |
| Landfill closure and post closure liabilities (Note 7) | 100,565             | 95,191              |
| Obligations under capital lease (Note 14)              | 329,455             |                     |
|  | <u>1,511,559</u>    | <u>1,397,541</u>    |
| <b>NET FINANCIAL ASSETS</b>                            | <u>1,553,737</u>    | <u>2,156,347</u>    |
| <b>NON-FINANCIAL ASSETS</b>                            |                     |                     |
| Tangible capital assets (Schedule 1)                   | 2,969,275           | 2,421,866           |
| Inventories (Note 5)                                   | 124,491             | 61,335              |
| Prepaid expenses                                       | 14,132              | 14,132              |
| Real estate properties held for sale (Note 2)          | 420,494             | 422,568             |
|  | <u>3,528,392</u>    | <u>2,919,901</u>    |
| <b>ACCUMULATED SURPLUS (Note 12)</b>                   | <u>\$ 5,082,129</u> | <u>\$ 5,076,248</u> |
| <b>COMMITMENTS (Note 13)</b>                           |                     |                     |

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF OPERATIONS**  
For the year ended December 31, 2022

|  | 2022<br>Budget<br>(Note 11) | 2022<br>Actual      | 2021<br>Actual |
|--|-----------------------------|---------------------|----------------|
| <b>REVENUE</b>                                   |                             |                     |                |
| Property taxes                                   | \$ 669,078                  | \$ 851,100          | \$ 786,639     |
| Grants in lieu of taxation                       | 154,916                     | 88,085              | 84,483         |
| User fees  | 833,940                     | 325,861             | 345,230        |
| Permits, licences and fines                      | 4,520                       | 1,500               | 4,642          |
| Investment income                                | 5,000                       | 21,615              | 13,389         |
| Other revenue                                    | 70,000                      | 314,732             | 373,239        |
| Grants - Province of Manitoba                    | 421,711                     | 571,262             | 424,211        |
| Grants - Other                                   | 190,160                     | 192,774             | 253,520        |
| Total revenue (Schedules 2, 4 and 5)             | <b>2,349,325</b>            | <b>2,366,929</b>    | 2,285,353      |
| <b>EXPENSES</b>                                  |                             |                     |                |
| General government services                      | 514,103                     | 515,409             | 512,752        |
| Protective services                              | 207,158                     | 304,383             | 252,705        |
| Transportation services                          | 1,427,746                   | 1,177,538           | 983,707        |
| Environmental health services                    | 189,433                     | 184,774             | 166,105        |
| Public health and welfare services               | 14,162                      | 14,162              | 14,162         |
| Regional planning and development                | 46,500                      | 40,749              | 42,626         |
| Resource conservation and industrial development | 151,725                     | 117,225             | 82,987         |
| Recreation and cultural services                 | 27,450                      | 6,808               | 117,986        |
| Total expenses (Schedules 3, 4 and 5)            | <b>2,578,277</b>            | <b>2,361,048</b>    | 2,173,030      |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                  | <b>\$ (228,952)</b>         | <b>5,881</b>        | 112,323        |
| <b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>    |                             | <b>5,076,248</b>    | 4,963,925      |
| <b>ACCUMULATED SURPLUS, END OF YEAR</b>          |                             | <b>\$ 5,082,129</b> | \$ 5,076,248   |

**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the year ended December 31, 2022**

|  | <b>2022<br/>Budget<br/>(Note 11)</b> | <b>2022<br/>Actual</b> | <b>2021<br/>Actual</b> |
|--|--------------------------------------|------------------------|------------------------|
| <b>ANNUAL SURPLUS (DEFICIT)</b>                | <b>\$ (228,952)</b>                  | <b>\$ 5,881</b>        | <b>\$ 112,323</b>      |
| Acquisition of tangible capital assets         | (420,000)                            | (685,818)              | (740,774)              |
| Amortization of tangible capital assets        | 138,409                              | 138,409                | 105,387                |
| Loss on sale of tangible capital assets        |                                      |                        | 4,059                  |
| Proceeds on sale of tangible capital assets    |                                      |                        | 165,850                |
| Increase in inventories                        |                                      | (63,156)               | (49,879)               |
| Increase in prepaid expenses                   |                                      |                        | (2,930)                |
| Increase in properties held for sale           |                                      | 2,074                  | 8,328                  |
|  | <b>(281,591)</b>                     | <b>(608,491)</b>       | <b>(509,959)</b>       |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>          | <b>\$ (510,543)</b>                  | <b>(602,610)</b>       | <b>(397,636)</b>       |
| <b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b> |                                      | <b>2,156,347</b>       | <b>2,553,983</b>       |
| <b>NET FINANCIAL ASSETS, END OF YEAR</b>       |                                      | <b>\$ 1,553,737</b>    | <b>\$ 2,156,347</b>    |



**RURAL MUNICIPALITY OF ALONSA**  
**STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2022

|  | 2022                | 2021                |
|--|---------------------|---------------------|
| <b>OPERATING TRANSACTIONS</b>                            |                     |                     |
| Annual surplus   | \$ 5,881            | \$ 112,323          |
| Changes in non-cash items:                               |                     |                     |
| Amounts receivable                                       | (121,337)           | (13,406)            |
| Inventories  | (63,157)            | (49,879)            |
| Prepaid expenses   |                     | (2,930)             |
| Accounts payable and accrued liabilities                 | (262,101)           | 416,060             |
| Land sale deposits                                       | 41,290              | 10,939              |
| Landfill closure and post closure liabilities            | 5,374               | 489                 |
| Loss on sale of tangible capital assets                  |                     | 4,059               |
| Gain on sale of properties held for resale               | (200,122)           | (296,935)           |
| Amortization   | 138,409             | 105,387             |
| Cash provided by operating transactions                  | <u>(455,763)</u>    | 286,107             |
| <b>CAPITAL TRANSACTIONS</b>                              |                     |                     |
| Proceeds on sale of tangible capital assets              |                     | 165,850             |
| Cash used to acquire tangible capital assets             | (685,818)           | (740,774)           |
| Cash applied to capital transactions                     | <u>(685,818)</u>    | (574,924)           |
| <b>INVESTING TRANSACTIONS</b>                            |                     |                     |
| Proceeds on sale of real estate properties               | 202,197             | 305,268             |
| Cash applied to investing transactions                   | <u>202,197</u>      | 305,268             |
| <b>FINANCING TRANSACTIONS</b>                            |                     |                     |
| Issuance of obligation under capital lease               | 588,885             |                     |
| Repayment of obligation under capital lease              | (259,430)           |                     |
| Cash applied to financing transactions                   | <u>329,455</u>      |                     |
| <b>CHANGE IN CASH AND TEMPORARY INVESTMENTS</b>          | <u>(609,929)</u>    | 16,451              |
| <b>CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR</b> | <u>2,910,760</u>    | 2,894,309           |
| <b>CASH AND TEMPORARY INVESTMENTS, END OF YEAR</b>       | <u>\$ 2,300,831</u> | <u>\$ 2,910,760</u> |

# **RURAL MUNICIPALITY OF ALONSA**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **For the year ended December 31, 2022**

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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 16.

##### **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, 2022**

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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, 2022**

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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, 2022**

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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, 2022**

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

**Future Changes in Accounting Standards**

A number of new and amended Canadian public sector accounting standards have been issued and not applied in preparing these financial statements. These standards will come into effect as follows:

- PS 3450 Financial Instruments (effective January 1, 2023) defines and provides guidance for accounting and reporting all types of financial instruments including derivatives.
- PS 2601 Foreign Currency Translation (effective January 1, 2023) replaces PS 2600 with revised accounting and reporting principles for transactions that are denominated in a foreign currency.
- PS 1201 Financial Statement Presentation replaces PS 1200 with general reporting principles for disclosure of information and is effective in the period PS 2601 and PS 3450 are adopted.
- PS 3041 Portfolio Investments replaces PS 3040 with revised accounting and reporting principles for portfolio investments and is effective in the period PS 2601 and PS 3450 are adopted.
- PS 3280 Asset Retirement Obligations (effective January 1, 2023) defines and provides guidance for accounting and reporting retirement obligations associated with tangible capital assets and includes the withdrawal of PS 3270 Solid Waste Landfill Closure and Post-Closure Liability.
- PS 3400 Revenue (effective January 1, 2024), a new standard establishing guidance on the recognition, measurement, and disclosure of revenue. Earlier adoption is permitted.
- PS 3160 Public Private Partnerships (effective January 1, 2024), is a new standard establishing guidance on the recognition, measurement, and disclosure of public private partnership arrangements. Earlier adoption is permitted.

These new accounting standards have not been applied in preparing these financial statements.

The Municipality is currently assessing the impact of the new standards, and the extent of the impact of their adoption on the financial statements has not yet been determined.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

**3. CASH AND TEMPORARY INVESTMENTS**

Cash and temporary investments are comprised of the following:

|                       | 2022                | 2021                |
|-----------------------|---------------------|---------------------|
| Cash                  | \$ 1,458,153        | \$ 2,023,217        |
| Temporary investments | 842,678             | 887,543             |
|                       | <u>\$ 2,300,831</u> | <u>\$ 2,910,760</u> |

Temporary investments are comprised mainly of guaranteed investment certificates and have a market value approximating cost. The Municipality has designated \$773,838 (2021 - \$886,800) 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% (2021 - 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.

|                               | 2022              | 2021              |
|-------------------------------|-------------------|-------------------|
| Taxes on roll (Schedule 11)   | \$ 391,934        | \$ 377,590        |
| Government grants             | 132,763           |                   |
| Organizations and individuals | 31,121            | 41,405            |
| Other governments             | 208,647           | 224,133           |
|                               | <u>\$ 764,465</u> | <u>\$ 643,128</u> |

**5. INVENTORIES**

|                             | 2022              | 2021             |
|-----------------------------|-------------------|------------------|
| <b>Inventories for use:</b> |                   |                  |
| Culverts                    | \$ 47,521         | \$ 49,944        |
| Fuel                        | 8,402             | 11,391           |
| Gravel                      | 68,568            |                  |
|                             | <u>\$ 124,491</u> | <u>\$ 61,335</u> |

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

|                  | <b>2022</b>       | 2021              |
|------------------|-------------------|-------------------|
| Accounts payable | \$ 490,051        | \$ 697,014        |
| Accrued expenses | 31,586            | 34,487            |
| School levies    | 37,839            | 90,076            |
|                  | <b>\$ 559,476</b> | <b>\$ 821,577</b> |

**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.

|  | <b>2022</b>      | 2021             |
|--|------------------|------------------|
| Estimated closure and post closure costs over the next 3 years | \$ 24,024        | \$ 24,024        |
| Discount rate  | <b>6.00 %</b>    | 6.00 %           |
| <b>Discount costs</b>  | <b>20,171</b>    | 19,029           |
| Expected year capacity will be reached                         | <b>2025</b>      | 2025             |
| Percent utilized   | <b>94.00 %</b>   | 92.00 %          |
| <b>Liability based on percentage</b>                           | <b>\$ 18,961</b> | <b>\$ 17,507</b> |



**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

**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.

|  | 2022            | 2021      |
|--|-----------------|-----------|
| Estimated closure and post closure costs | \$ 17,926       | \$ 17,926 |
| Discount rate                            | 6.00 %          | 6.00 %    |
| <b>Discount costs</b>                    | <b>8,626</b>    | 13,126    |
| Expected year capacity will be reached   | 2018            | 2018      |
| Percent utilized                         | 100.00 %        | 100.00 %  |
| <b>Liability based on percentage</b>     | <b>\$ 8,626</b> | \$ 13,126 |
| Costs incurred during the year           |                 | (4,500)   |
| <b>Remaining liability</b>               | <b>\$ 8,626</b> | \$ 8,626  |

**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.

|  | 2022             | 2021      |
|--|------------------|-----------|
| Estimated closure and post closure costs over the next 3 years | \$ 30,888        | \$ 30,888 |
| Discount rate  | 6.00 %           | 6.00 %    |
| <b>Discount costs</b>  | <b>25,934</b>    | 24,466    |
| Expected year capacity will be reached                         | 2025             | 2025      |
| Percent utilized   | 93.62 %          | 91.49 %   |
| <b>Liability based on percentage</b>                           | <b>\$ 24,279</b> | \$ 22,384 |

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

**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>2022</b>      | 2021      |
|---|------------------|-----------|
| 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>30,906</b>    | 29,156    |
| Expected year capacity will be reached                          | <b>2030</b>      | 2030      |
| Percent utilized  | <b>85.45 %</b>   | 83.63 %   |
| <b>Liability based on percentage</b>                            | <b>\$ 26,410</b> | \$ 24,385 |

**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. Based on the below the landfill was initially expected to reach capacity in 2020, however the landfill is still operational and a revised assessment of the expected year capacity will be reached has not been performed.

|  | <b>2022</b>       | 2021      |
|--|-------------------|-----------|
| 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>\$ 100,565</b> | \$ 95,191 |

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

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**8. DEBENTURES PENDING**

| <u>Authority</u> | <u>Purpose</u> | <u>Authorized</u> |
|------------------|----------------|-------------------|
|------------------|----------------|-------------------|

**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 \$29,546 (2021 - \$29,076) 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, 2021 indicated the plan was 101.4% funded on a going concern basis and has an unfunded solvency liability of \$249 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, 2021.

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, 2022**

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**14. OBLIGATIONS UNDER CAPITAL LEASE**

The Municipality is leasing a 2022 John Deere 772GP motor grader from John Deere with a monthly lease payments of \$6,228 plus GST and PST. The lease expires in June 2027.

|  |    |             |
|--|----|-------------|
| 2023                                     | \$ | 79,968      |
| 2024                                     |    | 79,968      |
| 2025                                     |    | 79,968      |
| 2026                                     |    | 79,968      |
| 2027                                     |    | 46,566      |
|  |    | <hr/>       |
| Total minimum lease                      | \$ | 366,438     |
| Less amount representing future interest |    | (36,983)    |
|  |    | <hr/>       |
| Balance of obligation                    | \$ | 329,455     |
|  |    | <hr/> <hr/> |

Interest expense includes \$6,590 (2021 - \$0) with respect to this obligation.

Assets under capital lease include machinery and equipment.

|  | 2022       | 2021        |
|--|------------|-------------|
| Cost of leased tangible capital assets                     | \$ 588,885 | \$          |
| Accumulated amortization of leased tangible capital assets | (13,086)   |             |
|  |            | <hr/>       |
|  | \$ 575,799 | \$          |
|  |            | <hr/> <hr/> |

Amortization expense includes \$13,086 (2021 - \$0) on leased tangible capital assets.

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

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**15. 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, 2022:

- a) Compensation paid to members of council amounted to \$62,850 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>  |
|----------------|---------------------|------------------|---------------|
| Tom Anderson   | \$ 9,600            | \$ 3,591         | 13,191        |
| Colin Mailman  | 7,500               | 5,320            | 12,820        |
| Terry Dayholos | 9,000               | 2,852            | 11,852        |
| Logan Dumanske | 9,000               | 1,617            | 10,617        |
| Michael Brown  | 9,000               | 584              | 9,584         |
| Edward Waczko  | 7,500               | 1,932            | 9,432         |
| Eldon Campbell | 7,500               | 1,160            | 8,660         |
| Travis Turko   | 1,500               | 741              | 2,241         |
| Tim Scott      | 1,500               | 689              | 2,189         |
| Kerry Hopfner  | 750                 | 83               | 833           |
|                | <u>\$ 62,850</u>    | <u>\$ 18,569</u> | <u>81,419</u> |

**16. TRUST FUNDS**

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

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

**RURAL MUNICIPALITY OF ALONSA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended December 31, 2022**

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**17. 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.

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 1 - SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**For the year ended December 31, 2022**

|   | 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                                      |                            |                                     |                        |                                |                           |                             |                     |                     |
| Opening costs                             | \$ 729,741                 | 298,883                             | 1,929,842              | 21,513                         | 249,059                   | 12,167,533                  | \$ 15,396,571       | \$ 14,944,322       |
| Additions during the year                 |                            |                                     | 638,383                |                                | 47,435                    |                             | 685,818             | 740,774             |
| Disposals and write downs                 |                            |                                     |                        |                                |                           |                             |                     | (288,525)           |
| Closing costs                             | <u>729,741</u>             | <u>298,883</u>                      | <u>2,568,225</u>       | <u>21,513</u>                  | <u>296,494</u>            | <u>12,167,533</u>           | <u>16,082,389</u>   | <u>15,396,571</u>   |
| <b>Accumulated Amortization</b>           |                            |                                     |                        |                                |                           |                             |                     |                     |
| Opening accum'd amortization              | 176,877                    | 143,533                             | 1,184,110              | 20,280                         |                           | 11,449,905                  | 12,974,705          | 12,987,934          |
| Amortization                              | 19,096                     | 6,570                               | 88,467                 | 448                            |                           | 23,828                      | 138,409             | 105,387             |
| Disposals and write downs                 |                            |                                     |                        |                                |                           |                             |                     | (118,616)           |
| Closing accum'd amortization              | <u>195,973</u>             | <u>150,103</u>                      | <u>1,272,577</u>       | <u>20,728</u>                  |                           | <u>11,473,733</u>           | <u>13,113,114</u>   | <u>12,974,705</u>   |
| Net Book Value of Tangible Capital Assets | \$ <u>533,768</u>          | <u>148,780</u>                      | <u>1,295,648</u>       | <u>785</u>                     | <u>296,494</u>            | <u>693,800</u>              | <u>\$ 2,969,275</u> | <u>\$ 2,421,866</u> |

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, 2022**

|   | 2022<br>Actual   | 2021<br>Actual   |
|---|------------------|------------------|
| <b>Property taxes:</b>                    |                  |                  |
| Municipal taxes levied (Schedule 12)      | \$ 840,492       | \$ 767,766       |
| Taxes added                               | 10,608           | 18,873           |
|   | <u>851,100</u>   | <u>786,639</u>   |
| <br><b>Grants in lieu of taxation:</b>    | <br>88,085       | <br>84,483       |
| <br><b>User fees:</b>                     |                  |                  |
| Sales of service                          | 47,609           | 89,660           |
| Rentals                                   | 278,252          | 255,570          |
|   | <u>325,861</u>   | <u>345,230</u>   |
| <br><b>Permits, licences and fines:</b>   |                  |                  |
| Permits                                   | 1,500            | 4,642            |
| <br><b>Investment income:</b>             |                  |                  |
| Cash and temporary investments            | 21,615           | 13,389           |
| <br><b>Other revenue:</b>                 |                  |                  |
| Gain on sale of real estate held for sale | 200,122          | 296,935          |
| Penalties and interest                    | 46,514           | 40,419           |
| Miscellaneous                             | 56,155           | 35,885           |
| Insurance proceeds                        | 11,941           |                  |
|   | <u>314,732</u>   | <u>373,239</u>   |
| <br><b>Grants - Province of Manitoba:</b> |                  |                  |
| Municipal operating grants                | 421,711          | 421,711          |
| Conditional grants                        | 149,551          | 2,500            |
|   | <u>571,262</u>   | <u>424,211</u>   |
| <br><b>Sub-total</b>                      | <br>\$ 2,174,155 | <br>\$ 2,031,833 |



**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 2 - SCHEDULE OF REVENUES (continued)**  
**For the year ended December 31, 2022**

|  | <b>2022<br/>Actual</b> | 2021<br>Actual      |
|--|------------------------|---------------------|
| <b>Sub-total (Carry forward)</b>                           | <b>\$ 2,174,155</b>    | <b>\$ 2,031,833</b> |
| <b>Grants - other:</b>                                     |                        |                     |
| Federal government - gas tax funding                       | <b>70,160</b>          | 137,269             |
| Manitoba Hydro Bipole III Community Development Initiative | <b>122,614</b>         | 116,251             |
|  | <b>192,774</b>         | 253,520             |
| <b>Total revenue</b>                                       | <b>\$ 2,366,929</b>    | <b>\$ 2,285,353</b> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 3 - SCHEDULE OF EXPENSES**  
**For the year ended December 31, 2022**

|  | <b>2022</b>         | 2021                |
|--|---------------------|---------------------|
|  | <b>Actual</b>       | Actual              |
| <b>General government services:</b>                      |                     |                     |
| Legislative  | \$ 92,209           | \$ 93,165           |
| General administrative                                   | 422,175             | 419,587             |
| Other  | 1,025               |                     |
|  | <u>515,409</u>      | <u>512,752</u>      |
| <b>Protective services:</b>                              |                     |                     |
| Fire   | 134,005             | 197,267             |
| Emergency measures                                       | 7,085               | 7,100               |
| Other protection   | 163,293             | 48,338              |
|  | <u>304,383</u>      | <u>252,705</u>      |
| <b>Transportation services:</b>                          |                     |                     |
| Road transport   |                     |                     |
| Administration and engineering                           | 225,853             | 192,393             |
| Road and street maintenance                              | 927,140             | 768,951             |
| Sidewalk and boulevard maintenance                       | 120                 | 2,080               |
| Street lighting  | 18,797              | 16,224              |
| Other  | 5,628               |                     |
| Loss on sale of tangible capital assets                  |                     | 4,059               |
|  | <u>1,177,538</u>    | <u>983,707</u>      |
| <b>Environmental health services:</b>                    |                     |                     |
| Waste collection and disposal                            | 184,774             | 166,105             |
| <b>Public health and welfare services:</b>               |                     |                     |
| Social assistance  | 14,162              | 14,162              |
| <b>Regional planning and development:</b>                |                     |                     |
| Planning and zoning                                      | 40,749              | 42,626              |
| <b>Resource conservation and industrial development:</b> |                     |                     |
| Veterinary services                                      | 21,800              |                     |
| Water resources and conservation                         | 76,925              | 64,487              |
| Regional development                                     | 18,500              | 18,500              |
|  | <u>117,225</u>      | <u>82,987</u>       |
| <b>Sub-total</b>   | <b>\$ 2,354,240</b> | <b>\$ 2,055,044</b> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 3 - CONSOLIDATED SCHEDULE OF EXPENSES - Continued**  
**For the year ended December 31, 2022**

|  | <b>2022<br/>Actual</b> | 2021<br>Actual      |
|--|------------------------|---------------------|
| <b>Sub-total (Carry forward)</b>         | <b>\$ 2,354,240</b>    | <b>\$ 2,055,044</b> |
| <b>Recreation and cultural services:</b> |                        |                     |
| Community centres and halls              | 5,000                  | 98,995              |
| Skating and curling rinks                |                        | 15,000              |
| Parks and playgrounds                    | 188                    | 795                 |
| Museums                                  | 899                    | 796                 |
| Other cultural facilities                | 721                    | 2,400               |
|  | <b>6,808</b>           | <b>117,986</b>      |
| <b>Total expenses</b>                    | <b>\$ 2,361,048</b>    | <b>\$ 2,173,030</b> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 4 - STATEMENT OF OPERATIONS BY PROGRAM**  
**For the year ended December 31, 2022**

|                                     | General Government* |                     | Protective Services |                  | Transportation Services |                  | Environmental Health Services |                  | Public Health and Welfare Services |                 |
|-------------------------------------|---------------------|---------------------|---------------------|------------------|-------------------------|------------------|-------------------------------|------------------|------------------------------------|-----------------|
|                                     | 2022                | 2021                | 2022                | 2021             | 2022                    | 2021             | 2022                          | 2021             | 2022                               | 2021            |
| <b>REVENUE</b>                      |                     |                     |                     |                  |                         |                  |                               |                  |                                    |                 |
| Property taxes                      | \$ 851,100          | \$ 786,639          |                     |                  |                         |                  |                               |                  |                                    |                 |
| Grants in lieu of taxation          | 88,085              | 84,483              |                     |                  |                         |                  |                               |                  |                                    |                 |
| User fees                           | 287,453             | 272,055             | 5,306               | 3,900            | 8,134                   | 33,115           | 5,761                         |                  | 4,298                              | 3,675           |
| Grants - other                      | 192,774             | 253,520             |                     |                  |                         |                  |                               |                  |                                    |                 |
| Permits, licences and fines         | 1,500               | 4,642               |                     |                  |                         |                  |                               |                  |                                    |                 |
| Investment income                   | 21,615              | 13,389              |                     |                  |                         |                  |                               |                  |                                    |                 |
| Other revenue                       | 314,732             | 373,239             |                     |                  |                         |                  |                               |                  |                                    |                 |
| Prov of MB - unconditional grants   | 421,711             | 421,711             | 132,763             |                  | 14,288                  |                  | 2,500                         |                  |                                    |                 |
| Prov of MB - conditional grants     |                     |                     |                     |                  |                         |                  |                               |                  |                                    |                 |
| <b>Total revenue</b>                | <b>2,178,970</b>    | <b>2,209,678</b>    | <b>138,069</b>      | <b>3,900</b>     | <b>22,422</b>           | <b>33,115</b>    | <b>2,500</b>                  | <b>8,261</b>     | <b>4,298</b>                       | <b>3,675</b>    |
| <b>EXPENSES</b>                     |                     |                     |                     |                  |                         |                  |                               |                  |                                    |                 |
| Personnel services                  | 253,638             | 265,806             | 31,835              | 74,525           | 225,855                 | 192,393          | 107,839                       | 83,005           | 14,162                             | 14,162          |
| Contract services                   | 126,945             | 149,511             | 160,250             | 40,301           | 4,437                   | 2,080            |                               |                  |                                    |                 |
| Utilities                           |                     |                     | 21,293              | 22,531           |                         |                  |                               |                  |                                    |                 |
| Maintenance, materials and supplies | 105,650             | 89,973              | 66,415              | 78,882           | 846,570                 | 721,590          | 56,252                        | 62,217           |                                    |                 |
| Grants and contributions            | 8,401               | 2,200               |                     | 5,105            | 95,048                  | 63,585           | 20,683                        | 20,883           |                                    |                 |
| Amortization                        | 2,621               | 2,379               | 19,657              | 18,540           | 5,628                   |                  |                               |                  |                                    |                 |
| Interest on long term debt          |                     |                     |                     |                  |                         |                  |                               |                  |                                    |                 |
| Other                               | 18,154              | 2,883               | 4,933               | 12,821           |                         | 4,059            |                               |                  |                                    |                 |
| <b>Total expenses</b>               | <b>515,409</b>      | <b>512,752</b>      | <b>304,383</b>      | <b>252,705</b>   | <b>1,177,538</b>        | <b>983,707</b>   | <b>184,774</b>                | <b>166,105</b>   | <b>14,162</b>                      | <b>14,162</b>   |
| <b>Surplus (Deficit)</b>            | <b>\$ 1,663,561</b> | <b>\$ 1,696,926</b> | <b>(166,314)</b>    | <b>(248,805)</b> | <b>(1,155,116)</b>      | <b>(950,592)</b> | <b>(182,274)</b>              | <b>(157,844)</b> | <b>(9,864)</b>                     | <b>(10,487)</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, 2022**

|                                     | Regional Planning and Development |                 | Resource Conservation and Industrial Dev |                 | Recreation and Cultural Services |                 | Water and Sewer Services |      | Total           |
|-------------------------------------|-----------------------------------|-----------------|--|-----------------|----------------------------------|-----------------|--------------------------|------|-----------------|
|                                     | 2022                              | 2021            | 2022                                     | 2021            | 2022                             | 2021            | 2022                     | 2021 |                 |
| <b>REVENUE</b>                      |                                   |                 |  |                 |                                  |                 |                          |      |                 |
| Property taxes                      |                                   |                 |  |                 |                                  |                 |                          |      | \$ 851,100      |
| Grants in lieu of taxation          |                                   |                 |  |                 |                                  |                 |                          |      | \$ 786,639      |
| User fees                           |                                   |                 |  |                 | 20,670                           | 26,724          |                          |      | 88,085          |
| Grants - other                      |                                   |                 |  |                 |                                  |                 |                          |      | 325,861         |
| Permits, licences and fines         |                                   |                 |  |                 |                                  |                 |                          |      | 192,774         |
| Investment income                   |                                   |                 |  |                 |                                  |                 |                          |      | 1,500           |
| Other revenue                       |                                   |                 |  |                 |                                  |                 |                          |      | 21,615          |
| Prov of MB - unconditional grants   |                                   |                 |  |                 |                                  |                 |                          |      | 314,732         |
| Prov of MB - conditional grants     |                                   |                 |  |                 |                                  |                 |                          |      | 421,711         |
|                                     |                                   |                 |  |                 |                                  |                 |                          |      | 149,551         |
| Total revenue                       |                                   |                 | 20,670                                   | 26,724          |                                  |                 |                          |      | 2,366,929       |
| <b>EXPENSES</b>                     |                                   |                 |  |                 |                                  |                 |                          |      |                 |
| Personnel services                  | 40,749                            | 42,626          |  |                 |                                  |                 |                          |      | 659,916         |
| Contract services                   |                                   |                 |  |                 |                                  |                 |                          |      | 305,794         |
| Utilities                           |                                   |                 |  |                 |                                  |                 |                          |      | 21,293          |
| Maintenance, materials and supplies |                                   |                 | 18,500                                   | 18,500          | 1,408                            | 228             |                          |      | 1,094,795       |
| Grants and contributions            |                                   |                 | 98,725                                   | 64,487          | 5,000                            | 117,758         |                          |      | 112,126         |
| Amortization                        |                                   |                 |  |                 | 400                              |                 |                          |      | 138,409         |
| Interest on long term debt          |                                   |                 |  |                 |                                  |                 |                          |      | 5,628           |
| Other                               |                                   |                 |  |                 |                                  |                 |                          |      | 23,087          |
| Total expenses                      | 40,749                            | 42,626          | 117,225                                  | 82,987          | 6,808                            | 117,986         |                          |      | 2,361,048       |
| <b>Surplus (Deficit)</b>            | <b>(40,749)</b>                   | <b>(42,626)</b> | <b>(117,225)</b>                         | <b>(82,987)</b> | <b>13,862</b>                    | <b>(91,262)</b> |                          |      | <b>\$ 5,881</b> |
|                                     |                                   |                 |  |                 |                                  |                 |                          |      | \$ 112,323      |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 5 - DETAILS AND RECONCILIATION TO CORE GOVERNMENT RESULTS**  
For the year ended December 31, 2022

|                                     | Core Government  |                   | Controlled Entities |      | Government Partnerships |      | Total            |
|-------------------------------------|------------------|-------------------|---------------------|------|-------------------------|------|------------------|
|                                     | 2022             | 2021              | 2022                | 2021 | 2022                    | 2021 |                  |
| <b>REVENUE</b>                      |                  |                   |                     |      |                         |      |                  |
| Property taxes                      | \$ 851,100       | \$ 786,639        |                     |      |                         |      | \$ 851,100       |
| Grants in lieu of taxation          | 88,085           | 84,483            |                     |      |                         |      | 88,085           |
| User fees                           | 325,861          | 345,230           |                     |      |                         |      | 325,861          |
| Grants - other                      | 192,774          | 253,520           |                     |      |                         |      | 192,774          |
| Permits, licences and fines         | 1,500            | 4,642             |                     |      |                         |      | 1,500            |
| Investment income                   | 21,615           | 13,389            |                     |      |                         |      | 21,615           |
| Other revenue                       | 314,732          | 373,239           |                     |      |                         |      | 314,732          |
| Prov of MB - unconditional grants   | 421,711          | 421,711           |                     |      |                         |      | 421,711          |
| Prov of MB - conditional grants     | 149,551          | 2,500             |                     |      |                         |      | 149,551          |
| <b>Total revenue</b>                | <b>2,366,929</b> | <b>2,285,353</b>  |                     |      |                         |      | <b>2,366,929</b> |
| <b>EXPENSES</b>                     |                  |                   |                     |      |                         |      |                  |
| Personnel services                  | 659,916          | 658,355           |                     |      |                         |      | 659,916          |
| Contract services                   | 305,794          | 206,054           |                     |      |                         |      | 305,794          |
| Utilities                           | 21,293           | 22,531            |                     |      |                         |      | 21,293           |
| Maintenance, materials and supplies | 1,094,795        | 971,390           |                     |      |                         |      | 1,094,795        |
| Grants and contributions            | 112,126          | 189,550           |                     |      |                         |      | 112,126          |
| Amortization                        | 138,409          | 105,387           |                     |      |                         |      | 138,409          |
| Interest on long term debt          | 5,628            |                   |                     |      |                         |      | 5,628            |
| Other                               | 23,087           | 19,763            |                     |      |                         |      | 23,087           |
| <b>Total expenses</b>               | <b>2,361,048</b> | <b>2,173,030</b>  |                     |      |                         |      | <b>2,361,048</b> |
| <b>Surplus (Deficit)</b>            | <b>\$ 5,881</b>  | <b>\$ 112,323</b> |                     |      |                         |      | <b>\$ 5,881</b>  |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
For the year ended December 31, 2022

|  | 2022                   |                 |                |                  |            |
|--|------------------------|-----------------|----------------|------------------|------------|
|  | LUD of Alonosa Reserve | Gas Tax Reserve | Lagoon Reserve | Landfill Reserve | Sub Total  |
| <b>REVENUE</b>                         |                        |                 |                |                  |            |
| Investment income                      | 188                    | 3,672           | 552            | 1,065            | 5,477      |
| Other income                           |                        |                 |                |                  |            |
| Total revenue                          | 188                    | 3,672           | 552            | 1,065            | 5,477      |
| <b>EXPENSES</b>                        |                        |                 |                |                  |            |
| Investment charges                     |                        |                 |                |                  |            |
| Other expenses                         |                        |                 |                |                  |            |
| Total expenses                         |                        |                 |                |                  |            |
| <b>NET REVENUES</b>                    | 188                    | 3,672           | 552            | 1,065            | 5,477      |
| <b>TRANSFERS</b>                       |                        |                 |                |                  |            |
| Debt repayment                         |                        |                 |                |                  |            |
| Transfers from operating fund          | 500                    | 70,160          | 1,000          | 2,000            | 73,660     |
| Transfers to operating fund            |                        |                 |                | (47,435)         | (47,435)   |
| Transfers from utility fund            |                        |                 |                |                  |            |
| Transfers to utility fund              |                        |                 |                |                  |            |
| Acquisition of tangible capital assets |                        |                 |                |                  |            |
| <b>CHANGE IN RESERVE FUND BALANCES</b> | 688                    | 73,832          | 1,552          | (44,370)         | 31,702     |
| <b>FUND SURPLUS, BEGINNING OF YEAR</b> | 11,535                 | 225,430         | 37,403         | 65,405           | 339,773    |
| <b>FUND SURPLUS, END OF YEAR</b>       | \$ 12,223              | \$ 299,262      | \$ 38,955      | \$ 21,035        | \$ 371,475 |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
**For the year ended December 31, 2022**

|  | 2022              |                               |                        |                         | 2021              |                   |
|--|-------------------|-------------------------------|------------------------|-------------------------|-------------------|-------------------|
|  | General Reserve   | Equipment Replacement Reserve | Fire Equipment Reserve | LUD of Amaranth Reserve | Total             | Total             |
| <b>REVENUE</b>                         |                   |                               |                        |                         |                   |                   |
| Investment income                      | 3,557             | 4,440                         | 420                    | 161                     | \$ 14,055         | \$ 9,572          |
| Other income                           |                   |                               |                        |                         |                   |                   |
| Total revenue                          | <u>3,557</u>      | <u>4,440</u>                  | <u>420</u>             | <u>161</u>              | <u>14,055</u>     | <u>9,572</u>      |
| <b>EXPENSES</b>                        |                   |                               |                        |                         |                   |                   |
| Investment charges                     |                   |                               |                        |                         |                   |                   |
| Other expenses                         |                   |                               |                        |                         |                   |                   |
| Total expenses                         |                   |                               |                        |                         |                   |                   |
| <b>NET REVENUES</b>                    | 3,557             | 4,440                         | 420                    | 161                     | 14,055            | 9,572             |
| <b>TRANSFERS</b>                       |                   |                               |                        |                         |                   |                   |
| Debt repayment                         |                   |                               |                        |                         |                   |                   |
| Transfers from operating fund          | 30,000            | 100,000                       | 20,000                 | 2,500                   | 226,160           | 293,269           |
| Transfers to operating fund            |                   | (30,000)                      | (25,742)               |                         | (103,177)         | (537,462)         |
| Transfers from utility fund            |                   |                               |                        |                         |                   |                   |
| Transfers to utility fund              |                   |                               |                        |                         |                   |                   |
| Acquisition of tangible capital assets |                   | (250,000)                     |                        |                         | (250,000)         |                   |
| <b>CHANGE IN RESERVE FUND BALANCES</b> | 33,557            | (175,560)                     | (5,322)                | 2,661                   | (112,962)         | (234,621)         |
| <b>FUND SURPLUS, BEGINNING OF YEAR</b> | 223,442           | 272,606                       | 41,080                 | 9,899                   | 886,800           | 1,121,421         |
| <b>FUND SURPLUS, END OF YEAR</b>       | <u>\$ 256,999</u> | <u>97,046</u>                 | <u>35,758</u>          | <u>12,560</u>           | <u>\$ 773,838</u> | <u>\$ 886,800</u> |



**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 7 - SCHEDULE OF L.U.D. OPERATIONS - Amaranth**  
**For the year ended December 31, 2022**

|  | 2022<br>Budget     | 2022<br>Actual   | 2021<br>Actual |
|--|--------------------|------------------|----------------|
| <b>REVENUE</b>                               |                    |                  |                |
| Taxation                                     | \$ 26,786          | \$ 26,786        | \$ 25,640      |
| Other revenue                                |                    |                  | 7,500          |
| Total revenue                                | <u>26,786</u>      | <u>26,786</u>    | 33,140         |
| <b>EXPENSES</b>                              |                    |                  |                |
| General government                           |                    |                  |                |
| Indemnities                                  | 3,600              | 3,600            | 3,600          |
| Transportation services                      |                    |                  |                |
| Road and street maintenance                  | 10,000             | 2,220            | 4,386          |
| Street lighting                              | 5,000              |                  |                |
| Environmental health                         |                    |                  |                |
| Waste collection and disposal                | 1,000              | 350              | 300            |
| Regional planning and development            |                    |                  |                |
| Other  | 18,500             | 18,500           | 18,500         |
| Total expenses                               | <u>38,100</u>      | <u>24,670</u>    | 26,786         |
| <b>NET REVENUES (DEFICIT)</b>                | (11,314)           | 2,116            | 6,354          |
| <b>TRANSFERS</b>                             |                    |                  |                |
| Transfers from (to) L.U.D. reserves          | 500                | (2,500)          | (2,500)        |
| <b>CHANGES IN L.U.D. BALANCES</b>            | <u>\$ (10,814)</u> | <u>(384)</u>     | 3,854          |
| <b>UNEXPENDED BALANCE, BEGINNING OF YEAR</b> |                    | <u>10,814</u>    | 6,960          |
| <b>UNEXPENDED BALANCE, END OF YEAR</b>       |                    | <u>\$ 10,430</u> | \$ 10,814      |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 7 - SCHEDULE OF L.U.D. OPERATIONS - Alonsa**  
**For the year ended December 31, 2022**

|  | 2022<br>Budget        | 2022<br>Actual         | 2021<br>Actual         |
|--|-----------------------|------------------------|------------------------|
| <b>REVENUE</b>                               |                       |                        |                        |
| Taxation                                     | \$ 7,100              | \$ 7,100               | \$ 10,408              |
| Other revenue                                |                       |                        | 5,500                  |
| Total revenue                                | <u>7,100</u>          | <u>7,100</u>           | <u>15,908</u>          |
| <b>EXPENSES</b>                              |                       |                        |                        |
| General government                           |                       |                        |                        |
| Indemnities                                  | 3,600                 | 3,365                  | 3,060                  |
| Transportation services                      |                       |                        |                        |
| Road and street maintenance                  | 3,860                 | 3,040                  | 2,075                  |
| Sidewalk and boulevard maintenance           | 3,000                 | 2,508                  | 2,080                  |
| Street lighting                              | 5,000                 | 120                    | 117                    |
| Other  | 150                   |                        | 100                    |
| Regional planning and development            |                       |                        |                        |
| Recreation and cultural services             |                       |                        |                        |
| Parks and playgrounds                        | 250                   | 188                    | 228                    |
| Total expenses                               | <u>15,860</u>         | <u>9,221</u>           | <u>7,660</u>           |
| <b>NET REVENUES (DEFICIT)</b>                | <b>(8,760)</b>        | <b>(2,121)</b>         | <b>8,248</b>           |
| <b>TRANSFERS</b>                             |                       |                        |                        |
| Transfers to L.U.D. reserves                 | (300)                 | (500)                  | (500)                  |
| <b>CHANGES IN L.U.D. BALANCES</b>            | <b><u>(9,060)</u></b> | <b><u>(2,621)</u></b>  | <b>7,748</b>           |
| <b>UNEXPENDED BALANCE, BEGINNING OF YEAR</b> |                       | <b>9,060</b>           | <b>1,312</b>           |
| <b>UNEXPENDED BALANCE, END OF YEAR</b>       |                       | <b><u>\$ 6,439</u></b> | <b><u>\$ 9,060</u></b> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 8 - SCHEDULE OF FINANCIAL POSITION FOR UTILITY**  
**For the year ended December 31, 2022**

|                             | 2022 | 2021 |
|-----------------------------|------|------|
| <b>FINANCIAL ASSETS</b>     | \$   | \$   |
| <b>LIABILITIES</b>          |      |      |
| <b>NON-FINANCIAL ASSETS</b> |      |      |
| <b>FUND SURPLUS</b>         | \$   | \$   |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 9 - SCHEDULE OF UTILITY OPERATIONS -**  
**For the year ended December 31, 2022**

|                                 | Budget | 2022 | 2021 |
|---------------------------------|--------|------|------|
| 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, 2022

|                                    | Financial Plan<br>General | Amortization<br>(TCA) | Interest<br>Expense | Transfers        | LUD(s)          | PSAB<br>Budget      |
|------------------------------------|---------------------------|-----------------------|---------------------|------------------|-----------------|---------------------|
| <b>REVENUE</b>                     |                           |                       |                     |                  |                 |                     |
| Property taxes                     | \$ 635,192                |                       |                     |                  | 33,886          | \$ 669,078          |
| Grants in lieu of taxation         | 154,916                   |                       |                     |                  |                 | 154,916             |
| User fees                          | 833,940                   |                       |                     |                  |                 | 833,940             |
| Grants - Province of Manitoba      | 421,711                   |                       |                     |                  |                 | 421,711             |
| Grants - other                     | 190,160                   |                       |                     |                  |                 | 190,160             |
| Permits, licences and fines        | 4,520                     |                       |                     |                  |                 | 4,520               |
| Investment income                  | 5,000                     |                       |                     |                  |                 | 5,000               |
| Other revenue                      | 70,000                    |                       |                     |                  |                 | 70,000              |
| Water and sewer                    |                           |                       |                     |                  |                 |                     |
| Transfers from accumulated surplus | 325,000                   |                       |                     | (325,000)        |                 |                     |
| Transfers from reserves            |                           |                       |                     |                  |                 |                     |
| Total revenue                      | <u>2,640,439</u>          |                       |                     | <u>(325,000)</u> | <u>33,886</u>   | <u>2,349,325</u>    |
| <b>EXPENSES</b>                    |                           |                       |                     |                  |                 |                     |
| General government services        | 503,514                   | 2,621                 |                     | 768              | 7,200           | 514,103             |
| Protective services                | 187,500                   | 19,658                |                     |                  |                 | 207,158             |
| Transportation services            | 1,300,210                 | 95,048                | 5,628               |                  | 26,860          | 1,427,746           |
| Environmental health services      | 149,100                   | 20,683                |                     |                  | 19,650          | 189,433             |
| Public health and welfare services | 14,162                    |                       |                     |                  |                 | 14,162              |
| Regional planning and development  | 46,500                    |                       |                     |                  |                 | 46,500              |
| Resource cons and industrial dev   | 151,725                   |                       |                     |                  |                 | 151,725             |
| Recreation and cultural services   | 26,800                    | 400                   |                     |                  | 250             | 27,450              |
| Water and sewer services           |                           |                       |                     |                  |                 |                     |
| Fiscal services:                   |                           |                       |                     |                  |                 |                     |
| Transfer to capital                | 37,000                    | (37,000)              |                     |                  |                 |                     |
| Debt charges                       |                           |                       |                     |                  |                 |                     |
| Short term interest                |                           |                       |                     |                  |                 |                     |
| Transfer to reserves               | 223,160                   |                       |                     | (223,160)        |                 |                     |
| Allowance for tax assets           | 768                       |                       |                     | (768)            |                 |                     |
| Total expenses                     | <u>2,640,439</u>          | <u>101,410</u>        | <u>5,628</u>        | <u>(223,160)</u> | <u>53,960</u>   | <u>2,578,277</u>    |
| <b>Surplus (Deficit)</b>           |                           |                       |                     |                  |                 |                     |
|                                    | \$                        | <u>(101,410)</u>      | <u>(5,628)</u>      | <u>(101,840)</u> | <u>(20,074)</u> | <u>\$ (228,952)</u> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 11 - ANALYSIS OF TAXES ON ROLL**  
**For the year ended December 31, 2022**

|                                   | 2022              | 2021              |
|-----------------------------------|-------------------|-------------------|
| <b>Balance, beginning of year</b> | <b>\$ 377,590</b> | <b>\$ 326,843</b> |
| <b>Add:</b>                       |                   |                   |
| Tax levy (Schedule 12)            | 1,596,904         | 1,517,098         |
| Taxes added                       | 10,608            | 18,873            |
| Penalties or interest             | 46,514            | 40,419            |
| <b>Sub-total</b>                  | <b>1,654,026</b>  | <b>1,576,390</b>  |
| <b>Deduct:</b>                    |                   |                   |
| Cash collections - current        | 1,287,045         | 1,224,123         |
| Cash collections - arrears        | 261,251           | 190,804           |
| Writeoffs                         | 1,965             | 2,884             |
| E.P.T.C. - cash advance           | 89,421            | 107,832           |
| <b>Sub-total</b>                  | <b>1,639,682</b>  | <b>1,525,643</b>  |
| <b>Balance, end of year</b>       | <b>\$ 391,934</b> | <b>\$ 377,590</b> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 12 - ANALYSIS OF TAX LEVY**  
**For the year ended December 31, 2022**

|   | <b>2022</b>       |                  | <b>2021</b>         |                     |
|---|-------------------|------------------|---------------------|---------------------|
|   | <b>Assessment</b> | <b>Mill Rate</b> | <b>Levy</b>         | <b>Levy</b>         |
| Other governments (L.U.D.):               |                   |                  |                     |                     |
| LUD of Amaranth                           | 1,594,210         | 11.883           | \$ 18,944           | \$ 18,215           |
| LUD of Alonsa                             | 1,097,370         | 5.211            | <u>5,718</u>        | <u>8,388</u>        |
| Sub-Total - L.U.D                         |                   |                  | <u>24,662</u>       | <u>26,603</u>       |
| Reserves:                                 |                   |                  |                     |                     |
| General                                   | 52,921,200        | 0.515            | 27,241              | 27,732              |
| Machinery                                 | 52,921,200        | 1.716            | 90,802              | 91,926              |
| Fire Equipment                            | 52,921,200        | 0.343            | 18,160              | 18,488              |
| Lagoon                                    | 52,921,200        | 0.017            | 908                 | 1,541               |
| Landfill                                  | 52,921,200        | 0.034            | 1,816               | 1,900               |
| Sub-Total - Reserves                      |                   |                  | <u>138,927</u>      | <u>141,587</u>      |
| General Municipal - Rural Area            | 49,599,620        | 8.299            | <u>411,638</u>      | <u>382,573</u>      |
| - At Large                                | 52,921,200        | 3.711            | <u>196,415</u>      | <u>159,201</u>      |
| Special levies:                           |                   |                  |                     |                     |
| Westlake Watershed District               | 23,016,850        | 2.755            | 63,402              | 52,230              |
| Whitemud Watershed District               | 5,612,100         | 0.780            | 4,377               | 4,489               |
| Inter-Mountain Watershed District         | 202,400           | 5.290            | 1,071               | 1,083               |
| Sub-Total - Special levies                |                   |                  | <u>68,850</u>       | <u>57,802</u>       |
| <b>Total municipal taxes (Schedule 2)</b> |                   |                  | <u>840,492</u>      | <u>767,766</u>      |
| Education support levy                    | 1,413,000         | 8.770            | <u>12,392</u>       | <u>11,982</u>       |
| Special levy:                             |                   |                  |                     |                     |
| Turtle River SD                           | 51,249,210        | 14.390           | 737,476             | 730,883             |
| Frontier SD                               | 496,900           | 13.170           | 6,544               | 6,467               |
| Sub-Total - Special levies                |                   |                  | <u>744,020</u>      | <u>737,350</u>      |
| <b>Total education taxes</b>              |                   |                  | <u>756,412</u>      | <u>749,332</u>      |
| <b>Total tax levy (Schedule 11)</b>       |                   |                  | <u>\$ 1,596,904</u> | <u>\$ 1,517,098</u> |

**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 13 - SCHEDULE OF GENERAL OPERATING FUND EXPENSES**  
**For the year ended December 31, 2022**

|  | 2022                | 2021                |
|--|---------------------|---------------------|
| <b>General government services:</b>                      |                     |                     |
| Legislative  | \$ 92,209           | \$ 93,165           |
| General administrative                                   | 422,175             | 419,587             |
| Other  | 1,025               |                     |
|  | <b>515,409</b>      | <b>512,752</b>      |
| <b>Protective services:</b>                              |                     |                     |
| Fire   | 134,005             | 197,267             |
| Emergency Measures                                       | 7,085               | 7,100               |
| Other  | 163,293             | 48,338              |
|  | <b>304,383</b>      | <b>252,705</b>      |
| <b>Transportation services:</b>                          |                     |                     |
| Road transport   |                     |                     |
| Administration and engineering                           | 225,853             | 192,393             |
| Road and street maintenance                              | 927,140             | 768,951             |
| Sidewalk and boulevard maintenance                       | 120                 | 2,080               |
| Street lighting  | 18,797              | 16,224              |
| Other  | 5,628               |                     |
| Loss on sale of tangible capital assets                  |                     | 4,059               |
|  | <b>1,177,538</b>    | <b>983,707</b>      |
| <b>Environmental health services:</b>                    |                     |                     |
| Waste collection and disposal                            | 184,774             | 166,105             |
| <b>Public health and welfare services:</b>               |                     |                     |
| Social assistance  | 14,162              | 14,162              |
| <b>Regional planning and development:</b>                |                     |                     |
| Planning and zoning                                      | 40,749              | 42,626              |
| <b>Resource conservation and industrial development:</b> |                     |                     |
| Veterinary services                                      | 21,800              |                     |
| Water resources and conservation                         | 76,925              | 64,487              |
| Regional development                                     | 18,500              | 18,500              |
|  | <b>117,225</b>      | <b>82,987</b>       |
| <b>Recreation and cultural services:</b>                 |                     |                     |
| Community centres and halls                              | 5,000               | 98,995              |
| Skating and curling rinks                                |                     | 15,000              |
| Parks and playgrounds                                    | 188                 | 795                 |
| Museums  | 899                 | 796                 |
| Other cultural facilities                                | 721                 | 2,400               |
|  | <b>6,808</b>        | <b>117,986</b>      |
| <b>Total expenses</b>                                    | <b>\$ 2,361,048</b> | <b>\$ 2,173,030</b> |



**RURAL MUNICIPALITY OF ALONSA**  
**SCHEDULE 14 - RECONCILIATION OF ANNUAL SURPLUS**  
**For the year ended December 31, 2022**

|  | 2022       |            | 2021       |       |
|--|------------|------------|------------|-------|
|  | General    | Total      | Total      | Total |
| <b>MUNICIPAL SURPLUS UNDER THE MUNICIPAL ACT</b>                             | \$ 228,894 | \$ 228,894 | \$ 254,864 |       |
| <b>Adjustments for reporting under public sector accounting standards</b>    |            |            |            |       |
| Eliminate expense - transfers to reserves                                    | 226,160    | 226,160    | 293,269    |       |
| Eliminate revenue - transfers from reserves                                  | (353,177)  | (353,177)  | (537,462)  |       |
| Increase revenue - reserve funds interest                                    | 14,055     | 14,055     | 9,572      |       |
| Increase (decrease) revenue - net surplus (deficit) of LUD(s)                | (3,005)    | (3,005)    | 11,602     |       |
| Eliminate revenue - transfer from nominal surplus                            | (325,000)  | (325,000)  | (385,000)  |       |
| Increase expense - amortization of tangible capital assets                   | (138,409)  | (138,409)  | (105,387)  |       |
| Decrease expense - principal portion of obligations under capital lease      | 259,430    | 259,430    | (4,059)    |       |
| Increase (decrease) revenue - gain (loss) on sale of tangible capital assets | (588,885)  | (588,885)  | (165,850)  |       |
| Eliminate revenue - proceeds from obligations under capital lease            |            |            | 740,774    |       |
| Eliminate revenue - proceeds on sale of tangible capital assets              | 685,818    | 685,818    |            |       |
| Eliminate expense - acquisitions of tangible capital assets                  |            |            |            |       |
| <b>NET SURPLUS PER STATEMENT OF OPERATIONS</b>                               | \$ 5,881   | \$ 5,881   | \$ 112,323 |       |