



Village of Marwayne

Agenda

Regular Village Council Meeting
Monday, April 17, 2023 @ 7:00 PM
ATB Financial Boardroom

	Page
1 CALL TO ORDER	
2 ADDITIONS	
3 ADOPTION OF AGENDA	
3.1 April 17th, 2023 Regular Village Council Meeting Agenda	
Be it resolved that the April 17th, 2023 Regular Village Council Meeting Agenda be approved as presented.	
4 ADOPTION OF MINUTES	
4.1 March 20th, 2023 Regular Village Council Meeting Minutes	5 - 9
Be it resolved that the March 20th, 2023 Regular Village Council Meeting Minutes be approved as presented.	
5 DELEGATIONS	
5.1 7:00PM Metrix Group re: 2022 Audit	10 - 51
Be it resolved that the Village of Marwayne approve the 2022 Financial Statements as presented.	
6 KEY STRATEGY: ADDRESSING SERVICE NEEDS	
6.1 Regional Water Operator Report	52
Be it resolved that the Regional Water Operator Report be received as information.	
7 KEY STRATEGY: SAFE & CARING COMMUNITY	
7.1 Public Works Week	53 - 56
Be it resolved that the Village of Marwayne declare May 21-27, 2023 as Public Works Week.	
8 KEY STRATEGY: PLANNING FOR GROWTH & CHANGE	
8.1 Purchase of Lots 19/20	
Be it resolved that the Village of Marwayne purchase lots 19/20 on Centre Street for \$12,500.00.	

8.2 Sale of Lots 21 & 22

Be it resolved that the Village of Marwayne approve the sale of Lots 21 and 22 on Centre Street for \$_____.

8.3 Sale of Lots 19/20, 21 and 22

Be it resolved that the Village of Marwayne approve the sale of Lots 17/18 and 19/20 on Centre Street for \$10,000.00.

Be it resolved that the Village of Marwayne approve the amalgamation of Lots 17/18 and 19/20 on Centre Street.

9 KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE

9.1 2023 Operational and Capital Budgets

57

Be it resolved that the Village of Marwayne approve the 2023 Operational and Capital Budgets as presented.

9.2 2023 Property Tax Bylaw

58 - 59

Be it resolved that the Village of Marwayne give first reading to Bylaw No. 594-23, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2023 taxation year and impose a penalty on all taxes remaining unpaid.

Be it resolved that the Village of Marwayne give second reading to Bylaw No. 594-23, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2023 taxation year and impose a penalty on all taxes remaining unpaid.

Be it resolved that the Village of Marwayne introduce for third reading Bylaw No. 594-23, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2023 taxation year and impose a penalty on all taxes remaining unpaid.

Be it resolved that the Village of Marwayne give third and final reading to Bylaw No. 594-23, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2023 taxation year and impose a penalty on all taxes remaining unpaid.

9.3 2023 Special Culture and Recreation Tax Bylaw

60

Be it resolved that the Village of Marwayne give first reading to Bylaw No. 595-23, being a bylaw to authorize the annual special culture and recreation rates of taxation to be levied against all properties for the Marwayne Agriplex debenture payments.

Be it resolved that the Village of Marwayne give second reading to Bylaw No. 595-23, being a bylaw to authorize the annual special culture and recreation rates of taxation to be levied against all properties for the Marwayne Agriplex debenture payments.

Be it resolved that the Village of Marwayne introduce for third reading Bylaw No. 595-23, being a bylaw to authorize the annual special culture and recreation rates of taxation to be levied against all properties for the Marwayne Agriplex debenture payments.

Be it resolved that the Village of Marwayne give third and final reading to Bylaw No. 595-23, being a bylaw to authorize the annual special culture and recreation rates of taxation to be levied against all properties for the Marwayne Agriplex debenture payments.

10 ADMINISTRATIVE REPORTS

10.1 Councillor Reports 61 - 70

Be it resolved that the following Councillor Reports be received as information:

- Vermilion River Regional Waste Management Services Commission Meeting Minutes
- Marwayne Agricultural Society Meeting Minutes

10.2 Chief Administrative Officer Report 71 - 72

Be it resolved that the Chief Administrative Officer Report be received as information.

11 FINANCIAL

11.1 Monthly Financial Report 73 - 74

Be it resolved that the March 2023 Monthly Financial Report be received as information.

11.2 Cheque Distribution Report 75 - 77

Be it resolved that the Accounts Payable Invoices being over \$5,000.00 but within budget be approved and authorized to be paid as presented. Be it further resolved that the Accounts Payable Invoices being less than \$5,000.00 but within budget be received as information.

11.3 Bank Reconciliation Report 78

Be it resolved that the March 2023 Bank Reconciliation Report be received as information.

11.4 Monthly Utility Bill Report 79

Be it resolved that the March 2023 Monthly Utility Bill Report be received as information.

12 CORRESPONDENCE

12.1

80

Be it resolved that the correspondence listing be received as information.

13 CONFIDENTIAL

14 NEXT MEETING

14.1 May 15th, 2023 at the ATB Financial Boardroom

15 ADJOURNMENT



210 2nd Avenue South, Box 113
Marwayne AB T0B 2X0
P: 780-847-3962 F: 780-847-3324
E: admin@marwayne.ca W: www.marwayne.ca

Minutes of the Regular Meeting of the Council of the Village of Marwayne
In the Province of Alberta, held on Monday March 20th, 2023
Commencing at 7:00 PM in the ATB Financial Boardroom

PRESENT

Mayor Chris Neureuter
Councillors Rod McDonald and Ashley Rainey
Chief Administrative Officer Shannon Harrower

1. CALL TO ORDER

Mayor C. Neureuter called the March 20th, 2023 Village of Marwayne Council Meeting to order at 6:58 p.m. with all members in attendance.

2. ADOPTION OF AGENDA

March 20th, 2023 Council Meeting Agenda

2023-03-01

Moved By Deputy Mayor R. McDonald

Be it resolved that the March 20th, 2023 Village Council Meeting Agenda be approved as presented.

CARRIED

3. ADOPTION OF MINUTES

February 13th, 2023 Regular Council Meeting Minutes

2023-03-02

Moved By Deputy Mayor R. McDonald

Be it resolved that the February 13th, 2023 Village of Marwayne Council Meeting Minutes be approved as presented.

CARRIED

4. DELEGATIONS

James MacDonald and Vicky Lefebvre on behalf of the Northern Lights Library System

2023-03-03

Moved By Councillor A. Rainey

Be it resolved that the presentation by James MacDonald and Vicky Lefebvre be received as information.

CARRIED

CLOSED SESSION – FOIP SECTION 17 (1) – ADVICE FROM OFFICIALS

2022-03-04

Moved By Councillor A. Rainey

Be it resolved that the Village of Marwayne move into a closed session at 7:21 p.m. with all members in attendance.

CARRIED



210 2nd Avenue South, Box 113
Marwayne AB T0B 2X0
P: 780-847-3962 F: 780-847-3324
E: admin@marwayne.ca W: www.marwayne.ca

2022-03-05

Moved By Councillor A. Rainey

Be it resolved that the Village of Marwayne revert to an open session at 8:22 p.m. with all members in attendance.

CARRIED

Michael Niesen on behalf of the Village of Marwayne Bylaw Enforcement

2023-03-06

Moved By Deputy Mayor R. McDonald

Be it resolved that the Bylaw Enforcement Update provided by Michael Niesen be received as information.

CARRIED

5. KEY STRATEGY: ADDRESSING SERVICE NEEDS

Public Works Foreman Report

2023-03-07

Moved By Councillor A. Rainey

Be it resolved that the Regional Water Operator Report be received as information.

CARRIED

Regional Water Operator Report

2023-03-08

Moved By Deputy Mayor R. McDonald

Be it resolved that the Regional Water Operator Report be received as information.

CARRIED

6. KEY STRATEGY: SAFE AND CARING COMMUNITY

Seniors Week Declaration

2023-03-09

Moved By Deputy Mayor R. McDonald

Be it resolved that the Village of Marwayne declare June 5th to 11th, 2023 as Seniors Week.

CARRIED

Community Garden Survey Results

2023-03-10

Moved By Councillor A. Rainey

Be it resolved that the Community Garden discussion be received as information.

CARRIED



210 2nd Avenue South, Box 113
Marwayne AB T0B 2X0
P: 780-847-3962 F: 780-847-3324
E: admin@marwayne.ca W: www.marwayne.ca

7. KEY STRATEGY: PLANNING FOR GROWTH & CHANGE

2023 Operational and Capital Budgets

2023-03-11

Moved By Councillor A. Rainey

Be it resolved that the 2023 Operational and Capital Budgets be received as information.

CARRIED

8. KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE

Emergency Management Bylaw Amendment

2023-03-12

Moved By Councillor A. Rainey

Be it resolved that the Village of Marwayne give first reading to Bylaw No. 596-23, being a bylaw to amend the Emergency Management Bylaw. No. 573-19.

CARRIED

2023-03-13

Moved By Councillor C. Neureuter

Be it resolved that the Village of Marwayne give second reading to Bylaw No. 596-23, being a bylaw to amend the Emergency Management Bylaw. No. 573-19.

CARRIED

2023-03-14

Moved By Councillor A. Rainey

Be it resolved that the Village of Marwayne introduce for third reading Bylaw Bo. 596-23, being a bylaw to amend the Emergency Management Bylaw. No. 573-19.

CARRIED

2023-03-15

Moved By Deputy Mayor R. McDonald

Be it resolved that the Village of Marwayne give third and final reading to Bylaw No. 596-23, being a bylaw to amend the Emergency Management Bylaw. No. 573-19.

CARRIED

9. ADMINISTRATIVE REPORTS

Councillor Reports

2023-03-16

Moved By Councillor A. Rainey

Be it resolved that the Councillor Reports be received as information.

CARRIED



210 2nd Avenue South, Box 113
Marwayne AB T0B 2X0
P: 780-847-3962 F: 780-847-3324
E: admin@marwayne.ca W: www.marwayne.ca

Chief Administrative Officer Report

2023-03-17

Moved By Councillor A. Rainey

Be it resolved that the Chief Administrative Officer Report be received as information.

CARRIED

10. FINANCIAL

Monthly Financial Report

2023-03-18

Moved By Deputy Mayor R. McDonald

Be it resolved that the Monthly Financial Report be received as information.

CARRIED

Cheque Distribution Report

2023-03-19

Moved By Deputy Mayor R. McDonald

Be it resolved that the Accounts Payable Invoices being over \$5,000 but within budget be approved and authorized to be paid as presented. Be it further resolved that the Accounts Payable Invoices and Credit Card Expenses being less than \$5000 but within budget be received as information.

CARRIED

Bank Reconciliation Report

2023-03-20

Moved By Councillor A. Rainey

Be it resolved that the January and February 2023 Bank Reconciliation Reports be received as information.

CARRIED

Monthly Utility Bill Report

2023-03-21

Moved By Councillor A. Rainey

Be it resolved that the February 2023 Utility Bill Report be received as information.

CARRIED

Municipal Sustainability Initiative and Canada Community Building Fund 2023 Allocations

2023-03-22

Moved By Deputy Mayor R. McDonald

Be it resolved that the 2023 MSI and CCBF Allocations Report be received as information.

CARRIED



210 2nd Avenue South, Box 113
Marwayne AB T0B 2X0
P: 780-847-3962 F: 780-847-3324
E: admin@marwayne.ca W: www.marwayne.ca

11. CORRESPONDENCE

Letters

2022-03-23

Moved By Councillor A. Rainey

Be it resolved that the correspondence listing be received as information.

CARRIED

12. ADJOURNMENT

Being that the March 20th, 2023 Council Meeting agenda matters for the Village of Marwayne have concluded, the meeting adjourned at 9:00 p.m.

Approved this 17th day of April 2023.

Chris Neureuter, Mayor

Shannon Harrower, CAO

VILLAGE OF MARWAYNE

2022 PRESENTATION TO COUNCIL



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

Jeff Alliston, CPA, CA
Partner

AUDIT OVERVIEW

- ❑ **ENHANCE DEGREE OF CONFIDENCE OF INTENDED USERS**
- ❑ **ACHIEVED BY AUDITOR EXPRESSING OPINION**
- ❑ **WHETHER FS PRESENT FAIRLY, IN ALL MATERIAL RESPECTS**
 - **WHETHER DUE TO FRAUD OR ERROR**
- ❑ **AUDITOR SEEKING REASONABLE ASSURANCE**
 - **HIGH LEVEL OF ASSURANCE**
 - **NOT ABSOLUTE ASSURANCE**
 - **MOST EVIDENCE PERSUASIVE NOT CONCLUSIVE**
- ❑ **AUDITOR EXERCISES PROFESSIONAL JUDGEMENT**
- ❑ **AUDITOR MAINTAINS PROFESSIONAL SKEPTICISM**
 - **QUESTIONING MIND**
 - **ALERT TO CONDITIONS WHICH MAY INDICATE POSSIBLE MISSTATEMENT**
 - **CRITICAL ASSESSMENT OF AUDIT EVIDENCE**

INDEPENDENT AUDITORS' REPORT

- **OUR OPINION**
 - **PRESENT FAIRLY IN ALL MATERIAL RESPECTS**
- **BASIS FOR OPINION**
 - **IN ACCORDANCE WITH CANADIAN GAAS**
- **RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE**
 - **PREPARATION AND FAIR PRESENTATION**
 - **IN ACCORDANCE WITH CANADIAN PSAS**
 - **RESPONSIBLE FOR ASSESSING ABILITY TO CONTINUE AS A GOING CONCERN**
- **AUDITORS' RESPONSIBILITIES FOR THE AUDIT**
 - **OBTAIN REASONABLE ASSURANCE**
 - **ARE FREE FROM MATERIAL MISSTATEMENT**
 - **PROCEDURES DEPEND ON AUDITORS' JUDGEMENT**
 - **CONSIDER RELEVANT INTERNAL CONTROLS**
 - **EVALUATE ACCOUNTING POLICIES / ESTIMATES**

STATEMENT OF FINANCIAL POSITION

	<u>2022</u>	<u>2021</u>
FINANCIAL ASSETS		
Cash and temporary investments	\$ 2,528,190	\$ 2,415,136
Taxes and grants in place of taxes receivable	78,668	104,670
Trade, utilities and grants receivable	544,861	632,773
Land held for resale	279,670	279,670
Investments	6	6
	A <u>3,431,395</u>	<u>3,432,255</u>
LIABILITIES		
Accounts payable and accrued liabilities	124,453	149,347
Deferred revenue	160,079	86,724
Long term debt	1,019,415	1,098,358
	B <u>1,303,947</u>	<u>1,334,429</u>
NET FINANCIAL ASSETS	A - B C <u>2,127,448</u>	<u>2,097,826</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	10,407,894	10,215,144
Cultural historical assets	689	689
Prepaid expenses	12,530	6,615
	D <u>10,421,113</u>	<u>10,222,448</u>
ACCUMULATED SURPLUS	C+D <u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

DEFERRED REVENUE

	2021	Funds Received	Revenue Recognized	2022
Municipal Sustainability Initiative	\$ 37,238	\$ 96,804	\$ 134,042	\$ -
Canada Community Building Fund	25,947	50,000	-	75,947
Canada Community Revitalization Fund	-	375,000	373,662	1,338
ACP - Intermunicipal Collaboration	-	135,000	70,611	64,389
Business Revitalization Program	23,539	-	5,134	18,405
	\$ 86,724	\$ 656,804	\$ 583,449	\$ 160,079

STATEMENT OF FINANCIAL POSITION

	<u>2022</u>	<u>2021</u>
FINANCIAL ASSETS		
Cash and temporary investments	\$ 2,528,190	\$ 2,415,136
Taxes and grants in place of taxes receivable	78,668	104,670
Trade, utilities and grants receivable	544,861	632,773
Land held for resale	279,670	279,670
Investments	6	6
	A <u>3,431,395</u>	<u>3,432,255</u>
LIABILITIES		
Accounts payable and accrued liabilities	124,453	149,347
Deferred revenue	160,079	86,724
Long term debt	1,019,415	1,098,358
	B <u>1,303,947</u>	<u>1,334,429</u>
NET FINANCIAL ASSETS	A - B C <u>2,127,448</u>	<u>2,097,826</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	10,407,894	10,215,144
Cultural historical assets	689	689
Prepaid expenses	12,530	6,615
	D <u>10,421,113</u>	<u>10,222,448</u>
ACCUMULATED SURPLUS	C+D <u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

LONG-TERM DEBT

- **LONG-TERM DEBT - \$1,098,358**
 - Three debentures with the Province of Alberta

- **MATURITY**
 - 2031 - 2033

- **INTEREST RATES**
 - 3.051% - 4.269%

DEBT LIMITS

	2021	2020
Total debt limit	\$ 2,080,359	\$ 1,910,847
Total debt	(1,019,415)	(1,098,358)
Amount of debt limit unused	<u>\$ 1,060,944</u>	<u>\$ 812,489</u>
Debt servicing limit	\$ 346,727	\$ 318,475
Debt servicing	(116,698)	(116,698)
Amount of service on debt limit unused	<u>\$ 230,029</u>	<u>\$ 201,777</u>

STATEMENT OF FINANCIAL POSITION

	2022	2021
FINANCIAL ASSETS		
Cash and temporary investments	\$ 2,528,190	\$ 2,415,136
Taxes and grants in place of taxes receivable	78,668	104,670
Trade, utilities and grants receivable	544,861	632,773
Land held for resale	279,670	279,670
Investments	6	6
	A <u>3,431,395</u>	<u>3,432,255</u>
LIABILITIES		
Accounts payable and accrued liabilities	124,453	149,347
Deferred revenue	160,079	86,724
Long term debt	1,019,415	1,098,358
	B <u>1,303,947</u>	<u>1,334,429</u>
NET FINANCIAL ASSETS	A - B C <u>2,127,448</u>	<u>2,097,826</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	10,407,894	10,215,144
Cultural historical assets	689	689
Prepaid expenses	12,530	6,615
	D <u>10,421,113</u>	<u>10,222,448</u>
ACCUMULATED SURPLUS	C+D <u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Additions	Disposals	Amortization	Transfer s	Ending Balance
Land	\$ 369,504	\$ -	\$ -	\$ -	\$ -	\$ 369,504
Land Improvements	171,649	498,217	-	(10,258)	-	659,608
Buildings	1,739,889	-	-	(53,271)	-	1,686,618
Machinery & Equipment	120,183	-	-	(12,321)	-	107,862
Vehicles	120,450	14,000	-	(32,189)	-	102,261
Engineered Structures	7,684,929	96,247	-	(299,135)	-	7,482,041
Construction in Progress	8,540	-	(8,540)	-	-	-
	\$ 10,215,144	\$ 608,464	\$ (8,540)	\$ (407,174)	\$ -	\$ 10,407,894

STATEMENT OF FINANCIAL POSITION

	<u>2022</u>	<u>2021</u>
FINANCIAL ASSETS		
Cash and temporary investments	\$ 2,528,190	\$ 2,415,136
Taxes and grants in place of taxes receivable	78,668	104,670
Trade, utilities and grants receivable	544,861	632,773
Land held for resale	279,670	279,670
Investments	6	6
	A <u>3,431,395</u>	<u>3,432,255</u>
LIABILITIES		
Accounts payable and accrued liabilities	124,453	149,347
Deferred revenue	160,079	86,724
Long term debt	1,019,415	1,098,358
	B <u>1,303,947</u>	<u>1,334,429</u>
NET FINANCIAL ASSETS	A - B C <u>2,127,448</u>	<u>2,097,826</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	10,407,894	10,215,144
Cultural historical assets	689	689
Prepaid expenses	12,530	6,615
	D <u>10,421,113</u>	<u>10,222,448</u>
ACCUMULATED SURPLUS	C+D <u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

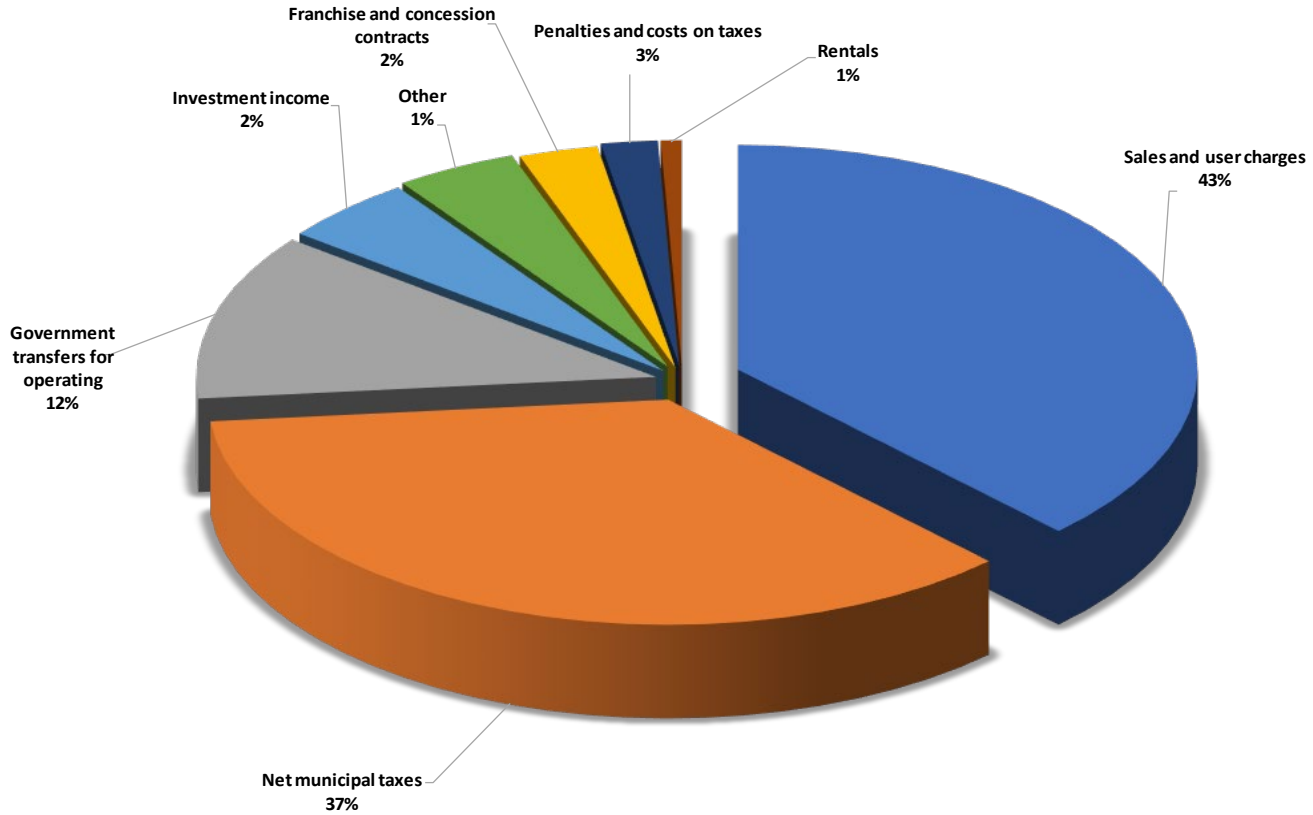
ACCUMULATED SURPLUS

	2022	2021
Unrestricted Surplus	\$ 2,151,248	\$ 2,054,462
Restricted Surplus		
Emergency services	51,243	51,243
Engineered structures	44,606	44,606
General equipment replacement	70,800	70,800
Roads	223,129	223,129
Water and sewer	460,389	585,389
	850,167	975,167
Equity in Tangible Capital assets	9,547,146	9,290,645
	\$ 12,548,561	\$ 12,320,274

OPERATING REVENUE

	2022 (Budget)	2022 (Actual)	2021
REVENUES			
Sales and user charges	\$ 487,745	\$ 522,698	\$ 542,276
Net municipal taxes	618,983	495,011	465,393
Government transfers for operating	97,210	166,131	148,045
Investment income	16,000	65,846	21,471
Other	13,425	59,414	18,070
Franchise and concession contracts	28,000	38,534	31,731
Penalties and costs on taxes	15,000	27,557	32,054
Rentals	8,000	10,181	13,708
Licenses and permits	850	1,534	1,150
	<u>\$ 1,285,213</u>	<u>\$ 1,386,906</u>	<u>\$ 1,273,898</u>

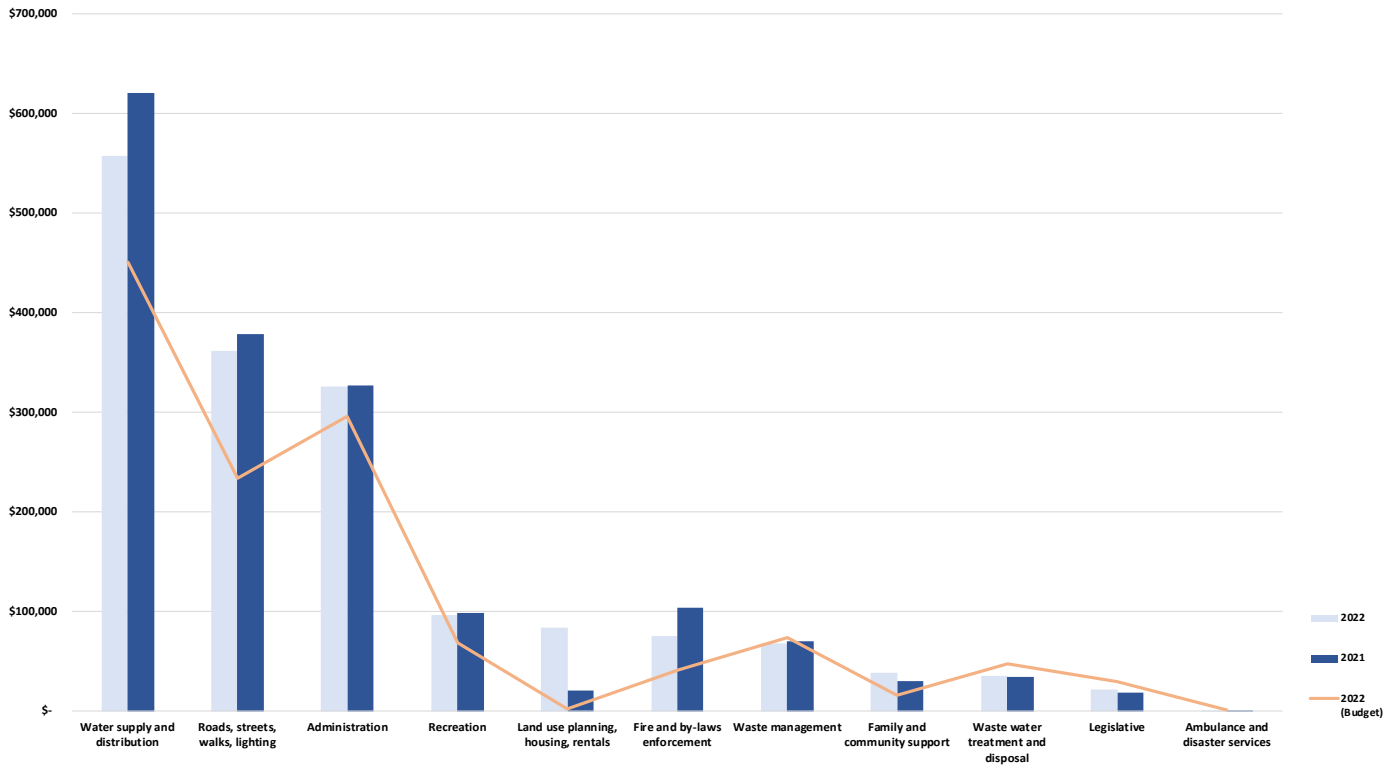
OPERATING REVENUE



EXPENSES BY FUNCTION

	2022 (Budget)	2022 (Actual)	2021
EXPENSES			
Water supply and distribution	\$ 451,226	\$ 557,568	\$ 620,653
Roads, streets, walks, lighting	233,579	361,486	378,157
Administration	295,845	326,502	326,974
Recreation	68,207	96,326	98,251
Land use planning, housing, rentals	2,500	83,601	21,000
Fire and by-laws enforcement	40,832	75,509	103,873
Waste management	74,195	68,656	70,266
Family and community support	16,400	39,091	30,796
Waste water treatment and disposal	47,397	35,509	34,919
Legislative	29,400	21,417	19,172
Ambulance and disaster services	1,600	658	1,107
	<u>\$ 1,261,181</u>	<u>\$ 1,666,323</u>	<u>\$ 1,705,168</u>

EXPENSES BY FUNCTION



OTHER REVENUE (EXPENSE)

	2022 (Budget)	2022 (Actual)	2021
ANNUAL DEFICIT BEFORE OTHER INCOME	\$ 24,032	\$ (279,417)	\$ (431,270)
OTHER INCOME			
Government transfers for capital	50,000	507,704	249,819
Contributed land held for resale	-	-	15,000
Gain (loss) on disposal of tangible capital assets	-	-	(1,482)
ANNUAL SURPLUS (DEFICIT)	74,032	228,287	(167,933)
ACCUMULATED SURPLUS - BEGINNING OF YEAR	12,320,274	12,320,274	12,488,207
ACCUMULATED SURPLUS, END OF YEAR	\$ 12,394,306	\$ 12,548,561	\$ 12,320,274

SUMMARY

- ❑ **ANNUAL SURPLUS (DEFICIT)**
\$228,287 (2021 – \$(167,933))

- ❑ **NET FINANCIAL ASSETS**
\$2,097,826 (2021 - \$2,143,869)

- ❑ **AUDIT FINDINGS REPORT TO COUNCIL (see report)**
 - NO SIGNIFICANT CONTROL DEFICIENCIES
 - NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
 - UNCORRECTED MISSTATEMENTS
 - NO SIGNIFICANT DIFFICULTIES
 - RESTATEMENTS

- ❑ **THANK YOU TO MANAGEMENT & STAFF**

- ❑ **QUESTIONS?**

DRAFT

**VILLAGE OF MARWAYNE
Financial Statements
For The Year Ended December 31, 2022**

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of the Village of Marwayne have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

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

The elected Mayor and Council of the Village of Marwayne are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Village's external auditors.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Village's Council to express an opinion on the Village's financial statements and report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.

Ms. Shannon Harrower,
Chief Administrative Officer

Marwayne, Alberta
April 17, 2023



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Marwayne

Opinion

We have audited the financial statements of the Village of Marwayne (the Village), which comprise the statement of financial position as at December 31, 2022, and the statements of operations and accumulated surplus, changes in net financial assets and 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 Village as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the 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 the Village'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 Village or to cease operations, or has no realistic alternative but to do so.

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

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

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

(continues)

EDMONTON

12840 ST. ALBERT TRAIL EDMONTON, AB T5L 4H6 | T: 780.489.9606 F: 780.484.9689 | METRIXGROUP.CA



Independent Auditors' Report to the Councillors of Village of Marwayne *(continued)*

- 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 Village'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 Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Chartered Professional Accountants

Edmonton, Alberta
April 17, 2023

VILLAGE OF MARWAYNE
Statement of Financial Position
As at December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and temporary investments <i>(Note 2)</i>	\$ 2,528,190	\$ 2,415,136
Taxes and grants in place of taxes receivable <i>(Note 3)</i>	78,668	104,670
Trade, utilities and grants receivable <i>(Note 4)</i>	544,861	632,773
Land held for resale	279,670	279,670
Investments	6	6
	<u>3,431,395</u>	<u>3,432,255</u>
LIABILITIES		
Accounts payable and accrued liabilities	124,453	149,347
Deferred revenue <i>(Note 5)</i>	160,079	86,724
Long term debt <i>(Note 6)</i>	1,019,415	1,098,358
	<u>1,303,947</u>	<u>1,334,429</u>
NET FINANCIAL ASSETS	<u>2,127,448</u>	<u>2,097,826</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Schedule 3)</i>	10,407,894	10,215,144
Cultural and historical assets	689	689
Prepaid expenses	12,530	6,615
	<u>10,421,113</u>	<u>10,222,448</u>
ACCUMULATED SURPLUS <i>(Note 8)</i>	<u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>
CONTINGENT LIABILITY <i>(Note 10)</i>		
CONTRACTUAL OBLIGATIONS <i>(Note 11)</i>		

ON BEHALF OF COUNCIL

_____ Mayor

_____ Councillor

The accompanying notes are an integral part of these financial statements

VILLAGE OF MARWAYNE
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2022

	2022 (Budget) (Note 14)	2022 (Actual)	2021 (Actual)
REVENUES			
Sales and user charges	\$ 487,745	\$ 522,698	\$ 542,276
Net municipal taxes (Schedule 1)	618,983	495,011	465,393
Government transfers for operating (Schedule 2)	97,210	166,131	148,045
Investment income	16,000	65,846	21,471
Other	13,425	59,414	18,070
Franchise and concession contracts (Note 9)	28,000	38,534	31,731
Penalties and costs on taxes	15,000	27,557	32,054
Rentals	8,000	10,181	13,708
Licenses and permits	850	1,534	1,150
	<u>1,285,213</u>	<u>1,386,906</u>	<u>1,273,898</u>
EXPENSES			
Water supply and distribution	451,226	557,568	620,653
Roads, streets, walks, lighting	233,579	361,486	378,157
Administration	295,845	326,502	326,974
Recreation	68,207	96,326	98,251
Land use planning, housing, rentals	2,500	83,601	21,000
Fire and by-laws enforcement	40,832	75,509	103,873
Waste management	74,195	68,656	70,266
Family and community support	16,400	39,091	30,796
Waste water treatment and disposal	47,397	35,509	34,919
Legislative	29,400	21,417	19,172
Ambulance and disaster services	1,600	658	1,107
	<u>1,261,181</u>	<u>1,666,323</u>	<u>1,705,168</u>
ANNUAL DEFICIT BEFORE OTHER INCOME (EXPENSES)	<u>24,032</u>	<u>(279,417)</u>	<u>(431,270)</u>
OTHER INCOME (EXPENSES)			
Government transfers for capital (Schedule 2)	50,000	507,704	249,819
Contributed land held for resale	-	-	15,000
Gain (loss) on disposal of tangible capital assets	-	-	(1,482)
	<u>50,000</u>	<u>507,704</u>	<u>263,337</u>
ANNUAL SURPLUS (DEFICIT)	<u>74,032</u>	<u>228,287</u>	<u>(167,933)</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR	<u>12,320,274</u>	<u>12,320,274</u>	<u>12,488,207</u>
ACCUMULATED SURPLUS - END OF YEAR (Note 8)	<u>\$ 12,394,306</u>	<u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

The accompanying notes are an integral part of these financial statements

**VILLAGE OF MARWAYNE
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2022**

	2022 (Budget) (Note 14)	2022 (Actual)	2021 (Actual)
ANNUAL SURPLUS (DEFICIT)	\$ 74,032	\$ 228,287	\$ (167,933)
Amortization of tangible capital assets	-	407,174	414,570
Purchase of tangible capital assets	-	(599,924)	(287,547)
Loss (gain) on disposal of tangible capital assets	-	-	1,482
	-	(192,750)	128,505
Decrease (increase) in prepaid expenses	-	(5,915)	(6,615)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	74,032	29,622	(46,043)
NET FINANCIAL ASSETS - BEGINNING OF YEAR	2,097,826	2,097,826	2,143,869
NET FINANCIAL ASSETS - END OF YEAR	\$ 2,171,858	\$ 2,127,448	\$ 2,097,826

The accompanying notes are an integral part of these financial statements

6

VILLAGE OF MARWAYNE
Statement of Cash Flows
For the Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Annual surplus (deficit)	\$ 228,287	\$ (167,933)
Items not affecting cash:		
Amortization of tangible capital assets	407,174	414,570
Loss (gain) on disposal of tangible capital assets	-	1,482
	<u>635,461</u>	<u>248,119</u>
Changes in non-cash working capital:		
Trade, utilities and grants receivable	87,912	(309,846)
Taxes and grants in place of taxes receivable	26,002	2,191
Land held for resale	-	30,028
Prepaid expenses	(5,915)	(6,615)
Accounts payable and accrued liabilities	(24,894)	(92,808)
Deferred revenue	73,355	14,844
	<u>156,460</u>	<u>(362,206)</u>
	<u>791,921</u>	<u>(114,087)</u>
INVESTING ACTIVITY		
Purchase of tangible capital assets	<u>(599,924)</u>	<u>(287,547)</u>
FINANCING ACTIVITY		
Repayment of long term debt	<u>(78,943)</u>	<u>(76,236)</u>
INCREASE (DECREASE) IN CASH FLOWS	113,054	(477,870)
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	<u>2,415,136</u>	<u>2,893,006</u>
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	<u>\$ 2,528,190</u>	<u>\$ 2,415,136</u>

The accompanying notes are an integral part of these financial statements

**VILLAGE OF MARWAYNE
Schedule of Property Taxes Levied
For the Year Ended December 31, 2022**

(Schedule 1)

	2022 (Budget) (Note 14)	2022 (Actual)	2021 (Actual)
TAXATION			
Real property taxes	\$ 525,309	\$ 509,862	\$ 486,292
Non-residential	76,254	81,908	75,285
Linear property taxes	16,467	14,823	14,655
Government grants in place of property taxes	953	1,095	528
	618,983	607,688	576,760
REQUISITIONS			
Alberta School Foundation Fund	-	112,677	111,367
NET MUNICIPAL TAXES	\$ 618,983	\$ 495,011	\$ 465,393

The accompanying notes are an integral part of these financial statements

8

VILLAGE OF MARWAYNE
Schedule of Government Transfers **(Schedule 2)**
For the Year Ended December 31, 2022

	2022 (Budget) (Note 14)	2022 (Actual)	2021 (Actual)
TRANSFER FOR OPERATING			
Provincial government	\$ 97,210	\$ 166,131	\$ 148,045
TRANSFER FOR CAPITAL			
Provincial government	-	134,042	249,819
Federal government	50,000	373,662	-
	50,000	507,704	249,819
TOTAL GOVERNMENT TRANSFERS	\$ 147,210	\$ 673,835	\$ 397,864

The accompanying notes are an integral part of these financial statements

VILLAGE OF MARWAYNE
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2022

(Schedule 3)

	Land	Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Construction in Progress	2022	2021
Cost									
Balance, beginning of year	\$ 369,504	\$ 256,321	\$ 2,791,833	\$ 251,946	\$ 436,541	\$ 13,475,493	\$ 8,540	\$ 17,590,178	\$ 17,304,113
Additions	-	498,217	-	-	14,000	96,247	-	608,464	287,547
Disposals	-	-	-	-	-	-	-	-	(1,482)
Transfers	-	-	-	-	-	-	(8,540)	(8,540)	-
Balance, end of year	\$ 369,504	\$ 754,538	\$ 2,791,833	\$ 251,946	\$ 450,541	\$ 13,571,740	\$ -	\$ 18,190,102	\$ 17,590,178
Accumulated Amortization									
Balance, beginning of year	\$ -	\$ 84,672	\$ 1,051,944	\$ 131,763	\$ 316,091	\$ 5,790,564	\$ -	\$ 7,375,034	\$ 6,960,464
Amortization	-	10,258	53,271	12,321	32,189	299,135	-	407,174	414,570
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ 94,930	\$ 1,105,215	\$ 144,084	\$ 348,280	\$ 6,089,699	\$ -	\$ 7,782,208	\$ 7,375,034
Net Book Value	\$ 369,504	\$ 659,608	\$ 1,686,618	\$ 107,862	\$ 102,261	\$ 7,482,041	\$ -	\$ 10,407,894	\$ 10,215,144

The accompanying notes are an integral part of these financial statements

**VILLAGE OF MARWAYNE
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2022**

(Schedule 4)

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 9,290,645	\$ 9,357,478
Amortization of tangible capital assets	(407,174)	(414,570)
Acquisition of tangible capital assets	599,924	287,547
Long term debt repaid	-	76,236
Levied portion of debt recoverable	(15,192)	(14,564)
Net book value of tangible capital assets disposed of	78,943	(1,482)
BALANCE, END OF YEAR	\$ 9,547,146	\$ 9,290,645
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 10,407,894	\$ 10,215,144
Local improvement levy receivable	158,666	173,859
Long term debt	(1,019,414)	(1,098,358)
	\$ 9,547,146	\$ 9,290,645

The accompanying notes are an integral part of these financial statements

VILLAGE OF MARWAYNE
Schedule of Segmented Disclosure
For the Year Ended December 31, 2022

(Schedule 5)

	General Government	Protective Services	Transportation	Environmental Services	Planning & Development and Public Health	Recreation & Culture	2022	2021
REVENUE								
Net municipal taxes	\$ 495,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,963	\$ 465,393
Sales and user charges	5,965	10,322	4,162	502,249	-	-	522,698	542,276
Government transfers	81,035	134,042	-	373,662	83,194	1,902	673,835	397,864
Franchise and concession contracts	38,534	-	-	-	-	-	38,534	31,731
Penalties and costs on taxes	27,557	-	-	-	-	-	27,557	32,054
Other revenues	22,573	973	61	8,361	28,980	-	60,948	19,220
Rentals	-	-	-	-	10,181	-	10,181	13,708
Investment income	65,846	-	-	-	-	-	65,846	21,471
	737,473	145,337	4,223	884,272	122,355	1,902	1,895,562	1,523,717
EXPENSES								
Materials, goods and supplies	100,126	14,368	121,694	159,201	2,240	5,476	403,105	462,678
Salaries, wages and benefits	151,200	-	82,305	168,749	-	28,253	430,507	401,463
Contracted services	91,471	26,538	4,544	79,329	90,260	-	292,142	217,817
Provision for allowance	2,316	-	-	-	-	-	2,316	34,917
Transfers to local boards and agencies	-	5,012	-	66,750	19,201	5,023	95,986	133,427
Other expenses	1,196	-	-	-	-	-	1,196	528
Interest on long-term debt	-	-	7,262	16,582	-	13,090	36,934	39,768
	346,309	45,918	215,805	490,611	111,701	51,842	1,262,186	1,290,598
OTHER INCOME								
Amortization of tangible capital assets	(1,608)	(33,287)	(145,681)	(171,121)	(10,990)	(44,487)	(407,174)	(414,570)
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	-	(1,482)
Contributed land held for resale	-	-	-	-	-	-	-	15,000
	(1,608)	(33,287)	(145,681)	(171,121)	(10,990)	(44,487)	(407,174)	(401,052)
ANNUAL SURPLUS (DEFICIT)	\$ 389,556	\$ 66,132	\$ (357,263)	\$ 222,540	\$ (336)	\$ (94,427)	\$ 226,202	\$ (167,933)

The accompanying notes are an integral part of these financial statements

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Marwayne (the "Village") are the representation of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Village are as follows.

(a) Reporting entity

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

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

(b) Basis of accounting

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

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

(c) Cash and temporary investments

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of three months or less at acquisition.

(d) Tax revenue

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

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Village. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Requisition over-levies and under-levies

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(f) Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

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

(g) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

(h) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset is amortized over their estimated useful lives on a straight-line basis at the following rates:

Land improvements	15 - 20 Years
Buildings	25 - 65 Years
Engineered structures	15 - 75 Years
Machinery and equipment	5 - 20 Years
Vehicles	3 - 20 Years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

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

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Use of estimates

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

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

(j) Future changes in significant accounting policies

The following summarizes upcoming changes to the Canadian public sector accounting standards. The Village will continue to assess the impact and prepare for the adoption of these standards

(i) Financial statement presentation

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

(ii) Foreign currency translation

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

(iii) Portfolio investments

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

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) *Future changes in significant accounting policies*

(iv) Financial instruments

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

(v) Asset retirement obligations

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

(vi) Public Private Partnerships

PS 3160, Public Private Partnerships, establishes standards on how to account for public private partnership arrangements (recognition of infrastructure assets and the corresponding liability to the private partnership) along with the disclosure and presentation requirements. This standard is applicable to fiscal years beginning on or after April 1, 2023.

(vii) Revenue

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

(viii) Purchase Intangible Assets

PSG-8, Purchased Intangible Assets, provides guidance regarding the recognition, measurement, and disclosure of purchased intangible assets in relation to the conceptual framework for financial reporting in the public sector. This guideline is applicable to fiscal years beginning on or after April 1, 2023.

**VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022**

2. CASH AND TEMPORARY INVESTMENTS

	<u>2022</u>	<u>2021</u>
Cash	\$ 289,130	\$ 344,167
Temporary investments	2,239,060	2,070,969
	\$ 2,528,190	\$ 2,415,136

Temporary investments are short-term deposits with original maturity dates of three months or less with ATB Financial at interest rates ranging from 4.85% to 4.75%.

Council has designated funds of \$850,167 (2021 - \$975,167) included in the above amounts for capital purposes.

3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	<u>2022</u>	<u>2021</u>
Current receivables	\$ 59,286	\$ 58,494
Receivables in arrears	19,382	46,176
	\$ 78,668	\$ 104,670

4. TRADE, UTILITIES AND GRANTS RECEIVABLE

	<u>2022</u>	<u>2021</u>
Due from other governments	\$ 312,774	\$ 383,846
Local improvement taxes	158,666	173,859
Trade and utilities	40,569	59,176
Goods and Services Tax recoverable	32,852	15,892
	\$ 544,861	\$ 632,773

5. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. Additions are composed of both contributions and interest earned during the year. These amounts are recognized as revenue in the period in which the related costs are incurred.

	<u>2021</u>	<u>Funds Received</u>	<u>Revenue Recognized</u>	<u>2022</u>
Municipal Sustainability Initiative - Capital	\$ 37,238	\$ 96,804	\$ 134,042	\$ -
Canada Community Building Fund	25,947	50,000	-	75,947
Canada Community Revitalization Fund	-	375,000	373,662	1,338
ACP - Intermunicipal Collaboration	-	135,000	70,611	64,389
Business Revitalization Program	23,539	-	5,134	18,405
	\$ 86,724	\$ 656,804	\$ 583,449	\$ 160,079

**VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022**

6. LONG TERM DEBT

	<u>2022</u>	<u>2021</u>
Province of Albera Debenture, repayable in semi-annual installments of \$11,227 including interest at 4.269%; due March 15, 2031.	\$ 158,666	\$ 173,859
Province of Albera Debenture, repayable in semi-annual installments of \$18,064 including interest at 3.866%; due September 16, 2033.	321,226	344,264
Province of Albera Debenture, repayable in semi-annual installments of \$29,054 including interest at 3.051%; due September 17, 2033.	539,523	580,235
	<u>\$ 1,019,415</u>	<u>\$ 1,098,358</u>

Principal and interest repayment terms are approximately:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 81,750	\$ 34,939	\$ 116,689
2024	84,658	32,030	116,688
2025	87,672	29,017	116,689
2026	90,796	25,893	116,689
2027	94,033	22,656	760,686
Thereafter	<u>580,506</u>	<u>63,942</u>	<u>644,448</u>
	<u>\$ 1,019,415</u>	<u>\$ 208,477</u>	<u>\$ 1,871,889</u>

The current portion of the long term debt amounts is \$81,750 (2021 - \$78,944).

Interest on long term debt amounted to \$36,934 (2021 - \$39,768).

The Village's total cash payments for interest is \$37,745 (2021 - \$40,453).

Debenture debt is issued on the credit and security of the Village at large.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

7. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits, as defined by *Alberta Regulation 255/2000*, for the Village be disclosed as follows:

	<u>2022</u>	<u>2021</u>
Total debt limit	\$ 2,080,359	\$ 1,910,847
Total debt	<u>(1,019,415)</u>	<u>(1,098,358)</u>
Amount of debt limit unused	<u>\$ 1,060,944</u>	<u>\$ 812,489</u>
Debt servicing limit	\$ 346,727	\$ 318,475
Debt servicing	<u>(116,698)</u>	<u>(116,698)</u>
Amount of service on debt limit unused	<u>\$ 230,029</u>	<u>\$ 201,777</u>

The debt limit is calculated at 1.5 times revenue of the Village (as defined in *Alberta Regulation 255/2000*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Village. Rather, the financial statements must be interpreted as a whole.

8. ACCUMULATED SURPLUS

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

	<u>2022</u>	<u>2021</u>
Unrestricted surplus	\$ 2,151,248	\$ 2,054,462
Reserves		
Emergency services	51,243	51,243
Engineered structures	44,606	44,606
General equipment replacement	70,800	70,800
Roads	223,129	223,129
Water and sewer	<u>460,389</u>	<u>585,389</u>
	<u>850,167</u>	<u>975,167</u>
Equity in tangible capital assets	<u>9,547,146</u>	<u>9,290,645</u>
	<u>\$ 12,548,561</u>	<u>\$ 12,320,274</u>

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

9. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	<u>2022</u>	<u>2021</u>
ATCO Electric Ltd.	\$ 38,534	\$ 31,731

10. CONTINGENT LIABILITY

The Village is a member of the Alberta Municipal Insurance Exchange ("MUNIX"). Under the terms of membership, the Village could become liable for its proportionate shares of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

During 2002, the Village acquired two lots through tax recovery that contain contamination. The lots previously were used for gas station facilities. Environmental studies have been performed by ConocoPhillips to determine the extent of damage and have been provided to Alberta Environment and Parks. At this time the Village is unaware of any liability it may have in relation to the contamination.

The Village of Marwayne has entered into an agreement with Pioneer Lodge to provide financial support for any future operating deficit and debt servicing costs. The Village of Marwayne is responsible to cover any shortfalls to the extent of their participating interest.

11. CONTRACTUAL OBLIGATIONS

The Village is a partner in the Alberta Central East Water Corporation ("ACE") regional water system project to design and construct a water transfer and pump station, three fill stations, a truck fill station, and 246 kilometres of pipeline. The Government of Alberta is committed to fund approximately 90% of the estimated project costs as part of the Alberta Water for Life Program. The remaining 10% of costs will be distributed between the municipal partners. As of December 31, 2022, the Village's share of the remaining construction cost was estimated at \$21,138.

As the regional water system is not a Village owned asset, none of the related liabilities, funding, or expenditures are reflected in the Village's financial statement except for the Village's portion and consumption costs.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

12. SEGMENTED DISCLOSURE

The Village provides a range of services to its taxpayers. For each reported segment, revenues and expenses both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

(a) General Government

General Government is comprised of Village Council, the Office of the Chief Administrative Officer, and Corporate Services. Corporate Services is comprised of Financial Services and Human Resources.

Council makes decisions regarding service delivery and service levels on behalf of the Village in order to balance the needs and wants of Village residents in a financial responsible manager.

(b) Protective Services

Protective Services is comprised of Fire and Municipal Enforcement Services. Fire Services is responsible to provide fire suppression services; fire prevention programs; training and education related to fire prevention; and the detection and/or extinguishments of fires. Municipal Enforcement Services provide bylaw enforcement that ranges from community standards, to traffic safety, to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

(c) Transportation

Transportation is comprised of Common Services and the Public Works area. They are responsible for the maintenance of the roadway and storm systems of the Village.

(d) Environmental Services

Public Utilities are comprised of water, waste water, and waste management services. They are responsible for providing a water supply, a sanitary sewage collection and disposal system, and a waste disposal service.

(e) Planning and Development

Planning and Development is responsible for the planning and development of the Village's infrastructure system and work with developers in planning the growth of the Village in a sustainable manner.

(f) Public Health

Public Health provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Village.

(g) Recreation and Culture

Recreation and Culture provide recreational and cultural services and activities which promote the well-being of its citizens. These areas are responsible for the parks, playgrounds, facilities, and green spaces of the Village. This area also acts as a liaison between community groups and providing grant funding.

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

12. SEGMENTED DISCLOSURE (continued)

Certain allocation methodologies are employed in the preparation of segmented financial information. Net municipal taxes are unallocated to segments and are presented under General Revenue. Sales and user charges have been allocated to the segment based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. For additional information see the Schedule of Segmented Disclosure (Schedule 5).

13. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash, taxes and grants in place of taxes receivable, trade, utilities and grants receivable, accounts payable and accrued liabilities and long term debt. It is management's opinion that the Village is not exposed to significant market, liquidity and currency risk arising from these financial instruments.

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

Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

14. BUDGET

Budget figures presented in these financial statements are based on the 2022 operating and capital budgets adopted by Council on May 9, 2022.

15. APPROVAL OF THE FINANCIAL STATEMENTS

Council and management have approved these financial statements on April 17, 2023.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2022

16. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Village officials, the Chief Administrative Officer and designated officers are required by *Alberta Regulation 313/2000*, is as follows:

	Salary (1)	Benefits (2)	2022	2021
Mayor C. Neureuter	\$ 2,850	\$ -	\$ 2,850	\$ 2,800
Councillor A. Rainey	3,800	17	3,817	3,600
Councillor R. McDonald	3,100	-	3,100	3,900
Councillor M. Wood	1,400	-	1,400	600
Mayor C. Eikeland (former)	4,120	35	4,155	5,000
Councillor T. Lawrence (former)	-	-	-	600
	\$ 15,270	\$ 52	\$ 15,322	\$ 16,500
Chief administrative officer	\$ 85,000	\$ 6,931	\$ 91,931	\$ 83,611
Designated officer (contract)	8,220	-	8,220	7,360
	\$ 93,220	\$ 6,931	\$ 100,151	\$ 90,971

(1) Salary includes regular base pay, bonuses, overtime lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition's.



Village of Marwayne
Box 113, 210 2nd Ave N
Marwayne, AB T0B 2X0

780-847-3962 P
780-847-3324 F
marwayne@mcsnet.ca

marwayne.ca

Regional Operator report

March 2023

Common information:

Monthly reports up to date.
A few problems with the water op cell phone. Nothing serious so far.
Marwayne and Kitscoty operator training is going well.
Some internet problems still happening seems to disable the alarms.
Regional operator had Dentist appointment March 6th.
Regional operator took annual vacation March 1,2023.
Regional operator booked for annual vacation April 24-May 8, 2023
Regional operator booked for Annual vacation April 6 and 13th.

Outstanding items:

Review SOP's. Need to be updated for distribution only.
Marwayne lift station second pump will request a price on a new pump.
Kitscoty has begun server changes and internet upgrades. Marwayne to replace one router.
One more CC to repair in Kitscoty with hydro vac after we remove portion of sidewalk.
Annual reports were due in February 28th. They were submitted.
Kitscoty laptop and surface are set up for Teamviewer and SCADA
M-log leak sensors off line.

Marwayne:

Data for March 2023 was electronically submitted on AEP site.
Shipped old pump back with Xylem for assessment, repair estimate \$4300, new replacement \$9600.
Consumption remains low, minimum nighttime consumption down to 8 lpm at times.
One service on 3rd Ave and one on 3rd street have leaks on home owner's side and are turned off right now.
A couple of problem valves need some attention. Rusway to dig once frost is out.
Operator training is going well. Has done daily rounds with no supervision.
Internet problems still occurring on an intermittent basis.
Monitoring pump cycles when bulk water is used. Might be a problem for Bi-systems.
Might be issue with lag pump on power failure, more testing is needed.
Tested alarms, not working when Router fails.
Annual reports were bounced back due to file naming conventions, have been resubmitted.



RECEIVED

MAR 21 2023

March 16, 2023

**Attention: Honourable Mayor/Reeve,
Members of Council and Chief Administrative Officers**

Re: National Public Works Week, May 21-27, 2023 – “Connecting the World Through Public Works”

The APWA Alberta Chapter is seeking your support to recognize and promote National Public Works Week (NPWW) by acknowledging May 21 - 27, 2023 as National Public Works Week in your community. This year's theme is "Connecting the World Through Public Works". Public works is the thread that connects us all, no matter where we live in the world. Every public works professional strives to improve the quality of life for the community they serve, leading to healthier, happier communities.

The "Connecting the World Through Public Works" theme highlights the way public works professionals connect us physically, through infrastructure, and inspirationally, through service to their communities, whether as first responders, or daily workers carrying out their duties with pride.

Public works connectors help keep communities strong by providing an infrastructure of services in transportation, water, wastewater, and stormwater treatment, public buildings and spaces, parks and grounds, emergency management and first response, solid waste, and right-of-way management. They are what make our communities great places to live and work. Join us in celebrating the quiet work these professionals do that makes life better for all of us.

National Public Works Week is observed each year during the third full week of May and this is the 63rd year. The APWA encourages public works agencies and professionals to take the opportunity to celebrate the week by parades, displays of public works equipment, high school essay contests, open houses, programs for civic organizations and media events. The occasion is marked each year with scores of resolutions and proclamations from Mayors and Premiers and raises the public's awareness of public works issues and increases confidence in public works agencies like yours who are dedicated to improving the quality of life for present and future generations.

For your convenience, I have attached a sample Council proclamation that you may consider using. You may wish to go to www.publicworks.ca for a digital copy of the proclamation and information about this year's theme and resources on making your Public Works Week a success. Also please consider entering your event for our annual awards as well as the National Public Works Week award from CPWA. www.cpwa.net If you have any further questions or require any additional information, please do not hesitate to contact Jeannette Austin, Executive Director at 403.990.2792. Thank you for making a difference.

Please note that declarations should be forwarded to office@publicworks.ca or by mail to:

APWA Alberta Chapter
PO BOX 44095 Garside Postal Outlet
EDMONTON AB T5V 1N6

Yours truly,

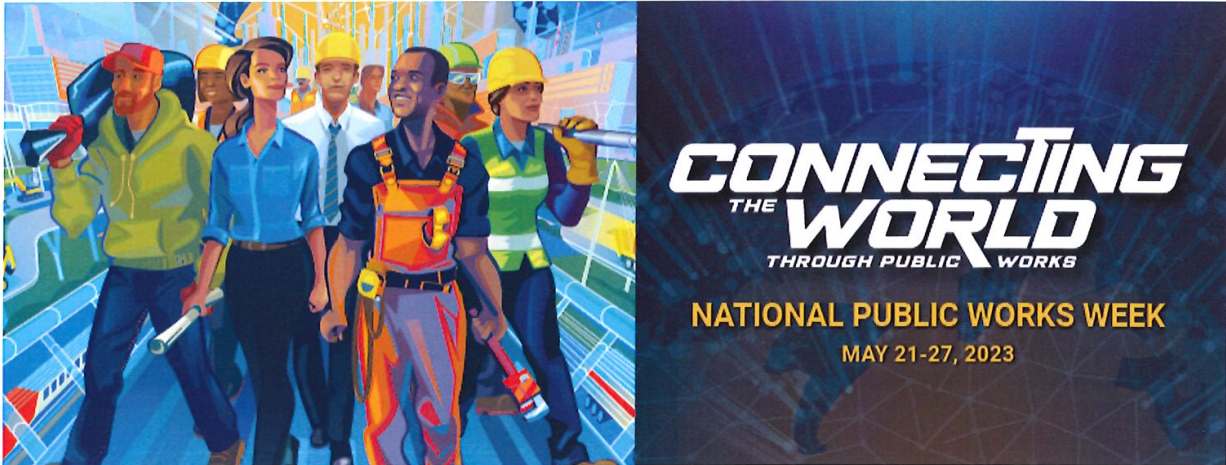
A handwritten signature in blue ink, appearing to read 'Mike Haanen', is written over a light blue horizontal line.

Mike Haanen, APWA President



APWA Alberta Chapter 44095 Garside Postal Outlet Edmonton AB T5V 1N6
www.publicworks.ca





National Public Works Week

May 21–27, 2023

“Connecting the World Through Public Works”

Provincial/Territorial Proclamation (SAMPLE)

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of **[insert Province/Territory]**; and,

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders and children in **[Insert Province/Territory]** to gain knowledge of and to maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2023 marks the 63rd annual National Public Works Week sponsored by the American Public Works Association be it now,

RESOLVED, I, **[Insert Full Name]**, **[Insert Premier -or- other title]** of **[Insert Province/Territory]**, do hereby designate the week May 21–27, 2023 as National Public Works Week; I urge all citizens to join with representatives of the American Public Works Association/Canadian Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of **[Insert Province/Territory]** (to be affixed),

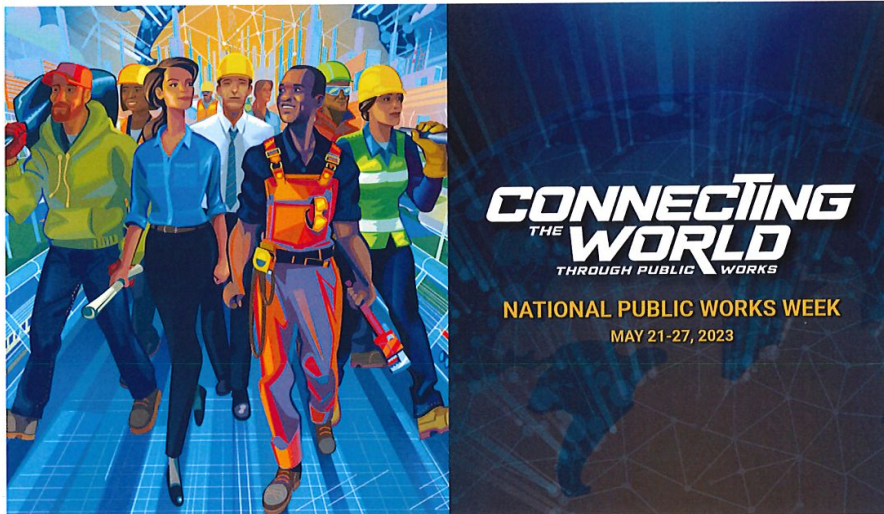
DONE at the **[City/Town/Rural Municipality]** of **[Insert City/Town/Rural Municipality]**, **[Insert Province/Territory]** this _____ day of _____ 2023.

[Insert Full Name of Premier]

[SEAL]



Celebrate Public Works Week



What You Can Do

Proclamation

Ensure that your Municipality proclaims or recognizes NPWW! Contact us for a sample proclamation office@publicworks.ca

Public works superheroes help keep communities strong by providing an infrastructure of services in transportation, water, wastewater and stormwater treatment, public buildings and spaces, parks and grounds, emergency management and first response, solid waste, and right-of-way management. They are what make our communities great places to live and work. So, join us in celebrating these superheroes!

Support your superheroes by sending them to compete in the Equipment Roadeo and participate in the “Boots to Boardroom” Annual Technical Conference & Snow Show May 29 – June 1, 2023 at the River Cree Resort in Enoch AB.

See our website for details www.publicworks.ca

Environmental Campaign

Develop a week of activities to improve the community's environment. Show the many ways public works departments contribute to your community's environmental health.

Thought starters:

- Invite garden clubs, civic groups, historic preservation societies, schools and scouting councils to join you in an environmental project or suggest a project of their own.
- Organize a tree-planting ceremony, recycling drive, public grounds clean-up or free, safe disposal of oversized items and household hazardous wastes.
- Launch a campaign to solicit organizations to adopt a highway or public park.



Public Works Exhibit

Create an exhibit to spotlight your organization's recent successes and emphasize how they benefit all citizens. Arrange to display your exhibit at libraries, community centers and shopping malls. You may be able to take advantage of a captive audience by exhibiting at a scheduled community event.

Thought starters:

- Feature public works equipment, display photos of facilities and provide information on upcoming public works projects.
- Show a film or video of public works in action.
- When practical, have a representative from various departments staff the exhibit to answer questions and provide information.

Rodeo/Equipment Shop

Display equipment your department uses in day-to-day operations. Give public works employees the opportunity to show the skill required to operate public works equipment.

Thought starters:

- Select a location with high visibility such as a parking lot, city park, or public gathering place. Allow adequate time to research and reserve a location.
- Invite elected officials to participate in an activity during the event.
- Sponsor a regional contest and challenge other municipalities to a test of skills necessary to operate a backhoe, garbage pickup, forklift and lawn tractor.
- Emphasize safety; highlight the cost-effective measures and unique features of your equipment and vehicles.
- Have representatives from various departments show equipment and answer questions.

Open House or Tour

An open house or tour offers participants a new perspective on public works and gives professionals an opportunity to discuss the daily operation at their facility. It also is a good time to gather community members opinions of public works projects and services.

Thought starters:

- Plan the open house in conjunction with a dedication ceremony, an anniversary, or a celebration of a completed project.
- Select employees to serve as ambassadors or tour guides.
- Provide a forum for citizens to learn about various departments and their functions.
- Develop a survey to gather attendees' opinions about a public works project or service of importance to your organization.

Employee Appreciation Day

Acknowledge the many accomplishments public works employees contribute throughout the year with a special recognition event.

Thought starters:

- Sponsor a banquet to recognize outstanding performance, special achievements, safety records and attendance. Award honourees with a gift registration to a seminar, an engraved plaque, a special proclamation or a cash award.
- Include family members of honourees.
- Invite elected officials.
- Hold your event in a public works facility. For example, host a barbecue in an equipment garage.

For further information see our website: www.publicworks.ca

Or contact Jeannette Austin
Executive Director
admin@publicworks.ca

VILLAGE OF MARWAYNE
BUDGET SUMMARY

	REVENUE			EXPENSES			NET			
	BUDGET	YTD	BUDGET	BUDGET	YTD	BUDGET	BUDGET	YTD	BUDGET	VARIANCE
	2022	2022	2023	2022	2022	2023	2022	2022	2023	(2023-2022)
GENERAL	(138,664)	(230,961)	(229,374)	-	-	-	(138,664)	(230,961)	(229,374)	(90,710)
PROTECTIVE SERVICES	(1,600)	(973)	(1,618)	43,932	42,033	61,557	42,332	41,060	59,939	17,607
LEGISLATIVE	-	-	-	29,900	21,417	28,062	29,900	21,417	28,062	(1,838)
ADMINISTRATION	-	-	-	258,145	250,059	289,339	258,145	250,059	289,339	31,194
PUBLIC WORKS	(450)	(4,222)	(1,655)	216,579	181,266	209,153	216,129	177,044	207,498	(8,630)
UTILITIES	(407,690)	(434,466)	(390,500)	475,574	428,591	455,541	67,884	(5,874)	65,041	(2,843)
ENVIRONMENTAL HEALTH	(78,330)	(74,952)	(65,000)	74,695	74,571	76,589	(3,635)	(381)	11,589	15,225
COMMUNITY SERVICES	(53,025)	(53,769)	(34,000)	24,900	39,977	54,742	(28,125)	(13,792)	20,742	48,867
RECREATION & CULTURE	(24,674)	(24,282)	(24,454)	92,257	75,017	68,472	67,583	50,735	44,018	(23,565)
CAPITAL	(598,081)	(388,219)	(318,009)	575,000	127,546	323,684	(23,081)	(260,673)	5,675	28,756
TOTAL	(1,302,514)	(1,211,843)	(1,064,609)	1,790,981	1,240,476	1,567,139	488,467	28,633	502,530	14,063



Village of Marwayne
2023 Property Tax Bylaw No. 594-23

A BYLAW OF THE VILLAGE OF MARWAYNE TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2023 TAXATION YEAR AND IMPOSE A PENALTY ON ALL TAXES REMAINING UNPAID.

WHEREAS the Village of Marwayne in the Province of Alberta has prepared and adopted detailed projections of the municipal revenues, expenses and expenditures as required, at the Council meeting held on April 17th, 2023;

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Village of Marwayne for 2022 total \$1,567,139;

WHEREAS the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$1,064,609; and the balance of \$502,884 is to be raised by general municipal taxation;

WHEREAS the annual Alberta School Foundation Fund (ASFF) and Designated Industrial Property Tax requisitions are as follows:

Residential/Farmland	\$91,846.89
Non-Residential	\$15,952.04
Combined Total	\$107,798.93

Designated Industrial \$65.92

WHEREAS the Council of the Village of Marwayne is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions;

WHEREAS the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000;

AND WHEREAS the assessed value of all property in the Village of Marwayne as shown on the assessment roll is:

Residential & Farmland	\$36,766,730
Non-Residential	\$3,434,400
Linear	\$876,110
Designated Industrial	\$7,570
Machinery & Equipment	\$103,260
Grant in Lieu	\$66,340

Total Assessment \$41,254,410

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Village of Marwayne, in the Province of Alberta, enacts as follows:

1. **THAT** the Chief Administrative Officer for the Village of Marwayne is hereby authorized to levy the following rates of taxation on the

Village of Marwayne
2023 Property Tax Bylaw No. 594-23



assessed value of all property as shown on the assessment roll of the Village of Marwayne and outlined in the table(s) below.

General Municipal	Assessment	Mill Rate	Tax Levy
Residential/Farmland	\$36,766,730	10.8600	\$399,286
Non-Residential	\$3,434,400	14.7500	\$66,193
Minimum Tax (Estimate)	-	-	\$37,051
TOTAL (INCL. M/E, DIP, GPOT)	\$41,254,410	-	\$502,530

Requisitions	Assessment	Mill Rate	Tax Levy
ASFF Residential/Farmland	\$36,766,730	2.4981	\$91,847
ASFF Non-Residential	\$4,318,080	3.6940	\$15,952
Designated Industrial/Linear	\$883,680	0.0746	\$65.92

2. **THAT** the minimum amount payable per parcel as property tax for general municipal purposes is \$950;
3. **THAT** all property taxes payable to the Village of Marwayne be due and payable in full on or before the June 30th, 2023;
4. **THAT** on the 1st day of July, 2023, a penalty of 12% will be applied and added to any current taxes not paid on or before June 30th, 2023;
5. **THAT** on the 1st day of January 2024, a penalty of 6% will be applied and added to any arrears taxes not paid on or before December 31st, 2023.
6. **SHOULD** any provision of this Bylaw be determined to be invalid, then such provisions shall be severed and the remaining bylaw shall be maintained.

This Bylaw shall come into force and effect upon receiving third and final reading and having been signed by the Mayor and Chief Administrative Officer for the Village of Marwayne.

READ A FIRST TIME IN COUNCIL THIS 17TH DAY OF APRIL, 2023.

READ A SECOND TIME IN COUNCIL THIS 17TH DAY OF APRIL, 2023.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 17TH DAY OF APRIL, 2023.

Chris Neureuter, Mayor

Shannon Harrower, CAO



Village of Marwayne
2023 Special Culture and Recreation Tax Bylaw No. 595-23

A BYLAW OF THE VILLAGE OF MARWAYNE TO AUTHORIZE THE ANNUAL SPECIAL CULTURE AND RECREATION RATES OF TAXATION TO BE LEVIED AGAINST ALL PROPERTIES FOR THE MARWAYNE AGRIPLEX DEBENTURE PAYMENTS.

WHEREAS the Village of Marwayne in the Province of Alberta deems it appropriate to levy a special culture and recreation tax to assist in covering the costs of the debenture for the Marwayne Agriplex;

WHEREAS funds are required to meet the Village's financial obligation of remitting the annual debenture payments for the Marwayne Agriplex;

WHEREAS the estimated municipal revenues from the special culture and recreation tax are \$22,454 and these revenues will satisfy the 2023 debenture payments for the Marwayne Agriplex;

AND WHEREAS the entire Village of Marwayne benefits from the Marwayne Agriplex;

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Village of Marwayne, in the Province of Alberta, enacts as follows:

1. **THAT** the Chief Administrative Officer for the Village of Marwayne is hereby authorized to levy \$74.60 on the assessed value of all property as shown on the 2023 assessment roll of the Village of Marwayne.
2. **THAT** the special culture and recreation tax levy shall be applied to the 2023 notice of assessments and subject to the same provisions as set forth under the Village of Marwayne's Rates of Taxation Bylaw No. 594-23.
3. **SHOULD** any provision of this Bylaw be determined to be invalid, then such provisions shall be severed and the remaining bylaw shall be maintained.

This Bylaw shall come into force and effect upon receiving third and final reading and having been signed by the Mayor and Chief Administrative Officer for the Village of Marwayne.

READ A FIRST TIME IN COUNCIL THIS 17th DAY OF APRIL, 2023.

READ A SECOND TIME IN COUNCIL THIS 17th DAY OF APRIL, 2023.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 17th DAY OF APRIL, 2023.

Chris Neureuter, Mayor

Shannon Harrower, CAO

**MINUTES OF THE MEETING OF THE VERMILION RIVER REGIONAL WASTE
MANAGEMENT SERVICES COMMISSION HELD ON FEBRUARY 28, 2023, AT THE
VERMILION TRANSFER SITE**

PRESENT:

Chair: M. Baker
Directors: G. Kuneff; K. Miciak; S. Hryciuk; J. Rayment; K. Whitlock;
R. McDonald
C.A.O. S. Schwartz

ABSENT:

Vice-Chair: D. Bergquist
The meeting was called to order at 5:57 P.M.

AGENDA:

Additions to Agenda:

MOVED by R. McDonald that the agenda be adopted as presented.
Carried.

MINUTES OF THE MEETING OF JANUARY 24, 2023:

MOVED by S. Hryciuk that the minutes of the meeting of January 24, 2023, be adopted as presented.
Carried..

JANUARY 2023 FINANCIAL REPORT:

S. Schwartz presented the January 2023 financial report and provided explanations as required. The January 2023 financial report showed a balance of **\$235,549.71** in the operating account. The capital reserve account increased to **\$641,995.37** due to an interest payment received. The operational reserve account remained unchanged at **\$233,062.07**. The closure/post-closure account remained unchanged at **\$110,673.63**.

MOVED by G. Kuneff that the January 2023 financial report be accepted as presented.
Carried.

JANUARY 2023 REQUISITION REPORT:

S. Schwartz presented the January 2023 monthly requisition report for information. Some of the municipalities have started redeeming their credit notes from the 2022 budget.

JANUARY 2023 ACCOUNTS FOR APPROVAL REPORT:

S. Schwartz presented the January 2023 cheques numbered 7385, and 7470 to 7493, and the debit memos and credit card charges for January 2023, and provided explanations as required.

MOVED by K. Miciak that the cheques numbered 7385, and 7470 to 7493, and the debit memos and credit card charges be adopted as presented.
Carried.

Minutes of the Meeting of the VRRWMSA on February 28, 2023

FEBRUARY 2023 CHIEF ADMINISTRATIVE OFFICER'S REPORT:

S. Schwartz presented the February 2023 Chief Administrative Officer's report, and provided explanations as required.

MOVED by K. Whitlock that the February 2023 Chief Administrative Officer's report be accepted as presented.

Carried.

BUSINESS ARISING FROM THE CHIEF ADMINISTRATIVE OFFICER'S REPORT:

None.

NEW BUSINESS:

1. New Capital Reserve GIC Account (\$45,000):

There was some discussion about creation of a new capital reserve account. S. Schwartz was asked to investigate GIC percentages at two other local banks, and then approach the Vermilion Credit Union to see if they will match the quoted interest rates.

MOVED by G. Kuneff to postpone the motion of the transfer of funds to the capital reserve account until the next meeting.

Carried.

2. 2017 Audit Finalization:

The 2017 audited financial statement was presented to the Board and the approving authorizations were received..

3. Claystone Trailer Damage:

S. Schwartz informed the Board that Claystone Waste Disposal's new trailer was damaged on two separate occasions by the backhoe operator at the Vermilion transfer site. The damage occurred while a trainee operator was loading the trailer. Pictures of the damage were shown to the Board. S. Schwartz was asked to confirm the actual dates when the two incidents occurred and send that information to M. Baker who will discuss a resolution with the contractor at the Vermilion transfer site. The damage estimate is approximately \$2,500. There was discussion that incident reports should be filed with the Commission by the contractor when this kind of incident occurs.

Minutes of the Meeting of the VRRWMS on February 28, 2023

OLD BUSINESS:

1. Chief Administrative Officer Training:

S. Schwartz informed the Board that she has been working with F. Schaumleffel through the month of February and will increase the training time in March. Further discussion by the Board is required to outline the details of the employment contract for this position and this will be discussed further at the March meeting. S. Schwartz is to have F. Schaumleffel attend the March meeting as an observer.

MOVED by S. Hryciuk that the Commission complete an offer of employment for Fran Schaumleffel, informing her that her employment with Commission will commence on April 1, 2023.

Carried.

The next meeting will be held on Tuesday, March 28, 2023, at 6:00 P.M. at the Vermilion transfer site.


The meeting adjourned at 7:10 P.M.

These minutes have been adopted in their entirety at the March 28, 2023, meeting.

Chair



Date



**MINUTES OF THE MEETING OF THE VERMILION RIVER REGIONAL WASTE
MANAGEMENT SERVICES COMMISSION HELD ON Mar 28,2023, AT THE
VERMILION TRANSFER SITE**

PRESENT:

Chair: M. Baker
Vice Chair D. Bergquist
Directors: R. McDonald; K.Miciak; J. Rayment; G. Kuneff;

CAO: S. Schwartz
Guest (CAO) F.Schaumleffel

ABSENT:

Directors S. Hryciuk; K. Whitlock
The meeting was called to order at 5:50 P.M.

AGENDA:

Additions to Agenda:

Sign off on 2018 Audit

MOVED by J.Rayment that the agenda be adopted with above addition
Carried.

MINUTES OF THE MEETING OF February 28,2023:

MOVED by R. McDonald that the minutes of the meeting of February 28,2023,
be adopted as presented.
Carried.

February 2023 FINANCIAL REPORT:

S. Schwartz presented the February 2023 financial report and provided explanations as required. The February 2023 financial report showed a balance of **\$299605.75** in the operating account. The capital reserve account increased to **\$644,101.52** due to an interest payment received. The operational reserve account balance remained unchanged at **\$233,062.07**. The Closure/Post Closure reserve account remained unchanged at **\$110, 673.63**.

MOVED by D. Bergquist that the February 2023 financial report be accepted
as presented.
Carried.

FEBRUARY 2023 REQUISITION REPORT:

S. Schwartz presented the February 2023 monthly requisition report for information. All the municipalities have used their credit from 2022.

FEBRUARY 2023 ACCOUNTS FOR APPROVAL REPORT:

S. Schwartz presented the February 2023 cheques numbered 7386,7387,7442,7494-7513, and the debit memos and credit card charges for February 2023, and provided explanations as required.

MOVED by K. Miciak that the cheques numbered 7386,7494to 7513, and the debit memos and credit card charges be adopted as presented. *Carried.*

Minutes of the Meeting of the VRRWMSO on January 24, 2023

March. 2023 CHIEF ADMINISTRATIVE OFFICER'S REPORT:

S. Schwartz presented the March 2023 Chief Administrative Officer's report, and provided explanations as required.

MOVED by G. Kuneff that the March 2023 Chief Administrative Officer's report be accepted as presented.

Carried.

BUSINESS ARISING FROM THE CHIEF ADMINISTRATIVE OFFICER'S REPORT:

There was discussion regarding the Vermilion transfer office computer to have someone look at it and see if it can be update.

NEW BUSINESS

1.Request to have banking signing authority changed

There was discussion about the timeline on this update.

MOVED by D. Bergquist that we add F.Schaumleffel to the signing authority effective immediately

Carried.

2.Request to keep S. Schwartz on signing authority

There was discussion on keeping S. Schwartz on the signing authority. to help in the transition with the new CAO.

MOVED by R. McDonald that we keep S Schwartz on the signing authority until May31st 2023.

Carried

3. New credit card request

Request was made to obtain a new credit card on the Commissions account

MOVED by J.Rayment that a credit card for F.Schaumleffel be added to the Commission's account.

Carried

4.2018 Audit

Moved by G. Kuneff that 2018 finalized audit be adopted as presented

Carried

OLD BUSINESS

1.Commission Investment

There was discussion regarding the roll up of the current cashable GIC to a longer term investment.

MOVED by K. Miciak that we combine and change the existing GICs to long term as proposed

Carried

Minutes of the Meeting of the VRRWMS on January 24, 2023

2.New GIC

There was discussion regarding the annual investment of \$45,000.00 into Capital Reserve

MOVED by G.Kuneff that a new GIC be put in place

Carried

3.Claystone Trailer Damage Update

The commission received an invoice on the repairs for the damage to the trailer. The Claystone Waste Ltd contract states that the commission is responsible for damage caused to their equipment while loading at our facility

The total cost for recent damages to Claystone's equipment was \$980.25 +GST.

In discussion with the current Vermilion Transfer Site contractor regarding this incident he offered to pay half of the cost

MOVED by J. Rayment that Upper Edge Oilfield Services be invoice for half of the total cost of repairs to Claystone Waste Ltd. Trailer

Carried

In further discussions to the above it was decided that a policy should be drafted as to the procedures to follow when any incidents occur at any of our transfer sites.

CLOSED SESSION

Proposed Chief Administration Officer employment contract.

Moved by J. Rayment that the board go in closed session.

Moved by R. McDonald that the board move out of closed session.

The next meeting will be held on Tuesday April 25, 2023 at 6:00 p.m.at the Vermilion Transfer Station

The meeting adjourned at 7:30 p.m.

These minutes have been adopted in their entirety at the April 25th 2023 meeting

Chair

Date

Marwayne Agricultural Society
Thursday March 23, 2023 @ 7:30 pm
Board Room Community Hall

ATTENDANCE

Yolanda Oberhofer	JoAnne Hughes	Melodie Pawliuk	Cory Hines
Sharon Kneen	Lloyd Gray	Angela Venance	Todd Hames
Heather Johnston	Elain Kent	Carolyne Clayton	

WELCOME

Yolanda Oberhofer opened the meeting at 7:40 pm and welcomed everyone to the meeting and thanked everyone for coming.

Amendments &/or Approval of the March 23, 2023 agenda. Cory Hines made a motion that the March 23, 2023 Marwayne Agricultural Society Agenda be approved. Seconded by Sharon Kneen. Carried.

Amendments &/or Approval of the October 13, 2022 Marwayne Agricultural Society Meeting Minutes. Melodie Pawliuk made a motion that the October 13, 2022 Marwayne Agricultural Society Meeting Minutes be approved as present. Seconded by Angela Venance. Carried.

BUSINESS ARISING FROM THE MINUTES

Ice Plant – Spring of 2024 hope to start the work on the arena. Boards, glass, cement and lines. Will be using the \$100,000 CFEP grant to purchase some of the supplies. Will be applying for the larger CFEP grant this June and any other grants that will be available. Within 4 years are hoping to have more money raised to replace the ice plant.

Jody Carrington Evening – Excellent turn out. Everyone had a great evening. Donations and silent auction went very well. The committee did an excellent job and have started on ideas for next year. They brought in a profit of \$17,400.00. We thank the ladies for all their hard work and the time they put in to make the first year of ladies night a success.

NEW BUSINESS:

Grants – Cenvous grants we can apply any time of year they will response within 8 to 10 months. Peavy Mart grant we have started the application and the deadline is October 1, 2023. CP grant has been started and the deadline is October 30, 2023. CFEP grant we will call to see if we are allowed to apply each year, the deadline for the larger grant is June 15, 2023.

Appraisal Report/ Insurance Compare – Attached is the report from the appraisal. We will forward the new appraisal off to our insurance company to let them know we have updated the appraisal and see if our insurance will have a better rate.

Arena Concert – Have booked Saturday September 8, 2023 for Gord Bamford concert.

Bank Account – We have opened up another bank account for the arena account. We now have two arena accounts.

CIMCO – Attached is a report showing the arena has been paying all the CIMCO invoices from September 2019 in order to pay off a \$50,000.00 loan they borrowed from a motion back on July 13th, 2019. As of March 23, 2023 they have \$1,005.03 remaining on the loan. After this is paid we will be going forward invoicing out the arena at 55% and the curling rink at 45% per invoice.

Pancake Breakfast at Rodeo – The pancake breakfast will be held on Saturday morning from 8 to 10:00 am in the arena. Sharon Kneen will be stepping down from her volunteer position, she is willing to help if she is around. We are looking for volunteers to take on this activity.

Street Dance – The date is June 7th. Elaine Kent is looking after our street dance. She will be contacting our sponsors and as well be looking for volunteers. We decided this year not to have the dunk tank.

Fund finder person – Cory Hines has been talking to Ruth Isley about helping us fundraise for our ice planet. Cory will be scheduling a meeting with her in the near future. Anyone interested please contact Yolanda.

REPORT FROM THE COMMITTEES

Community Hall – They have several booking for this upcoming summer. The New Year's bash went over very well and plan on having it again next year. They have reviewed and changed some of the rental prices. Looking into doing a movie night as a family event. They would like to thank all their volunteers and are also looking for new members to join their committee.

Marwayne School – Basketball finished up and are into badminton season. Community gym nights are now badminton. School ski trip to Kinosoo was last week and went over very well. Playground committee has been formed and is making some headway.

Arena – The U13 are in Lac La Biche for A provincials. The PBR is on April 1. Busy getting everything ready for the event. The arena committee has been thinking of ideas for raising money for the future arena projects. They have booked for September 8 a Gord Bamford concert.

Lea Park Rodeo – Rodeo is June 9 – 11th all planning is underway. Truck tickets are available from all members and at Tannas Hardware store. Lea Park Rodeo has joined the tour. This has enabled them to up the prize money.

Marwayne Curling Club Update – March 23, 2023

Past business for this year has included:

- Membership has been strong once again this year
- Leagues: 10 Men's teams and 6 Ladies teams, as well as an after-school Junior intro program
- Bonspiels: 18 teams hosted at the Farmer's Bonspiel, Sturling Bonspiel, Ladies Bonspiel and 14 teams at the recent Mixed Bonspiel.
- Water system has been streamlined in the back, for bringing in RO water for ice making each fall.

Future business for the year ahead includes:

- Replacement of water holding tank in Plant Room, as the current tank is beyond repair.
- Fund raising for new Ice Plant, through traditional sources (Side x Side Raffle, Fall Online Auction) as well as new sources to be discussed with Ag Society partners.
- Bringing back Men's bonspiels and Sturling League, depending on member support to help drive these events.
- Addition of new members to our Board, as we will need new fresh ideas on how to grow membership to help justify a new Ice Plant.

Discussion points for the Ag Society:

- The Board would like to ask for a key to access RO water from the Arena, so that water can be obtained easily at ice making time (approx. 10 days each fall). This key could be returned as needed at the end of the ice making season.
- The Board would like to have a discussion each year to continue discussion on the 50/50 held at the Lea Park Rodeo, to ensure that funds can be raised towards the new Ice Plant, and that enough volunteers are brought to work the event, from either or both the Curling Club and Arena.
- Thank you for everyone's support of our Club again this year, we continue to have one of the nicest Curling facilities in the county.

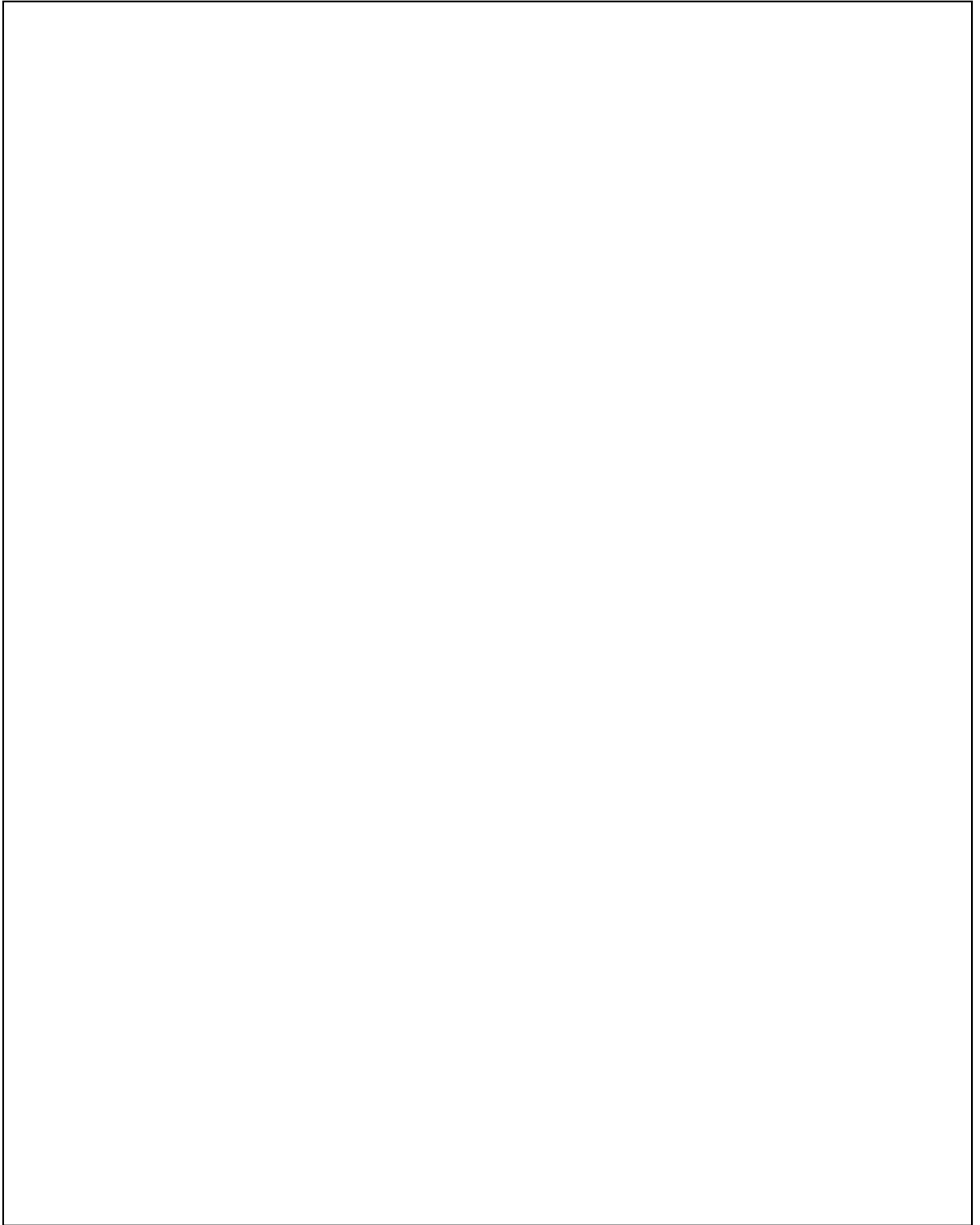
INFO/CORRESPONDENCE

TIME AND PLACE OF NEXT MEETING

Village office board room June 22, 2023 at 7:30 pm

ADJOURNMENT

Yolanda Oberhofer adjourned the meeting at 8:45 pm





CHIEF ADMINISTRATIVE OFFICER REPORT

MEETING DATE: APRIL 17TH, 2023

- **Tree Maintenance**
 - Review health of all trees in the Village and prune for health, form and function
 - Some trees have stem failures and others have poor stem unions
 - The cost for tree maintenance is roughly \$5500

- **Population**
 - Although Statistics Canada still relies on their 2016 and 2019 census data of roughly 600 residents, the Village of Marwayne population provided by Alberta Treasury Board and Finance is only 469.

- **Snow Removal Program Transition Update**
 - In 2021, our fees for snow removal services for driveways was \$1100.00
 - In 2022 however, with the change in service, the Village received \$4100.00 for snow removal services for driveways.

- **Road Projects**
 - ASL has advised that the road resurfacing projects are scheduled to take place mid to late June.

- **Meetings**
 - The ACE meeting, VRRRA meeting and Lloyd housing meeting are all scheduled for April 20th. I require confirmation from Council as to who will be attending which meeting on behalf of the Village. We only require 1 representative at each.

- **Local Government Administrators Association**
 - I will be attending the LGAA conference in Canmore at the end of June.

- **Tax Notices**
 - Tax notices will be prepared following budget and tax bylaw approval. Mailing will take place at the beginning to mid may to allow ample time for residents to remit payment in advance of our annual June 30th deadline.

- **Employment Opportunities**
 - Interviews are scheduled for Wednesday April 19th for our seasonal summer student position and our one year term administrative assistant.

VILLAGE OF MARWAYNE

**Monthly Council Revenue Expense Repo
Expense Report**

For Period Ending 31-Mar-2023



GL5410

Date : Apr 14, 2023

Page : 1

Time : 12:11 pm

	BUDGET	CURRENT	YTD VARIANCE
GENERAL OPERATING FUND			
Operating Revenue			
General Government	(61,750.00)	(33,710.66)	(28,039.34)
Protective Services	(1,600.00)	(7,923.29)	6,323.29
Transportation Services	(50,450.00)	(891.28)	(49,558.72)
Utility - Water Services	(331,150.00)	(84,642.50)	(246,507.50)
Utility - Wasterwater Services	(76,540.00)	(16,632.41)	(59,907.59)
Environmental Health Services	(78,330.00)	(18,857.59)	(59,472.41)
Community Services	(408,025.00)	(5,320.00)	(402,705.00)
Recreation and Cultural Services	(2,220.00)	0.00	(2,220.00)
Total Operating Revenue	(1,010,065.00)	(167,977.73)	(842,087.27)
Capital Revenue			
Government Transfer For Capital	(95,165.00)	0.00	(95,165.00)
Reserve Capital	(125,000.00)	0.00	(125,000.00)
Total Capital Revenue	(220,165.00)	0.00	(220,165.00)
Operating Expense			
Legislative Services	29,900.00	1,296.43	28,603.57
Administrative Services	296,145.00	65,545.55	230,599.45
Protective Services	41,932.00	21,606.35	20,325.65
Transportation Services	208,579.00	34,214.63	174,364.37
Utility - Water Services	394,975.00	67,499.41	327,475.59
Utility - Wasterwater Services	50,598.00	9,226.63	41,371.37
Environmental Health Services	74,695.00	12,922.82	61,772.18
Community Services	524,900.00	20,339.13	504,560.87
Recreation and Cultural Services	68,257.00	9,195.45	59,061.55
Total Operating Expense	1,689,981.00	241,846.40	1,448,134.60
Capital Expense			
Utility	80,000.00	0.00	80,000.00
Capital Purchase	45,000.00	0.00	45,000.00
Additional Cash Requirements	54,000.00	0.00	54,000.00
Total Capital Expense	179,000.00	0.00	179,000.00
Taxation			
Municipal Taxation	616,241.00	0.00	616,241.00
School Taxation In	112,676.00	0.00	112,676.00
School Taxation Out	0.00	28,169.18	(28,169.18)
Local Improvements In	(23,203.00)	0.00	(23,203.00)
Local Improvements Out	37,500.00	0.00	37,500.00
Total Taxation	743,214.00	28,169.18	715,044.82
Total GENERAL OPERATING FUND	1,381,965.00	102,037.85	1,279,927.15
Total Surplus (-)/Deficit	1,381,965.00	102,037.85	1,279,927.15

VILLAGE OF MARWAYNE

**Monthly Council Revenue Expense Repo
Expense Report**

For Period Ending 31-Mar-2023



GL5410

Date : Apr 14, 2023

Page : 2

Time : 12:11 pm

Report Options Accounts : All

Cost Center 1 : All

Cost Center 2 : All

Cost Center 3 : All

Unposted Included

Summarize Cost Centers Selected

Fund Level Selected

Group Level Selected

Sub Group Level Selected

Group Total Selected

Sub Group Total Selected

Print Surplus(-)/Deficit Selected

VILLAGE OF MARWAYNE

Cheque Register-Summary-Bank



MARWAYNE

AP5090

Date : Apr 06, 2023

Page : 1

Time : 9:44 am

Supplier : 10 To ZARC
 Cheque Dt. 06-Apr-2023 To 06-Apr-2023
 Bank : 01 - ATB To 99 - Penny Clearing

Seq : Cheque No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
4489	06-Apr-2023	10012	Parkland Industries- Race Trac Gas	Issued	22	C	906.45
4490	06-Apr-2023	10113	TELUS	Issued	22	C	214.68
4491	06-Apr-2023	AISL	AMSC Insurance Services Ltd	Issued	22	C	32,132.00
4492	06-Apr-2023	ENVIR	EnviroWay	Issued	22	C	1,468.95
4493	06-Apr-2023	KENNS	Kennedy, Shannon	Issued	22	C	140.00
4494	06-Apr-2023	KTL	Kat Traks Ltd.	Issued	22	C	15.08
4495	06-Apr-2023	MFRD	Marwayne Fire and Rescue Dept.	Issued	22	C	2,001.15
4496	06-Apr-2023	NAH	Northeast Alberta Information HUB	Issued	22	C	271.50
4497	06-Apr-2023	NIESM	Michael Niesen - Village of Marwayne Enforcem	Issued	22	C	721.96
4498	06-Apr-2023	PCI	Pinnacle Computers Inc.	Issued	22	C	2,867.76
4499	06-Apr-2023	TAXER	TAXERVICE	Issued	22	C	435.75

Total Computer Paid : 41,175.28 Total EFT PAP : 0.00 Total Paid : 41,175.28
 Total Manually Paid : 0.00 Total EFT File : 0.00

11 Total No. Of Cheque(s) ...

CHAS 4500-4510 were printed on previously by mistake

VILLAGE OF MARWAYNE

Cheque Register-Summary-Bank



AP5090

Page : 1

Date : Apr 06, 2023

Time : 9:57 am

Supplier : 10 To ZARC
 Cheque No. 4511 To 4517
 Bank : 01 - ATB To 99 - Penny Clearing

Seq : Cheque No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
4511	06-Apr-2023	10019	County Of Vermilion River	Issued	24	C	472.08
4512	06-Apr-2023	10075	Agland Lloyd	Issued	24	C	3,465.00
4513	06-Apr-2023	ACE	ACE	Issued	24	C	9,086.00
4514	06-Apr-2023	AISL	AMSC Insurance Services Ltd	Issued	24	C	2,392.81
4515	06-Apr-2023	TAXER	TAXERVICE	Issued	24	C	73.50
4516	06-Apr-2023	VCOC	V3 Companies of Canada Ltd.	Issued	24	C	1,536.94
4517	06-Apr-2023	WAGL	Wainwright Assessment Group Ltd	Issued	24	C	729.75

Total Computer Paid :	17,756.08	Total EFT PAP :	0.00	Total Paid :	17,756.08
Total Manually Paid :	0.00	Total EFT File :	0.00		

7 Total No. Of Cheque(s) ...

C

VILLAGE OF MARWAYNE

Cheque Register-Summary-Bank



MARWAYNE

AP5090

Page : 1

Date : Mar 23, 2023

Time : 2:01 pm

Supplier : 10 To ZARC
 Cheque Dt. 23-Mar-2023 To 23-Mar-2023
 Bank : 01 - ATB To 99 - Penny Clearing

Seq : Cheque No. Status : All
 Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
4472	23-Mar-2023	10001	Gas Utility CVR	Issued	19	C	1,264.87
4473	23-Mar-2023	10025	Vermilion River Regional Waste	Issued	19	C	5,915.00
4474	23-Mar-2023	10026	Ram Printing & Promotions	Issued	19	C	208.95
4475	23-Mar-2023	10113	TELUS	Issued	19	C	179.86
4476	23-Mar-2023	CJCTC	C & J Custom Truck Center	Issued	19	C	1,374.11
4477	23-Mar-2023	GOVA5	Government of Alberta c/o Alberta Justice and S	Issued	19	C	16,510.00
4478	23-Mar-2023	HMS2	Alberta 1171363 Ltd. Hendricks Microtech	Issued	19	C	716.83
4479	23-Mar-2023	MCSNE	MCSNet-Lemalu Holdings Ltd.	Issued	19	C	73.40
4480	23-Mar-2023	METGR	Metrix Group LLP	Issued	19	C	6,300.00
4481	23-Mar-2023	SHAHAR	Harrower, Shannon	Issued	19	C	70.85
4482	23-Mar-2023	TM	TELUS	Issued	19	C	70.83
4483	23-Mar-2023	10032	Receiver General For Canada	Issued	20	C	10,147.99
4484	23-Mar-2023	AISL	AMSC Insurance Services Ltd	Issued	20	C	2,280.10

Total Computer Paid :	45,112.79	Total EFT PAP :	0.00	Total Paid :	45,112.79
Total Manually Paid :	0.00	Total EFT File :	0.00		

13 Total No. Of Cheque(s) ...

VILLAGE OF MARWAYNE
Bank Reconciliation Statement



MARWAYNE

BR5020

Date : Apr 12, 2023

Page : 1

Time : 2:38 pm

Period : 3
 Year : 2023
 For Bank : ATB

Statement Date : 31-Mar-2023
 Sort By : Year and Period

Reference #	Cheque Date	Src	Period	Year	Amount	Description
3645	26-Mar-2021	AP	3	2021	-112.88	CentralSquare Canada Software Inc.
4424	09-Feb-2023	AP	2	2023	-1800.00	Buffalo Trail Public School
4452	23-Feb-2023	AP	2	2023	-750.00	Border Paws Animal Shelter
4474	23-Mar-2023	AP	3	2023	-208.95	Ram Printing & Promotions
4478	23-Mar-2023	AP	3	2023	-716.83	Alberta 1171363 Ltd. Hendricks Microtech
4479	23-Mar-2023	AP	3	2023	-73.40	MCSNet-Lemalu Holdings Ltd.
4483	23-Mar-2023	AP	3	2023	-10147.99	Receiver General For Canada
4484	23-Mar-2023	AP	3	2023	-2280.10	AMSC Insurance Services Ltd
20001	04-Apr-2023	CR	3	2023	3873.39	CR; DEPT:[VILLAGE OFFICE] D#[200].

Bank Balance Statement	520910.21	as of 31-Mar-2023
Add outstanding deposits	3873.39	(Includes all debits)
Cancelled deposits	0.00	
Less outstanding withdrawals/charges	-16090.15	(Includes all credits)
Cancelled withdrawals/charges	0.00	
Calculated Bank Balance	508693.45	
GL Bank Account Balance	508693.45	as of Period : 3 Year : 2023
Difference	0.00	

TOWN OF MARWAYNE
Billing Register Report Detailed



UB4110 Page : 27
 Date : Apr 04, 2023 Time : 11:14 am

Report Options

Customer Selection : All

Calculation Type : All

Batch Number

From : [2023040401]
 To : [2023040401]

Include Billing Transaction From Transaction Maintenance : No
 Svc. End Date On/Before : 04-Apr-2023 Final Bills Only : No

Cat	Srv	Service Description	Count	Total Discount	Total Units	Total Amt	Total Cons.	Avg. Cons.
01	ONOFF	Water On/Off	3		3.00	105.00		
01	WCOM	Commercial Water	22		22.00	1,912.20	212.00	9.64
01	WINS	Institutional Water	3		3.00	812.70	142.00	47.33
01	WLF	Water Line Fee	253		253.00			
01	WMUN	Municipal Properties	3		3.00		12.00	4.00
01	WPUB	Public Building Water	8		8.00	598.40	64.00	8.00
01	WRES	Residential Water	235		235.00	19,352.80	2,288.00	9.74
02	SCOM	Commercial Sewer	22		22.00	440.00		
02	SINS	Institutional Sewer	3		3.00	225.00		
02	SPUB	Public Building Sewer	8		8.00	160.00		
02	SRES	Residential Sewer	236		236.00	4,720.00		
03	GINS	Institutional Garbage	3		3.00	33.00		
03	GRES	Residential Garbage	236		236.00	6,254.00		
Book 000 Totals :			1035		1,035.00	34,613.10	2,718.00	
Totals			1035		1,035.00	34,613.10	2,718.00	



Lac La Biche County
welcoming by nature.

Office of the Mayor

March 23, 2023

RECEIVED

APR 14 2023

His Worship Christopher Neureuter
Mayor
Village of Marwayne
PO Box 113
Marwayne AB T0B 2X0

Dear Mayor Neureuter:

On behalf of Lac La Biche County, I wish to extend an invitation for you to join us at the 2023 Healthier Communities Golf Tournament. This event will be held on Friday, July 7, 2023, at the Lac La Biche Golf and Country Club.

The County, along with the Lac La Biche Regional Health Foundation and Portage College, partnered to host the 2022 Healthier Communities Golf Tournament. Last year's event was successfully sold out with \$53,788.58 of funds raised for these organizations to put towards future development of healthcare services and training opportunities in our region.

If you would like to register a team or are interested in sponsoring a great cause, you can visit our website www.laclabichcounty.com/p/healthier-communities-golf-tournament for more information. If you have any questions, please contact the following email address: golf4health@laclabichcounty.com.

We look forward to having you join us.

Sincerely,

Paul Reutov
Mayor, Lac La Biche County

Enclosure

cc: Lac La Biche County Council

Dan Small
Chief Administrative Officer