



Village of Marwayne

Agenda

Regular Village Council Meeting
Monday, April 15, 2024 @ 6:00 PM
ATB Financial Boardroom

	Page
1 CALL TO ORDER	
2 ADDITIONS	
3 ADOPTION OF AGENDA	
3.1 April 15, 2024 Village Council Meeting Agenda	
Be it resolved that the April 15, 2024 Regular Village Council Meeting Agenda be approved as presented.	
4 ADOPTION OF MINUTES	
4.1 March 18, 2024 Village Council Meeting Minutes	4 - 8
Be it resolved that the March 18, 2024 Regular Village Council Meeting Minutes be approved as presented.	
5 DELEGATIONS/PUBLIC HEARING	
5.1 7:00 PM Jeff Alliston on behalf of Metrix Group LLP.	9 - 51
Be it resolved that the Audited Financial Statements be approved as presented.	
6 KEY STRATEGY: ADDRESSING SERVICE NEEDS	
6.1 Public Works Foreman Report	52
Be it resolved that the Public Works Foreman Report be received as information.	
6.2 Regional Water Operator Report	53
Be it resolved that the Regional Water Operator Report be received as information.	
7 KEY STRATEGY: SAFE & CARING COMMUNITY	
7.1 ATCO Franchise Report	54 - 57
Be it resolved that the 2023 Franchise Report from ATCO be received as information.	

8 KEY STRATEGY: PLANNING FOR GROWTH & CHANGE

9 KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE

9.1 2024 Operational and Capital Budgets

58

Be it resolved that the 2024-2027 Operational and 2024-2029 Capital Budgets be approved as presented.

9.2 Bylaw No. 600-24 Rates of Taxation

59 - 60

Be it resolved that the Village of Marwayne give first reading to Bylaw No. 600-24, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2024 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. 600-24, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2024 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. 600-24, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2024 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. 600-24, being a bylaw to authorize the rates of taxation to be levied against assessable property for the 2024 taxation year and impose a penalty on all taxes remaining unpaid.

9.3 Bylaw No. 601-24 Special Culture and Recreation Rates of Taxation

61

Be it resolved that the Village of Marwayne give first reading to Bylaw No. 601-24, 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. 601-24, 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.

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10	ADMINISTRATIVE REPORTS	
10.1	Councillor Reports	62 - 65
	Be it resolved that the Councillor Reports be received as information.	
10.2	Chief Administrative Officer Report	66
	Be it resolved that the Chief Administrative Officer Report be received as information.	
11	FINANCIAL	
11.1	Cheque Distribution Report	67 - 68
	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.	
11.2	Bank Reconciliation Report	69
	Be it resolved that the March 2024 Bank Reconciliation Report be received as information.	
11.3	Monthly Utility Bill Report	70
	Be it resolved that the March 2024 Monthly Utility Bill Report be received as information.	
12	CORRESPONDENCE	
12.1	Letters from the Provincial Government	71 - 77
13	CONFIDENTIAL	
13.1	FOIP Section 17 (1) - Advice from Officials - Chief Administrative Officer Report	
14	NEXT MEETING	
14.1	May 13, 2024	78
15	ADJOURNMENT	



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Minutes of the Regular Meeting of the Council of the Village of Marwayne

In the Province of Alberta, held on Monday March 18th, 2024
Commencing at 7:00 PM in the ATB Financial Boardroom

PRESENT

Mayor Chris Neureuter
Councillors Roger Parkyn and Ashley Rainey
Chief Administrative Officer Shannon Harrower

1. CALL TO ORDER

Deputy Mayor A. Rainey called the March 18th, 2024 Village of Marwayne Council Meeting to order at 7:03 p.m. with all members in attendance.

2. ADOPTION OF AGENDA

March 18th, 2024 Council Meeting Agenda

2024-03-01

Moved By Councillor R. Parkyn

Be it resolved that the March 18th, 2024 Village Council Meeting Agenda be approved with the following additions as presented:

- Downtown Flower Baskets
- Fallen Heroes Request

CARRIED

3. ADOPTION OF MINUTES

February 12th, 2024 Council Meeting Minutes

2024-03-02

Moved By Mayor C. Neureuter

Be it resolved that the February 12th, 2024 Village of Marwayne Regular Village Council Meeting Minutes be approved as presented.

CARRIED

4. KEY STRATEGY: ADDRESSING SERVICE NEEDS

Public Works Foreman Report

2024-03-03

Moved By Mayor C. Neureuter

Be it resolved that the Public Works Foreman Report be received as information.

CARRIED

Regional Water Operator Report

2024-03-04

Moved By Councillor R. Parkyn

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

CARRIED



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5. KEY STRATEGY: SAFE & CARING COMMUNITY

Marwayne Jubilee School Wildcat Wall of Support

2024-03-05

Moved By Councillor R. Parkyn

Be it resolved that the Village of Marwayne donate \$250.00 to the Marwayne Jubilee School towards their physical education fundraising campaign and be recognized on the Wildcat Wall of Support.

CARRIED

Invitation from the Kitscoty Seniors

2024-04-05

Moved By Councillor R. Parkyn

Be it resolved that the Invitation from the Kitscoty Seniors be received as information.

CARRIED

Downtown Flower Baskets & Fallen Heroes Request

2024-05-05

Moved By Councillor R. Parkyn

Be it resolved that the Downtown Flower Baskets Proposal and Fallen Heroes Request be received as information.

CARRIED

6. KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE

Newsletter Cost Analysis

2024-05-06

Moved By Mayor C. Neureuter

Be it resolved that the Newsletter cost analysis be received as information.

CARRIED

7. ADMINISTRATIVE REPORTS

Councillor Reports

2024-05-07

Moved By Councillor R. Parkyn

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

CARRIED

2024-05-08

Moved By Mayor C. Neureuter

Be it resolved that the April 15th, 2024 Village Council Meeting begin at 6:00 p.m.

CARRIED

Chief Administrative Officer

2024-05-09

Moved By Mayor C. Neureuter

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

CARRIED



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Mayor C. Neureuter assumed the role of Chair.

2024-05-10

Moved By Deputy Mayor A. Rainey

Be it resolved that the Village of Marwayne retain JW Infrastructure Planning Ltd. for the completion of our Asset Retirement Obligations Project at a cost of \$11,000 plus GST.

CARRIED

8. FINANCIAL

Cheque Distribution Report

2024-05-11

Moved By Deputy Mayor A. Rainey

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

2024-05-12

Moved By Councillor R. Parkyn

Be it resolved that the February 2024 Bank Reconciliation Report be received as information.

CARRIED

Monthly Utility Bill Report

2024-05-13

Moved By Deputy Mayor A. Rainey

Be it resolved that the February 2024 Utility Bill Report be received as information.

CARRIED

Deputy Mayor A. Rainey reassumed the role of Chair.

Transfer to Savings Account

2024-05-14

Moved By Mayor C. Neureuter

Be it resolved that the Village of Marwayne transfer \$250,000 from our general operating fund to our MUSH savings earning a rate of 5.55%.

CARRIED



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9. CORRESPONDENCE

Letter from Minister McIver re: Budget 2024

2024-05-15

Moved By Councillor R. Parkyn

Be it resolved that the Letter from Minister McIver be received as information.

CARRIED

Alberta Municipalities Budget 2024 Overview

2024-05-16

Moved By Mayor C. Neureuter

Be it resolved that the Alberta Municipalities 2024 Provincial Budget Overview be received as information.

CARRIED

10. CLOSED SESSION - CONFIDENTIAL

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

2024-05-17

Moved By Deputy Mayor A. Rainey

Be it resolved that the Village of Marwayne move into a closed session at 8:02 p.m. with all members in attendance.

CARRIED

2024-05-18

Moved By Councillor R. Parkyn

Be it resolved that the Village of Marwayne revert to an open session at 8:49 p.m. with all members in attendance.

CARRIED

2024-05-19

Moved By Councillor R. Parkyn

Be it resolved that the Village of Marwayne send a letter to the Lloydminster Regional Housing Board.

CARRIED

11. ADJOURNMENT

Being that the March 18th, 2024 Council Meeting agenda matters for the Village of Marwayne have concluded, the meeting adjourned at 8:52 p.m.

Approved this 15th day of April 2024.

Chris Neureuter, Mayor



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Shannon Harrower, CAO

VILLAGE OF MARWAYNE

2023 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

	2023	2022
FINANCIAL ASSETS		
Cash and temporary investments	\$ 3,063,921	\$ 2,528,190
Taxes and grants in place of taxes receivable	86,736	78,668
Trade, utilities and grants receivable	197,584	594,861
Land held for resale	222,353	279,670
Investments	6	6
	A <u>3,570,600</u>	<u>3,481,395</u>
LIABILITIES		
Accounts payable and accrued liabilities	131,909	124,453
Deferred revenue	73,196	160,079
Long term debt	937,664	1,019,415
Asset retirement obligations	127,857	123,689
	B <u>1,270,626</u>	<u>1,427,636</u>
NET FINANCIAL ASSETS	A - B C <u>2,299,974</u>	<u>2,053,759</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	10,214,022	10,424,881
Cultural and historical assets	689	689
Prepaid expenses	12,399	12,530
	D <u>10,227,110</u>	<u>10,438,100</u>
ACCUMULATED SURPLUS	C+D <u>\$ 12,527,084</u>	<u>\$ 12,491,859</u>

DEFERRED REVENUE

	2022	Funds Received	Revenue Recognized	2023
Canada Community Building Fund	\$ 75,947	\$ 50,000	\$ 75,947	\$ 50,000
Business Revitalization Program	18,405	-	6,273	12,132
ACP - Intermunicipal Collaboration	64,389	-	53,325	11,064
Canada Community Revitalization Fund	1,338	-	1,338	-
	\$ 160,079	\$ 50,000	\$ 136,883	\$ 73,196

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LONG-TERM DEBT

- **LONG-TERM DEBT - \$937,664**
 - Three debentures with the Province of Alberta

- **MATURITY**
 - 2031 - 2033

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

DEBT LIMITS

	2023	2022
Total debt limit	\$ 2,302,206	\$ 2,080,359
Total debt	(937,664)	(1,019,415)
Amount of debt limit unused	\$ 1,364,542	\$ 1,060,944
Debt servicing limit	\$ 383,701	\$ 346,727
Debt servicing	(116,698)	(116,698)
Amount of service on debt limit unused	\$ 267,003	\$ 230,029

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NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Restatement	Additions	Disposals	Amortization	Ending Balance
Land	\$ 369,504	\$ -	\$ -	\$ -	\$ -	\$ 369,504
Land Improvements	659,608	-	22,963	-	(29,759)	652,812
Buildings	1,686,618	13,573	-	-	(53,870)	1,646,321
Machinery & Equipment	107,862	-	27,499	(10,211)	(12,321)	112,829
Vehicles	102,261	-	-	-	(32,827)	69,434
Engineered Structures	7,482,041	3,414	168,597	(456)	(290,474)	7,363,122
	\$ 10,407,894	\$ 16,987	\$ 219,059	\$ (10,667)	\$ (419,251)	\$ 10,214,022

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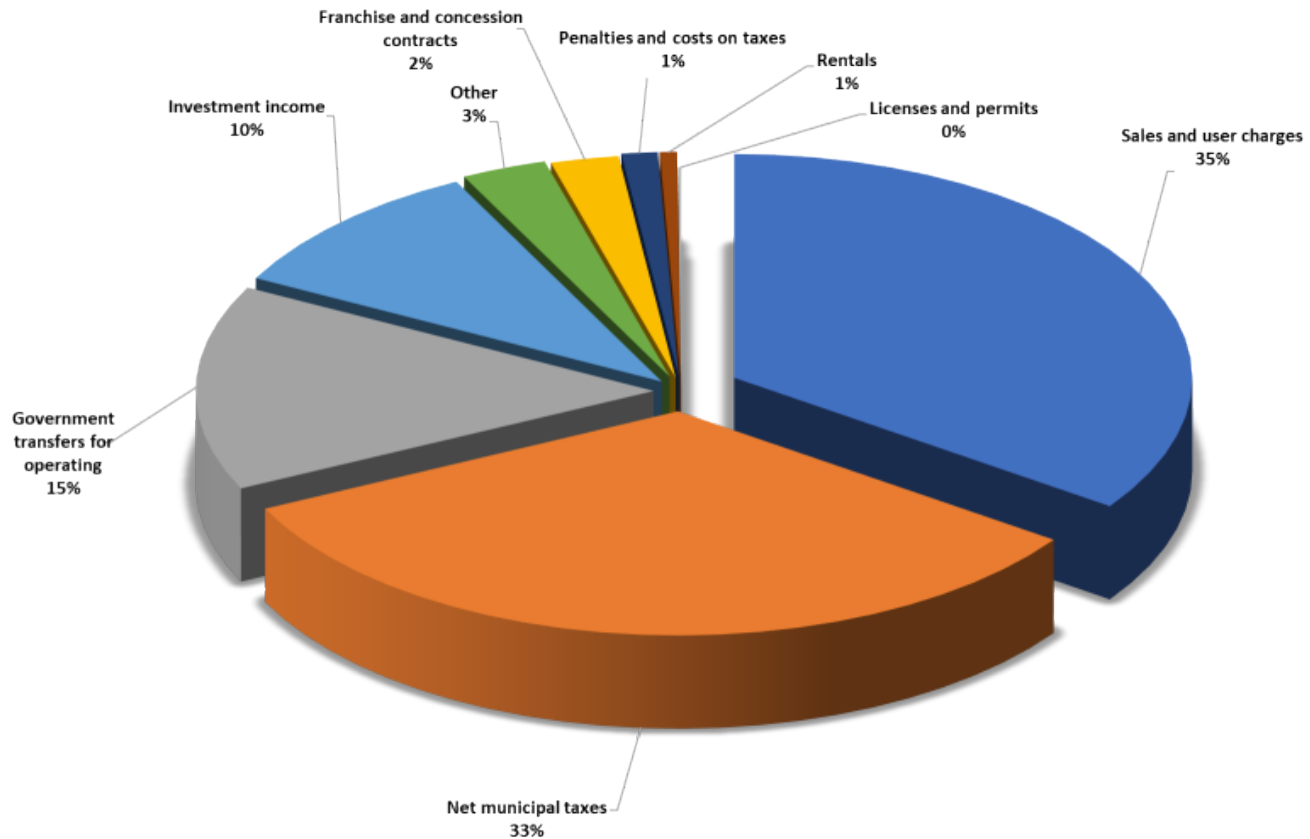
ACCUMULATED SURPLUS

	2023	2022
Unrestricted Surplus	\$ 2,355,598	\$ 2,201,248
Restricted Surplus		
Emergency services	51,243	51,243
Engineered structures	44,606	44,606
General equipment replacement	100,800	70,800
Roads	223,129	223,129
Water and sewer	460,389	460,389
	880,167	850,167
Equity in tangible capital assets	9,291,319	9,440,444
	\$ 12,527,084	\$ 12,491,859

OPERATING REVENUE

	2023 (Budget)	2023 (Actual)	2022 (Actual)
REVENUES			
Sales and user charges	\$ 512,912	\$ 532,809	\$ 522,698
Net municipal taxes	633,533	508,372	495,011
Government transfers for operating	270,434	227,273	166,131
Investment income	20,000	152,563	65,846
Other	31,082	46,223	59,414
Franchise and concession contracts	30,000	36,909	38,534
Penalties and costs on taxes	20,000	19,553	27,557
Rentals	9,000	9,415	10,181
Licenses and permits	871	1,687	1,534
	<u>\$ 1,527,832</u>	<u>\$ 1,534,804</u>	<u>\$ 1,386,906</u>

OPERATING REVENUE



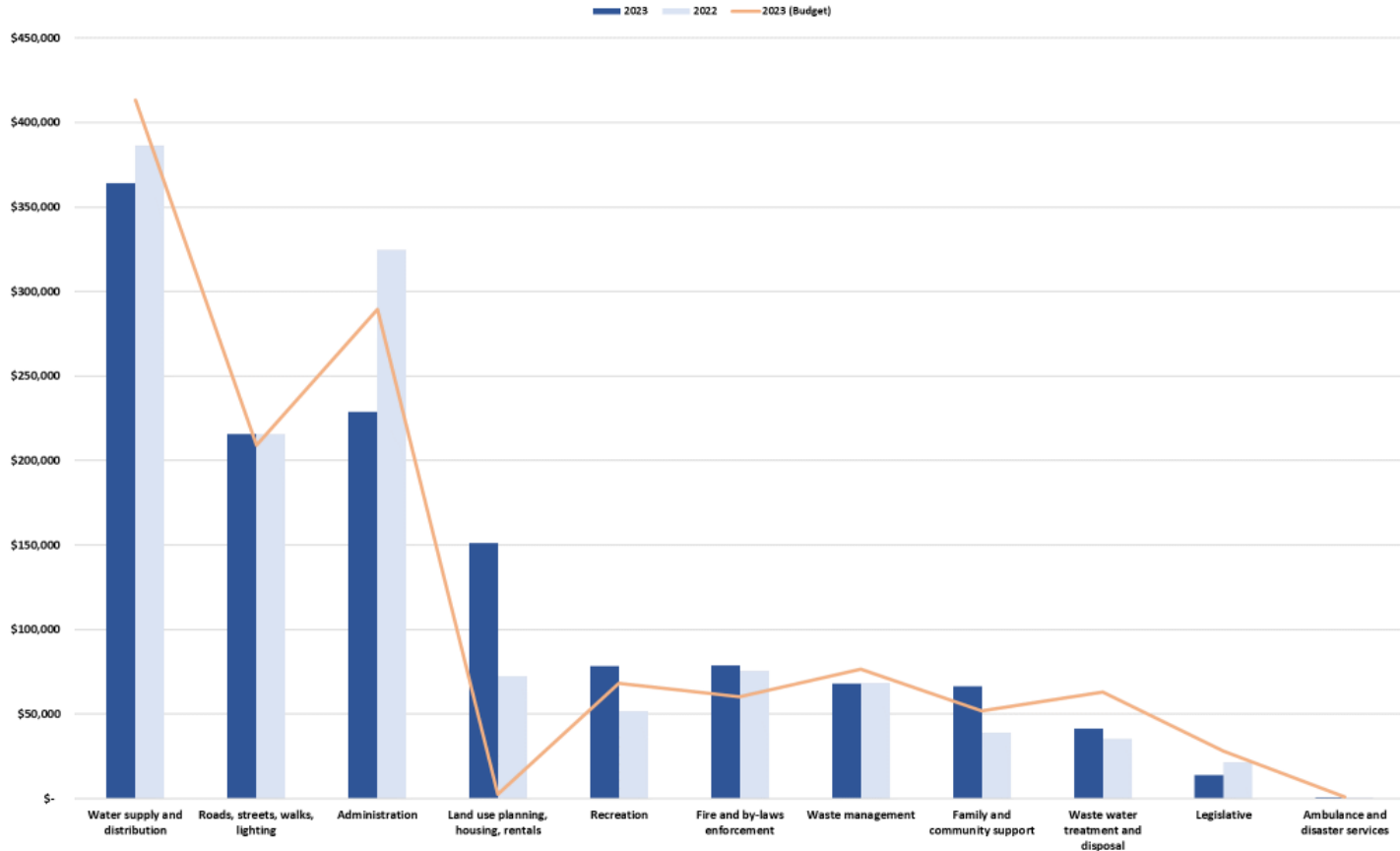
VILLAGE OF MARWAYNE – 2023

EXPENSES BY FUNCTION

	2023 (Budget)	2023 (Actual)	2022 (Actual)
EXPENSES			
Water supply and distribution	\$ 413,368	\$ 526,738	\$ 558,116
Roads, streets, walks, lighting	209,153	362,914	362,751
Administration	289,339	230,613	326,502
Land use planning, housing, rentals	2,575	162,534	84,045
Recreation	68,472	143,267	97,274
Fire and by-laws enforcement	60,457	80,420	77,048
Waste management	76,589	68,038	68,656
Family and community support	52,167	66,532	39,091
Waste water treatment and disposal	63,311	41,633	35,509
Legislative	28,062	13,852	21,417
Ambulance and disaster services	1,100	659	658
	<u>\$ 1,264,593</u>	<u>\$ 1,697,200</u>	<u>\$ 1,671,067</u>

EXPENSES BY FUNCTION

(W/O Amortization or Accretion Expense)



VILLAGE OF MARWAYNE – 2023



OTHER INCOME (EXPENSE)

	2023 (Budget)	2023 (Actual)	2022 (Restated)
ANNUAL DEFICIT BEFORE OTHER INCOME (EXPENSES)	\$ 263,239	\$ (162,396)	\$ (284,161)
OTHER INCOME (EXPENSES)			
Government transfers for capital	125,947	199,089	557,704
Loss on disposal of tangible capital assets	-	(1,468)	-
ANNUAL SURPLUS	389,186	35,225	273,543
ACCUMULATED SURPLUS - BEGINNING OF YEAR, AS PREVIOUSLY STATED	12,548,561	12,548,561	12,320,274
Restatement	-	(56,702)	(101,958)
ACCUMULATED SURPLUS - BEGINNING OF YEAR, AS RESTATED	12,548,561	12,491,859	12,218,316
ACCUMULATED SURPLUS, END OF YEAR	\$ 12,937,747	\$ 12,527,084	\$ 12,491,859

SUMMARY

- **ANNUAL SURPLUS**

\$35,225 (2022 – \$273,543)

- **NET FINANCIAL ASSETS**

\$2,299,974 (2022 - \$2,053,759)

- **AUDIT FINDINGS REPORT TO COUNCIL (see report)**

- NO SIGNIFICANT CONTROL DEFICIENCIES
- NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
- UNCORRECTED MISSTATEMENTS
- NO SIGNIFICANT DIFFICULTIES

- **THANK YOU TO MANAGEMENT & STAFF**

- **QUESTIONS?**

DRAFT

**VILLAGE OF MARWAYNE
Financial Statements
For The Year Ended December 31, 2023**

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, CLGM
Chief Administrative Officer

Marwayne, Alberta
April 15, 2024



INDEPENDENT AUDITORS' REPORT

To the Councillors of Village of Marwayne

Opinion

We have audited the financial statements of Village of Marwayne (the "Village"), which comprise the statement of financial position as at December 31, 2023, 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, 2023, 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.

(continues)

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

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

- Identify and assess the risks of material misstatement of the 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 15, 2024

**VILLAGE OF MARWAYNE
Statement of Financial Position
As at December 31, 2023**

	2023	2022 (Restated) (Note 19)
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	\$ 3,063,921	\$ 2,528,190
Taxes and grants in place of taxes receivable (Note 3)	86,736	78,668
Trade, utilities and grants receivable (Note 4)	197,584	594,861
Land held for resale	222,353	279,670
Investments	6	6
	<u>3,570,600</u>	<u>3,481,395</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	131,909	124,453
Deferred revenue (Note 6)	73,196	160,079
Long term debt (Note 7)	937,664	1,019,415
Asset retirement obligations (Note 9)	127,857	123,689
	<u>1,270,626</u>	<u>1,427,636</u>
NET FINANCIAL ASSETS	<u>2,299,974</u>	<u>2,053,759</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 3)	10,214,022	10,424,881
Cultural and historical assets	689	689
Prepaid expenses	12,399	12,530
	<u>10,227,110</u>	<u>10,438,100</u>
ACCUMULATED SURPLUS (Note 10)	<u>\$ 12,527,084</u>	<u>\$ 12,491,859</u>
CONTINGENT LIABILITY (Note 12)		

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, 2023

	2023 (Budget) (Note 15)	2023 (Actual)	2022 (Restated) (Note 19)
REVENUES			
Sales and user charges	\$ 512,912	\$ 532,809	\$ 522,698
Net municipal taxes (Schedule 1)	633,533	508,372	495,011
Government transfers for operating (Schedule 2)	270,434	227,273	166,131
Investment income	20,000	152,563	65,846
Other	31,082	46,223	59,414
Franchise and concession contracts (Note 11)	30,000	36,909	38,534
Penalties and costs on taxes	20,000	19,553	27,557
Rentals	9,000	9,415	10,181
Licenses and permits	871	1,687	1,534
	<u>1,527,832</u>	<u>1,534,804</u>	<u>1,386,906</u>
EXPENSES			
Water supply and distribution	413,368	526,738	558,116
Roads, streets, walks, lighting	209,153	362,914	362,751
Administration	289,339	230,613	326,502
Land use planning, housing, rentals	2,575	162,534	84,045
Recreation	68,472	143,267	97,274
Fire and by-laws enforcement	60,457	80,420	77,048
Waste management	76,589	68,038	68,656
Family and community support	52,167	66,532	39,091
Waste water treatment and disposal	63,311	41,633	35,509
Legislative	28,062	13,852	21,417
Ambulance and disaster services	1,100	659	658
	<u>1,264,593</u>	<u>1,697,200</u>	<u>1,671,067</u>
ANNUAL DEFICIT BEFORE OTHER INCOME (EXPENSES)	<u>263,239</u>	<u>(162,396)</u>	<u>(284,161)</u>
OTHER INCOME (EXPENSES)			
Government transfers for capital (Schedule 2)	125,947	199,089	557,704
Loss on disposal of tangible capital assets	-	(1,468)	-
	<u>125,947</u>	<u>197,621</u>	<u>557,704</u>
ANNUAL SURPLUS	<u>389,186</u>	<u>35,225</u>	<u>273,543</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR, AS PREVIOUSLY STATED	<u>12,548,561</u>	<u>12,548,561</u>	<u>12,320,274</u>
Restatement (Note 19)	-	(56,702)	(101,958)
ACCUMULATED SURPLUS - BEGINNING OF YEAR, AS RESTATED	<u>12,548,561</u>	<u>12,491,859</u>	<u>12,218,316</u>
ACCUMULATED SURPLUS - END OF YEAR (Note 10)	<u>\$ 12,937,747</u>	<u>\$ 12,527,084</u>	<u>\$ 12,491,859</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, 2023

	2023 (Budget) (Note 15)	2023 (Actual)	2022 (Restated) (Note 19)
ANNUAL SURPLUS	\$ 389,186	\$ 35,225	\$ 273,543
Amortization of tangible capital assets	-	419,251	407,883
Purchase of tangible capital assets	-	(219,059)	(599,924)
Proceeds on disposal of tangible capital assets	-	9,199	-
Loss on disposal of tangible capital assets	-	1,468	-
	-	210,859	(192,041)
Decrease (increase) in prepaid expenses	-	131	(5,915)
INCREASE IN NET FINANCIAL ASSETS	389,186	246,215	75,587
NET FINANCIAL ASSETS - BEGINNING OF YEAR	2,053,759	2,053,759	1,978,172
NET FINANCIAL ASSETS - END OF YEAR	\$ 2,442,945	\$ 2,299,974	\$ 2,053,759

The accompanying notes are an integral part of these financial statements

VILLAGE OF MARWAYNE
Statement of Cash Flows
For the Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Annual surplus	\$ 35,225	\$ 273,543
Items not affecting cash:		
Amortization of tangible capital assets	419,251	407,883
Loss on disposal of tangible capital assets	1,468	-
Asset retirement obligations accretion expense	4,168	4,032
	<u>460,112</u>	<u>685,458</u>
Changes in non-cash working capital:		
Taxes and grants in place of taxes receivable	(8,068)	26,002
Trade, utilities and grants receivable	397,277	37,912
Land held for resale	57,317	-
Accounts payable and accrued liabilities	7,455	(24,891)
Deferred revenue	(86,883)	73,355
Prepaid expenses	131	(5,915)
	<u>367,229</u>	<u>106,463</u>
	<u>827,341</u>	<u>791,921</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(219,059)	(599,924)
Proceeds on disposal of tangible capital assets	9,199	-
	<u>(209,860)</u>	<u>(599,924)</u>
FINANCING ACTIVITY		
Repayment of long term debt	(81,750)	(78,943)
INCREASE IN CASH FLOWS	535,731	113,054
CASH AND TEMPORARY INVESTMENTS - BEGINNING OF YEAR	2,528,190	2,415,136
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	\$ 3,063,921	\$ 2,528,190

The accompanying notes are an integral part of these financial statements

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**VILLAGE OF MARWAYNE
Schedule of Property Taxes Levied
For the Year Ended December 31, 2023**

(Schedule 1)

	2022 (Budget) (Note 15)	2023 (Actual)	2022 (Actual)
TAXATION			
Real property taxes	\$ 535,357	\$ 517,750	\$ 509,862
Non-residential	78,626	79,704	81,908
Linear property taxes	17,822	17,175	14,823
Government grants in place of property taxes	979	1,542	1,095
Special assessments and local improvement taxes	749	-	-
	633,533	616,171	607,688
REQUISITIONS			
Alberta School Foundation Fund	-	107,799	112,677
NET MUNICIPAL TAXES	\$ 633,533	\$ 508,372	\$ 495,011

The accompanying notes are an integral part of these financial statements

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VILLAGE OF MARWAYNE
Schedule of Government Transfers
For the Year Ended December 31, 2023

(Schedule 2)

	2023 (Budget) (Note 15)	2023 (Actual)	2022 (Restated) (Note 19)
TRANSFER FOR OPERATING			
Provincial government	\$ 268,434	\$ 225,173	\$ 159,359
Federal government	2,000	2,100	6,772
	<u>270,434</u>	<u>227,273</u>	<u>166,131</u>
TRANSFER FOR CAPITAL			
Provincial government	-	96,804	134,042
Federal government	125,947	77,285	373,662
Local governments	-	25,000	50,000
	<u>125,947</u>	<u>199,089</u>	<u>557,704</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 396,381</u>	<u>\$ 426,362</u>	<u>\$ 723,835</u>

The accompanying notes are an integral part of these financial statements

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VILLAGE OF MARWAYNE
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2023

(Schedule 3)

	Land	Land Improvements	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	2023	2022 (Restated) (Note 19)
Cost								
Balance, beginning of year	\$ 369,504	\$ 754,538	\$ 2,791,833	\$ 251,946	\$ 450,541	\$ 13,571,740	\$ 18,190,102	\$ 17,590,178
Restatement (Note 19)	-	-	34,565	-	-	6,058	40,623	40,623
Balance, beginning of year, as Restated	369,504	754,538	2,826,398	251,946	450,541	13,577,798	18,230,725	17,630,801
Additions	-	22,963	-	27,499	-	168,597	219,059	599,924
Disposals	-	-	-	(15,316)	(21,907)	(1,423)	(38,646)	-
Balance, end of year	\$ 369,504	\$ 777,501	\$ 2,826,398	\$ 264,129	\$ 428,634	\$ 13,744,972	\$ 18,411,138	\$ 18,230,725
Accumulated Amortization								
Balance, beginning of year	\$ -	\$ 94,930	\$ 1,105,215	\$ 144,084	\$ 348,280	\$ 6,089,699	\$ 7,782,208	\$ 7,375,036
Restatement (Note 19)	-	-	20,992	-	-	2,644	23,636	22,925
Balance, beginning of year, as Restated	-	94,930	1,126,207	144,084	348,280	6,092,343	7,805,844	7,397,961
Amortization	-	29,759	53,870	12,321	32,827	290,474	419,251	407,883
Disposals	-	-	-	(5,105)	(21,907)	(967)	(27,979)	-
Balance, end of year	\$ -	\$ 124,689	\$ 1,180,077	\$ 151,300	\$ 359,200	\$ 6,381,850	\$ 8,197,116	\$ 7,805,844
Net Book Value	\$ 369,504	\$ 652,812	\$ 1,646,321	\$ 112,829	\$ 69,434	\$ 7,363,122	\$ 10,214,022	\$ 10,424,881

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, 2023**

(Schedule 4)

	2023	2022 (Restated) (Note 19)
BALANCE, BEGINNING OF YEAR	\$ 9,440,444	\$ 9,188,685
Amortization of tangible capital assets	(419,251)	(407,883)
Acquisition of tangible capital assets	219,059	599,924
Long term debt repaid	81,750	78,943
Accretion expense	(4,168)	(4,032)
Levied portion of debt recoverable	(15,848)	(15,193)
Net book value of tangible capital assets disposed of	(10,667)	-
BALANCE, END OF YEAR	\$ 9,291,319	\$ 9,440,444
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 10,214,022	\$ 10,424,881
Local improvement levy receivable	142,818	158,666
Long term debt	(937,664)	(1,019,414)
Asset retirement obligations	(127,857)	(123,689)
	\$ 9,291,319	\$ 9,440,444

The accompanying notes are an integral part of these financial statements

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VILLAGE OF MARWAYNE
Schedule of Segmented Disclosure
For the Year Ended December 31, 2023

(Schedule 5)

	General Government	Protective Services	Transportation	Environmental Services	Planning & Development and Public Health	Recreation & Culture	2023	2022 (Restated) (Note 19)
REVENUE								
Sales and user charges	\$ 1,350	\$ 5,012	\$ 681	\$ 494,266	\$ 31,500	\$ -	\$ 532,809	\$ 522,698
Net municipal taxes	508,372	-	-	-	-	-	508,372	495,011
Government transfers	152,330	121,804	75,947	1,338	72,843	2,100	426,362	723,835
Investment income	152,563	-	-	-	-	-	152,563	65,846
Other revenues	28,847	1,040	81	7,294	10,648	-	47,910	60,948
Franchise and concession contracts	36,909	-	-	-	-	-	36,909	38,534
Penalties and costs on taxes	19,553	-	-	-	-	-	19,553	27,557
Rentals	-	-	-	-	9,415	-	9,415	10,181
	899,924	127,856	76,709	502,898	124,406	2,100	1,733,893	1,944,610
EXPENSES								
Salaries, wages and benefits	129,279	-	84,913	162,362	-	48,476	425,030	430,507
Amortization of tangible capital assets	1,607	34,187	145,967	162,344	11,060	64,086	419,251	407,883
Contracted services	84,820	29,277	5,988	93,671	199,186	-	412,942	289,104
Materials, goods and supplies	27,594	11,226	118,308	202,358	2,645	12,630	374,761	403,109
Interest on long-term debt	-	-	6,606	15,222	-	12,189	34,017	36,934
Transfers to local boards and agencies	-	5,012	-	-	15,777	5,076	25,865	95,986
Accretion expense	-	1,377	1,132	452	398	810	4,169	4,032
Other expenses	1,165	-	-	-	-	-	1,165	1,196
Provision for allowance	-	-	-	-	-	-	-	2,316
	244,465	81,079	362,914	636,409	229,066	143,267	1,697,200	1,671,067
OTHER INCOME (EXPENSE)								
Loss on disposal of tangible capital assets	(1,468)	-	-	-	-	-	(1,468)	-
ANNUAL SURPLUS	\$ 653,991	\$ 46,777	\$ (286,205)	\$ (133,511)	\$ (104,660)	\$ (141,167)	\$ 35,225	\$ 273,543

The accompanying notes are an integral part of these financial statements

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VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

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) 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.

(d) 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.

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) 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.

(f) 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.

(g) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement tangible capital assets. Asset retirement activities include all activities related to an asset retirement obligation. These may include, but are not limited to:

- Decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- Remediation of contamination of a tangible capital asset created by its normal use;
- Post-retirement activities such as monitoring; and
- Constructing other tangible capital assets to perform post-retirement activities.

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the consolidated statement of operations.

When the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique is used to measure the liability. Subsequent to the initial measurement, the asset retirement obligation is adjusted to reflect the passage of time and changes in the estimated future cash flows underlying the obligation and is recognized as an accretion expense in the consolidated statement of operations.

(h) 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.

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) 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.

(j) 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, future cash flows associated with asset retirement obligations, and contingent liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the financial statements

(continues)

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) 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) 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.

(ii) 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.

(iii) Purchased 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.

(iv) Financial Statement Presentations

PS 1202, Financial Statement Presentation, sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector. This standard is applicable to fiscal years beginning on or after April 1, 2026.

2. CASH AND TEMPORARY INVESTMENTS

	<u>2023</u>	<u>2022</u>
Cash	\$ 703,070	\$ 289,130
Temporary investments	<u>2,360,851</u>	<u>2,239,060</u>
	<u>\$ 3,063,921</u>	<u>\$ 2,528,190</u>

Temporary investments are short-term deposits with original maturity dates of three months or less with ATB Financial at interest rates ranging from 5.30% to 5.60%.

Council has designated funds of \$880,167 (2022 - \$850,167) included in the above amounts for capital purposes.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	<u>2023</u>	<u>2022</u>
Current receivables	\$ 58,393	\$ 59,286
Receivables in arrears	28,343	19,382
	<u>\$ 86,736</u>	<u>\$ 78,668</u>

4. TRADE, UTILITIES AND GRANTS RECEIVABLE

	<u>2023</u>	<u>2022</u> (Restated) (Note 19)
Local improvement taxes	\$ 142,818	\$ 158,666
Trade and utilities	26,340	16,972
Due from other governments	15,561	386,371
Goods and Services Tax recoverable	12,865	32,852
	<u>\$ 197,584</u>	<u>\$ 594,861</u>

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Trade and other accrued liabilities	\$ 84,968	\$ 93,924
Employee deductions	20,184	7,443
Payable to other governments	17,265	12,673
Interest payable	9,492	10,413
	<u>\$ 131,909</u>	<u>\$ 124,453</u>

6. 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>2022</u>	<u>Funds Received</u>	<u>Revenue Recognized</u>	<u>2023</u>
Canada Community Building Fund	\$ 75,947	\$ 50,000	\$ 75,947	\$ 50,000
Business Revitalization Program	18,405	-	6,273	12,132
ACP - Intermunicipal Collaboration	64,389	-	53,325	11,064
Canada Community Revitalization Fund	1,338	-	1,338	-
	<u>\$ 160,079</u>	<u>\$ 50,000</u>	<u>\$ 136,883</u>	<u>\$ 73,196</u>

**VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023**

7. LONG TERM DEBT

	<u>2023</u>	<u>2022</u>
Province of Alberta Debenture, repayable in semi-annual installments of \$11,227 including interest at 4.269%; due March 15, 2031.	\$ 142,818	\$ 158,666
Province of Alberta Debenture, repayable in semi-annual installments of \$18,064 including interest at 3.866%; due September 16, 2033.	297,287	321,226
Province of Alberta Debenture, repayable in semi-annual installments of \$29,054 including interest at 3.051%; due September 17, 2033.	497,559	539,523
	<u>\$ 937,664</u>	<u>\$ 1,019,415</u>

Principal and interest repayment terms are approximately:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 84,659	\$ 32,030	\$ 116,689
2025	87,672	29,017	116,689
2026	90,796	25,893	116,689
2027	94,033	22,656	116,689
2028	97,388	19,301	116,689
Thereafter	483,116	44,191	527,307
	<u>\$ 937,664</u>	<u>\$ 173,088</u>	<u>\$ 1,110,752</u>

The current portion of the long term debt amounts is \$84,659 (2022 - \$81,750).

Interest on long term debt amounted to \$34,018 (2022 - \$36,934).

The Village's total cash payments for interest is \$34,939 (2022 - \$37,745).

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, 2023

8. 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>2023</u>	<u>2022</u>
Total debt limit	\$ 2,302,206	\$ 2,080,359
Total debt	<u>(937,664)</u>	<u>(1,019,415)</u>
Amount of debt limit unused	<u>\$ 1,364,542</u>	<u>\$ 1,060,944</u>
Debt servicing limit	\$ 383,701	\$ 346,727
Debt servicing	<u>(116,698)</u>	<u>(116,698)</u>
Amount of service on debt limit unused	<u>\$ 267,003</u>	<u>\$ 230,029</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.

9. ASSET RETIREMENT OBLIGATIONS

Tangible capital assets with associated retirement obligations include buildings and engineered structures.

The Village has asset retirement obligations to remove various hazardous materials including, asbestos, lead, mercury, and mold from various buildings under its control. Regulations require the Village to handle and dispose of these materials in a prescribed manner when it is disturbed, such as when when the building undergoes renovations or is demolished. Although the timing of the removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Village to remove the materials when the asset retirement activities occur.

The Village has asset retirement obligations to decommission a water well. The Alberta Water Act requires the Village to decommission the water well. Regulations create an existing obligation for the Village to remediate the well when the asset retirement activities occur.

	<u>2023</u>	<u>2022</u>
Balance, Beginning of Year	\$ 123,689	\$ 119,657
Net change in the year		
Accretion expense	<u>4,168</u>	<u>4,032</u>
Balance, End of Year	<u>\$ 127,857</u>	<u>\$ 123,689</u>

Asset retirement obligations of \$127,857 (2022 - \$123,689) was measured using a present value technique. The present value was calculated using estimated total undiscounted cash flow amounting to \$135,000 (2022 - \$135,000), a discount rate of 3.37% (2022 - 3.37%), an annual inflation of 3.00% (2022 - 3.00%), with retirement activities expected to be settled between 2034 and 2054.

**VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023**

10. ACCUMULATED SURPLUS

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

	2023	2022 (Restated) (Note 19)
Unrestricted surplus	\$ 2,355,598	\$ 2,201,248
Reserves		
Emergency services	51,243	51,243
Engineered structures	44,606	44,606
General equipment replacement	100,800	70,800
Roads	223,129	223,129
Water and sewer	460,389	460,389
	880,167	850,167
Equity in tangible capital assets	9,291,319	9,440,444
	\$ 12,527,084	\$ 12,491,859

11. FRANCHISE AND CONCESSION CONTRACTS

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

	2023	2022
ATCO Electric Ltd.	\$ 36,909	\$ 38,534

12. 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.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

13. 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, 2023

13. 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).

14. FINANCIAL RISK MANAGEMENT

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.

15. BUDGET

Budget figures presented in these financial statements are based on the 2023 operating and capital budgets adopted by Council on April 17, 2023.

16. APPROVAL OF THE FINANCIAL STATEMENTS

Council and management have approved these financial statements on April 15, 2024.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

17. 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)	2023	2022
Mayor C. Neureuter	\$ 3,500	\$ -	\$ 3,500	\$ 2,850
Councillor A. Rainey	4,150	17	4,167	3,817
Councillor R. McDonald	2,000	-	2,000	3,100
Councillor R. Parkyn	750	-	750	-
Councillor M. Wood (former)	-	-	-	1,400
Mayor C. Eikeland (former)	-	-	-	4,155
	\$ 10,400	\$ 17	\$ 10,417	\$ 15,322
Chief administrative officer	\$ 87,653	\$ 7,186	\$ 94,839	\$ 91,931
Designated officer (contract)	8,466	-	8,466	8,220
	\$ 96,119	\$ 7,186	\$ 103,305	\$ 100,151

(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.

18. CHANGE IN ACCOUNTING POLICY

Effective January 1, 2022, the Village has adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligation and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

On the effective date of the PS 3280 standard, the Village recognized the following to conform to the new standard:

- Asset retirement obligation, adjusted for accumulated accretion to the effective date;
- Asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- Accumulated amortization on the capitalized cost; and
- Adjustment to opening balance of accumulated surplus.

The comparative figures have been restated. Refer to Note 19 for the net effect of the restatement.

Effective January 1, 2023, the Village adopted Canadian public sector accounting standards PS 2601 Foreign Currency Translation, PS 3401 Portfolio Investments, PS 3450 Financial Instruments and PS 1201 Financial Statement Presentation. Adoption of these standards had no effect on the Village's financial statements.

VILLAGE OF MARWAYNE
Notes to Financial Statements
Year Ended December 31, 2023

19. RESTATEMENT

The Village has adjusted certain financial statement accounts as of December 31, 2022 due to the following.

The Village was eligible for grant funding for previous expenditures. No receivable or revenue was previously recorded for eligible grant funding.

The effect on the financial statements has been as follows:

- Increase to trade, utilities and grants receivable of \$50,000.
- Increase to the annual surplus of \$50,000.
- increase to accumulated surplus (unrestricted surplus) of \$50,000

Effective January 1, 2022, the Village adopted Canadian public sector accounting standard 3280, Asset Retirement Obligations, and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

The effect on the financial statements has been as follows:

- Increase to tangible capital assets cost of \$40,623.
- Increase to tangible capital assets accumulated amortization of \$22,925.
- Increase to asset retirement obligations of \$123,689.
- Increase to amortization expense of \$712.
- Increase to accretion expense of \$4,032.
- Decrease to annual surplus of \$4,744.
- Decrease to opening accumulated surplus by \$101,958.



MARCH PUBLIC WORKS FOREMAN REPORT

Task	Completed (Yes/No) & Date	Notes
Check & Grade Back Alleys	good	
Shovel Municipal Sidewalks (After Each Snow)	OK	
Sanding (As Needed)	OK	
Get Flusher Ready for thawing culverts		
Lagoon Inspection & Rotation	OK	
Visual Street Sign Inspections & HWY 897 Signs (Noted in Writing in your Book)	OK	
Spring Thaw (Check Culverts, Drainage, Railway) (Open Culverts as Need & Pump Water)	ALL good	
Hazard Assessment & Risk Management (Follow up from month prior)	OK	
Check that Outdoor Rink is Melted & Store Nets	OK	
Check Fire Extinguishers (1 Office, 3 Shop, Vehicles, 2 Water Treatment Plant, 1 Fire Hall, 1 Lift Station, 2 Well House & 1 Clinic)	ALL good	
Check First Aid Kit for Sticker (Office, Shop, Vehicles and Water Treatment Plant)	good	

Submitted by: wd

Date: 9 APR 2024



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 2024

Common information:

Monthly reports up to date.

Still a few problems with the water op cell phone.

Kitscoty operator training ongoing.

Regional operator scheduled annual vacation June 5 to 26.

Regional operator had a Dentist appointment on March 13th 2 hr off and Dr. appointment on March 25th for 3 hours.

Large stone hit windshield on truck. Will have to be replaced.

AEP did regular inspections on Water Plants in Marwayne and Kitscoty Nov. 9th, Still waiting for report from AEP

Drinking water safety plans need to be updated in 2024.

All annual reports are in with Alberta Environment

Regional operator and two Kitscoty operators attended ACE operators meeting on March 28th

Marwayne:

Data for Feb. 2024 was electronically submitted on AEP site.

A leak got worse on March 29th and we monitored until it surfaced on April 2nd. Other than that the Consumption remains low, minimum nighttime consumption down to 12 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.

Monitoring pump cycles when bulk water is used. Bi-systems was in to check.

Located the issue with lag pump on power failure, new parts are ordered by Bi-Systems

Bi-Systems had to adjust VFD on one pump. Still may be a problem.

Annual reports for 2023 have been submitted to Alberta Environment.

March 20, 2024

Village of Marwayne
210 2nd Avenue South
Marwayne, AB T0B 2X0

RE: Electrical Distribution System – 2023 Franchise Report

Dear Shannon Harrower,

ATCO Electric is pleased to present this annual franchise report for the Village of Marwayne.

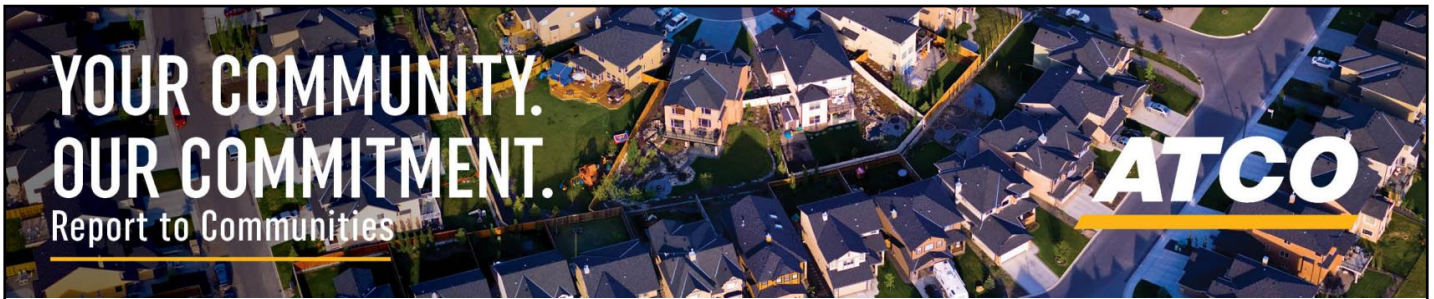
We've been serving the Village of Marwayne since 1928 and are committed to a strong working relationship with the communities in which we live, work, and volunteer.

The information in this report will bring you up to date on our financial commitment to the Village of Marwayne, reliability statistics, system development, customer satisfaction, and the contributions we, as a company, have had the privilege to make to the community.

As always, ATCO Electric is happy to answer questions you may have about this report or any of the details within it. Please feel free to contact me at 780-205-0842.

Sincerely,

JM Ares
Customer Sales Representative
ATCO Electric
JM.Ares@atco.com
780-205-0842



The Village of Marwayne

Serving 419 Customer Sites in the Village of Marwayne

ATCO Electric strives to improve the lives of our customers by providing reliable, sustainable, innovative and comprehensive electricity solutions to our franchise communities.

Customer Breakdown

Rate Class	2022 Number of Sites	2023 Number of Sites
Company Farm	0	0
General Service	46	49
Industrial	1	1
Oilfield	0	0
Residential	263	263
Sentinel Lights	1	1
Street Lights	106	105
Total Number of Sites	417	419

Franchise Fee and Taxes

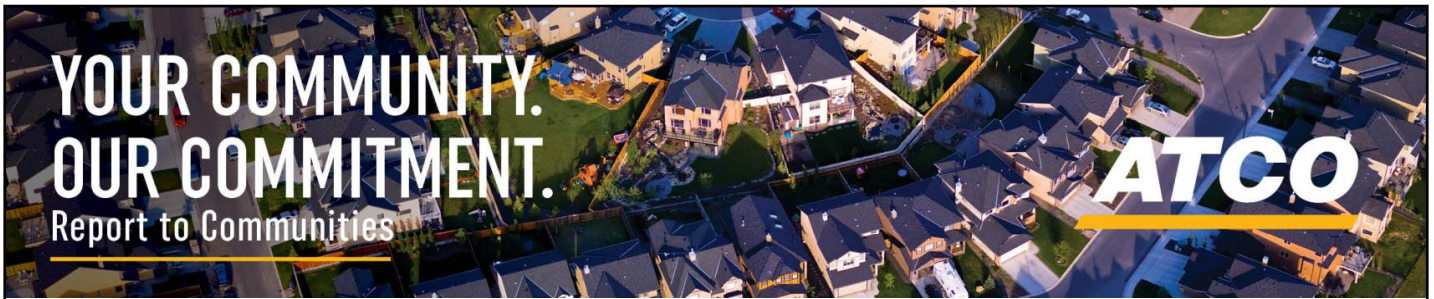
	2023 Actual	2024 Forecast
Wires Distribution Revenue	\$615,086	\$633,539
Franchise Fee %	@ 6%	@ 6%
Franchise Fee on Revenue	\$36,909	\$38,012
Distribution Linear Taxes	\$12,122	\$12,530
Total Estimated Fee + Tax	\$49,031	\$50,542

Based on 2023 actual revenue, a franchise fee increase of 1% would increase fee payments by \$6,150 per year.

System Reliability

Reliability data is derived from the number of outages (frequency) and length of outage (duration). Most unplanned outages are due to weather or third-party contact with lines. ATCO requires planned outages to conduct maintenance and repair work or to build a new electrical line. (*SAIDI/SAIFI definitions under Supporting Information)

Outages	2022	2023
*SAIFI (Feeder Average)	7.9	2.1
*SAIDI (Feeder Average)	2.9	3.5
ATCO Electric (System Average) SAIFI (Major Events Included)	1.6	1.8
ATCO Electric (System Average) SAIDI (Major Events Included)	4.8	12.2



Distribution Asset Maintenance Programs

Completed in 2022	Completed in 2023	Proposed for 2024
<ul style="list-style-type: none"> • Test & Treat Program 	<ul style="list-style-type: none"> • Ground Rod Testing • Streetlight Patrols 	<ul style="list-style-type: none"> • Patrol & Consenting Program • Streetlight Patrols

Street Lights

Inventory Summary

Lamp Type	Investment Rate
LED	105
Total	105

- Number of “lights-out” as per Schedule “C”: 1
- Number of temporary overhead repairs of streetlights: 0
- Number of underground repairs made: 0

Community Engagement

Our ATCO EPIC program is a grassroots initiative involving employee-led committees that plan, implement and administer workplace fundraising campaigns within the company. The program combines fundraising events, auctions, friendly team competitions and employee pledges that support more than 800 charitable and non-profit organizations. **In 2023, our people raised \$3.1 million.**

Regulatory Information

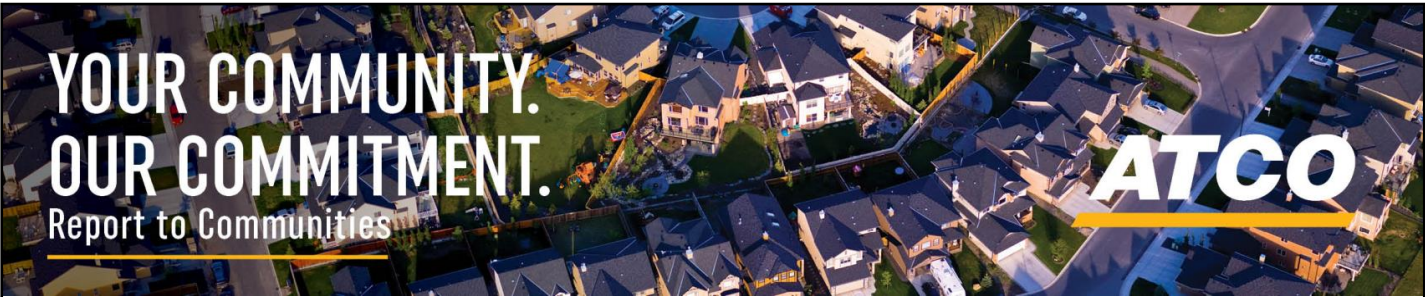
- The ATCO Electric Annual Rule 002 Service Quality and Reliability Performance Report for 2023 can be found at: https://www.auc.ab.ca/regulatory_documents/service-quality-and-reliability-plans
- No customer complaints were received by the Alberta Utilities Commission for the Village of Marwayne
- ATCO Electricity rates: <https://www.atco.com/en-ca/for-home/electricity/rates-billing.html>

Supporting Information

*SAIFI (System Average Interruption Frequency Index): The average number of interruptions per customer.

*SAIDI (System Average Interruption Duration Index): The total average number of hours each customer’s power is interrupted.

Active outage information can be found at: <https://electric.atco.com/en-ca/power-outages/outage-map.html>.



The number of "lights out" as per Schedule "C". Lights out are identified in patrols or reported by customers. This number represents the number of lights not repaired within two (2) weeks.

More detailed information available upon request.

Contact Us

If you have questions about ATCO's electricity distribution operations, customer service or community involvement in your area, please contact us.

JM Ares
Customer Sales Representative
ATCO Electric
(780) 205 0842
JM.Ares@atco.com

Sharla McCullough
Customer Service Supervisor
ATCO Electric
(587) 201 4707
Sharla.McCullough@atco.com

VILLAGE OF MARWAYNE
BUDGET SUMMARY

	REVENUE			EXPENSES			NET			
	BUDGET 2023	YTD 2023	BUDGET 2024	BUDGET 2023	YTD 2023	BUDGET 2024	BUDGET 2023	YTD 2023	BUDGET 2024	VARIANCE (2024-2023)
GENERAL	(229,374)	(369,781)	(337,471)	-	-	-	(229,374)	(369,781)	(337,471)	(108,097)
PROTECTIVE SERVICES	(1,618)	(6,052)	(1,805)	61,557	35,623	57,170	59,939	29,571	55,365	(4,574)
LEGISLATIVE	-	-	-	28,062	13,850	27,330	28,062	13,850	27,330	(732)
ADMINISTRATION	-	-	-	289,339	220,245	311,526	289,339	220,245	311,526	22,187
PUBLIC WORKS	(1,655)	(762)	(1,704)	209,507	213,167	233,722	207,852	212,405	232,018	24,165
UTILITIES	(390,500)	(441,292)	(395,500)	455,541	398,248	452,463	65,041	(43,044)	56,963	(8,078)
ENVIRONMENTAL HEALTH	(65,000)	(75,826)	(75,999)	76,589	62,120	87,188	11,589	(13,706)	11,189	(400)
COMMUNITY SERVICES	(34,000)	(63,882)	(32,867)	54,742	89,998	41,346	20,742	26,116	8,479	(12,263)
RECREATION & CULTURE	(24,454)	(24,380)	(24,554)	68,472	73,208	75,211	44,018	48,828	50,657	6,639
CAPITAL	(318,009)	(283,240)	(382,690)	323,684	168,596	485,000	5,675	(114,644)	102,310	96,635
TOTAL	(1,064,609)	(1,265,215)	(1,252,590)	1,567,493	1,275,055	1,770,956	502,884	9,841	518,366	15,482

APPROVED:



Village of Marwayne
2024 Property Tax Bylaw No. 600-24

A BYLAW OF THE VILLAGE OF MARWAYNE TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY FOR THE 2024 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 15th, 2024;

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Village of Marwayne for 2024 total \$1,770,956;

WHEREAS the estimated municipal revenues and transfers from all sources other than property taxation is estimated at \$1,252,590; and the balance of \$518,366 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	\$92,007.44
Non-Residential	\$16,706.13
Combined Total	\$108,713.57

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	\$37,491,130
Non-Residential	\$3,863,180
Linear	\$962,530
Designated Industrial	\$7,500
Machinery & Equipment	\$104,810
Grant in Lieu	\$66,340

Total Assessment \$42,495,490

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
2024 Property Tax Bylaw No. 600-24



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	\$37,491,130	10.8000	\$407,153
Non-Residential	\$3,863,180	14.7500	\$73,814
Minimum Tax (Estimate)	-	-	\$37,399
TOTAL (INCL. M/E, DIP, GPOT)	\$42,495,490	-	\$518,366

Requisitions	Assessment	Mill Rate	Tax Levy
ASFF Residential/Farmland	\$37,491,130	2.4541	\$92,007
ASFF Non-Residential	\$4,833,210	3.4565	\$16,706
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, 2024;
4. **THAT** on the 1st day of July, 2024, a penalty of 12% will be applied and added to any current taxes not paid on or before June 30th, 2024;
5. **THAT** on the 1st day of January 2025, a penalty of 6% will be applied and added to any arrears taxes not paid on or before December 31st, 2024.
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 15TH DAY OF APRIL, 2024.

READ A SECOND TIME IN COUNCIL THIS 15TH DAY OF APRIL, 2024.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 15TH DAY OF APRIL, 2024.

Chris Neureuter, Mayor

Shannon Harrower, CAO



Village of Marwayne
2024 Special Culture and Recreation Tax Bylaw No. 601-24

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 2024 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 2024 assessment roll of the Village of Marwayne.
2. **THAT** the special culture and recreation tax levy shall be applied to the 2024 notice of assessments and subject to the same provisions as set forth under the Village of Marwayne's Rates of Taxation Bylaw No. 600-24.
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 15th DAY OF APRIL, 2024.

READ A SECOND TIME IN COUNCIL THIS 15th DAY OF APRIL, 2024.

READ A THIRD TIME IN COUNCIL AND FINALLY PASSED THIS 15th DAY OF APRIL, 2024.

Chris Neureuter, Mayor

Shannon Harrower, CAO



**Vermilion River Regional Alliance
Annual General Meeting
Thursday, January 18, 2024 at 5:30 p.m.
Council Chambers – Village of Kitscoty**

PRESENT

Michael Diachuk, City of Lloydminster
Shannon Harrower, Village of Marwayne
Kevin Miciak, Village of Kitscoty
Chris Neureuter, Village of Marwayne
Rex Smith, Village of Mannville
Mary Arnold, Village of Paradise Valley
Gerald Aalbers, City of Lloydminster
Wendy Leaman, City of Lloydminster (note taker)

Todd Sumner, Lakeland College
Joy Bell, Village of Kitscoty
Alan Parkin, County of Vermilion River
George Kuneff, County of Vermilion River
Don Bergquist, Village of Paradise Valley
Lorelee Marin, City of Lloydminster
Robert Snow, Town of Vermilion

1. INTRODUCTIONS

2. ADOPTION OF AGENDA

Moved by Joy Bell, THAT the Agenda for January 18, 2024 Vermilion River Regional Alliance be accepted as amended. **CARRIED**

3. ADOPTION OF PREVIOUS AGM MINUTES

Moved by Joy Bell THAT the Minutes from the January 26, 2023 Vermilion River Regional Alliance Annual General Meeting be accepted as presented. **CARRIED**

Moved by Lorelee Marin THAT the Minutes from the November 20, 2022 Vermilion River Regional Alliance Meeting be accepted as presented. **CARRIED**

4. DELEGATIONS

5. BUSINESS ARISING FROM THE MINUTES

- 5.1 Go East Ad & Summer in the City Ad
- Requested to add Highway markings 897, 893 & 45 on map portion
 - Add Marwayne RV Park, Dewberry Campground, Disc Golf to Kitscoty, Weaver Park Campground
 - If not enough room, remove Sandy Beach
 - Relocate logo
- 5.2 Tourism Grants

- Michael will research tourism grants in order to build off of the Summer in the City Ad. Possibly do a video on YouTube showcasing the communities.

6. CHAIR REPORT

The Chair Michael Diachuk provided a written report – Attached

7. FINANCE UPDATE

A 2023 year-to-date report was provided with a current balance of \$19,703.48. The City will provide a financial statement once their year end is completed.

8. BUDGET & ANNUAL MEMBERSHIP FEES

Once the expense of the Go East & Summer in the City Ad's are completed our bank balance will be below \$9,000. Fees will be required according to the fee structure. Wendy will get your populations and this will be reviewed.

9. APPOINTMENT OF EXECUTIVE

Chair:

Joy Bell nominated Michael Diachuk as Chair. **CARRIED**

Vice-Chair:

Michael Diachuk nominated Rex Smith as Vice-Chair. **CARRIED**

Directors:

Lorelee Marin nominated Clint Murray and Joy Bell as Directors. **CARRIED**

Financial Manager:

The financial duties remain with the City of Lloydminster for 2024, being the second year of their two-year commitment, as per the Terms of Reference. **CARRIED**

Administration:

The administrative duties remain with the City of Lloydminster for 2024, being the second year of their two-year commitment, as per the Terms of Reference. **CARRIED**

10. MAINTENANCE OF FILES/FOIP

This will remain with the City of Lloydminster, being the second year of their two-year commitment, as per the Terms of Reference. **CARRIED**

11. REGIONAL OPPORTUNITIES/PROJECTS OF INTEREST FOR 2024

- Michael recently met with Minister of Jobs, Economy and Trade, Matt Jones. Municipalities need to know their own story/resources within their area, then take to AB Economic Development. ie Breeding stock within the area, why do we not have research labs in the area
- Senior Care in Lloydminster capacity is at 100%, Vermilion 90% and lessens going to the west towards Edmonton– Continue including politicians in these

conversations. The future of dementia level 4 patients is increasing and will be an issue.

12. MEETING DATES 2024

April 18, 2024 – City of Lloydminster

June 20, 2024 – Village of Mannville

September 19, 2024 – Village of Paradise Valley

November 21, 2024 – Lakeland College, Vermilion Campus

13. ADDITIONAL ITEMS

None

14. ROUND TABLE

Lakeland College – critical needs for trades training, nursing program moved to campus, doing survey on demands on trades, the seats of students belong to province not the schools so have to get approval from province, to get health care seats need clinical placements, Bentley building at campus is cleaned up from asbestos, currently hiring vets.

Village of Mannville – Currently working on budget, few houses sold in first 15 days of 2024, hosting PeeWee Provincials in March.

Village of Paradise Valley – currently planning the fair, bringing back Christmas in the village and potluck supper.

Village of Marwayne – applied for AEMA grant on behalf of regional emergency management collective (driven & prepared by City of Lloydminster) as well as the NRED grant to redevelop and renovate under utilized buildings on Centre Street, housing is on the rise, Senior Centre looking for someone to run it, Thank you to Lakeland College for the playground.

Village of Kitscoty – park concept design in draft, Curling Club building house for fundraiser, ice truck fundraiser again, short handed in staff past 3+ years, CAO cleaning up back log, now have 2 public works and 1 more in office.

City of Lloydminster – By-election on February 13 with candidate forum January 29 hosted by Chamber of Commerce, General Election November 13, progressing well with Cenuvus Energy Hub construction, continue to deal with homelessness-Housing Conference on January 30, DARC has grant opportunity for improvements to building and opportunity to improve lighting, hosted the Astec curling challenge event and was successful, attending ICSC in Whistler, Westjet pulling out of Lloyd – send comments directly to WestJet customer service, city still trying to work with Westjet to continue their service in Lloydminster.

County of Vermilion River – Public Works savings on fuel but gas utility had a lot of issues in the extremely cold weather but no one went without service, main meter by PV almost failed but

they were proactive- proud of the utility department, purchased 3 John Deer graders in January and 3 Cat graders in 2023, celebrating 60 years of incorporation in 2024 and planning of events has started – Everyone is invited.

Town of Vermilion – representative is new on this committee and Town is eager to remain part of it, new authentic Mexican restaurant, Delicious Bites & Pet Smart opening soon, bakery, no issues during extreme cold weather, We need to be proactive and have a plan in place if we lose power and how does a community deal with this. We need to be sure all are taken care of if this situation arises.

15. ADJOURNMENT

The meeting adjourned at 7:00 p.m.



CHIEF ADMINISTRATIVE OFFICER REPORT

MEETING DATE: APRIL 15, 2024

1. Summer Temporary Employment Program

- a. Received notification that we have been awarded \$2100 in funding toward our summer student position. This will cover roughly 8 weeks of employment for our successful candidate.

2. Spraying

- a. Spring spraying has been scheduled for our public and recreational spaces.

3. Flowers

- a. We have ordered our flower baskets and a few replacement trees for various places around the Village. Ilona Franklin and Kay Kneen are taking care of the planting of the trees on our behalf and have made suitable selections for the areas.

4. Taxes


- a. Tax Notices are scheduled to be mailed by the middle of May should Council approve the budget as presented.
- b. We have reduced our stuffer to one page to save on paper. It will still contain all of the relevant information that our taxpayers require.

5. Audit

- a. Audit has concluded for 2023. Administration will be working on the final adjusting entries that need to be made for the fiscal year.

6. Seniors Centre

- a. The beef on a bun event is scheduled for next week – April 24. We encourage Council to join us at the seniors centre for an information session, free lunch and networking.

VILLAGE OF MARWAYNE					AP5090	Page : 1	
Cheque Register-Summary-Bank					Date : Mar 28, 2024	Time : 4:03 pm	
Supplier : 10 To ZARC					Seq : Cheque No.	Status : All	
Cheque Dt. : 28-Mar-2024 To 28-Mar-2024					Medium : M=Manual C=Computer E=EFT-PA		
Bank : 01 - ATB To 99 - Penny Clearing							
Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
4903	28-Mar-2024	10001	Gas Utility CVR	Issued	13	C	1,383.96
4904	28-Mar-2024	10025	Vermilion River Regional Waste	Issued	13	C	6,872.25
4905	28-Mar-2024	10032	Receiver General For Canada	Issued	13	C	9,215.90
4906	28-Mar-2024	10080	Marwayne Jubilee School	Issued	13	C	250.00
4907	28-Mar-2024	10113	TELUS	Issued	13	C	179.84
4908	28-Mar-2024	ABBAN	Abbott, Andrew	Issued	13	C	17.00
4909	28-Mar-2024	AISL	AMSC Insurance Services Ltd	Issued	13	C	1,851.24
4910	28-Mar-2024	BECL	Bi-Systems Electric & Controls Ltd.	Issued	13	C	871.77
4911	28-Mar-2024	COOP	Federated Co-Operatives Limited	Issued	13	C	406.42
4912	28-Mar-2024	HAMBR	Hames, Brittany	Issued	13	C	225.00
4913	28-Mar-2024	KTL	Kat Traks Ltd.	Issued	13	C	139.75
4914	28-Mar-2024	MCSNE	MCSNet-Lemalu Holdings Ltd.	Issued	13	C	73.40
4915	28-Mar-2024	METGR	Metrix Group LLP	Issued	13	C	12,600.00
4916	28-Mar-2024	PATLAW	Patriot Law	Issued	13	C	1,743.00
4917	28-Mar-2024	SHAHAR	Harrower, Shannon	Issued	13	C	231.59
Total Computer Paid :		36,061.12	Total EFT PAP :		0.00	Total Paid : 36,061.12	
Total Manually Paid :		0.00	Total EFT File :		0.00		
15 Total No. Of Cheque(s) ...							

VILLAGE OF MARWAYNE

Cheque Register-Summary-Bank



AP5090

Page : 1

Date : Apr 11, 2024

Time : 3:40 pm

Supplier : 10 To ZARC
 Cheque Dt. 11-Apr-2024 To 11-Apr-2024
 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
4919	11-Apr-2024	10113	TELUS	Issued	15	C	203.52
4920	11-Apr-2024	ACE	ACE	Issued	15	C	11,730.40
4921	11-Apr-2024	AGLIN	John Deere Financial Inc	Issued	15	C	255.15
4922	11-Apr-2024	AISL	AMSC Insurance Services Ltd	Issued	15	C	1,965.72
4923	11-Apr-2024	ASC3	Alberta Municipalities Strength in Members	Issued	15	C	6,451.12
4924	11-Apr-2024	COL	City of Lloydminster	Issued	15	C	543.00
4925	11-Apr-2024	COOP	Federated Co-Operatives Limited	Issued	15	C	529.48
4926	11-Apr-2024	EEC8	Enmax Energy Corporation	Issued	15	C	97.38
4927	11-Apr-2024	FLAUR	F'Laura N' Company Greenhouse Ltd.	Issued	15	C	2,106.62
4928	11-Apr-2024	GER	Go East of Edmonton Regional Tourism Organiz	Issued	15	C	350.00
4929	11-Apr-2024	JWINFR	JW Infrastructure Planning Ltd.	Issued	15	C	11,550.00
4930	11-Apr-2024	NIESM	Michael Niesen - Village of Marwayne Enforceme	Issued	15	C	680.19
4931	11-Apr-2024	TAXER	TAXERVICE	Issued	15	C	147.00
4932	11-Apr-2024	TM	TELUS	Issued	15	C	141.26
4933	11-Apr-2024	VCOC	V3 Companies of Canada Ltd.	Issued	15	C	759.94
4934	11-Apr-2024	WAGL	Wainwright Assessment Group Ltd	Issued	15	C	751.80

Total Computer Paid :	38,262.58	Total EFT PAP :	0.00	Total Paid :	38,262.58
Total Manually Paid :	0.00	Total EFT File :	0.00		

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

VILLAGE OF MARWAYNE
Bank Reconciliation Statement



MARWAYNE

BR5020

Date : Apr 11, 2024

Page : 1

Time : 10:06 am

Period : 3
 Year : 2024
 For Bank : ATB

Statement Date : 31-Mar-2024
 Sort By : Year and Period

Reference #	Cheque Date	Src	Period	Year	Amount	Description
4779	07-Dec-2023	AP	12	2023	-1524.29	Gray Robert
4865	27-Feb-2024	AP	2	2024	-2500.00	Buffalo Trail Public School
4873	27-Feb-2024	AP	2	2024	-300.00	Lloydminster Sexual Assault & Info Centre
4890	14-Mar-2024	AP	3	2024	-10388.10	ACE
4904	28-Mar-2024	AP	3	2024	-6872.25	Vermilion River Regional Waste
4905	28-Mar-2024	AP	3	2024	-9215.90	Receiver General For Canada
4906	28-Mar-2024	AP	3	2024	-250.00	Marwayne Jubilee School
4908	28-Mar-2024	AP	3	2024	-17.00	Abbott Andrew
4909	28-Mar-2024	AP	3	2024	-1851.24	AMSC Insurance Services Ltd
4910	28-Mar-2024	AP	3	2024	-871.77	Bi-Systems Electric & Controls Ltd.
4911	28-Mar-2024	AP	3	2024	-406.42	Federated Co-Operatives Limited
4912	28-Mar-2024	AP	3	2024	-225.00	Hames Brittany
4913	28-Mar-2024	AP	3	2024	-139.75	Kat Traks Ltd.
4914	28-Mar-2024	AP	3	2024	-73.40	MCSNet-Lemalu Holdings Ltd.
4915	28-Mar-2024	AP	3	2024	-12600.00	Metrix Group LLP
4916	28-Mar-2024	AP	3	2024	-1743.00	Patriot Law
4917	28-Mar-2024	AP	3	2024	-231.59	Harrower Shannon
25101	02-Apr-2024	CR	3	2024	706.12	CR; DEPT:[VILLAGE OFFICE] D#[251].

Bank Balance Statement	275751.07	as of 31-Mar-2024
Add outstanding deposits	706.12	(Includes all debits)
Cancelled deposits	0.00	
Less outstanding withdrawals/charges	-49209.71	(Includes all credits)
Cancelled withdrawals/charges	0.00	
Calculated Bank Balance	227247.48	
GL Bank Account Balance	227247.46	as of Period : 3 Year : 2024
Difference	0.02	

Adjustments:

ATB underpayment of CVR natural gas invoice	-0.02
Adjusted Balance	0.00

VILLAGE OF MARWAYNE
Billing Register Report Detailed



UB4110 Page : 28
 Date : Apr 02, 2024 Time : 4:48 pm

Report Options

Customer Selection : All

Calculation Type : All

Batch Number

From : [2024040201]
 To : [2024040201]

Include Billing Transaction From Transaction Maintenance : Yes
 Srv. End Date On/Before : 02-Apr-2024 Final Bills Only : No

Cat	Srv	Service Description	Count	Total Discount	Total Units	Total Amt	Total Cons.	Avg. Cons.
01	ONOFF	Water On/Off	1		1.00	35.00		
01	WCOM	Commercial Water	24		24.00	2,442.45	293.00	12.21
01	WINS	Institutional Water	3		3.00	838.80	148.00	49.33
01	WLF	Water Line Fee	251		251.00			
01	WMUN	Municipal Properties	4		4.00		12.00	3.00
01	WPUB	Public Building Water	7		7.00	601.90	74.00	10.57
01	WRES	Residential Water	237		237.00	21,510.33	2,765.00	11.67
02	SCOM	Commercial Sewer	24		24.00	480.00		
02	SINS	Institutional Sewer	3		3.00	225.00		
02	SPUB	Public Building Sewer	7		7.00	140.00		
02	SRES	Residential Sewer	237		237.00	4,741.29		
03	GIN	Institutional Garbage	3		3.00	33.00		
03	GRES	Residential Garbage	237		237.00	7,040.82		
Book 000 Totals :			1038		1,038.00	38,088.59	3,292.00	
Totals			1038		1,038.00	38,088.59	3,292.00	



ALBERTA
MUNICIPAL AFFAIRS
*Office of the Minister
MLA, Calgary-Hays*

AR113531

March 18, 2024

Dear Chief Elected Officials:

Municipal Affairs has been working with the Assessment Model Review (AMR) Steering Committee comprised of industry, assessors, and municipal partners, such as Alberta Municipalities and the Rural Municipalities of Alberta.

The committee was tasked with designing an engagement approach to update the regulated property assessment system. I support the approach and I am pleased to share that engagement will begin this year. We have a shared vision to ensure the AMR is deliberate, evidence-based, and stakeholder-driven.

The AMR will be a multi-year process to review the policies, procedures, and rates that form the regulated property assessment framework. We will engage with municipal associations, industry representatives, and professional assessors throughout the duration of the AMR.

The review of the foundational policies – principles, assessment year modifiers, and the policy document that determines how assessable costs are reported for major projects, the Construction Cost Reporting Guide – will occur in 2024. Any resulting policy and regulatory changes would not be implemented any sooner than 2025.

Reviews of the assessment models for individual property types will then occur from 2025 through 2027 in two stages. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue. Discussions of potential impacts will also include stakeholder-centered implementation strategies. To be clear, your municipality will be directly engaged on the overall results of the AMR and the potential impacts. The final decision by government on any changes to assessment models will be sought in 2028. Attached is a visual representation of the upcoming AMR engagement, and a frequently asked question document for your use.

Thank you for working in partnership with the province on this crucial task. Please continue to share your perspectives with both my department and your municipal association. I look forward to working with you and your municipal associations on this important initiative.

Sincerely,

Ric McIver
Minister

.../2

320 Legislature Building, 10800 - 97 Avenue, Edmonton, Alberta T5K 2B6 Canada Telephone 780-427-3744 Fax 780-422-9550

Classification: Public

-2-

cc: Chief Administrative Officers
Tyler Gandam, President, Alberta Municipalities
Paul McLauchlin, President, Rural Municipalities of Alberta

Attachments

- Infographic
- Assessment Model Review: Frequently Asked Questions

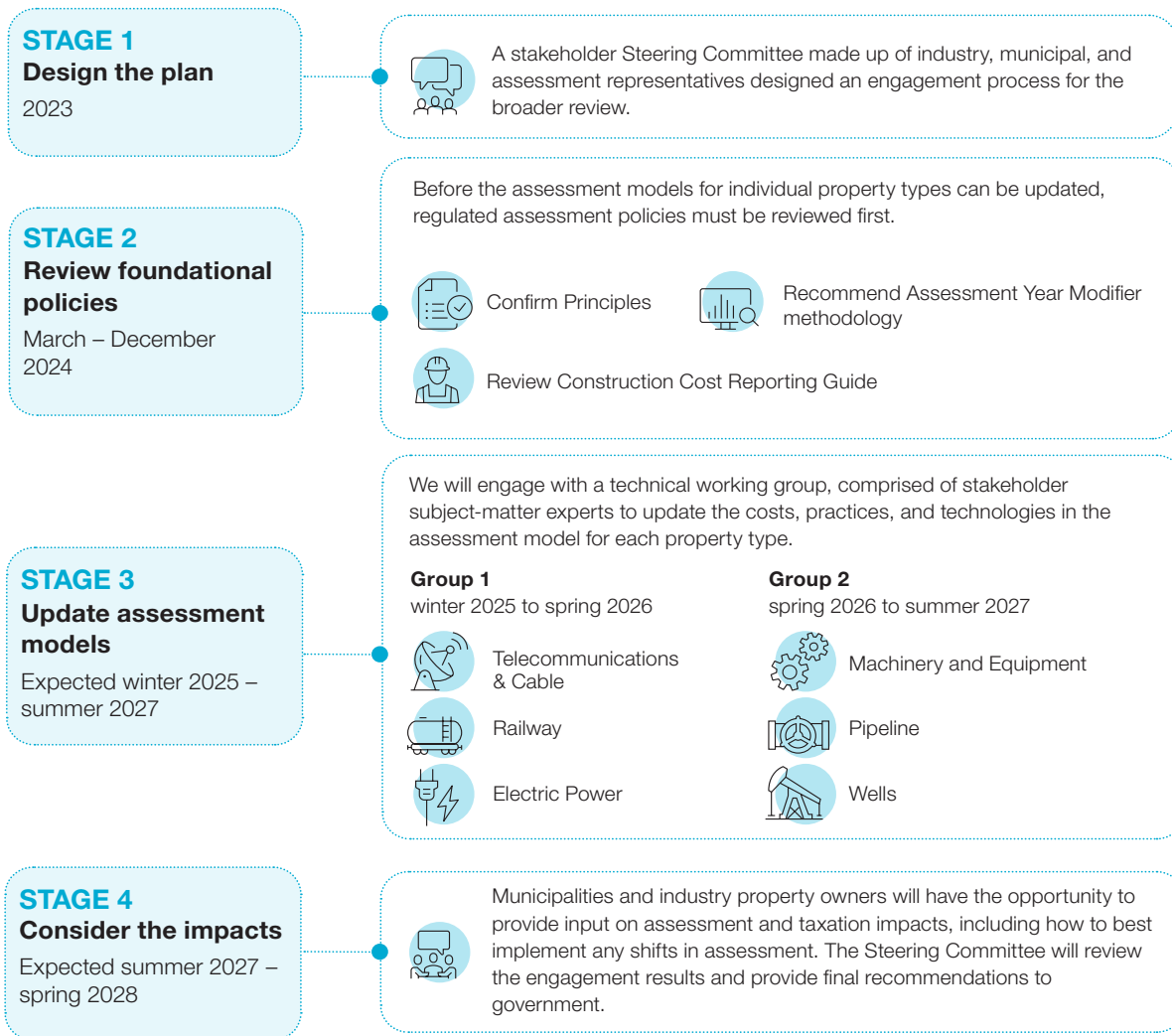
Classification: Public



Regulated property assessment model review (AMR)

The Assessment Model Review process will update Alberta's regulated property assessment system resulting in fairer valuation of regulated property.

Stakeholder Engagement



Key municipal, industry, and assessment stakeholders will be engaged during each stage of the AMR process. For any questions, please contact the AMR Team at ma.amr@gov.ab.ca.

For more information visit alberta.ca/regulated-property-assessment-model-engagement





Frequently Asked Questions Assessment Model Review

What are the properties that will be reviewed during the Assessment Model Review (AMR)?

Regulated properties, which include electric power systems, telecommunication and cable systems, pipelines, wells, and railway will be reviewed during the AMR process.

When will the results of the AMR be implemented?

Any government decisions on any changes to assessment models would be sought in spring or summer 2028, with implementation to follow.

The last model review was paused; how will this one be different?

In general, the previous attempts to review assessment models relied too heavily on a technical approach without a clear plan to broadly engage stakeholders in all phases of the process.

This one will be different, as this engagement approach seeks to mitigate potential controversy to the extent possible through a clear transparent stakeholder-driven process. Assessment discussions will be principle- and evidence-based, and will be separate from discussion of potential tax impacts and mitigation strategies for any resulting assessment changes.

The stakeholder steering committee that designed the engagement plan for this review will also work throughout the process to ensure the input of the represented stakeholders is considered, and will work according to jointly draft guiding principles to resolve challenges.

How are stakeholders able to participate?

Stakeholders are encouraged to provide feedback during each specific stage of the AMR process, either through their steering committee representative (list provided below) or by sending their comments to the AMR Team at ma.amr@gov.ab.ca.

How will we know the status/updates of the AMR process?

Status updates will be communicated to steering committee representatives (list provided below) and posted to the AMR website at <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Which groups are impacted by the AMR process?

Municipalities and regulated property owners may be impacted by changes in assessment values at the conclusion of the AMR process.

What are the timelines for the AMR process?

The review of AMR Principles, Assessment Year Modifiers, and the Construction Cost Reporting Guide will occur in 2024. Government will consider any resulting policy and regulatory changes in early 2025.

Reviews of the assessment models for individual regulated property types will then occur in two stages, from 2025-27.

Following this, we will begin broader engagement to comprehensively consider and understand the potential assessment and tax impacts of the new models. We will work with stakeholders to evaluate any mitigation or implementation strategies required.

Final government decisions on any changes to assessment models would be sought in 2028.

For further details please visit <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Have tax implications been considered for the AMR process?

Following preparation of new assessment models, broad engagement will be initiated with municipalities and industry groups. Stakeholders will have the opportunity to provide input during this stage of the process.

Final government decisions on any changes to assessment models would be sought after this input is received and considered.

Who is the main government contact for the AMR process?

To contact Municipal Affairs during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Which stakeholder groups are represented on the steering committee?

The steering committee is comprised of representatives from the following organizations:

- Alberta Assessors' Association
- Alberta Federation of Rural Electrification Associations
- Alberta Municipalities
- Alberta Rural Municipal Administrators' Association
- Bell MTS
- Canadian Association of Petroleum Producers
- Canadian National Railway Company
- Canadian Pacific Railway Company
- Canadian Property Tax Association
- Canadian Renewable Energy Association
- Capital Power
- Chemistry Industry Association of Canada
- Explorers and Producers Association of Canada
- Federation of Gas Co-ops
- FORTIS Alberta
- Independent Power Producers Society of Alberta
- Local Government Administration Association of Alberta
- Northeast Capital Industry Association
- Pipeline Property Tax Group
- Rogers Communications
- Rural Municipalities of Alberta
- TELUS



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR114060

Subject: Provincial Education Requisition Credit Program Extension

Our government recognizes delinquent oil and gas property tax payments continue to be a concern for many municipalities. To help address this issue, *Budget 2024* included the announcement of an extension to the Provincial Education Requisition Credit (PERC) program for an additional two years up to and including the 2025 tax year. The maximum annual credit limit is \$3 million.

The extension of PERC is in addition to other recent government initiatives including:

- establishing a mandatory condition with the Alberta Energy Regulator that property taxes are to be paid before approving well licence transfers or granting new well licences;
- strengthening the liability management framework and empowering the Alberta Energy Regulator to enforce it;
- passing new legislation to give municipalities priority over other creditors through a special lien where companies owe taxes; and
- providing the Rural Municipalities of Alberta with a \$300,000 grant to provide resources and training related to enforcing the special lien.

Furthermore, our government will continue working in collaboration with our partners in industry, the Rural Municipalities of Alberta, Alberta Municipalities, and the Alberta Energy Regulator, to ensure oil and gas companies pay their fair share of taxes that municipalities rely on for effective and efficient local service delivery to Albertans.

I look forward to continuing to work together on this important matter.

Sincerely,

Ric McIver
Minister



2024

COUNCIL MEETINGS



OFFICED CLOSED (HOLIDAYS)



JANUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
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28	29	30	31			

MAY

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SEPTEMBER

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FEBRUARY

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JUNE

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30						

OCTOBER

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MARCH

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31						

JULY

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NOVEMBER

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10	11	12	13	14	15	16
17	18	19	20	21	22	23
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APRIL

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14	15	16	17	18	19	20
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28	29	30				

AUGUST

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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

DECEMBER

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1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				