

VILLAGE OF ALIX
Financial Statements
Year Ended December 31, 2024

VILLAGE OF ALIX
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Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management, in accordance with Canadian Public Sector Accounting Standards. They necessarily include some amounts that are based on the best estimates and judgments of management. Financial data elsewhere in the report is consistent with that in the financial statements.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of the financial statements.

Management reports directly to Council on an ongoing basis, carrying out its audit program to ensure internal controls and their application are reviewed and financial information is tested and independently verified.

Prior to their submission to Council, the financial statements have been reviewed and recommended for approval by management. The financial statements have been audited by the independent firm of Seniuk and Marcato, Chartered Professional Accountants. Their report to the Council, stating their opinion, basis for opinion, other information, responsibilities of management and those charged with governance for the financial statements, and auditors' responsibilities for the audit of the financial statements, follows.



Michelle White, CAO

Alix, AB
April 16, 2024



INDEPENDENT AUDITOR'S REPORT

To the Members of Council of Village of Alix

Opinion

We have audited the financial statements of Village of Alix (the "Municipality"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net financial debt 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 Municipality as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality 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.

Other Matter

The financial statements for the year ended December 31, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 18, 2024.

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 PSAS, 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 Municipality'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 Municipality or to cease operations, or has no realistic alternative but to do so.

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

(continues)

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

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 Municipality'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 Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality 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.

Edmonton, Alberta
April 16, 2025


Seniuk and Marcato,
Chartered Professional Accountants

VILLAGE OF ALIX
Statement of Financial Position
December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash (Note 2)	\$ 1,877,970	\$ 2,351,806
Restricted cash (Note 2)	-	262,387
Taxes and grants in place of taxes receivable (Note 3)	112,968	136,023
Grants and receivables from other governments (Note 5)	458,005	536,148
Trade and other receivables	127,602	68,735
	2,576,545	3,355,099
LIABILITIES		
Accounts payable and accrued liabilities	243,937	492,433
Long term debt (Note 8)	2,275,539	2,429,675
Deferred income (Note 7)	365,054	667,241
Asset retirement obligation (Note 19)	89,665	85,431
	2,974,195	3,674,780
NET FINANCIAL DEBT	(397,650)	(319,681)
NON-FINANCIAL ASSETS		
Prepaid expenses	4,213	2,236
Tangible capital assets (Note 6)	15,264,881	14,404,054
Land inventory	40,000	40,000
Inventory for consumption	23,744	21,939
	15,332,838	14,468,229
ACCUMULATED SURPLUS	\$ 14,935,188	\$ 14,148,548

COMMITMENTS (Note 16)

Approved on behalf of council

 _____ Mayor

_____ Councilor

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX

Statement of Operations and Accumulated Surplus

Year Ended December 31, 2024

	Budget (Unaudited) 2024	2024	2023
REVENUES			
Net municipal taxes (Schedule 1)	\$ 1,580,030	\$ 1,581,628	\$ 1,519,280
User fees	754,480	862,356	909,128
Government transfers for operating (Schedule 2)	66,641	72,612	69,095
Investment income	70,000	97,358	121,694
Penalties and costs of taxes	35,000	39,176	47,426
Licenses and permits	5,600	7,100	6,590
Rentals	17,000	21,110	17,492
Franchise fees & concession contracts	116,500	144,156	127,974
Fines	7,000	5,941	7,904
	2,652,251	2,831,437	2,826,583
EXPENSES			
Administrative and legislative	486,570	495,199	487,920
Protective services (Note 17)	190,860	198,210	188,774
Transportation services	444,743	681,891	708,849
Environmental services	626,026	838,963	774,793
Community services	133,792	133,430	132,913
Recreation and culture	314,783	306,246	228,315
	2,196,774	2,653,939	2,521,564
SURPLUS FROM OPERATIONS	455,477	177,498	305,019
OTHER INCOME (EXPENSES)			
Government transfers for capital (Schedule 2)	2,832,623	649,934	3,175,409
Loss on disposal of tangible capital assets	-	(40,792)	(76,145)
	2,832,623	609,142	3,099,264
ANNUAL SURPLUS	3,288,100	786,640	3,404,283
ACCUMULATED SURPLUS - BEGINNING OF YEAR	14,148,548	14,148,548	10,744,265
ACCUMULATED SURPLUS - END OF YEAR	\$ 17,436,648	\$ 14,935,188	\$ 14,148,548


May 2, 2025

VILLAGE OF ALIX**Statement of Changes in Net Financial Debt****Year Ended December 31, 2024**

	Budget (Unaudited) 2024	2024	2023
ANNUAL SURPLUS	\$ 3,288,100	\$ 786,640	\$ 3,404,283
Amortization of tangible capital assets	-	456,602	442,455
Purchase of tangible capital assets	(3,939,875)	(1,373,221)	(3,515,087)
Proceeds on disposal of tangible capital assets	-	15,000	-
Loss on disposal of assets	-	40,792	86,364
Decrease (increase) in prepaid expenses	-	(1,977)	2,253
Decrease (increase) in inventory for consumption	-	(1,805)	15,029
	(3,939,875)	(864,609)	(2,968,986)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(651,775)	(77,969)	435,297
NET FINANCIAL DEBT - BEGINNING OF YEAR	(319,681)	(319,681)	(754,978)
NET FINANCIAL DEBT - END OF YEAR	\$ (971,456)	\$ (397,650)	\$ (319,681)

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Statement of Cash Flows
Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Annual surplus for the year	\$ 786,640	\$ 3,404,283
Items not affecting cash:		
Amortization of tangible capital assets	456,602	442,455
Loss on disposal of tangible capital assets	40,792	87,847
	1,284,034	3,934,585
Changes in non-cash working capital:		
Trade and other receivables	(58,868)	19,528
Grants and receivables from other governments	78,143	302,483
Taxes and grants in place of taxes	23,055	44,852
Accounts payable and accrued liabilities	(248,495)	412,199
Deferred income	(302,187)	(649,209)
Prepaid expenses	(1,977)	2,253
Inventory for consumption	(1,805)	15,029
	(512,134)	147,135
Cash flow from operating activities	771,900	4,081,720
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(1,373,221)	(3,515,087)
Proceeds on disposal of tangible capital assets	15,000	-
Cash flow used by capital activities	(1,358,221)	(3,515,087)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash	262,387	320,409
Proceeds from callable debt financing	4,235	4,035
Repayment of long term debt	(154,137)	(148,730)
Cash flow from investing activities	112,485	175,714
INCREASE (DECREASE) IN CASH FLOW	(473,836)	742,347
Cash - beginning of year	2,351,806	1,609,459
CASH - END OF YEAR (Note 2)	\$ 1,877,970	\$ 2,351,806
CASH CONSISTS OF:		
Cash and temporary investments (Note 2)	\$ 1,877,970	\$ 2,351,806

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX**Schedule of Property and Other Taxes****(Schedule 1)****Year Ended December 31, 2024**

	Budget (Unaudited) 2024	2024	2023
TAXATION			
Real property tax	\$ 1,776,596	\$ 1,776,514	\$ 1,710,007
Linear property taxes	26,670	27,520	24,594
Grants in lieu of property taxes	1,942	1,942	1,779
	1,805,208	1,805,976	1,736,380
REQUISITIONS			
Alberta school foundation	217,577	216,748	209,505
Lacombe foundation	7,600	7,600	7,595
	225,177	224,348	217,100
NET MUNICIPAL TAXES	\$ 1,580,031	\$ 1,581,628	\$ 1,519,280

Schedule of Government Transfers**(Schedule 2)****Year Ended December 31, 2024**

	Budget (Unaudited) 2024	2024	2023
TRANSFERS FOR OPERATING			
Provincial Government	\$ 66,641	\$ 61,208	\$ 60,942
Other Local Governments	-	11,404	8,153
	66,641	72,612	69,095
	66,641	72,612	69,095
TRANSFERS FOR CAPITAL			
Provincial Government	2,832,623	649,934	3,073,026
Federal Government	-	-	2,843
	2,832,623	649,934	3,075,869
TOTAL GOVERNMENT TRANSFERS	\$ 2,899,264	\$ 722,546	\$ 3,144,964

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX**Schedule of Expenditures by Object****(Schedule 3)****Year Ended December 31, 2024**

	Budget (Unaudited) 2024	2024	2023
EXPENSES			
Salaries, wages & benefits	\$ 693,250	\$ 670,952	\$ 723,248
General and professional services	612,240	626,019	597,866
Contracted services, materials and utilities	714,000	718,412	570,652
Transfers to local boards and agencies	95,163	96,491	96,632
Amortization	-	456,602	442,455
Interest on long term debt	82,121	81,228	86,676
Accretion of asset retirement obligations	-	4,235	4,035
Total Expenditures by Object	\$ 2,196,774	\$ 2,653,939	\$ 2,521,564

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX

**Schedule of Changes in Accumulated Surplus
Year Ended December 31, 2024**

(Schedule 4)

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	Total 2024	Total 2023
BALANCE, BEGINNING OF YEAR	\$ 456,192	\$ 1,803,407	\$ 11,888,949	\$ 14,148,548	\$ 10,744,265
Excess (deficiency) of revenues over expenses					
Current year funds used to purchase of tangible capital assets	786,640	-	-	786,640	3,404,283
Annual amortization expense	(1,374,307)	-	1,374,307	-	-
Disposal net of proceeds on tangible capital assets	456,602	-	(456,602)	-	-
Principle repayments on long term debt	55,792	-	(55,792)	-	-
Annual accretion expense	(154,137)	-	154,137	-	-
Annual reserve fund transfers	5,322	-	(5,322)	-	-
	820,583	(820,583)	-	-	-
	596,495	(820,583)	1,010,728	786,640	3,404,283
BALANCE, END OF YEAR	\$ 1,052,687	\$ 982,824	\$ 12,899,677	\$ 14,935,188	\$ 14,148,548

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Segmented Disclosure
Year Ended December 31, 2024

(Schedule 5)

	General Government	Protective Services	Transportati on Services	Recreation & Culture	Environment al Services	Community Services	Total 2024
REVENUE							
Net municipal taxes	\$ 1,581,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,628
Government transfers	-	-	-	36,466	-	36,146	72,612
User fees and sales of goods	3,763	863	3,526	26,229	827,975	-	862,356
Investment income	97,358	-	-	-	-	-	97,358
Franchise and concession contracts	144,156	-	-	-	-	-	144,156
Penalties and costs of taxes	39,176	-	-	-	-	-	39,176
Other revenues	2,950	7,791	-	-	-	23,410	34,151
	1,869,031	8,654	3,526	62,695	827,975	59,556	2,831,437
EXPENSES							
Contract and general services	98,789	136,730	128,634	54,095	179,233	28,538	626,019
Salaries and wages	338,531	-	151,730	69,759	110,932	-	670,952
Materials, goods and utilities	53,506	36,989	134,215	109,093	348,168	36,441	718,412
Transfers to local boards	-	10,000	-	55,563	-	30,928	96,491
Amortization	3,565	14,491	251,614	14,558	172,134	240	456,602
Interest on long term debt	-	-	15,573	-	28,372	37,283	81,228
Accretion of asset retirement obligations	808	-	125	3,178	124	-	4,235
	495,199	198,210	681,891	306,246	838,963	133,430	2,653,939
Excess (deficiency) of revenue over expenses before other	1,373,832	(189,556)	(678,365)	(243,551)	(10,988)	(73,874)	177,498
OTHER							
Government transfers for capital	-	-	-	-	649,934	-	649,934
Gain (loss) on disposal of tangible capital assets	(33,063)	(7,729)	-	-	-	-	(40,792)
	(33,063)	(7,729)	-	-	649,934	-	609,142
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ 1,340,769	\$ (197,285)	\$ (678,365)	\$ (243,551)	\$ 638,946	\$ (73,874)	\$ 786,640

The accompanying notes form an integral part of these financial statements

VILLAGE OF ALIX
Schedule of Tangible Capital Assets
(Schedule 6)
Year Ended December 31, 2024

	Opening Balance 2024	Additions and Transfers 2024	Disposals, Impairments and Transfers 2024	Closing Balance 2024
For the year ended December 31, 2024				
Cost				
Land	\$ 412,806	\$ -	\$ (48,063)	\$ 364,743
Land improvements	456,817	-	-	456,817
Buildings	2,584,049	-	(9,542)	2,574,507
Engineered structures	16,855,611	1,345,927	(26,800)	18,174,738
Machinery and equipment	950,916	27,294	-	978,210
Motor vehicles	367,909	-	-	367,909
	21,628,108	1,373,221	(84,405)	22,916,924
Accumulated Amortization				
Land improvements	(301,941)	(13,363)	-	(315,304)
Buildings	(675,563)	(50,322)	1,813	(724,072)
Engineered structures	(5,405,096)	(330,272)	26,800	(5,708,568)
Machinery and equipment	(608,372)	(48,457)	-	(656,829)
Motor vehicles	(233,082)	(14,188)	-	(247,270)
	(7,224,054)	(456,602)	28,613	(7,652,043)
Net Book Value	\$ 14,404,054	\$ 916,619	\$ (55,792)	\$ 15,264,881

For the year ended December 31, 2023

Cost				
Land	\$ 412,806	\$ -	\$ -	\$ 412,806
Land improvements	452,777	4,040	-	456,817
Buildings	2,584,049	-	-	2,584,049
Engineered structures	13,453,306	3,500,535	(98,230)	16,855,611
Machinery and equipment	1,042,702	10,512	(102,298)	950,916
Motor vehicles	394,369	-	(26,460)	367,909
	18,340,009	3,515,087	(226,988)	21,628,108
Accumulated Amortization				
Land improvements	(283,882)	(18,059)	-	(301,941)
Buildings	(624,950)	(50,613)	-	(675,563)
Engineered structures	(5,107,350)	(309,232)	11,486	(5,405,096)
Machinery and equipment	(663,900)	(46,772)	102,300	(608,372)
Motor vehicles	(240,659)	(17,778)	25,355	(233,082)
	(6,920,741)	(442,454)	139,141	(7,224,054)
Net Book Value	\$ 11,419,268	\$ 3,072,633	\$ (87,847)	\$ 14,404,054

Additions to assets under construction are reported net of those tangible capital assets placed in service during the year which are shown in their respective asset classifications.

VILLAGE OF ALIX

Notes to Financial Statements

Year Ended December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Alix (the "Municipality") are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS). It is a municipality in the Province of Alberta, Canada and operates under the provisions of the Municipal Government Act, R.S.A., 2000, c. M-26, as amended (MGA). Significant aspects of the accounting policies adopted by the Municipality are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Expenses are recognized as they are incurred and measurable based upon receipt of the goods and services and/or the legal obligation to pay.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed or goods have yet to be provided.

Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided, or the tangible capital assets are acquired.

Tax Revenue

Annually, the Municipality bills and collects property tax revenues for municipal purposes. Tax revenues are based on market value assessments determined in accordance with the Municipal Government Act (MGA) and annually established tax rates. Municipal tax rates are set each year by the Municipality Council in accordance with legislation and the Municipality Council approved policies to raise the tax revenue required to meet the Municipality's budget requirements. Tax revenues are recorded at the time tax billings are issued. Property assessments are subject to tax appeal. Expenses related to tax appeals and allowances are separately disclosed in the Schedule of Property and Other Taxes.

The Municipality also bills and collects education tax on behalf of the Province of Alberta (the Province). Education tax rates are established by the Province each year in order to fund the cost of education on a province-wide basis. Education taxes collected are remitted to the Province and are excluded from revenues and expenses in the Schedule of Property and Other Taxes (Schedule 1).

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Segment disclosures

The Schedule of Segment Disclosures – Schedule 5 has been prepared in accordance with PS2700 Segment Disclosures. Segment disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the Municipality. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes.

Segments include:

- a) Transportation Services includes roadway and parking services.
- b) Protective Services is comprised of police, traffic safety, bylaw enforcement and fire rescue.
- c) Recreation and Culture includes park, campground and library services
- d) Administration and Legislative includes general municipal administration and council governance.
- e) Community Services includes family support services, cemetery, planning and development services for the betterment of the municipality.
- f) Environmental Services include water, sewage, and garbage services.

Revenue

PS3400, Revenue establishes standards on how to account for and report on revenue, specifically in regard to revenue arising from transactions with performance obligations (exchange transactions) and those without performance obligations (non-exchange transactions). This standard is applicable for fiscal years beginning on or after April 1, 2023.

Cash and Short Term Investments

Cash and cash equivalents consist of cash on deposit, bankers' acceptances, treasury bills and commercial paper, at cost, which approximates market value. These cash equivalents generally mature within 90 days from the date of purchase, are capable of reasonably prompt liquidation and may be used to manage the Municipality's cash position throughout the year.

Financial instruments

PS3450, Financial Instruments, establishes recognition, measurement, and disclosure requirements for derivative and non- derivative financial instruments. The standard requires fair value measurement of derivatives and equity instruments; all other financial instruments can be measured at cost, amortized cost, or fair value at the election of the government. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2022.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from other orders of government that are not the result of an exchange transaction and for which there is no expectation of repayment or direct financial return to the transferor in the future. The Municipality receives government transfers from the Federal and Provincial governments to fund operating and capital expenditures. These transfers to the Municipality are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, has been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient. Prior to that time, any amounts received along with restricted interest thereon are recorded as deferred revenue.

Authorized transfers from the Municipality to other organizations or individuals are recorded as an expense when the transfer has been authorized and the eligibility criteria, if any, have been met by the recipient. The majority of transfers made by the Municipality are in the form of tangible capital assets, grants and subsidies.

Use of Estimates

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Municipality's best information and judgment. Actual results could differ from these estimates.

Significant estimates include:

- estimated accrued receivables;
- the amortization based on the estimated useful lives of assets;
- assessment of impairment of long term assets;
- the allowance for doubtful accounts;
- estimated accrued payables;
- the allowance for inventory obsolescence; and
- the estimated asset retirement obligations.

Deferred Revenue

Deferred revenue comprises funds received in advance of services performed or where the use of funds is externally restricted. These amounts are recognized as revenue in the period the service is performed or when the funds are used for the purpose specified. When agreements stipulate that interest earned on contributions should be restricted for a specific purpose that interest is treated as a contribution received and recorded as an addition to deferred revenue.

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VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Debt Charges Recoverable

Debt recoverable consists of long term debt amounts borrowed that are recoverable under loans or other financial arrangements made to non-profit organizations. These debt recoverable amounts are recorded at a value equivalent to the offsetting outstanding long term debt balances as at December 31. Loans are recorded at the lower of cost and net recoverable value. A valuation allowance in the debt recoverable is recognized when there is no longer any reasonable assurance of collection.

Requisition Over-levy and Under-levy

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. 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.

Loans Receivable

Loans receivable are initially recognized at cost, net of any transaction costs, with interest income recognized using the effective interest method. Loans receivable are subsequently measured at amortized cost net of any valuation allowances.

Land Inventory for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks, and street lighting are recorded as physical assets under the respective function.

Local Improvements

When a service or improvement is deemed to benefit a specific area more than the municipality as a whole, the project may be classified as a local improvement under the MGA to be paid in whole or in part by a tax imposed on the benefiting property owners. The property owners' share of the improvement is recognized as revenue and established as a receivable in the period that the project expenditures are completed.

Deposits

Deposits are held for the purposes of securing the compliance of a third party to contractual stipulations. Deposits are returned when compliance with contractual stipulations is determined. Deposits are recognized as revenue when a third party defaults on the contractual stipulations that the deposits were securing against.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Non-Financial Assets

Non-financial assets are not available to discharge 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. Non-financial assets include tangible capital assets, inventory of materials and supplies, and other assets.

Tangible capital assets

Tangible capital assets are stated at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less accumulated amortization of the tangible capital assets, is amortized on a straight-line basis at the following rates:

Land improvements	15 - 30 years
Engineered structures	10 - 75 years
Buildings	50 years
Machinery and equipment	5 - 20 years
Motor vehicles	10 - 25 years

One-half of the annual amortization is charged in the year of acquisition. The municipality regularly reviews its tangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of tangible capital assets cost.

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

Asset Retirement Obligations

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Municipality to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Contaminated Sites Liability

Contaminated sites are the result of a chemical, organic or radioactive material or live organism in amounts that exceed an environmental standard being introduced into soil, water or sediment. The Municipality recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Municipality is directly responsible or accepts responsibility for the contamination,
- it is expected that future economic benefits will be given up, and
- a reasonable estimate of the amount can be made

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Municipality's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Municipality's best estimate, as of December 31, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination. Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. When cash flows are expected to occur over extended future periods the Municipality will measure the liability using present value techniques. This liability is reported in the Statement of Financial Position.

Impairment of Long Lived Assets

The Municipality tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Contributions of Tangible Capital Assets

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

Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

Leases

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

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

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

Reserves and Equity in Tangible Capital Assets

Certain amounts, as approved by Council, are designated within accumulated surplus as reserves for future operating and capital expenditures.

Equity in tangible capital assets is included within accumulated surplus. It represents the investment in tangible capital assets after deducting the portion financed by long term debt.

2. CASH AND RESTRICTED CASH

	2024	2023
Cash	\$ 1,877,970	\$ 2,351,806
Restricted cash	-	262,387
	\$ 1,877,970	\$ 2,614,193

Temporary investments are short term deposits with original maturities of one year or less.

Restricted amounts received from municipal grants and are held exclusively for future approved projects. (Note 7.)

3. TAXES RECEIVABLES

Taxes receivable are comprised of:

	2024	2023
Current taxes and grants in place of taxes	\$ 69,715	\$ 85,834
Arrears taxes and grants in place of taxes	43,253	50,189
	\$ 112,968	\$ 136,023

4. TRUST FUNDS

The Municipality administers the following trust funds. These funds are not included as part of the Municipality's financial records as they are held in trust.

	2024	2023
Proceeds from tax forfeitures held in trust	\$ 12,397	\$ 11,017

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

5. GRANTS AND RECEIVABLES FROM OTHER GOVERNMENTS

Grants and receivables from other governments are comprised of:

	2024	2023
Local Government Fiscal Framework - Capital grant receivable	\$ 242,581	\$ -
Canada Community-Building Fund grant receivable	95,091	-
Alberta Municipal Water/Wastewater Partnership Investing in Canada Infrastructure grant (ICIP)	111,363	111,363
	-	313,876
Subtotal	449,035	425,239
Goods and services tax refundable	8,970	110,909
	\$ 458,005	\$ 536,148

6. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land improvements	\$ 456,817	\$ 315,304	\$ 141,513	\$ 154,876
Engineered structures	18,174,738	5,708,568	12,466,170	11,450,515
Buildings	2,574,507	724,072	1,850,435	1,908,486
Machinery and equipment	978,210	656,829	321,381	342,544
Motor vehicles	367,909	247,270	120,639	134,827
Land	364,743	-	364,743	412,806
	\$ 22,916,924	\$ 7,652,043	\$ 15,264,881	\$ 14,404,054

For additional information, see the Schedule of Tangible Capital Assets. (Schedule 6)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

7. DEFERRED REVENUE

Deferred revenue is comprised of:

2024	2023 Balance	Allocations	Disbursements	2024 Balance
Grant Funding				
Canada Community-Building Fund \$	1	\$ 95,091	\$ -	\$ 95,092
Municipal Sustainability Initiative - Capital	48,857	229	(49,086)	-
Local Government Fiscal Framework - Capital	-	242,582	-	242,582
Alberta Municipal Water/Wastewater Partnership Investing in Canada Infrastructure grant (ICIP)	313,659	8,776	(322,435)	-
	278,413	-	(278,413)	-
	640,930	346,678	(649,934)	337,674
Other Deferred Revenue				
Prepaid Taxes	13,933	-	(1,983)	11,950
Prepaid Licenses	500	320	-	820
Prepaid Utilities	11,878	2,732	-	14,610
	\$ 667,241	\$ 349,730	\$ (651,917)	\$ 365,054

2023	2022 Balance	Allocations	Disbursements	2023 Balance
Grant Funding				
Canada Community-Building Fund	48,240	51,301	(99,540)	1
Municipal Sustainability Initiative - Capital	799,961	132,681	(883,785)	48,857
Deferred revenue - AMWWP	-	2,327,400	(2,013,741)	313,659
Deferred revenue - ICIP	453,913	-	(175,500)	278,413
Canada Community Revitalization Fund	2,843	-	(2,843)	-
	1,304,957	2,511,382	(3,175,409)	640,930
Other Deferred Revenue				
Prepaid Taxes	11,202	2,731	-	13,933
Prepaid Licenses	290	210	-	500
Prepaid Utilities	-	11,878	-	11,878
	1,316,449	2,526,201	(3,175,409)	667,241

Grant funding is comprised of the funds noted above and is allocated to the Municipality by the Provincial Government as approved by the individual restricted funding agreements. These grants are restricted to specific projects that must be approved per the agreement and are scheduled for completion in the next few years. These funds are recognized as revenue in the period they are used for the purpose specified. Unexpended funds related to the advances, less amounts receivable from the Provincial Government, are supported by restricted cash held exclusively for these projects (refer to Note 2.).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

8. LONG TERM DEBT

	2024	2023
Alberta Capital Finance Authority loan bearing interest at 4.89% per annum, repayable in semi-annual blended payments of \$10,339. The loan matures on September 17, 2032 and is secured by the credit and security of the Village at large.	\$ 135,561	\$ 149,112
Alberta Capital Finance Authority loan bearing interest at 4.252% per annum, repayable in semi-annual blended payments of \$34,639. The loan matures on June 15, 2030 and is secured by the credit and security of the Village at large.	336,591	389,853
Alberta Capital Finance Authority loan bearing interest at 2.957% per annum, repayable in semi-annual blended payments of \$16,648. The loan matures on December 15, 2034 and is secured by the credit and security of the Village at large.	286,431	310,717
Alberta Capital Finance Authority loan bearing interest at 2.718% per annum, repayable in semi-annual blended payments of \$22,801. The loan matures on September 15, 2035 and is secured by the credit and security of the Village at large.	431,076	464,283
Alberta Capital Finance Authority loan bearing interest at 3.39% per annum, repayable in semi-annual blended payments of \$33,701. The loan matures on March 15, 2048 and is secured by the credit and security of the Village at large.	1,085,880	1,115,710
	\$ 2,275,539	\$ 2,429,675

Principal reductions over the next 5 years are approximately:

2025	\$ 159,748
2026	165,573
2027	231,618
2028	177,894
2029	184,408
Thereafter	1,356,298
	<u>\$ 2,275,539</u>

Interest on long term debt amounted to \$ 82,121 (2023 - \$ 86,676).

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

9. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits, as defined by Alberta Regulation 255/00 for the Village of Alix, be disclosed as follows:

	2024	2023
Total debt limit	\$ 4,247,156	\$ 4,239,875
Total debt	(2,275,538)	(2,429,675)
Amount of debt limit unused	1,971,618	1,810,200
Debt servicing limit	707,859	706,646
Debt servicing	(236,258)	(236,258)
Amount of debt servicing limit unused	\$ 471,601	\$ 470,388

The debt limit is calculated at 1.5 times revenue of the Municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk, if further debt is acquired. The calculation taken alone does not represent the financial stability of the Municipality. Rather, the financial statements must be interpreted as a whole.

10. EQUITY IN TANGIBLE CAPITAL ASSETS

Equity in tangible capital assets is comprised of:

	2024	2023
Tangible capital assets (Note 6.)	\$ 22,916,923	\$ 21,628,109
Accumulated amortization (Note 6.)	(7,652,043)	(7,224,054)
Long term debt (Note 8)	(2,275,538)	(2,429,675)
Asset retirement obligation	(89,665)	(85,431)
	\$ 12,899,677	\$ 11,888,949

11. ACCUMULATED SURPLUS

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

	2024	2023
Unrestricted surplus	\$ 1,052,687	\$ 456,192
Reserve - Administration	53,000	68,000
Reserve - Fire	138,778	151,072
Reserve - Streets	8,370	8,370
Reserve - Water	142,187	142,187
Reserve - Waste Water	251,176	1,054,465
Reserve - Cemetary	20,000	20,000
Reserve - Parks And Recreation	325,534	315,534
Reserve - Culture	43,779	43,779
Restricted surplus	982,824	1,803,407

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

11. ACCUMULATED SURPLUS (continued)

	2024	2023
Equity in tangible capital assets	12,899,677	11,888,949
	\$ 14,935,188	\$ 14,148,548

12. SEGMENTED DISCLOSURE

The Village of Alix provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent 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.

Refer to the Schedule of Segmented Disclosure (Schedule 4).

13. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due. The Village is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the Village are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

Total current service contributions by the Village to the LAPP in 2024 were \$36,543 (2023 - \$39,860). Total current service contributions by the employees of the Village to the Local Authorities Pension Plan in 2024 were \$32,379 (2023 - \$35,406).

The LAPP reported a surplus for the overall plan as at December 31, 2023 of \$15,057,000. Information as at December 31, 2024 was not available at the time of preparing these financial statements.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

14. SALARY AND BENEFITS DISCLOSURE

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

			2024	2023
	Salary (1)	Benefits & allowances (2)	Total	Total
Mayor Fehr	\$ 7,425	\$ 467	\$ 7,892	\$ 8,559
Councilor T. Besuijen	6,800	199	6,999	6,200
Councilor J. Besuijen	5,825	141	5,966	5,544
Councilor Gilliat	6,225	165	6,390	6,922
Councilor Cole	5,500	121	5,621	4,562
Chief Administrative Officer	101,920	4,454	106,374	104,119
Designated Officers (3)	107,603	1,862	109,465	48,119
	\$ 241,298	\$ 7,409	\$ 248,707	\$ 184,025

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

2. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

15. FINANCIAL INSTRUMENTS

The Municipality's financial instruments consist of cash and cash equivalents investments, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Municipality is not exposed to significant currency risks arising from these financial instruments. Tax receivables and requisition over/under-levy are compulsory in nature, rather than contractual, however, the Municipality manages risk exposure on these items similar to other receivables and payables.

The municipality is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the company's risk exposure and concentration as of December 31, 2024.

Credit risk

The Municipality is subject 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 Municipality provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Liquidity risk

Liquidity risk is the risk that the Municipality will be unable to meet its financial obligations as they come due. The Municipality is exposed to this risk through its accounts payable. This risk is influenced by the timing and collection of property taxes and other municipal revenues. If taxpayers delay or default on payments, it could impact the Municipality's cash flow and ability to fund operations.

(continues)

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

15. FINANCIAL INSTRUMENTS *(continued)*

Interest rate risk

Interest rate risk is the risk that changes in market interest rates will affect the Municipality's financial position, potentially increasing borrowing costs or reducing investment income. This risk can indirectly impact taxpayers through higher future funding requirements. The Municipality is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities

Unless otherwise noted, it is management's opinion that the Municipality is not exposed to significant other risks arising from these financial instruments.

16. COMMITMENTS

The Municipality is a member of the Highway 12/21 Regional Water Services Commission which provides water services to participating municipalities. In a prior year the construction of a new water system was completed for all members and Municipality's proportion of the costs was 28%, thus having a related commitment to pay the associated debenture for these construction costs until 2044.

Total future minimum payments are as follows:

2025	\$ 65,212
2026	65,212
2027	65,212
2028	65,212
2029	65,212
Thereafter	<u>1,886,045</u>
	<u>\$ 2,212,105</u>

17. RELATED PARTY TRANSACTIONS

The Municipality made payments of \$52,869 (2023 -\$55,014) for Fire Services. The Municipality is related to Lacombe County for its joint operations of the Alix Fire Department. The Municipality is responsible for 25% of operating costs and 40% of capital costs. These transactions are subject to normal trade terms, and were measured at the exchange amount, being the amount of consideration established and agreed by the related parties.

18. CONTAMINATED SITES LIABILITY

The Municipality has adopted PS3260 Liability for Contaminated Sites. The Municipality did not identify any financial liabilities in 2024 (2023 – Nil) as a result of this standard.

19. ASSET RETIREMENT OBLIGATIONS

The Municipality owns buildings which contain asbestos and, therefore, the Municipality is legally required to perform abatement activities upon renovations or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost of \$125,742 in the years 2040 - 2052. The estimated total liability of \$89,665 (2023 - \$85,431) is based on the sum of discounted future cash flows for abatement activities using an average discount rate of 4.96% and assuming annual inflation of 3%. The Municipality has not designated assets for settling the abatement activities.

VILLAGE OF ALIX
Notes to Financial Statements
Year Ended December 31, 2024

20. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

21. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

22. BUDGET AMOUNTS

Budget amounts are included for information purposes only and are not audited.

FINANCIAL INFORMATION RETURN

Village of Alix (0005)

For the Year Ending December 31, 2024

The information contained in this
Financial Information Return is presented
fairly to the best of my knowledge.

Michelle White, CAO

Name

April 16, 2025

Date





Seniuk & Marcato*
Chartered Professional Accountants

April 16, 2025

AUDITOR'S REPORT FINANCIAL INFORMATION RETURN

To the Members of the Council of the Village of Alix

Opinion

We have audited the municipal financial information return of the Village of Alix (the Municipality) which comprise schedules 9A through 9D, 9Q, 9E through 9M, 9AA and 9P as the statement of financial position for the year ended December 31, 2024 and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2024.

In our opinion, the accompanying financial information return statements present fairly, in all material respects, the financial position of Village of Alix as at December 31, 2024, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated April 16, 2025 on the financial statements of the Village of Alix for the year ended December 31, 2024 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial information return 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.

Emphasis of Matter – Basis of Accounting

The financial information return is prepared to assist the Municipality to meet the requirements of the Municipal Government Act (Section 277(1)). As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those charged with Governance for the Financial Information Return

Management is responsible for the preparation and fair presentation of the financial information return in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial information return that are free from material misstatement, whether due to fraud or error.

In preparing the financial information return, management is responsible for assessing the Municipality'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 Entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

*Denotes professional corporation

#102, 12750 – 127 St. NW, Edmonton Alberta T5L 1A5

Telephone (780) 482-3431 Fax: (780) 488-5710 Website: www.seniuk.com

Auditor's Responsibility for the Financial Information return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information return. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial information return, 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.
2. 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 Municipality's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Evaluate the overall presentation, structure, and content of the financial information return, and whether the financial information return represent the underlying transactions and events in a manner that achieves fair presentation.
5. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is Laura Marcato CPA, CA.

Serhiy & Marcato

Edmonton, Alberta
April 16, 2025

SENIUK & MARCATO,
CHARTERED PROFESSIONAL ACCOUNTANTS

Audited Schedules

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 1,877,970
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 69,715
. Arrears	0050 43,253
. Allowance	0060
Receivable From Other Governments	0070 458,005
Loans Receivable	0080
Trade and Other Receivables	0090 127,602
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land	0140 40,000
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210
Other Current Assets	0230
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 2,616,545
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290
Accounts Payable & Accrued Liabilities	0300 243,937
Deposit Liabilities	0310
Deferred Revenue	0340 365,054
Long Term Debt	0350 2,275,539
Other Current Liabilities	0360
Asset Retirement Obligations.....	0365 89,665
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 2,974,195
Net Financial Assets (Net Debt)	0395 -357,650
Non Financial Assets	
Tangible Capital Assets.....	0400 15,264,880
Intangible Equity	0402
Inventory for Consumption.....	0410 23,744
Prepaid Expenses	0420 4,213
Other.....	0430
Total Non-Financial Assets	0440 15,292,837
Accumulated Surplus	0450 14,935,187

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

	Unrestricted 1	Restricted 2	Equity in TCA 3	Total 4
Accumulated Operating Surplus - Beginning of Year	0500 456,191	1,803,407	11,888,949	14,148,547
Net Revenue (Expense)	0505 786,640			786,640
Funds Designated For Future Use.....	0511			
Restricted Funds - Used for Operations.....	0512 820,583	-820,583		
Restricted Funds - Used for TCA.....	0513			
Current Year Funds Used for TCA	0514 -1,374,307		1,374,307	
Donated and Contributed TCA.....	0516			
Disposals of TCA.....	0517 55,792		-55,792	
Annual Amortization Expense.....	0518 456,603		-456,603	
Asset retirement obligation accretion expense	0515 5,322		-5,322	
Long Term Debt - Issued.....	0519			
Long Term Debt - Repaid.....	0521 -154,137		154,137	
Capital Debt - Used for TCA.....	0522			
Other Adjustments.....	0523			
	0524			
Accumulated Operating Surplus - End of Year.....	0525 1,052,687	982,824	12,899,676	14,935,187

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 1,581,628	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730	1170 40,066
General Administration	0740 287,403	1180 503,196
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770	1210
Fire	0780 863	1220 62,598
Disaster and Emergency Measures	0790 3,115	1230 8,902
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 7,791	1250 134,438
Other Protective Services.....	0820	1260
Transportation	0830	1270
Common and Equipment Pool	0840 3,526	1280 246,754
Roads, Streets, Walks, Lighting	0850	1290 435,138
Airport	0860	1300
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 401,059	1350 388,627
Wastewater Treatment and Disposal	0920 902,239	1360 304,184
Waste Management	0930 171,496	1370 146,153
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 24,742	1400 30,928
Day Care	0970	1410
Cemeteries and Crematoriums	0980 11,237	1420 10,127
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 2,100	1450 8,709
Economic/Agricultural Development	1020 21,110	1460
Subdivision Land and Development	1030 15,200	1470
Public Housing Operations	1040	1480
Land, Housing and Building Rentals	1050	1490
Other Planning and Development.....	1060	1500 83,666
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090	1530 274,613
Culture: Libraries, Museums, Halls	1100 62,862	1540 31,632
Convention Centres	1110	1550
Other Recreation and Culture.....	1120	1560
Other Utilities	1125	1565
Gas	1126	1566
Electric	1127	1567
Other Utilities.....	1128	1568
Other	1130	1570
Total Revenue/Expense	1140 3,496,371	1580 2,709,731
Net Revenue/Expense		1590 786,640

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

	Total	
	1	
Revenues	1700	
Taxation and Grants in Place	1710	
Property (net municipal, excluding requisitions).....	1720	1,581,628
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	862,356
Penalties and Costs on Taxes	1810	39,176
Licenses and Permits	1820	7,100
Fines	1830	5,941
Franchise and Concession Contracts	1840	144,156
Returns on Investments (incl. Portfolio Investments)	1850	97,358
Rentals	1860	21,110
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	15,000
Contributed and Donated Assets.....	1885	
Federal Government Operating Transfers	1892	
Federal Government Capital Transfers	1902	
Provincial Government Operating Transfers	1912	61,208
Provincial Government Capital Transfers	1922	649,934
Local Government Operating Transfers	1931	11,404
Local Government Capital Transfers	1932	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	
Total Revenue	1980	3,496,371
Expenses	1990	
Salaries, Wages, Benefits, and Contracts of Employment	2000	670,952
Contracted and General Services	2010	621,756
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	718,412
Provision For Allowances	2040	3,133
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	96,490
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	43
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	81,228
Accretion of Asset Retirement Obligations.....	2105	5,322
Amortization of Tangible Capital Assets	2110	456,603
Net Loss on Sale of Tangible Capital Assets.....	2125	55,792
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	
Total Expenses	2140	2,709,731
Net Revenue (Expense)	2150	786,640

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year	2171	
Gains	2172	
Losses	2174	
Amounts reclassified to Statement of Operations	2176	
Net Remeasurement gains (losses) for the year	2178	
Accumulated remeasurement gains (losses) at end of year	2180	

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210	739			
General Administration	2220	3,023		3,565	
Other General Government.....	2230				
Protective Services	2240				
Police	2250				
Fire	2260	863		14,491	
Disaster and Emergency Measures	2270	3,115			
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320	1,450		75,385	15,573
Roads, Streets, Walks, Lighting	2330	2,076		176,229	
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	401,059		49,726	12,570
Wastewater Treatment and Disposal	2400	252,305	649,934	122,409	15,802
Waste Management	2410	171,496			
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460	1,350		240	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490				
Economic/Agricultural Development	2500				37,283
Subdivision Land and Development	2510				
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	24,880		14,558	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Utilities	2605				
Gas	2606				
Electric	2607				
Other Utilities.....	2608				
Other	2610				
Total	2620	862,356	649,934	456,603	81,228

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	1,087			
Other General Government.....	2730				
Protective Services	2740				
Police	2750				
Fire	2760	27,294			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				45,871
Roads, Streets, Walks, Lighting	2830				
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				34,421
Wastewater Treatment and Disposal	2900	1,345,923			44,014
Waste Management	2910				
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
Economic/Agricultural Development	3000				29,830
Subdivision Land and Development	3010				
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070				
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Utilities	3105				
Gas	3106				
Electric	3107				
Other Utilities.....	3108				
Other	3110				
Total	3120	1,374,304			154,136

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	4,843,063			4,843,063
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	3,341,541			3,341,541
Wastewater Systems.....	3204	8,671,008	1,345,923	26,800	9,990,131
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	16,855,612	1,345,923	26,800	18,174,735
Construction In Progress.....	3219				
Buildings	3220	2,582,961	1,087	9,542	2,574,506
Machinery and Equipment	3230	950,916	27,294		978,210
Land	3240	412,806		48,063	364,743
Land Improvements.....	3245	456,817			456,817
Vehicles	3250	367,910			367,910
Total Capital Property Cost	3260	21,627,022	1,374,304	84,405	22,916,921
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	2,660,224	158,784		2,819,008
Light Rail Transit Systems	3272				
Water Systems	3273	1,012,061	49,086		1,061,147
Wastewater Systems	3274	1,732,811	122,402	26,800	1,828,413
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures	3280	5,405,096	330,272	26,800	5,708,568
Buildings	3290	675,563	50,322	1,815	724,070
Machinery and Equipment	3300	608,372	48,457		656,829
Land	3310				
Land Improvements.....	3315	301,941	13,363		315,304
Vehicles	3320	233,082	14,188		247,270
Total Accumulated Amortization	3330	7,224,054	456,602	28,615	7,652,041
Net Book Value of Capital Property	3340	14,402,968			15,264,880
Capital Long Term Debt (Net)	3350	2,429,675			2,275,539
Asset Retirement Obligation	3355	84,344			89,665
Equity in Tangible Capital Assets	3400	11,888,949			12,899,676
Intangible Equity	3402				

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405		
Supported by General Tax Levies	3410		
Supported by Special Levies	3420		
Supported by Utility Rates	3430	2,275,539	2,275,539
Other	3440		
Total Long Term Debt Principal Balance	3450	2,275,539	2,275,539

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities	3500	2,275,539	2,275,539
Canada Mortgage and Housing Corporation	3520		
Mortgage Borrowing	3600		
Other	3610		
Total Long Term Debt Principal Balance	3620	2,275,539	2,275,539

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700		
Current + 1	3710	159,748	159,748
Current + 2	3720	165,573	165,573
Current + 3	3730	171,618	171,618
Current + 4	3740	177,894	177,894
Current + 5	3750	184,408	184,408
Thereafter	3760	1,416,298	1,416,298
Total Principal	3770	2,275,539	2,275,539
Interest by Year	3780		
Current + 1	3790	76,509	76,509
Current + 2	3800	70,685	70,685
Current + 3	3810	64,640	64,640
Current + 4	3820	58,364	58,364
Current + 5	3830	51,848	51,848
Thereafter	3840	367,416	367,416
Total Interest	3850	689,462	689,462

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

	Property Taxes 1	Grants - In Place 2	Total 3
Net Municipal Property Taxes			
Residential Land and Improvements	3910 705,063		705,063
Non-Residential			
Land and Improvements (Excluding M & E).....	3935 290,002	1,942	291,944
Machinery and Equipment	3950 557,101		557,101
Linear Property	3960 27,520		27,520
Small Business Tax	3965		
Farm Land	3980		
Adjustments to Property Taxes	3990		
Net Total Municipal Property Taxes	4000 1,579,686	1,942	1,581,628

Provincial and Seniors Foundation Requisitions

Education

Residential/Farm Land	4031	157,001
Non-Residential	4035	59,747
Seniors Lodges	4090	7,600
Designated Industrial Property	4099	
Other	4100	
Adjustments to Requisition Transfers	4110	
Total Requisition Transfers	4120	224,348

GRANTS IN PLACE OF TAXES

Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200 1,942			1,942
Provincial Government	4210			
Local Government	4220			
Other	4230			
Total	4240 1,942			1,942

SALARIES AND BENEFITS

Schedule 9M

	Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300 31,775	1,093		32,868
Chief Administrative Officer	4310 101,920	4,454		106,374
Designated Officer(s)	4320 107,603	1,862		109,465
Total	4340 241,298	7,409		248,707

DEBT LIMIT

Schedule 9AA

Debt Limit	5700 4,247,156	4,269,656
Total Debt	5710 2,275,538	
Debt Service Limit	5720 707,859	711,609
Total Debt Service Costs	5730 236,258	

Enter prior year Line 3450 Column 2 balance here:

2,429,675.0 2,429,675.0

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments

8820 1,877,970

Restricted Cash by Grant

Municipal Sustainability Initiative Capital

8825

Municipal Sustainability Initiative Operating

8826

Canada Community-Building Fund

8827

Alberta Community Partnership- Intermunicipal Collaboration

8828

Alberta Community Partnership- Municipal Restructuring

8829

Alberta Community Partnership- Mediation and Cooperative Processes

8830

Alberta Community Partnership- Municipal Internship

8831

Alberta Community Partnership- Strategic Initiative

8833

Local Government Fiscal Framework

8836

Other Grants

8835 -111,362

Total Restricted Cash

8865 -111,362

Unrestricted Cash

8870 1,989,332

Accounts Receivable - Grants

8872 449,036

Deferred Revenue

8875 365,054

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital

8880

Municipal Sustainability Initiative Operating

8881

Canada Community-Building Fund

8882 95,092

Alberta Community Partnership- Intermunicipal Collaboration

8883

Alberta Community Partnership- Municipal Restructuring

8884

Alberta Community Partnership- Mediation and Cooperative Processes

8885

Alberta Community Partnership- Municipal Internship

8886

Alberta Community Partnership- Strategic Initiative

8888

Local Government Fiscal Framework

8891 242,582

Other Grants

8890

Total Deferred Revenue by Grant

8898 337,674

Other Deferred Revenue

8899 27,380

2024 Municipal Statistics: Village of Alix (0005)

Schedule ST

Total Full-time Positions.....	5500	3.0
Length of all Open Roads Maintained (km)	5520	17.2
Length of Water Mains (km)		
Municipality Owned Systems	5555	14.6
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	
Other	5559	
Total	5560	14.6
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	16.8
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	
Other	5569	
Total	5570	16.8
Length of Storm Drainage Mains (km)	5580	1.5
Number of Residences (for Summer Villages only)	5590	
Number of Private Dwelling Units	5595	391
Number of Bridges	5591	
2024 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	15,834
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	
Number of CARB residential and non-residential complaints withdrawn	5625	
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	
2024 PLANNING STATISTICS		
When was your Municipal Development Plan last approved (date)?	5658	February 21, 2024
Number of development permit applications received.....	5660	13
Number of development permits issued.....	5661	13
Average number of days from a development permit application to approval?	5669	7
Number of building permit applications received.....	5677	
Number of building permits issued.....	5668	
Average number of days from a building permit application to approval?	5676	
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	1,020,120
Commercial.....	5664	
Industrial.....	5665	
Institutional.....	5666	
Total	5667	1,020,119.52
Does your municipality issue business licences?	5671	Yes
Number of new business licences issued in 2024?	5672	9
Average number of days from a new business licence application to approval?	5673	1
Number of business licences renewed in 2024?	5678	45
Number of subdivision applications received in 2024?	5670	1
Number of subdivision applications approved in 2024?	5674	
Average number of days from subdivision application to approval?	5675	65.0
Number of land use bylaw amendment applications.....	5680	
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	12
How many SDAB members are trained?.....	5583	12
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes
Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	Yes
How many municipalities are members of the intermunicipal SDAB?.....	5587	2
Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	No

What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	
How much CAPL revenue (\$) was collected in 2024?	5543	
CAPL revenue in 2024 was allocated to: (select all that apply)	5544	
	General Government	
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	
Does your municipality provide transit service?	5546	No
Has there been a new municipal facility constructed, or has the status/location of an existing municipal facility changed in the past year?	5547	No
if so, select all that apply	5548	
	Municipal Hall	
	Wastewater Treatment Plant	
	Water Treatment Plant	
	Fire Hall	
	Public Works Building/Operations Yard	
	Transit Yard	