



**TOWN OF ALAMEDA  
General Government Policy**

**POLICY No. 100-4**

**ANNUAL FINANCIAL STATEMENT PUBLICATION POLICY**

**Policy Statement**

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The purpose of this policy is to establish a procedure for ensuring that the annual financial statement summary is provided to Town property owners in the time frame required, in a manner deemed appropriate by Town Council.

**Guidelines**

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Subsection 185(3) of *The Municipalities Act* states that "A municipality shall publicize its financial statements or a summary of them, and the auditor's report of the financial statements, in the manner council considers appropriate by September 1 of the year following the financial year for which the financial statements and reports have been prepared."

**Municipal Policy**

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The Town of Alameda annual financial statement summary will be published by electronic means prior to September 1<sup>st</sup> of each year.

**Procedures**

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The administration will be responsible for publishing the annual financial statement summary, including:

- Independent Auditor's Report of the Financial Statements;
- Statement 1 - Summary Statement of Financial Position;
- Statement 2 – Summary of Operations;
- Statement 3 – Summary of Change in Net Assets

These Statements will be posted on the Town of Alameda's webpage, once they are received by the Town of Alameda Auditor and approved by Council.

Document Revision History:

<b>Document Title:</b>	<b>Revision Date:</b>	<b>Approved By:</b>
Annual Financial Statement Publication Policy		Council

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