

**Town of Alameda**  
**Financial Statements**  
*December 31, 2014*

**Town of Alameda**  
**Contents**

*For the year ended December 31, 2014*

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## Management's Responsibility

To the Ratepayers of Town of Alameda:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

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

The Council is composed of elected officials who are neither management nor employees of the Municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

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

January 29, 2016

Signed By "Mike Warner"  
Mayor

Signed By "Lynne Hewitt"  
Administrator

## Independent Auditors' Report

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To the Councillors of Town of Alameda:

We have audited the statement of financial position of Town of Alameda as at December 31, 2014 and the statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2014 and the results of its operations, changes in net assets and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Moosomin, Saskatchewan

January 29, 2016

*MNP LLP*

Chartered Accountants

Town of Alameda  
Statement of Financial Position  
As at December 31, 2014

Statement 1

	2014	2013
<b>ASSETS</b>		
<b>Financial assets</b>		
Cash and temporary investments (Note 2)	152,189	126,779
Taxes receivable - municipal (Note 3)	22,324	22,807
Other accounts receivable (Note 4)	30,179	27,697
Land for resale (Note 5)	35,000	180,811
Long-term investments (Note 6)	-	7,148
Other	-	-
<b>Total financial assets</b>	<b>239,692</b>	<b>365,242</b>

<b>LIABILITIES</b>		
Bank indebtedness	-	-
Accounts payable	3,644	3,305
Accrued liabilities payable	-	-
Deposits	12,180	9,980
Deferred revenue (Note 7)	138	138
Accrued landfill costs (Note 8)	40,000	40,000
Other liabilities	-	-
Long-term debt (Note 9)	146,953	285,191
Lease obligations	-	-
<b>Total liabilities</b>	<b>202,915</b>	<b>338,614</b>

<b>NET FINANCIAL ASSETS</b>	<b>36,777</b>	<b>26,628</b>
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<b>Non-financial assets</b>		
Tangible capital assets (Schedule 6, 7)	1,216,031	1,254,605
Prepayments and deferred charges	-	-
Inventories	-	-
Other	-	-
<b>Total non-financial assets</b>	<b>1,216,031</b>	<b>1,254,605</b>

<b>Accumulated surplus (Schedule 8)</b>	<b>1,252,808</b>	<b>1,281,233</b>
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Signed By "Mike Warner"

Mayor

Signed By "Lynne Hewitt"

Administrator

**Town of Alameda**  
**Statement of Operations**  
**For the year ended December 31, 2014**

Statement 2

	2014 Budget	2014	2013
<b>Revenues</b>			
Taxes and other unconditional revenue (Schedule 1)	443,382	449,327	418,517
Fees and charges (Schedule 4, 5)	119,345	166,205	160,156
Conditional grants (Schedule 4, 5)	-	-	-
Tangible capital asset sales - gain (Schedule 4, 5)	-	-	-
Land sales - gain (loss) (Schedule 4, 5)	118,677	11,127	(26,917)
Investment income and commissions (Schedule 4, 5)	4,500	14,469	5,009
Other revenues (Schedule 4, 5)	-	-	652
<b>Total revenues</b>	<b>685,904</b>	<b>641,128</b>	<b>557,417</b>
<b>Expenses</b>			
General government services (Schedule 3)	166,258	187,648	148,782
Protective services (Schedule 3)	36,710	31,450	29,141
Transportation services (Schedule 3)	163,760	204,371	146,932
Environmental and public health services (Schedule 3)	72,350	83,124	75,595
Planning and development services (Schedule 3)	-	9,639	8,013
Recreation and cultural services (Schedule 3)	25,835	43,734	39,965
Utility services (Schedule 3)	100,700	115,872	81,607
<b>Total expenses</b>	<b>565,613</b>	<b>675,838</b>	<b>530,035</b>
<b>Surplus (deficit) of revenues over expenses before other capital contributions</b>	<b>120,291</b>	<b>(34,710)</b>	<b>27,382</b>
Provincial/Federal capital grants and contributions (Schedule 4, 5)	25,642	6,285	25,615
<b>Surplus (deficit) of revenues over expenses</b>	<b>145,933</b>	<b>(28,425)</b>	<b>52,997</b>
<b>Accumulated surplus, beginning of year</b>	<b>1,281,233</b>	<b>1,281,233</b>	<b>1,228,236</b>
<b>Accumulated surplus, end of year</b>	<b>1,427,166</b>	<b>1,252,808</b>	<b>1,281,233</b>

Town of Alameda

Statement of Change in Net Financial Assets

For the year ended December 31, 2014

Statement 3

	2014 Budget	2014	2013
<b>Surplus (Deficit)</b>	<b>145,933</b>	<b>(28,425)</b>	<b>52,997</b>
(Acquisition) of tangible capital assets	(26,400)	-	(57,171)
Amortization of tangible capital assets	-	38,574	35,207
Proceeds on disposal of tangible capital assets	-	-	-
(Gain) on the disposal of tangible capital assets	-	-	-
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(26,400)</b>	<b>38,574</b>	<b>(21,964)</b>
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase (decrease) in net financial assets</b>	<b>119,533</b>	<b>10,149</b>	<b>31,033</b>
<b>Net financial assets (debt), beginning of year</b>	<b>26,628</b>	<b>26,628</b>	<b>(4,405)</b>
<b>Net financial assets, end of year</b>	<b>146,161</b>	<b>36,777</b>	<b>26,628</b>

Town of Alameda  
Statement of Cash Flow  
For the year ended December 31, 2014

Statement 4

	2014	2013
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	(28,425)	52,997
Amortization	38,574	35,207
Gain on disposal of tangible capital assets	-	-
	<u>10,149</u>	<u>88,204</u>
<b>Change in assets/liabilities</b>		
Taxes receivable - municipal	483	(14,812)
Other receivables	(2,482)	8,034
Land for resale	145,811	68,718
Other financial assets	-	-
Accounts and accrued liabilities payable	339	(36,447)
Deposits	2,200	(1,934)
Deferred revenue	-	-
Other liabilities	-	-
Inventories	-	-
Prepayments and deferred charges	-	-
Other	-	-
<b>Net cash from (used for) operations</b>	<b>156,500</b>	<b>111,763</b>
<b>Capital:</b>		
Acquisition of capital assets	-	(57,171)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
<b>Net cash from (used for) capital</b>	<b>-</b>	<b>(57,171)</b>
<b>Investing:</b>		
Long-term investments	7,148	-
Other investments	-	-
<b>Net cash from (used for) investing</b>	<b>7,148</b>	<b>-</b>
<b>Financing:</b>		
Long-term debt issued	-	12,553
Long-term debt repaid	(138,238)	(75,575)
Other financing	-	-
<b>Net cash from (used for) financing</b>	<b>(138,238)</b>	<b>(63,022)</b>
<b>Increase (Decrease) in cash resources</b>	<b>25,410</b>	<b>(8,430)</b>
<b>Cash and investments, beginning of year</b>	<b>126,779</b>	<b>135,209</b>
<b>Cash and investments, end of year</b>	<b>152,189</b>	<b>126,779</b>



1. Significant accounting policies

The financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are as follows:

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting entity:** The financial statement consolidates the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.
- c) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.
- d) **Revenue recognition:**

Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred. Property tax levies are recognized as revenue in the year in which they are levied.

Water and sewer utility consumers are billed on a cyclical basis and may include estimates. No accrual is made for revenues not billed at the year-end.

Government transfers are recognized as revenues in the period that the events giving rise to the transfer occurred, as long as:

  - a) the transfer is authorized
  - b) eligibility criteria have been met by the recipient; and
  - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.
- e) **Deferred revenue:** Fees and charges; Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net financial assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

Town of Alameda  
 Notes to the Financial Statements  
 For the year ended December 31, 2014

1. Significant accounting policies - continued

- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.
- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible capital assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land improvements	5 to 20 Yrs
Buildings	40 Yrs
<b>Vehicles and equipment</b>	
Vehicles	5 to 10 Yrs
Machinery and equipment	5 to 10 Yrs
<i>Infrastructure Assets</i>	
<b>Infrastructure assets</b>	40 to 75 Yrs
Water and sewer	75 Yrs
Road network assets	40 Yrs

**Government contributions:** Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

**Works of art:** Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

**Capitalization of interest:** The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

**Leases:** All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- m) **Landfill liability:** The Town of Alameda maintains a waste disposal site. The estimated cost to close and maintain solid waste landfill sites are based on estimated future expenses, in current dollars, adjusted for estimated inflation, and are charged to expenses as the landfill capacity is used.

Town of Alameda  
Notes to the Financial Statements  
For the year ended December 31, 2014

1. Significant accounting policies - continued

n) **Measurement Uncertainty:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality. Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

o) **Basis of segmentation/Segment report:** Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: The general government segment provides for the administration of the municipality.

Protective Services: Protective Services is comprised of expenses for Police and Fire protection.

Transportation services: The Transportation services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: The planning and development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The recreation and culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The Utility services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

2. Cash and temporary investments

	2014	2013
Cash	35,882	16,957
Temporary investments	116,307	109,822
<b>Total cash and temporary investments</b>	<b>152,189</b>	<b>126,779</b>

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

3. Taxes receivable

Municipal - current	19,919	20,197
- arrears	3,405	3,610
	23,324	23,807
- Less allowance for uncollectibles	(1,000)	(1,000)
<b>Total municipal taxes receivable</b>	<b>22,324</b>	<b>22,807</b>

School - current	4,143	4,251
- arrears	507	1,169
<b>Total school taxes receivable</b>	<b>4,650</b>	<b>5,420</b>

Other	-	-
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Total taxes and grants in lieu receivable 26,974 28,227

Deduct taxes receivable to be collected on behalf of other organizations (4,650) (5,420)

**Municipal and grants in lieu taxes receivable** 22,324 22,807

Town of Alameda

Notes to the Financial Statements

For the year ended December 31, 2014

	2014	2013
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4. Other accounts receivable

Federal government	10,606	8,300
Provincial government	-	-
Local government	-	-
Utility	7,414	16,782
Trade	-	-
Other	12,159	2,615
Total other accounts receivable	30,179	27,697

Less allowance for uncollectibles

	-	-
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**Net other accounts receivable**

	30,179	27,697
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5. Land for resale

Tax title property	12,617	24,346
Allowance for market value adjustment	(12,617)	(12,897)
Net tax title property	-	11,449

Other land	35,000	169,362
Allowance for market value adjustment	-	-
Net other land	35,000	169,362

**Total land for resale**

	35,000	180,811
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6. Long-term investments

Prairie Pride Credit Union Ltd. term deposit

	-	7,148
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Long-term investment has an interest rate of Nil% (2013 - 1.25%) and a matured during the year.

7. Deferred revenue

**Overpaid taxes**

	138	138
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8. Accrued landfill costs

In 2014 the Municipality has accrued an overall liability for environmental matters in the amount of \$40,000 (2013 - \$40,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill. The reported liability is based on estimates and assumptions with respect to events extending over a 25-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

**Town of Alameda**

**Notes to the Financial Statements**

**For the year ended December 31, 2014**

**9. Long-term debt**

a) The debt limit of the municipality is \$460,498. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161).

b) Bank loans are with Prairie Pride Credit Union, repayable in monthly installments of \$3,000 (2013 - \$3,000), including interest at 3.25% (2013 - 3.25%), repaid during the year.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2014	-	-	-	30,887
Balance	-	-	-	30,887

c) Bank loans are with Prairie Pride Credit Union, repayable in monthly installments of \$4,150 (2013 - \$4,150), including interest at 5.00% (2013 - 5.00%), maturing June 2016.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2014	-	-	-	45,167
2015	47,465	2,335	49,800	47,478
2016	20,824	266	21,090	20,799
Balance	68,289	2,601	70,890	113,444

d) Bank loans are with Prairie Pride Credit Union, repayable in monthly installments of \$4,500 (2013 - \$4,500), including interest at 3.25% (2013 - 3.25%), maturing May 2016.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2014	-	-	-	50,751
2015	52,425	1,575	54,000	52,425
2016	19,963	150	20,113	19,963
Balance	72,388	1,725	74,113	123,139

e) Term loan is with SaskEnergy repayable in monthly instalments of \$540 (2013 - \$540), including interest at 5.25% (2013 - 5.25%), repaid during the year.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2014	-	-	-	5,169
Balance	-	-	-	5,169

f) Term loan is with JD Canada repayable in semi-annual instalments of \$3,138 (2013 - \$3,138), non-interest bearing, maturing October 2015

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2014	-	-	-	6,276
2015	6,276	-	6,276	6,276
Balance	6,276	-	6,276	12,552

Total	146,953	4,326	151,279	285,191
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**Town of Alameda**

**Notes to the Financial Statements**

**For the year ended December 31, 2014**

**10. Guarantee**

The Town guarantees operating expense deficits up to 4.96% (2013 - 4.96%) for The Borderline Housing Company 1975 Inc., which totaled \$2,579 (2013 - \$2,668). This guarantee runs until 2026.

**11. Subsequent Event**

Subsequent to year end, the Municipality committed to purchasing natural gas for a term of three years commencing on or about November 1, 2015 at a price of \$0.1341 per cubic metre or lower.

Town of Alameda

Schedule of Taxes and Other Unconditional Revenue

For the year ended December 31, 2014

Schedule 1

	2014 Budget	2014	2013
<b>TAXES</b>			
General municipal tax levy	343,404	343,404	323,111
Abatements and adjustments	-	(771)	(2,826)
Discount on current year taxes	(12,000)	(12,225)	(12,014)
<b>Net Municipal Taxes</b>	<b>331,404</b>	<b>330,408</b>	<b>308,271</b>
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	5,899	5,898	1,479
Special tax levy	-	-	-
Other	-	-	-
<b>Total taxes</b>	<b>337,303</b>	<b>336,306</b>	<b>309,750</b>

**UNCONDITIONAL GRANTS**

Equalization (revenue sharing)	76,209	76,209	78,350
Organized hamlet	-	-	-
Other	-	-	-
<b>Total unconditional grants</b>	<b>76,209</b>	<b>76,209</b>	<b>78,350</b>

**GRANTS IN LIEU OF TAXES**

Federal	2,086	2,086	1,400
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
SPMC - Municipal Share	1,929	1,929	1,155
Sasktel	1,855	2,337	2,049
Other	-	-	-
Local/Other			
Housing authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty land entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	15,000	19,668	17,142
SaskEnergy surcharge	9,000	10,792	8,671
Other	-	-	-
<b>Total grants in lieu of taxes</b>	<b>29,870</b>	<b>36,812</b>	<b>30,417</b>

<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>443,382</b>	<b>449,327</b>	<b>418,517</b>
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Town of Alameda  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2014

Schedule 2 - 1

	2014 Budget	2014	2013
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other segmented revenue			
Fees and charges			
- Custom work	260	500	480
- Sales of supplies	3,885	9,648	2,355
- Other (rent, misc.)	11,600	17,334	13,593
Total fees and charges	15,745	27,482	16,428
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	118,677	11,127	(26,917)
- Investment income and commissions	4,500	14,469	5,009
- Other (post office renovations)	-	-	652
Total other segmented revenue	138,922	53,078	4,828
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>138,922</b>	<b>53,078</b>	<b>4,828</b>
<b>Capital</b>			
Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>138,922</b>	<b>53,078</b>	<b>4,828</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other segmented revenue			
Fees and charges			
- Other (specify)	-	-	-
Total fees and charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	-	-
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>			
Conditional grants			
- Gas tax	-	-	-
- Provincial disaster assistance	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>-</b>	<b>-</b>	<b>-</b>



Town of Alameda  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2014

Schedule 2 - 2

2014 Budget      2014      2013

**TRANSPORTATION SERVICES**

**Operating**

Other segmented revenue			
Fees and charges			
- Custom work	2,100	1,662	1,110
- Sales of supplies	2,000	-	-
- Road maintenance and restoration agreements	-	-	-
- Frontage	-	-	-
- Other (specify)	-	-	-
Total fees and charges	4,100	1,662	1,110
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total other segmented revenue	4,100	1,662	1,110
Conditional grants			
- Primary weight corridor	-	-	-
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>4,100</b>	<b>1,662</b>	<b>1,110</b>

**Capital**

Conditional grants			
- Gas tax	19,357	-	19,357
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Heavy haul	-	-	-
- Designated municipal roads and bridges	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	<b>19,357</b>	<b>-</b>	<b>19,357</b>

<b>Total Transportation Services</b>	<b>23,457</b>	<b>1,662</b>	<b>20,467</b>
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**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other segmented revenue			
Fees and charges			
- Waste and disposal fees	26,000	35,897	35,516
- Other (cemetery)	-	2,625	5,265
Total fees and charges	26,000	38,522	40,781
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	26,000	38,522	40,781
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>26,000</b>	<b>38,522</b>	<b>40,781</b>

**Capital**

Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Transit for disabled	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Environmental and Public Health Services</b>	<b>26,000</b>	<b>38,522</b>	<b>40,781</b>
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Town of Alameda  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2014

Schedule 2 - 3

2014 Budget	2014	2013
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**PLANNING AND DEVELOPMENT SERVICES**

**Operating**

Other segmented revenue			
Fees and charges			
- Maintenance and development charges	-	-	-
- Other (housing surplus)	-	1,282	871
Total fees and charges	-	1,282	871
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	1,282	871
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	-	<b>1,282</b>	<b>871</b>

**Capital**

Conditional grants			
- Gas tax	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	-	-	-

<b>Total Planning and Development Services</b>	-	<b>1,282</b>	<b>871</b>
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**RECREATION AND CULTURAL SERVICES**

**Operating**

Other segmented revenue			
Fees and charges			
- Other (trailer park/campground, fish derby)	19,000	32,106	32,963
Total fees and charges	19,000	32,106	32,963
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	19,000	32,106	32,963
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>19,000</b>	<b>32,106</b>	<b>32,963</b>

**Capital**

Conditional grants			
- Gas tax	-	-	-
- Local government	-	-	-
- Provincial disaster assistance	-	-	-
- Other (SaskSport TIP grant, recreation board)	6,285	6,285	6,258
<b>Total capital</b>	<b>6,285</b>	<b>6,285</b>	<b>6,258</b>

<b>Total Recreation and Cultural Services</b>	<b>25,285</b>	<b>38,391</b>	<b>39,221</b>
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Town of Alameda  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2014

Schedule 2 - 4

	2014 Budget	2014	2013
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other segmented revenue			
Fees and charges			
- Water	54,500	65,001	67,643
- Sewer	-	150	360
- Other (specify)	-	-	-
Total fees and charges	54,500	65,151	68,003
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	54,500	65,151	68,003
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
<b>Total operating</b>	<b>54,500</b>	<b>65,151</b>	<b>68,003</b>
<b>Capital</b>			
Conditional grants			
- Gas tax	-	-	-
- Saskatchewan Water Corporation	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
<b>Total capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Utility Services</b>	<b>54,500</b>	<b>65,151</b>	<b>68,003</b>

<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>268,164</b>	<b>198,086</b>	<b>164,515</b>
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**SUMMARY**

*Restated (Note 12)*

Total other segmented revenue	242,522	191,801	138,900
Total conditional grants	-	-	-
Total capital grants and contributions	25,642	6,285	25,615
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>268,164</b>	<b>198,086</b>	<b>164,515</b>

Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2014

Schedule 3 - 1

	2014 Budget	2014	2013
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	16,000	16,449	17,875
Wages and benefits	88,700	95,289	79,881
Professional/contractual services	28,658	29,212	12,310
Utilities	4,300	3,958	3,723
Maintenance, materials and supplies	14,300	15,911	14,317
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	3,461	3,461
Interest	1,200	3,258	1,802
Allowance for uncollectibles	-	-	-
Other (travel, library donation)	13,100	20,110	15,413
<b>Total Government Services</b>	<b>166,258</b>	<b>187,648</b>	<b>148,782</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits			
Professional/contractual services	17,445	16,393	12,945
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (specify)	-	-	-

**Fire protections**

Wages and benefits			
Professional/contractual services	616	616	589
Utilities	2,649	3,962	2,442
Maintenance, material and supplies	3,000	344	240
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	5,012	5,012
Interest	13,000	5,123	7,913
Other (specify)	-	-	-

<b>Total Protective Services</b>	<b>36,710</b>	<b>31,450</b>	<b>29,141</b>
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**TRANSPORTATION SERVICES**

Wages and benefits	42,500	44,089	38,834
Professional/contractual services	71,260	102,187	54,378
Utilities	12,500	12,285	11,428
Maintenance, materials, and supplies	25,000	16,555	15,977
Gravel	12,500	13,697	12,302
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	15,558	14,013
Interest	-	-	-
Other (specify)	-	-	-

<b>Total Transportation Services</b>	<b>163,760</b>	<b>204,371</b>	<b>146,932</b>
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Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2014

Schedule 3 - 2

	2014 Budget	2014	2013
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	34,000	34,653	32,187
Professional/contractual services	32,000	39,149	35,806
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating			
o Waste disposal	-	-	-
o Public health	6,350	6,147	3,277
- capital			
o Waste disposal	-	-	-
o Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (cemetery)	-	3,175	4,325
<b>Total Environmental and Public Health Services</b>	<b>72,350</b>	<b>83,124</b>	<b>75,595</b>

**PLANNING AND DEVELOPMENT SERVICES**

Wages and benefits	-	-	-
Professional/contractual services	-	6,302	2,926
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	3,337	5,087
Other (specify)	-	-	-
<b>Total Planning and Development Services</b>		<b>9,639</b>	<b>8,013</b>

**RECREATION AND CULTURAL SERVICES**

Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	6,000	4,614	-
Grants and contributions - operating	19,835	32,701	35,369
- capital	-	-	-
Amortization	-	6,419	4,596
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
<b>Total Recreation and Cultural Services</b>	<b>25,835</b>	<b>43,734</b>	<b>39,965</b>

Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2014

Schedule 3 - 3

	2014 Budget	2014	2013
<b>UTILITY SERVICES</b>			
Wages and benefits	34,000	34,653	32,187
Professional/contractual services	-	-	-
Utilities	10,900	11,436	10,716
Maintenance, materials and supplies	55,000	61,659	29,833
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	8,124	8,125
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (travel)	800	-	746
<b>Total Utility Services</b>	<b>100,700</b>	<b>115,872</b>	<b>81,607</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>565,613</b>	<b>675,838</b>	<b>530,035</b>

Town of Alameda  
 Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2014

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and charges	27,482	-	1,662	38,522	1,282	32,106	65,151	166,205
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	11,127	-	-	-	-	-	-	11,127
Investment income and commissions	14,469	-	-	-	-	-	-	14,469
Other revenues	-	-	-	-	-	-	-	-
Grants - conditional	-	-	-	-	-	-	-	-
- capital	-	-	-	-	-	6,285	-	6,285
<b>Total revenues</b>	<b>53,078</b>		<b>1,662</b>	<b>38,522</b>	<b>1,282</b>	<b>38,391</b>	<b>65,151</b>	<b>198,086</b>
<b>Expenses (Schedule 3)</b>								
Wages and benefits	111,738	-	44,089	34,653	-	-	34,653	225,133
Professional/ contractual services	29,212	17,009	102,187	39,149	6,302	-	-	193,859
Utilities	3,958	3,962	12,285	-	-	-	11,436	31,641
Maintenance materials and supplies	15,911	344	30,252	-	-	4,614	61,659	112,780
Grants and contributions	-	-	-	6,147	-	32,701	-	38,848
Amortization	3,461	5,012	15,558	-	-	6,419	8,124	38,574
Interest	3,258	5,123	-	-	3,337	-	-	11,718
Allowance for uncollectibles	-	-	-	-	-	-	-	-
Other	20,110	-	-	3,175	-	-	-	23,285
<b>Total expenses</b>	<b>187,608</b>	<b>31,450</b>	<b>204,371</b>	<b>83,124</b>	<b>9,639</b>	<b>43,734</b>	<b>115,872</b>	<b>675,838</b>
<b>Surplus (Deficit) by function</b>	<b>(134,530)</b>	<b>(31,450)</b>	<b>(202,709)</b>	<b>(44,602)</b>	<b>(8,357)</b>	<b>(5,343)</b>	<b>(50,721)</b>	<b>(477,521)</b>
Taxation and other unconditional revenue (Schedule 1)								449,327
<b>Net surplus</b>								<b>(28,425)</b>

Schedule of Segment Disclosure by Function  
For The Year Ended December 31, 2013

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and charges	16,428	-	1,110	40,781	871	32,963	68,003	160,156
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	26,917	-	-	-	-	-	-	26,917
Investment income and commissions	5,009	-	-	-	-	-	-	5,009
Other revenues	652	-	-	-	-	-	-	652
Grants - conditional	-	-	-	-	-	-	-	-
- capital	-	-	19,357	-	-	6,258	-	25,615
<b>Total revenues</b>	<b>4,828</b>		<b>20,467</b>	<b>40,781</b>	<b>871</b>	<b>39,221</b>	<b>68,003</b>	<b>164,515</b>
<b>Expenses (Schedule 3)</b>								
Wages and benefits	97,756	-	38,834	32,187	-	-	32,187	200,964
Professional/ contractual services	12,310	13,534	54,378	35,806	2,926	-	-	118,954
Utilities	3,723	2,442	11,428	-	-	-	10,716	28,309
Maintenance materials and supplies	14,317	240	28,279	-	-	-	29,833	72,669
Grants and contributions	-	-	-	3,277	-	35,369	-	38,646
Amortization	3,461	5,012	14,013	-	-	4,596	8,125	35,207
Interest	1,802	7,913	-	-	5,087	-	-	14,802
Allowance for uncollectibles	-	-	-	-	-	-	-	-
Other	15,413	-	-	4,325	-	-	746	20,484
<b>Total expenses</b>	<b>148,782</b>	<b>29,141</b>	<b>146,932</b>	<b>75,595</b>	<b>8,013</b>	<b>39,965</b>	<b>81,607</b>	<b>530,035</b>
<b>Surplus (Deficit) by function</b>	<b>(153,910)</b>	<b>(29,141)</b>	<b>(126,465)</b>	<b>(34,814)</b>	<b>(7,142)</b>	<b>(744)</b>	<b>(13,604)</b>	<b>(365,520)</b>
Taxation and other unconditional revenue (Schedule I)								418,517
<b>Net Deficit</b>								<b>52,997</b>



Town of Alameda  
 Schedule of Tangible Capital Assets by Object  
 For the year ended December 31, 2014

Asset cost	2014										2013
	General Assets					Infrastructure Assets		General Infrastructure Assets Under Construction		Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets					
Opening asset costs	35,153	20,000	846,226	27,700	147,499	631,332				1,707,910	1,650,739
Additions during the year	-	-	-	-	-	-	-	-	-	-	57,171
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-	-	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-	-	-
<b>Closing asset costs</b>	<b>35,153</b>	<b>20,000</b>	<b>846,226</b>	<b>27,700</b>	<b>147,499</b>	<b>631,332</b>				<b>1,707,910</b>	<b>1,707,910</b>
<b>Accumulated amortization cost</b>											
Opening accumulated amortization costs	-	13,334	112,904	16,620	108,482	201,965				453,305	418,098
Add: amortization taken	-	267	20,216	2,770	5,950	9,371				38,574	35,207
Less: accumulated amortization on disposals	-	-	-	-	-	-				-	-
<b>Closing accumulated amortization costs</b>		<b>13,601</b>	<b>133,120</b>	<b>19,390</b>	<b>114,432</b>	<b>211,336</b>				<b>491,879</b>	<b>453,305</b>
<b>Net book value</b>	<b>35,153</b>	<b>6,399</b>	<b>713,106</b>	<b>8,310</b>	<b>33,067</b>	<b>419,996</b>				<b>1,216,031</b>	<b>1,254,605</b>

- Total contributed/donated assets received in 2014: \$ -
- List of assets recognized at nominal value in 2014 are:
  - Infrastructure Assets \$ -
  - Vehicles \$ -
  - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2014 \$ -

Town of Alameda  
 Schedule of Tangible Capital Assets by Function  
 For the year ended December 31, 2014

	2014						2013	
	General Government	Protective Services	Transportation & Services	Environment & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
<b>Assets</b>								
Asset cost								
Opening asset costs	181,599	200,466	440,708	-	-	286,747	598,390	1,650,739
Additions during the year	-	-	-	-	-	-	-	57,171
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
<b>Closing asset costs</b>	<b>181,599</b>	<b>200,466</b>	<b>440,708</b>	<b>-</b>	<b>-</b>	<b>286,747</b>	<b>598,390</b>	<b>1,707,910</b>
<b>Amortization</b>								
Accumulated amortization cost								
Opening accumulated amortization costs	31,383	15,036	150,887	-	-	45,913	210,086	418,098
Add: amortization taken	3,461	5,012	15,558	-	-	6,419	8,124	35,207
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	-
<b>Closing accumulated amortization costs</b>	<b>34,844</b>	<b>20,048</b>	<b>166,445</b>	<b>-</b>	<b>-</b>	<b>52,332</b>	<b>218,210</b>	<b>453,305</b>
<b>Net book value</b>	<b>146,755</b>	<b>180,418</b>	<b>274,263</b>	<b>-</b>	<b>-</b>	<b>234,415</b>	<b>380,180</b>	<b>1,254,605</b>

Town of Alameda  
 Schedule of Accumulated Surplus  
 For the year ended December 31, 2014

Schedule 8

	2013	Changes	2014
<b>UNAPPROPRIATED SURPLUS</b>	<b>(85,840)</b>	<b>(72,169)</b>	<b>(158,009)</b>

**APPROPRIATED RESERVES**

Ambulance reserve	15,148	-	15,148
Public reserve	234,203	-	234,203
Capital trust	20,000	-	20,000
Utility	-	-	-
Other	-	-	-
<b>Total Appropriated</b>	<b>269,351</b>	<b>-</b>	<b>269,351</b>

**ORGANIZED HAMLETS**

Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
<b>Total Hamlets</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NET INVESTMENT IN TANGIBLE CAPITAL ASSETS**

Tangible capital assets (Schedule 6)	1,254,605	(38,574)	1,216,031
Less: related debt	(156,883)	82,318	(74,565)
<b>Net investment in tangible capital assets</b>	<b>1,097,722</b>	<b>43,744</b>	<b>1,141,466</b>

Other \_\_\_\_\_

<b>Total Accumulated Surplus</b>	<b>1,281,233</b>	<b>(28,425)</b>	<b>1,252,808</b>
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Town of Alameda  
 Schedule of Mill Rates and Assessments  
 For the year ended December 31, 2014

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable assessment	123,390	13,534,640	-	-	2,839,500	-	16,497,530
Regional park assessment							
Total assessment							16,497,530
Mill rate factor(s)	1.00	0.75	-	-	1.50		
Total base/minimum tax (generated for each property class)	-	104,600	-	-	20,800		125,400
Total municipal tax levy (include base and/or minimum tax and special levies)	1,851	256,864.70	-	-	84,688.75		343,404

MILL RATES: MILLS

Average municipal*	20.8155
Average school*	5.6022
Potash mill rate	0.0000
Uniform municipal mill rate	15.0000

\* Average mill rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

Town of Alameda  
 Schedule of Council Remuneration  
 For the year ended December 31, 2014

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Ken Best	3,000	403	3,403
Beth Demchuk	300	-	300
Tim Freitag	2,675	76	2,751
Melissa Gervais	1,425	-	1,425
Melissa Klassen	2,800	243	3,043
Marc Talbot	525	-	525
Thomas Morrow	2,899	149	3,048
Mike Warner	5,025	243	5,268
			-
<b>Total</b>	<b>18,649</b>	<b>1,114</b>	<b>19,763</b>