

Town of Alameda
Financial Statements
December 31, 2016

Town of Alameda

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For the year ended December 31, 2016

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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 Professional 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.

September 13, 2017

Mayor

Administrator

Independent Auditors' Report

To the Councillors of Town of Alameda;

We have audited the statement of financial position of Town of Alameda as at December 31, 2016 and the statements of operations and supporting schedules, changes in net financial assets (debt), and cash flow 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, 2016 and the results of its operations, changes in net financial assets (debt) and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Moosomin, Saskatchewan

September 13, 2017

MNP LLP

Chartered Professional Accountants

MNP

Town of Alameda
Statement of Financial Position
As at December 31, 2016

Statement 1

	2016	2015
ASSETS		
Financial assets		
Cash and temporary investments (Note 2)	340,670	159,646
Taxes receivable - municipal (Note 3)	213,306	2,761
Other accounts receivable (Note 4)	51,694	57,832
Land for resale (Note 5)	19,250	19,250
Long-term investments	-	-
Other	-	-
Total financial assets	624,920	239,489
LIABILITIES		
Bank indebtedness	-	-
Accounts payable	43,576	9,691
Deposits	12,770	12,280
Deferred revenue (Note 6)	138	138
Accrued landfill costs (Note 7)	40,000	40,000
Other liabilities	-	-
Long-term debt (Note 8)	341,135	41,304
Lease obligations	-	-
Total liabilities	437,619	103,413
NET FINANCIAL ASSETS	187,301	136,076
Non-financial assets		
Tangible capital assets (Schedule 6, 7)	1,535,783	1,215,602
Prepayments and deferred charges	-	-
Inventories	-	-
Other	-	-
Total non-financial assets	1,535,783	1,215,602
Accumulated surplus (Schedule 8)	1,723,084	1,351,678

Mayor

Administrator

Town of Alameda

Statement of Operations

For the year ended December 31, 2016

Statement 2

	2016 Budget	2016	2015
Revenues			
Taxes and other unconditional revenue (Schedule 1)	481,249	475,285	464,534
Fees and charges (Schedule 4, 5)	164,141	498,607	168,637
Conditional grants (Schedule 4, 5)	-	-	-
Tangible capital asset sales - gain (Schedule 4, 5)	-	-	-
Land sales - gain (loss) (Schedule 4, 5)	-	-	49,000
Investment income and commissions (Schedule 4, 5)	4,400	18,401	5,760
Other revenues (Schedule 4, 5)	-	-	-
Total revenues	649,790	992,293	687,931
Expenses			
General government services (Schedule 3)	207,983	224,349	235,418
Protective services (Schedule 3)	23,835	26,213	31,172
Transportation services (Schedule 3)	147,018	177,030	144,278
Environmental and public health services (Schedule 3)	82,100	101,585	86,113
Planning and development services (Schedule 3)	-	23,513	2,041
Recreation and cultural services (Schedule 3)	21,231	32,928	37,787
Utility services (Schedule 3)	83,100	89,091	97,354
Total expenses	565,267	674,709	634,163
Surplus of revenues over expenses before other capital contributions	84,523	317,584	53,768
Provincial/Federal capital grants and contributions (Schedule 4, 5)	64,615	53,822	45,102
Surplus of revenues over expenses	149,138	371,406	98,870
Accumulated surplus, beginning of year	1,351,678	1,351,678	1,252,808
Accumulated surplus, end of year	1,500,816	1,723,084	1,351,678

Town of Alameda

Statement of Change in Net Financial Assets (Debt)

For the year ended December 31, 2016

Statement 3

	2016 Budget	2016	2015
Surplus	149,138	371,406	98,870
(Acquisition) of tangible capital assets	(436,000)	(360,032)	(38,145)
Amortization of tangible capital assets	-	39,851	38,574
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Surplus (deficit) of capital expenses over expenditures	(436,000)	(320,181)	429
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (deficit) of expenses of other non-financial over expenditures	-	-	-
Increase (decrease) in net financial assets (debt)	(286,862)	51,225	99,299
Net financial assets, beginning of year	136,076	136,076	36,777
Net financial assets (debt), end of year	(150,786)	187,301	136,076

Town of Alameda
Statement of Cash Flow
For the year ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus	371,406	98,870
Amortization	39,851	38,574
Gain on disposal of tangible capital assets	-	-
	<u>411,257</u>	<u>137,444</u>
Change in assets/liabilities		
Taxes receivable - municipal	(210,545)	19,563
Other receivables	6,138	(27,653)
Land for resale	-	15,750
Other financial assets	-	-
Accounts and accrued liabilities payable	33,885	6,047
Deposits	490	100
Deferred revenue	-	-
Other liabilities	-	-
Inventories	-	-
Prepayments and deferred charges	-	-
Other	-	-
Net cash from operations	<u>241,225</u>	<u>151,251</u>
Capital:		
Acquisition of capital assets	(360,032)	(38,145)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Net cash (used for) capital	<u>(360,032)</u>	<u>(38,145)</u>
Investing:		
Long-term investments	-	-
Other investments	-	-
Net cash from (used for) investing	<u>-</u>	<u>-</u>
Financing:		
Long-term debt issued	344,190	-
Long-term debt repaid	(44,359)	(105,649)
Other financing	-	-
Net cash from (used for) financing	<u>299,831</u>	<u>(105,649)</u>
Increase in cash resources	<u>181,024</u>	<u>7,457</u>
Cash and investments, beginning of year	<u>159,646</u>	<u>152,189</u>
Cash and investments, end of year	<u>340,670</u>	<u>159,646</u>

Town of Alameda

Notes to the Financial Statements

For the year ended December 31, 2016

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 Chartered Professional Accountants of Canada. 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.
- 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.

Town of Alameda
Notes to the Financial Statements
For the year ended December 31, 2016

1. Significant accounting policies - continued

- 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 Years
Buildings	40 Years
<i>Vehicles and equipment</i>	
Vehicles	5 to 10 Years
Machinery and equipment	5 to 10 Years
<i>Infrastructure assets</i>	
Infrastructure assets	40 to 75 Years
Water and sewer	75 Years
Road network assets	40 Years

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, 2016

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

	<u>2016</u>	<u>2015</u>
Cash	132,445	77,724
Temporary investments	208,225	81,922
Total cash and temporary investments	<u>340,670</u>	<u>159,646</u>

Cash and temporary investments include balances with banks, term deposits, marketable securities and investments.

Town of Alameda
Notes to the Financial Statements
For the year ended December 31, 2016

3. Taxes and grants in lieu receivable

	2016	2015
Municipal - current	47,872	9,084
- arrears	5,621	5,621
	<u>53,493</u>	<u>14,705</u>
- Less allowance for uncollectibles	(22,373)	(11,944)
Total municipal taxes receivable	<u>31,120</u>	<u>2,761</u>
School - current	9,825	2,138
- arrears	1,546	1,546
Total school taxes receivable	<u>11,371</u>	<u>3,684</u>
Other - infrastructure	<u>182,186</u>	-
Total taxes and grants in lieu receivable	<u>224,677</u>	<u>6,445</u>
Deduct taxes receivable to be collected on behalf of other organizations	<u>(11,371)</u>	<u>(3,684)</u>
Municipal and grants in lieu taxes receivable	<u>213,306</u>	<u>2,761</u>

4. Other accounts receivable

	2016	2015
Federal government	34,618	8,760
Provincial government	-	38,817
Local government	-	-
Utility	16,929	6,561
Trade	147	3,694
Other	-	-
Total other accounts receivable	<u>51,694</u>	<u>57,832</u>
Less allowance for uncollectibles	-	-
Net other accounts receivable	<u>51,694</u>	<u>57,832</u>

5. Land for resale

	2016	2015
Tax title property	12,617	12,617
Allowance for market value adjustment	(12,617)	(12,617)
Net tax title property	-	-
Other land	19,250	19,250
Allowance for market value adjustment	-	-
Net other land	<u>19,250</u>	<u>19,250</u>
Total land for resale	<u>19,250</u>	<u>19,250</u>

6. Deferred revenue

	2016	2015
Overpaid taxes	<u>138</u>	<u>138</u>

Town of Alameda
Notes to the Financial Statements
For the year ended December 31, 2016

7. Accrued landfill costs

In 2016 the Municipality has accrued an overall liability for environmental matters in the amount of \$40,000 (2015 - \$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.

8. Long-term debt

- a) The debt limit of the municipality is \$504,447 (2015 - \$492,516). 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 loan is with Prairie Pride Credit Union, repayable in monthly installments of \$4,150 (2015 - \$4,150), including interest at 5.00% (2015 - 5.00%), repaid during the year.
 Future principal and interest payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Current Total</u>	<u>Prior Year Principal</u>
2016	-	-	-	20,874
Balance	-	-	-	20,874

- c) Bank loan is with Prairie Pride Credit Union, repayable in monthly installments of \$4,500 (2015 - \$4,500), including interest at 5.00% (2015 - 5.00%), repaid during the year.
 Future principal and interest payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Current Total</u>	<u>Prior Year Principal</u>
2016	-	-	-	20,430
Balance	-	-	-	20,430

- d) Bank loan is with Prairie Pride Credit Union, repayable in annual installments of \$52,874, including interest at 5.00%, secured by town shop and fire hall.
 Future principal and interest payments are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Current Total</u>	<u>Prior Year Principal</u>
2017	37,577	15,297	52,874	-
2018	39,455	13,419	52,874	-
2019	41,428	11,446	52,874	-
2020	43,499	9,375	52,874	-
2021	45,674	7,200	52,874	-
Thereafter	98,314	7,433	105,747	-
Balance	305,947	64,170	370,117	-

Notes to the Financial Statements
For the year ended December 31, 2016

8. Long-term debt - continued

- e) Bank loan is with Prairie Pride Credit Union, repayable in monthly installments of \$1,150, including interest at 5.00%, secured by town shop and fire hall.
Future principal and interest payments are as follows:

	Year	Principal	Interest	Current Total	Prior Year Principal
	2017	12,320	1,480	13,800	-
	2018	12,951	849	13,800	-
	2019	9,917	433	10,350	-
	Balance	35,188	2,762	37,950	-
Total long term debt		341,135	66,932	408,067	41,304

9. Guarantee

The Town guarantees operating expense deficits up to 4.96% (2015 - 4.96%) for The Borderline Housing Company 1975 Inc., which totaled \$2,383 (2015 - \$2,485). This guarantee runs until 2026.

10. Subsequent Events

Subsequent to year end, the Town guaranteed a loan in the amount of \$250,000 for the Alameda Recreation Board.

Town of Alameda

Schedule of Taxes and Other Unconditional Revenue

For the year ended December 31, 2016

Schedule 1

	2016 Budget	2016	2015
TAXES			
General municipal tax levy	376,605	376,605	365,011
Abatements and adjustments	-	(654)	(654)
Discount on current year taxes	(14,000)	(15,587)	(14,087)
Net Municipal Taxes	362,605	360,364	350,270
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	2,563	2,472	3,814
Special tax levy	-	-	-
Other	-	-	-
Total taxes	365,168	362,836	354,084
UNCONDITIONAL GRANTS			
Equalization (revenue sharing)	80,497	80,497	78,668
Organized hamlet	-	-	-
Other	-	-	-
Total unconditional grants	80,497	80,497	78,668
GRANTS IN LIEU OF TAXES			
Federal	3,000	3,086	2,086
Provincial			
S.P.C. electrical	-	-	-
SaskEnergy gas	-	-	-
Transgas	-	-	-
SPMC - municipal share	2,247	2,247	2,247
Sasktel	2,337	2,337	2,337
Other	-	-	-
Local/Other			
Housing authority	-	-	-
C.P.R. mainline	-	-	-
Treaty land entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. surcharge	18,000	16,957	15,854
SaskEnergy surcharge	10,000	7,325	9,258
Other	-	-	-
Total grants in lieu of taxes	35,584	31,952	31,782
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	481,249	475,285	464,534

Town of Alameda
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2016

Schedule 2 - 1

GENERAL GOVERNMENT SERVICES	2016 Budget	2016	2015
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	80	265	220
- Sales of supplies	5,734	6,005	3,077
- Other (rent, misc.)	17,000	14,536	23,971
Total fees and charges	<u>22,814</u>	<u>20,806</u>	<u>27,268</u>
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	49,000
- Investment income and commissions	4,400	18,401	5,760
- Other (post office renovations)	-	-	-
Total other segmented revenue	<u>27,214</u>	<u>39,207</u>	<u>82,028</u>
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	<u>-</u>	<u>-</u>	<u>-</u>
Total operating	<u>27,214</u>	<u>39,207</u>	<u>82,028</u>
Capital			
Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	<u>-</u>	<u>-</u>	<u>-</u>
Total General Government Services	<u>27,214</u>	<u>39,207</u>	<u>82,028</u>

PROTECTIVE SERVICES	2016 Budget	2016	2015
Operating			
Other segmented revenue			
Fees and charges			
- Other (specify)	-	-	-
Total fees and charges	<u>-</u>	<u>-</u>	<u>-</u>
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	<u>-</u>	<u>-</u>	<u>-</u>
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	<u>-</u>	<u>-</u>	<u>-</u>
Total operating	<u>-</u>	<u>-</u>	<u>-</u>
Capital			
Conditional grants			
- Gas tax	-	-	-
- Provincial disaster assistance	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total capital	<u>-</u>	<u>-</u>	<u>-</u>
Total Protective Services	<u>-</u>	<u>-</u>	<u>-</u>

Town of Alameda
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2016

Schedule 2 - 2

TRANSPORTATION SERVICES	2016 Budget	2016	2015
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	2,000	2,350	2,000
- Sales of supplies	-	-	-
- Road maintenance and restoration agreements	-	-	-
- Other (frontage)	-	305,947	-
Total fees and charges	2,000	308,297	2,000
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total other segmented revenue	2,000	308,297	2,000
Conditional grants			
- Primary weight corridor	-	-	-
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	2,000	308,297	2,000
Capital			
Conditional grants			
- Gas tax	58,330	19,904	38,817
- Canada/Sask municipal rural infrastructure fund	-	27,500	-
- Designated municipal roads and bridges	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	58,330	47,404	38,817
Total Transportation Services	60,330	355,701	40,817

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES	2016 Budget	2016	2015
Operating			
Other segmented revenue			
Fees and charges			
- Waste and disposal fees	42,000	42,634	37,568
- Other (cemetery)	1,050	7,150	6,275
Total fees and charges	43,050	49,784	43,843
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	43,050	49,784	43,843
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	43,050	49,784	43,843
Capital			
Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Transit for disabled	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total Environmental and Public Health Services	43,050	49,784	43,843

Town of Alameda
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2016

Schedule 2 - 3

	2016 Budget	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other segmented revenue			
Fees and charges			
- Maintenance and development charges	-	-	-
- Other (housing surplus)	-	57	2,178
Total fees and charges	-	57	2,178
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	57	2,178
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	-	57	2,178
Capital			
Conditional grants			
- Gas tax	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total Planning and Development Services	-	57	2,178

	2016 Budget	2016	2015
RECREATION AND CULTURAL SERVICES			
Operating			
Other segmented revenue			
Fees and charges			
- Other (trailer park/campground, fish derby)	6,000	13,741	17,950
Total fees and charges	6,000	13,741	17,950
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	6,000	13,741	17,950
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	6,000	13,741	17,950
Capital			
Conditional grants			
- Gas tax	-	-	-
- Local government	-	-	-
- Provincial disaster assistance	-	-	-
- Other (SaskSport TIP grant, recreation board)	6,285	6,418	6,285
Total capital	6,285	6,418	6,285
Total Recreation and Cultural Services	12,285	20,159	24,235

Town of Alameda
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2016

Schedule 2 - 4

UTILITY SERVICES	2016 Budget	2016	2015
Operating			
Other segmented revenue			
Fees and charges			
- Water	90,277	105,922	75,398
- Sewer	-	-	-
- Other (specify)	-	-	-
Total fees and charges	90,277	105,922	75,398
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	90,277	105,922	75,398
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	90,277	105,922	75,398
Capital			
Conditional grants			
- Gas tax	-	-	-
- Saskatchewan Water Corporation	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total Utility Services	90,277	105,922	75,398
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	233,156	570,830	268,499

SUMMARY	2016 Budget	2016	2015
Total other segmented revenue	168,541	517,008	223,397
Total conditional grants	-	-	-
Total capital grants and contributions	64,615	53,822	45,102
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	233,156	570,830	268,499

Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2016

Schedule 3 - 1

GENERAL GOVERNMENT SERVICES	2016 Budget	2016	2015
Council remuneration and travel	28,500	26,929	15,763
Wages and benefits	111,431	108,851	113,389
Professional/contractual services	33,312	35,397	42,031
Utilities	4,075	4,322	3,799
Maintenance, materials and supplies	12,000	9,383	11,930
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	3,461	3,461
Interest	2,500	2,886	2,076
Allowance for uncollectibles	-	10,429	10,944
Other (travel, library donation, elections)	16,165	22,691	32,025
Total Government Services	207,983	224,349	235,418
PROTECTIVE SERVICES	2016 Budget	2016	2015
Police protection			
Wages and benefits			
Professional/contractual services	15,000	14,766	16,021
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (specify)	-	-	-
Fire protections			
Wages and benefits			
Professional/contractual services	3,116	1,386	1,312
Utilities	4,175	3,817	4,746
Maintenance, material and supplies	1,000	966	1,696
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	5,012	5,012
Interest	544	266	2,385
Other (specify)	-	-	-
Total Protective Services	23,835	26,213	31,172
TRANSPORTATION SERVICES	2016 Budget	2016	2015
Wages and benefits	68,900	69,714	64,197
Professional/contractual services	26,260	31,551	27,897
Utilities	11,858	11,595	12,307
Maintenance, materials, and supplies	27,000	38,431	17,755
Gravel	13,000	9,294	6,564
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	16,445	15,558
Interest	-	-	-
Other (specify)	-	-	-
Total Transportation Services	147,018	177,030	144,278

Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2016

Schedule 3 - 2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES	2016 Budget	2016	2015
Wages and benefits	37,400	42,568	36,540
Professional/contractual services	42,000	52,059	41,313
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating			
o Waste disposal	-	-	-
o Public health	2,700	2,383	2,485
- capital			
o Waste disposal	-	-	-
o Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (cemetery)	-	4,575	5,775
Total Environmental and Public Health Services	82,100	101,585	86,113
PLANNING AND DEVELOPMENT SERVICES	2016 Budget	2016	2015
Wages and benefits	-	-	-
Professional/contractual services	-	22,876	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	637	2,041
Other (specify)	-	-	-
Total Planning and Development Services	-	23,513	2,041
RECREATION AND CULTURAL SERVICES	2016 Budget	2016	2015
Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	21,231	26,509	31,368
- capital	-	-	-
Amortization	-	6,419	6,419
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Total Recreation and Cultural Services	21,231	32,928	37,787

Town of Alameda

Schedule of Expenses by Function

For the year ended December 31, 2016

Schedule 3 - 3

UTILITY SERVICES	2016 Budget	2016	2015
Wages and benefits	37,400	42,568	36,540
Professional/contractual services	-	-	-
Utilities	10,900	7,973	11,176
Maintenance, materials and supplies	33,000	27,812	39,720
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	8,514	8,124
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (travel)	1,800	2,224	1,794
Total Utility Services	83,100	89,091	97,354
TOTAL EXPENSES BY FUNCTION	565,267	674,709	634,163

Town of Alameda
Schedule of Segment Disclosure by Function
For the year ended December 31, 2016

Schedule 4-

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and charges	20,806	-	308,297	49,784	57	13,741	105,922	498,607
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	18,401	-	-	-	-	-	-	18,401
Other revenues	-	-	-	-	-	-	-	-
Grants - conditional	-	-	-	-	-	-	-	-
- capital	-	-	47,404	-	-	6,418	-	53,822
Total revenues	39,207	-	355,701	49,784	57	20,159	105,922	570,830
Expenses (Schedule 3)								
Wages and benefits	135,780	-	69,714	42,568	-	-	42,568	290,630
Professional/ contractual services	35,397	16,152	31,551	52,059	22,876	-	-	158,035
Utilities	4,322	3,817	11,595	-	-	-	7,973	27,707
Maintenance materials and supplies	9,383	966	47,725	-	-	-	27,812	85,886
Grants and contributions	-	-	-	2,383	-	26,509	-	28,892
Amortization	3,461	5,012	16,445	-	-	6,419	8,514	39,851
Interest	2,886	266	-	-	637	-	-	3,789
Allowance for uncollectibles	10,429	-	-	-	-	-	-	10,429
Other	22,691	-	-	4,575	-	-	2,224	29,490
Total expenses	224,349	26,213	177,030	101,585	23,513	32,928	89,091	674,709
Surplus (deficit) by function	(185,142)	(26,213)	178,671	(51,801)	(23,456)	(12,769)	16,831	(103,879)
Taxation and other unconditional revenue (Schedule 1)								475,285
Net surplus								371,406

Town of Alameda
Schedule of Segment Disclosure by Function
For The Year Ended December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and charges	27,268	-	2,000	43,843	2,178	17,950	75,398	168,637
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	49,000	-	-	-	-	-	-	49,000
Investment income and commissions	5,760	-	-	-	-	-	-	5,760
Other revenues	-	-	-	-	-	-	-	-
Grants - conditional	-	-	-	-	-	-	-	-
- capital	-	-	38,817	-	-	6,285	-	45,102
Total revenues	82,028	-	40,817	43,843	2,178	24,235	75,398	268,499
Expenses (Schedule 3)								
Wages and benefits	129,152	-	64,197	36,540	-	-	36,540	266,429
Professional/ contractual services	42,031	17,333	27,897	41,313	-	-	-	128,574
Utilities	3,799	4,746	12,307	-	-	-	11,176	32,028
Maintenance materials and supplies	11,930	1,696	24,319	-	-	-	39,720	77,665
Grants and contributions	-	-	-	2,485	-	31,368	-	33,853
Amortization	3,461	5,012	15,558	-	-	6,419	8,124	38,574
Interest	2,076	2,385	-	-	2,041	-	-	6,502
Allowance for uncollectibles	10,944	-	-	-	-	-	-	10,944
Other	32,025	-	-	5,775	-	-	1,794	39,594
Total expenses	235,418	31,172	144,278	86,113	2,041	37,787	97,354	634,163
Surplus (deficit) by function	(153,390)	(31,172)	(103,461)	(42,270)	137	(13,552)	(21,956)	(365,664)
Taxation and other unconditional revenue (Schedule 1)								464,534
Net surplus								98,870

Town of Alameda
Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2016

2016

2015

Asset cost	2016							Total
	General Assets			Infrastructure Assets		General/Infrastructure Assets Under Construction		
	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Construction	Total	
Opening asset costs	35,153	20,000	27,700	156,370	660,606		1,746,055	1,707,910
Additions during the year	-	-	-	6,895	353,137	-	360,032	38,145
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-
Closing asset costs	35,153	20,000	27,700	163,265	1,013,743	-	2,106,087	1,746,055
Accumulated amortization cost								
Opening accumulated amortization costs	-	13,868	22,160	120,382	220,707	-	530,453	491,879
Add: amortization taken	-	267	2,770	6,837	9,761	-	39,851	38,574
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	-
Closing accumulated amortization costs	-	14,135	24,930	127,219	230,468	-	570,304	530,453
Net book value	35,153	5,865	2,770	36,046	783,275	-	1,535,783	1,215,602

1. Total contributed/donated assets received in 2016: \$ -

2. List of assets recognized at nominal value in 2016 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2016 \$ -

Town of Alameda
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2016

Schedule 7

Asset cost	2016						2015	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Opening asset costs	181,599	200,466	449,579	-	-	286,747	627,664	1,707,910
Additions during the year	-	-	360,032	-	-	-	-	360,032
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Closing asset costs	181,599	200,466	809,611	-	-	286,747	627,664	1,746,055
Accumulated amortization cost								
Opening accumulated amortization costs	38,305	25,060	182,003	-	-	58,751	226,334	491,879
Add: amortization taken	3,461	5,012	16,445	-	-	6,419	8,514	38,574
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	-
Closing accumulated amortization costs	41,766	30,072	198,448	-	-	65,170	234,848	530,453
Net book value	139,833	170,394	611,163	-	-	221,577	392,816	1,215,602

Town of Alameda
Schedule of Council Remuneration
For the year ended December 31, 2016

Schedule 10

Name	Remuneration	Reimbursed	
		Costs	Total
Mike Warner	3,908	202	4,110
Thomas Morrow	2,500	202	2,702
Tim Freitag	2,933	202	3,135
Ken Best	2,250	-	2,250
Marc Talbot	1,350	-	1,350
Melissa Klassen	1,250	-	1,250
Beth Demchuk	1,775	-	1,775
Total	15,966	606	16,572