

**CITY OF GRANDE PRAIRIE**  
**Consolidated Municipal Financial Information Return**  
**December 31, 2016**



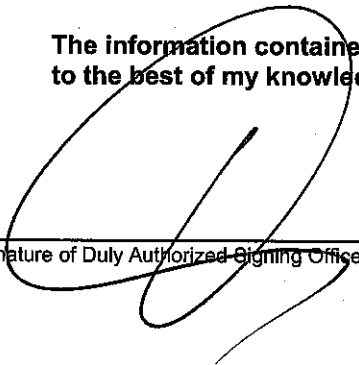
MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2016

Municipality Name: City of Grande Prairie

**CERTIFICATION**

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



Signature of Duly Authorized Signing Officer

Ken Anderson

Print Name

MAY 1 / 17

Date



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## INDEPENDENT AUDITORS' REPORT FINANCIAL INFORMATION RETURN

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To the Members of Council of the City of Grande Prairie

*Report on the Municipal Financial Information Return*

We have audited the accompanying municipal financial information return of the Municipality of the City of Grande Prairie for the year ended December 31, 2016.

*Management's Responsibility for the Municipal Financial Information Return*

Management is responsible for the preparation and fair presentation of this municipal 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 the municipal financial information return that is free from material misstatement, whether due to fraud or error.

*Independent Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the municipal financial information return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the municipal financial information return, 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 municipal financial information return 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 municipal financial information return.

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, this municipal financial information return presents fairly, in all material respects, the financial position of the City of Grande Prairie as at December 31, 2016 and the results of its operations 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 May 1, 2017 on the financial statements of the City of Grande Prairie for the year ended December 31, 2016 and reference should be made to those audited financial statements for complete information.

*Fletcher Mudryk & LLP*

Grande Prairie, Alberta  
May 1, 2017

Chartered Professional Accountants

**FINANCIAL POSITION**

**Schedule 9A**

	<b>Total</b>
	1
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 126,407,807
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 4,600,680
. Arrears .....	0050 1,084,984
. Allowance .....	0060 -233,504
Receivable From Other Governments .....	0070 1,465,065
Loans Receivable .....	0080
Trade and Other Receivables .....	0090 9,063,283
Debt Charges Recoverable.....	0095 2,365,166
Inventories Held for Resale	0130
. Land .....	0140 752,300
. Other .....	0150
Long Term Investments	0170
. Federal Government .....	0180
. Provincial Government .....	0190
. Local Governments .....	0200 80,813,247
. Other .....	0210
Other Current Assets .....	0230
Other Long Term Assets .....	0240
	0250
<b>Total Financial Assets</b>	0260 226,319,028
<b>Liabilities</b>	0270
Temporary Loans Payable .....	0280
Payable To Other Governments .....	0290
Accounts Payable & Accrued Liabilities .....	0300 19,176,439
Deposit Liabilities .....	0310
Deferred Revenue .....	0340 27,720,142
Long Term Debt .....	0350 138,412,585
Other Current Liabilities .....	0360
Other Long Term Liabilities .....	0370
	0380
<b>Total Liabilities</b>	0390 185,309,166
	0395
<b>Net Financial Assets (Net Debt)</b>	41,009,862
<b>Non Financial Assets</b>	
Tangible Capital Assets.....	0400 640,392,976
Inventory for Consumption.....	0410 962,428
Prepaid Expenses .....	0420 445,944
Other.....	0430
	0440
<b>Total Non-Financial Assets</b>	641,801,348
	0450
<b>Accumulated Surplus</b>	682,811,210

**CHANGE IN ACCUMULATED SURPLUS**

**Schedule 9B**

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	40,474,941	126,256,980	462,582,445	629,314,366
Net Revenue (Expense) .....	0505	53,496,844			53,496,844
Funds Designated For Future Use.....	0511	-19,378,566	19,378,566		
Restricted Funds - Used for Operations.....	0512	8,412,559	-8,412,559		
Restricted Funds - Used for TCA.....	0513		-9,199,945	9,199,945	
Current Year Funds Used for TCA .....	0514	-18,216,265		18,216,265	
Donated and Contributed TCA.....	0516	-29,673,929		29,673,929	
Disposals of TCA.....	0517	2,577,483		-2,577,483	
Annual Amortization Expense.....	0518	23,974,763		-23,974,763	
Long Term Debt - Issued.....	0519			-11,951,168	-11,951,168
Long Term Debt - Repaid.....	0521	-7,882,826		7,882,826	
Capital Debt - Used for TCA.....	0522			11,951,168	11,951,168
	0523				
Other Adjustments.....	0524	-10,407,426	7,065,027	3,342,399	
Accumulated Surplus - End of Year.....	0525	43,377,578	135,088,069	504,345,563	682,811,210

**FINANCIAL ACTIVITIES BY FUNCTION**

**Schedule 9C**

		Revenue		Expense
		1		2
<b>Total General</b>	0700	152,590,640		
<b>Function</b>	0710		1150	
General Government	0720		1160	
Council and Other Legislative .....	0730	4,225	1170	785,369
General Administration .....	0740	8,241,424	1180	23,126,884
Other General Government.....	0750		1190	
Protective Services	0760		1200	
Police .....	0770	2,319,267	1210	20,746,135
Fire .....	0780	1,475,977	1220	16,967,217
Disaster and Emergency Measures .....	0790	416,772	1230	1,272,454
Ambulance and First Aid .....	0800		1240	
Bylaws Enforcement .....	0810	7,372,510	1250	5,877,409
Other Protective Services.....	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool .....	0840	1,083,654	1280	17,049,751
Roads, Streets, Walks, Lighting .....	0850	21,960,129	1290	19,988,891
Airport .....	0860	10,624,609	1300	10,094,864
Public Transit .....	0870	1,687,450	1310	4,801,915
Storm Sewers and Drainage .....	0880	250	1320	1,780,858
Other Transportation .....	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution .....	0910		1350	
Wastewater Treatment and Disposal .....	0920		1360	
Waste Management .....	0930		1370	
Other Environmental Use and Protection .....	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support .....	0960	2,572,556	1400	4,876,206
Day Care .....	0970		1410	
Cemeteries and Crematoriums .....	0980	133,290	1420	161,763
Other Public Health and Welfare .....	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development .....	1010	4,140,538	1450	3,583,784
Economic/Agricultural Development .....	1020		1460	
Subdivision Land and Development .....	1030		1470	
Public Housing Operations .....	1040	3,984,293	1480	3,879,692
Land, Housing and Building Rentals .....	1050		1490	
Other Planning and Development.....	1060		1500	
Recreation and Culture	1070		1510	
Recreation Boards .....	1080	177,053	1520	4,392,490
Parks and Recreation .....	1090	13,844,947	1530	35,012,394
Culture: Libraries, Museums, Halls .....	1100	4,215,831	1540	8,863,973
Convention Centres .....	1110		1550	
Other Recreation and Culture.....	1120		1560	
Other Utilities	1125		1565	
Gas .....	1126		1566	
Electric .....	1127		1567	
Other .....	1130		1570	86,522
<b>Total Revenue/Expense</b>	1140	236,845,415	1580	183,348,571
<b>Net Revenue/Expense</b>			1590	53,496,844

**FINANCIAL ACTIVITIES BY TYPE / OBJECT**

**Schedule 9D**

		<b>Total</b>
		<b>1</b>
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal) .....	1720	108,997,963
Business .....	1730	
Business Revitalization Zone .....	1740	373,882
Special .....	1750	
Well Drilling .....	1760	
Local Improvement .....	1770	261,364
Sales To Other Governments .....	1790	
Sales and User Charges .....	1800	19,083,403
Penalties and Costs on Taxes .....	1810	1,255,080
Licenses and Permits .....	1820	2,923,979
Fines .....	1830	6,942,830
Franchise and Concession Contracts .....	1840	10,743,992
Returns on Investments .....	1850	2,084,196
Rentals .....	1860	4,539,469
Insurance Proceeds .....	1870	
Net Gain on Sale of Tangible Capital Assets .....	1880	
Contributed and Donated Assets .....	1885	29,673,929
Federal Government Unconditional Transfers .....	1890	485,713
Federal Government Conditional Transfers .....	1900	702,736
Provincial Government Unconditional Transfers .....	1910	9,135,944
Provincial Government Conditional Transfers .....	1920	20,051,651
Local Government Transfers .....	1930	1,642,137
Transfers From Local Boards and Agencies .....	1940	139,971
Developer Agreements and Levies .....	1960	3,307,785
Other Revenues .....	1970	14,499,391
<b>Total Revenue</b>	1980	<b>236,845,415</b>
Expenses	1990	
Salaries, Wages, and Benefits .....	2000	84,006,556
Contracted and General Services .....	2010	35,601,873
Purchases from Other Governments .....	2020	
Materials, Goods, Supplies, and Utilities .....	2030	18,306,973
Provision For Allowances .....	2040	1,645
Transfers to Other Governments .....	2050	
Transfers to Local Boards and Agencies .....	2060	2,004,418
Transfers to Individuals and Organizations .....	2070	13,718,245
Bank Charges and Short Term Interest .....	2080	240,499
Interest on Operating Long Term Debt .....	2090	12,075
Interest on Capital Long Term Debt .....	2100	5,448,772
Amortization of Tangible Capital Assets .....	2110	23,974,763
Net Loss on Sale of Tangible Capital Assets .....	2125	32,637
Write Down of Tangible Capital Assets .....	2127	
Other Expenditures .....	2130	115
<b>Total Expenses</b>	2140	<b>183,348,571</b>
<b>Net Revenue (Expense)</b>	2150	<b>53,496,844</b>

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	1,325			
General Administration .....	2220	267,840		222,039	137,431
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250	193,944		276,991	257,623
Fire .....	2260	734,502	15,025	604,451	281,321
Disaster and Emergency Measures .....	2270	33,615			
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290	73,898		89,892	13,586
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320	517,092		1,630,685	532,502
Roads, Streets, Walks, Lighting .....	2330	222,557	17,923,960	11,297,751	78,814
Airport .....	2340	7,099,471		3,909,801	646,802
Public Transit .....	2350	873,924		363,844	
Storm Sewers and Drainage .....	2360	250		1,025,911	
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390				
Wastewater Treatment and Disposal .....	2400				
Waste Management .....	2410				
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440	119,249			
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	133,290			
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490	57,700			
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510				
Public Housing Operations .....	2520		560	145,563	63,177
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540			17,852	
Recreation and Culture	2550				
Recreation Boards .....	2560	59,523			
Parks and Recreation .....	2570	8,575,598	662,105	3,530,315	2,925,161
Culture: Libraries, Museums, Halls .....	2580	119,625	1,450,001	859,668	512,355
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other .....	2610				
<b>Total</b>	<b>2620</b>	<b>19,083,403</b>	<b>20,051,651</b>	<b>23,974,763</b>	<b>5,448,772</b>



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				
Other General Government.....	2730				246,099
Protective Services	2740				
Police .....	2750				766,318
Fire .....	2760	341,428		447,989	455,313
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				16,649
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	1,909,702		3,500,000	626,392
Roads, Streets, Walks, Lighting .....	2830	23,814,257	9,335,579	6,000,000	224,207
Airport .....	2840	1,695,516			835,313
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860	1,910,828	2,857,750		
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890				
Wastewater Treatment and Disposal .....	2900				
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				
Subdivision Land and Development .....	3010				
Public Housing Operations .....	3020				85,432
Land, Housing and Building Rentals .....	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070	6,799,273	17,480,600	1,530,000	4,093,514
Culture: Libraries, Museums, Halls .....	3080	429,059		500,000	598,744
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other .....	3110	6,645,881		836,161	98,430
<b>Total</b>	<b>3120</b>	<b>43,545,944</b>	<b>29,673,929</b>	<b>12,814,150</b>	<b>8,046,411</b>

**CHANGE IN TANGIBLE CAPITAL ASSETS**

**Schedule 9G**

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
<b>Tangible Capital Assets - Cost</b>					
Engineered Structures	3200				
Roadway Systems.....	3201	287,346,285	24,448,888	815,099	310,980,074
Light Rail Transit Systems.....	3202				
Water Systems.....	3203				
Wastewater Systems.....	3204				
Storm Systems.....	3205	71,546,910	4,768,578	31,670	76,283,818
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	358,893,195	29,217,466	846,769	387,263,892
Construction In Progress.....	3219	28,912,350	6,645,880		35,558,230
Buildings .....	3220	268,363,168	1,630,799	41,033	269,952,934
Machinery and Equipment .....	3230	20,072,303	2,500,588	1,065,438	21,507,453
Land .....	3240	61,735,883	24,566,554	2,291,464	84,010,973
Land Improvements.....	3245	53,773,180	7,958,363	131,530	61,600,013
Vehicles .....	3250	20,906,276	700,223	245,565	21,360,934
<b>Total Capital Property Cost</b>	3260	812,656,355	73,219,873	4,621,799	881,254,429
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	112,122,760	10,767,018	815,099	122,074,679
Light Rail Transit Systems	3272				
Water Systems	3273				
Wastewater Systems	3274				
Storm Systems	3275	15,433,243	1,025,910	21,950	16,437,203
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures .....	3280	127,556,003	11,792,928	837,049	138,511,882
Buildings .....	3290	52,711,361	5,989,836	11,129	58,690,068
Machinery and Equipment .....	3300	10,124,514	1,766,513	819,043	11,071,984
Land .....	3310				
Land Improvements.....	3315	19,495,917	3,318,121	131,530	22,682,508
Vehicles .....	3320	9,043,211	1,107,365	245,565	9,905,011
<b>Total Accumulated Amortization</b>	3330	218,931,006	23,974,763	2,044,316	240,861,453
<b>Net Book Value of Capital Property</b>	3340	593,725,349			640,392,976
<b>Capital Long Term Debt (Net)</b>	3350	131,142,904			136,047,413
<b>Equity in Tangible Capital Assets</b>	3400	462,582,445			504,345,563

**LONG TERM DEBT SUPPORT**

**Schedule 9H**

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Long Term Debt Support</b>	3405			
Supported by General Tax Levies .....	3410		136,047,419	136,047,419
Supported by Special Levies .....	3420			
Supported by Utility Rates .....	3430			
Other .....	3440	200,891	2,164,275	2,365,166
<b>Total Long Term Debt Principal Balance</b>	3450	200,891	138,211,694	138,412,585

**LONG TERM DEBT SOURCES**

**Schedule 9I**

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority .....	3500	200,891	138,211,694	138,412,585
Canada Mortgage and Housing Corporation .....	3520			
Mortgage Borrowing .....	3600			
Other .....	3610			
<b>Total Long Term Debt Principal Balance</b>	3620	200,891	138,211,694	138,412,585

**FUTURE LONG TERM DEBT REPAYMENTS**

**Schedule 9J**

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Principal Repayments by Year</b>	3700			
Current + 1 .....	3710	29,073	8,847,516	8,876,589
Current + 2 .....	3720	30,709	9,236,962	9,267,671
Current + 3 .....	3730	32,436	9,644,459	9,676,895
Current + 4 .....	3740	34,261	10,070,882	10,105,143
Current + 5 .....	3750	36,188	10,169,611	10,205,799
Thereafter .....	3760	38,224	90,242,264	90,280,488
<b>Total Principal</b>	3770	200,891	138,211,694	138,412,585
<b>Interest by Year</b>	3780			
Current + 1 .....	3790	11,300	5,633,767	5,645,067
Current + 2 .....	3800	9,665	5,244,321	5,253,986
Current + 3 .....	3810	7,937	4,836,824	4,844,761
Current + 4 .....	3820	6,113	4,410,401	4,416,514
Current + 5 .....	3830	4,186	3,964,132	3,968,318
Thereafter .....	3840	2,150	17,768,838	17,770,988
<b>Total Interest</b>	3850	41,351	41,858,283	41,899,634

**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

	Property Taxes 1	Grants - in Place 2	Total 3
Property Taxes	3900		
Residential Land and Improvements .....	3910	80,457,030	80,457,030
Non-Residential	3920		
Land and Improvements (Excluding M & E).....	3935	53,210,519	778,128
Machinery and Equipment .....	3950	682,810	682,810
Linear Property .....	3960	1,898,880	1,898,880
Railway .....	3970	6,800	6,800
Farm Land .....	3980	35,639	35,639
Adjustments to Property Taxes .....	3990		
 Total Property Taxes and Grants In Place	4000	136,291,678	778,128
 Requisition Transfers		4010	
Education			
Residential/Farm Land .....		4031	16,374,347
Non-Residential .....		4035	10,367,640
Seniors Lodges .....		4090	375,357
Other .....		4100	357,997
Adjustments to Requisition Transfers .....		4110	596,502
 Total Requisition Transfers		4120	28,071,843
 Net Municipal Property Taxes and Grants In Place		4130	108,997,963

**GRANTS IN PLACE OF TAXES**

**Schedule 9L**

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200	70,601		70,601
Provincial Government .....	4210	707,527		707,527
Local Government .....	4220			
Other .....	4230			
 Total	4240	778,128		778,128

**DEBT LIMIT**

**Schedule 9AA**

1

Debt Limit .....	5700	259,940,304
Total Debt .....	5710	138,412,585
Debt Service Limit .....	5720	43,323,393
Total Debt Service Costs .....	5730	14,521,656

Enter Prior year's Line 3450 Column 2 balance here:

133,443,955
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