

Auditors' Report Financial Information Return

To the Mayor and 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 City of Grande Prairie for the year ended December 31, 2013.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Section 278 of the Municipal Government Act, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the municipal financial information return 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 consolidated financial statements are 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 auditors' judgement, 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.

Emphasis of Matters

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 5, 2014 on the financial statements of the City of Grande Prairie for the year ended December 31, 2013 and reference should be made to those audited financial statements for complete information.

Opinion

In our opinion, this financial information return presents fairly, in all material respects, the financial position of the municipality as at December 31, 2013 and the results of its operations for the year then ended in accordance with Section 278 of the Municipal Government Act.

Grande Prairie, Canada
May 5, 2014

MNP LLP
Chartered Accountants

MUNICIPAL FINANCIAL INFORMATION RETURN


For the Year Ending December 31, 2013

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

APR 29/14
Date

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 115,777,425
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 2,760,749
. Arrears	0050 1,286,484
. Allowance	0060 -208,428
Receivable From Other Governments	0070 351,107
Loans Receivable	0080
Trade and Other Receivables	0090 9,946,575
Debt Charges Recoverable.....	0095 3,165,281
Inventories Held for Resale	0130
. Land	0140 752,300
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 56,322,506
Other Current Assets	0230
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 190,153,999
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290
Accounts Payable & Accrued Liabilities	0300 15,046,882
Deposit Liabilities	0310
Deferred Revenue	0340 24,931,019
Long Term Debt	0350 135,896,089
Other Current Liabilities	0360
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 175,873,990
	0395
Net Financial Assets (Net Debt)	0395 14,280,009
Non Financial Assets	
Tangible Capital Assets.....	0400 532,085,114
Inventory for Consumption.....	0410 743,161
Prepaid Expenses	0420 220,703
Other.....	0430
	0440
Total Non-Financial Assets	0440 533,048,978
	0450
Accumulated Surplus	0450 547,328,987

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	19,372,440	111,723,670	378,293,659	509,389,769
Net Revenue (Expense)	0505	37,939,218			37,939,218
Funds Designated For Future Use.....	0511				
Restricted Funds - Used for Operations.....	0512	-5,903,514	5,903,514		
Restricted Funds - Used for TCA.....	0513				
Current Year Funds Used for TCA	0514	-24,331,355		24,331,355	
Donated and Contributed TCA.....	0516	-8,714,390		8,714,390	
Disposals of TCA.....	0517	117,020		-117,020	
Annual Amortization Expense.....	0518	19,259,121		-19,259,121	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521	-7,391,043		7,391,043	
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524	-3,967,952	3,967,952		
Accumulated Surplus - End of Year.....	0525	26,379,545	121,595,136	399,354,306	547,328,987

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue		Expense
	1		2
Total General	0700 105,064,906		
Function	0710		1150
General Government	0720		1160
Council and Other Legislative	0730 141,107		1170 889,378
General Administration	0740 12,224,514		1180 16,002,935
Other General Government.....	0750		1190
Protective Services	0760		1200
Police	0770 3,456,300		1210 15,937,584
Fire	0780 783,004		1220 14,849,069
Disaster and Emergency Measures	0790 515,710		1230 931,567
Ambulance and First Aid	0800		1240 89,892
Bylaws Enforcement	0810 2,939,162		1250 3,367,612
Other Protective Services.....	0820		1260
Transportation	0830		1270
Common and Equipment Pool	0840 1,326,860		1280 12,736,006
Roads, Streets, Walks, Lighting	0850 19,709,724		1290 19,823,837
Airport	0860 10,190,070		1300 8,288,195
Public Transit	0870 976,295		1310 3,390,053
Storm Sewers and Drainage	0880 3,337		1320 1,500,155
Other Transportation	0890		1330
Environmental Use and Protection	0900		1340
Water Supply and Distribution	0910 6,605,252		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 2,348,097		1400 3,573,528
Day Care	0970		1410
Cemeteries and Crematoriums	0980 138,863		1420 251,764
Other Public Health and Welfare	0990		1430
Planning and Development	1000		1440
Land Use Planning, Zoning and Development	1010 3,622,725		1450 3,130,208
Economic/Agricultural Development	1020		1460
Subdivision Land and Development	1030 164,472		1470 11,777
Public Housing Operations	1040 3,181,520		1480 2,980,901
Land, Housing and Building Rentals	1050		1490
Other Planning and Development.....	1060		1500
Recreation and Culture	1070		1510
Recreation Boards	1080 167,435		1520 1,570,707
Parks and Recreation	1090 11,794,091		1530 35,883,093
Culture: Libraries, Museums, Halls	1100 5,944,269		1540 8,145,840
Convention Centres	1110		1550
Other Recreation and Culture.....	1120		1560
Other Utilities	1125		1565
Gas	1126		1566
Electric	1127		1567
Other	1130		1570 4,394
Total Revenue/Expense	1140 191,297,713		1580 153,358,495
Net Revenue/Expense			1590 37,939,218

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (Net Municipal)	1720	91,799,962
. Business	1730	
. Business Revitalization Zone	1740	368,292
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	485,354
Sales To Other Governments	1790	
Sales and User Charges	1800	22,474,711
Penalties and Costs on Taxes	1810	1,092,160
Licenses and Permits	1820	10,892,345
Fines	1830	
Franchise and Concession Contracts	1840	8,970,906
Returns on Investments	1850	8,399,060
Rentals	1860	
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	197,559
Contributed and Donated Assets.....	1885	8,714,390
Federal Government Unconditional Transfers	1890	73,522
Federal Government Conditional Transfers	1900	7,377,220
Provincial Government Unconditional Transfers	1910	7,865,884
Provincial Government Conditional Transfers	1920	16,721,977
Local Government Transfers	1930	1,437,143
Transfers From Local Boards and Agencies	1940	292,014
Developer Agreements and Levies	1960	1,618,430
Other Revenues	1970	2,516,784
Total Revenue	1980	191,297,713
Expenses	1990	
Salaries, Wages, and Benefits	2000	69,222,712
Contracted and General Services	2010	35,138,928
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	16,213,494
Provision For Allowances	2040	-2,835
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	6,855,839
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	245,789
Interest on Operating Long Term Debt	2090	6,383,283
Interest on Capital Long Term Debt	2100	
Amortization of Tangible Capital Assets	2110	19,259,121
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	42,164
Total Expenses	2140	153,358,495
Net Revenue (Expense)	2150	37,939,218

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				
General Administration	2220	264,756	593,497	195,000	
Other General Government.....	2230				
Protective Services	2240				
Police	2250	185,009		259,079	
Fire	2260	742,603		604,998	
Disaster and Emergency Measures	2270	2,702			
Ambulance and First Aid	2280				
Bylaws Enforcement	2290	11,799		89,892	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320			1,437,084	
Roads, Streets, Walks, Lighting	2330	236,740	13,703,354	8,757,304	
Airport	2340	7,341,616		282,514	
Public Transit	2350			333,604	
Storm Sewers and Drainage	2360			892,260	
Other Transportation	2370			2,434,994	
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				
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	385,413			
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510				
Public Housing Operations	2520			145,563	
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540	106,134			
Recreation and Culture	2550				
Recreation Boards	2560	123,923			
Parks and Recreation	2570	10,390,491	195,375	3,017,935	
Culture: Libraries, Museums, Halls	2580	407,626	2,229,751	733,291	
Convention Centres	2590				
Other Recreation and Culture.....	2600	461,305		75,603	
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610	1,814,594			
Total	2620	22,474,711	16,721,977	19,259,121	

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	928,228			
Other General Government.....	2730				207,172
Protective Services	2740				
Police	2750	78,149			537,303
Fire	2760	1,572,126			402,759
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				14,613
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820	15,616,863			147,458
Roads, Streets, Walks, Lighting	2830	11,743,875	6,431,943		814,698
Airport	2840	457,891			325,166
Public Transit	2850	307,889			
Storm Sewers and Drainage	2860	1,606,757	1,900,880		
Other Transportation	2870				548,114
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				74,276
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990	171,756			
Economic/Agricultural Development	3000				
Subdivision Land and Development	3010				
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070	1,410,763	363,500		3,579,327
Culture: Libraries, Museums, Halls	3080	30,366			521,568
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110	23,470	18,067		218,589
Total	3120	33,948,133	8,714,390		7,391,043

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	315,273,325	20,233,511	939,876	334,566,960
Light Rail Transit Systems.....	3202				
Water Systems.....	3203				
Wastewater Systems.....	3204				
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	315,273,325	20,233,511	939,876	334,566,960
Construction In Progress.....	3219	11,341,561	15,381,700	9,616,778	17,106,483
Buildings	3220	262,266,101	487,113		262,753,214
Machinery and Equipment	3230	15,974,563	2,840,319	1,157,790	17,657,092
Land	3240	49,175,159	1,530,580		50,705,739
Land Improvements.....	3245	14,213,689	465,330	48,250	14,630,769
Vehicles	3250	16,202,857	1,723,970		17,926,827
Total Capital Property Cost	3260	684,447,255	42,662,523	11,762,694	715,347,084
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	110,201,469	9,258,459	929,348	118,530,580
Light Rail Transit Systems	3272				
Water Systems	3273				
Wastewater Systems	3274				
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	110,201,469	9,258,459	929,348	118,530,580
Buildings	3290	35,140,650	5,776,259		40,916,909
Machinery and Equipment	3300	8,560,856	1,443,938	1,051,298	8,953,496
Land	3310				
Land Improvements.....	3315	5,789,461	1,770,744	48,250	7,511,955
Vehicles	3320	6,339,309	1,009,721		7,349,030
Total Accumulated Amortization	3330	166,031,745	19,259,121	2,028,896	183,261,970
Net Book Value of Capital Property	3340	518,415,510			532,085,114
Capital Long Term Debt (Net)	3350	140,121,851			132,730,808
Equity in Tangible Capital Assets	3400	378,293,659			399,354,306

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes	Capital Purposes	Total
		1	2	3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410	559,210	135,336,879	135,896,089
Supported by Special Levies	3420			
Supported by Utility Rates	3430			
Other	3440	2,606,071	-2,606,071	
Total Long Term Debt Principal Balance	3450	3,165,281	132,730,808	135,896,089

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes	Capital Purposes	Total
		1	2	3
Alberta Capital Finance Authority.....	3500	559,210	135,336,879	135,896,089
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610	2,606,071	-2,606,071	
Total Long Term Debt Principal Balance	3620	3,165,281	132,730,808	135,896,089

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes	Capital Purposes	Total
		1	2	3
Principal Repayments by Year	3700			
Current + 1	3710	358,545	7,019,620	7,378,165
Current + 2	3720	277,269	6,977,096	7,254,365
Current + 3	3730	191,121	7,237,190	7,428,311
Current + 4	3740	200,536	7,568,623	7,769,159
Current + 5	3750	210,416	7,915,872	8,126,288
Thereafter	3760	1,927,394	96,012,407	97,939,801
Total Principal	3770	3,165,281	132,730,808	135,896,089
Interest by Year	3780			
Current + 1	3790	146,705	5,767,304	5,914,009
Current + 2	3800	131,054	5,451,913	5,582,967
Current + 3	3810	120,274	5,133,724	5,253,998
Current + 4	3820	110,859	4,802,291	4,913,150
Current + 5	3830	100,979	4,455,042	4,556,021
Thereafter	3840	402,272	24,423,203	24,825,475
Total Interest	3850	1,012,143	50,033,477	51,045,620

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	66,710,998		66,710,998
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	42,617,405	833,586	43,450,991
Machinery and Equipment	3950	794,351		794,351
Linear Property	3960	2,359,779		2,359,779
Railway	3970	6,820		6,820
Farm Land	3980	155,466		155,466
Adjustments to Property Taxes	3990	242,068		242,068
 Total Property Taxes and Grants In Place	4000	112,886,887	833,586	113,720,473
 Requisition Transfers			4010	
Education				
Residential/Farm Land			4031	12,891,058
Non-Residential			4035	8,352,934
Seniors Lodges			4090	336,291
Other			4100	340,228
Adjustments to Requisition Transfers			4110	
 Total Requisition Transfers			4120	21,920,511
 Net Municipal Property Taxes and Grants In Place			4130	91,799,962

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200				
Provincial Government	4210	833,586			833,586
Local Government	4220				
Other	4230				
 Total	4240	833,586			833,586

DEBT LIMIT

Schedule 9AA

1

Debt Limit	5700	227,514,210
Total Debt	5710	-135,896,089
Debt Service Limit	5720	37,919,035
Total Debt Service Costs	5730	-13,292,174

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

140,121,851
