

**CITY OF GRANDE PRAIRIE**  
**Consolidated Municipal Financial Information Return**  
**December 31, 2019**



MUNICIPAL FINANCIAL INFORMATION RETURN

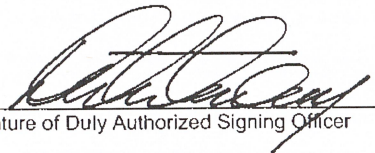
For the Year Ending December 31, 2019

**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

**Danielle Whiteway, CPA, CA**

Print Name

**May 4, 2020**

Date



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## INDEPENDENT AUDITORS' REPORT

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To the Members of Council of the City of Grande Prairie

### *Opinion*

We have audited the accompanying municipal financial information return of the City of Grande Prairie for the year ended December 31, 2019.

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, 2019 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 4, 2020 on the consolidated financial statements of the City of Grande Prairie for the year ended December 31, 2019 and reference should be made to those audited consolidated financial statements for complete information.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Municipal Financial Information Return* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the municipal financial information return in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Responsibilities of Management and Those Charged with Governance for the Consolidated Municipal Financial Information Return*

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

In preparing the municipal financial information return, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

(continues)

Independent Auditors' Report to the Members of City of Grande Prairie (continued)

*Auditors' Responsibilities for the Audit of the Consolidated Municipal Financial Information Return*

Our objectives are to obtain reasonable assurance about whether the municipal financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this municipal financial information return.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the municipal financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the municipal financial information return or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the municipal financial information return, including the disclosures, and whether the municipal financial information return present the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Fletcher Moody & LLP*

Grande Prairie, Alberta  
May 4, 2020

Chartered Professional Accountants





## FINANCIAL POSITION

Schedule 9A

	Total
	1
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 170,217,361
Taxes and Grants in Place of Taxes Receivable .....	0030
. Current .....	0040 5,380,808
. Arrears .....	0050 2,235,873
. Allowance .....	0060 -105,518
Receivable From Other Governments .....	0070 1,575,620
Loans Receivable .....	0080
Trade and Other Receivables .....	0090 12,541,976
Debt Charges Recoverable .....	0095 1,908,289
Inventories Held for Resale	0130
. Land .....	0140 606,250
. Other .....	0150
Long Term Investments	0170
. Federal Government .....	0180
. Provincial Government .....	0190
. Local Governments .....	0200
. Other .....	0210 108,517,010
Other Current Assets .....	0230
Other Long Term Assets .....	0240
	0250
<b>Total Financial Assets</b>	0260 302,877,669
	0270
<b>Liabilities</b>	0280
Temporary Loans Payable .....	0280
Payable To Other Governments .....	0290
Accounts Payable & Accrued Liabilities .....	0300 22,441,898
Deposit Liabilities .....	0310
Deferred Revenue .....	0340 64,921,961
Long Term Debt .....	0350 132,371,803
Other Current Liabilities .....	0360
Other Long Term Liabilities .....	0370
	0380
<b>Total Liabilities</b>	0390 219,735,662
	0395
<b>Net Financial Assets (Net Debt)</b>	0395 83,142,007
	0400
<b>Non Financial Assets</b>	0400
Tangible Capital Assets .....	0400 684,120,032
Inventory for Consumption .....	0410 978,445
Prepaid Expenses .....	0420 658,868
Other .....	0430
	0440
<b>Total Non-Financial Assets</b>	0440 685,757,345
	0450
<b>Accumulated Surplus</b>	0450 768,899,352

## CHANGE IN ACCUMULATED SURPLUS

## Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	44,008,503	163,315,454	531,478,582	738,802,539
Net Revenue (Expense) .....	0505	30,096,813			30,096,813
Funds Designated For Future Use.....	0511	-26,708,881	26,708,881		
Restricted Funds - Used for Operations.....	0512	4,755,399	-4,755,399		
Restricted Funds - Used for TCA.....	0513		-7,599,835	7,599,835	
Current Year Funds Used for TCA .....	0514	-22,238,282		22,238,282	
Donated and Contributed TCA.....	0516	-16,094,124		16,094,124	
Disposals of TCA.....	0517	2,272,738		-2,272,738	
Annual Amortization Expense.....	0518	29,214,103		-29,214,103	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521	-7,541,558		7,541,558	
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524	-6,345,848	6,345,848		
Accumulated Surplus - End of Year.....	0525	31,418,863	184,014,949	553,465,540	768,899,352

## FINANCIAL ACTIVITIES BY FUNCTION

## Schedule 9C

		Revenue		Expense
		1		2
<b>Total General</b>	0700	154,983,813		
<b>Function</b>	0710		1150	
<b>General Government</b>	0720		1160	
Council and Other Legislative .....	0730	163	1170	1,009,369
General Administration .....	0740	3,795,814	1180	19,573,365
Other General Government.....	0750		1190	
<b>Protective Services</b>	0760		1200	
Police .....	0770	3,542,321	1210	21,973,148
Fire .....	0780	1,710,039	1220	18,164,739
Disaster and Emergency Measures .....	0790	2,474,420	1230	3,052,493
Ambulance and First Aid .....	0800		1240	
Bylaws Enforcement .....	0810	6,799,323	1250	5,918,021
Other Protective Services.....	0820		1260	
<b>Transportation</b>	0830		1270	
Common and Equipment Pool .....	0840	1,027,216	1280	19,253,627
Roads, Streets, Walks, Lighting .....	0850	17,844,951	1290	27,568,717
Airport .....	0860	12,943,515	1300	11,658,494
Public Transit .....	0870	3,079,306	1310	4,851,777
Storm Sewers and Drainage .....	0880	20,497	1320	2,188,612
Other Transportation .....	0890		1330	
<b>Environmental Use and Protection</b>	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	
<b>Public Health and Welfare</b>	0950		1390	
Family and Community Support .....	0960	2,314,068	1400	3,477,528
Day Care .....	0970		1410	
Cemeteries and Crematoriums .....	0980	126,877	1420	201,820
Other Public Health and Welfare .....	0990		1430	
<b>Planning and Development</b>	1000		1440	
Land Use Planning, Zoning and Development .....	1010	2,666,731	1450	3,497,497
Economic/Agricultural Development .....	1020		1460	
Subdivision Land and Development .....	1030		1470	282,000
Public Housing Operations .....	1040	4,854,321	1480	4,901,790
Land, Housing and Building Rentals .....	1050		1490	
Other Planning and Development.....	1060		1500	
<b>Recreation and Culture</b>	1070		1510	
Recreation Boards .....	1080	454,506	1520	4,414,778
Parks and Recreation .....	1090	9,735,318	1530	37,999,043
Culture: Libraries, Museums, Halls .....	1100	1,972,615	1540	10,262,183
Convention Centres .....	1110		1550	
Other Recreation and Culture.....	1120		1560	
<b>Other Utilities</b>	1125		1565	
Gas .....	1126		1566	
Electric .....	1127		1567	
<b>Other</b> .....	1130		1570	
<b>Total Revenue/Expense</b>	1140	230,345,814	1580	200,249,001
<b>Net Revenue/Expense</b>			1590	30,096,813



## FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	115,407,735
Business	1730	
Business Revitalization Zone	1740	373,724
Special	1750	
Well Drilling	1760	
Local Improvement	1770	16,675
Sales To Other Governments	1790	
Sales and User Charges	1800	22,042,442
Penalties and Costs on Taxes	1810	2,047,603
Licenses and Permits	1820	2,356,814
Fines	1830	6,539,377
Franchise and Concession Contracts	1840	12,774,515
Returns on Investments	1850	4,048,707
Rentals	1860	5,138,942
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	47,268
Contributed and Donated Assets	1885	16,094,124
Federal Government Unconditional Transfers	1890	599,518
Federal Government Conditional Transfers	1900	945,035
Provincial Government Unconditional Transfers	1910	10,612,532
Provincial Government Conditional Transfers	1920	15,624,525
Local Government Transfers	1930	2,165,621
Transfers From Local Boards and Agencies	1940	169,005
Developer Agreements and Levies	1960	772,770
Other Revenues	1970	12,568,882
Total Revenue	1980	230,345,814
Expenses	1990	
Salaries, Wages, and Benefits	2000	94,110,613
Contracted and General Services	2010	33,634,694
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	21,482,269
Provision For Allowances	2040	915,672
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	347,250
Transfers to Individuals and Organizations	2070	9,700,754
Bank Charges and Short Term Interest	2080	534,745
Interest on Operating Long Term Debt	2090	7,937
Interest on Capital Long Term Debt	2100	9,524,195
Amortization of Tangible Capital Assets	2110	29,214,103
Net Loss on Sale of Tangible Capital Assets	2125	776,769
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
Total Expenses	2140	200,249,001
Net Revenue (Expense)	2150	30,096,813



## 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	46,098		303,986	59,055
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250	1,173,418		298,392	194,112
Fire .....	2260	820,329		841,055	466,735
Disaster and Emergency Measures .....	2270				
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290	341,039		74,751	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320	605,279	14,591,730	1,782,284	2,614,889
Roads, Streets, Walks, Lighting .....	2330	335,832	1,032,795	14,751,551	579,357
Airport .....	2340	8,921,779		3,781,173	547,035
Public Transit .....	2350	921,000		733,328	
Storm Sewers and Drainage .....	2360	3,822		1,253,864	
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	121,493		17,852	
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	126,877			
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490	65,900			
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510				
Public Housing Operations .....	2520			145,563	49,325
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards .....	2560	404,841			
Parks and Recreation .....	2570	8,059,699		4,258,174	4,359,221
Culture: Libraries, Museums, Halls .....	2580	95,036		972,130	654,466
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other .....	2610				
<b>Total</b>	<b>2620</b>	<b>22,042,442</b>	<b>15,624,525</b>	<b>29,214,103</b>	<b>9,524,195</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	530,963			292,641
Other General Government.....	2730				
Protective Services	2740				
Police .....	2750	66,266			865,050
Fire .....	2760	1,497,206			481,854
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				18,968
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	3,790,784			450,732
Roads, Streets, Walks, Lighting .....	2830	12,874,079	13,442,354		810,834
Airport .....	2840	1,779,986			934,498
Public Transit .....	2850	2,304,992			
Storm Sewers and Drainage .....	2860	4,318,903	2,651,770		
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	324,066			98,269
Land, Housing and Building Rentals .....	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070	8,001,712			3,447,203
Culture: Libraries, Museums, Halls .....	3080	163,432			335,224
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other .....	3110				
<b>Total</b>	<b>3120</b>	<b>35,652,389</b>	<b>16,094,124</b>		<b>7,735,273</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	366,865,871	25,301,365	3,831,893	388,335,343
Light Rail Transit Systems.....	3202				
Water Systems.....	3203				
Wastewater Systems.....	3204				
Storm Systems.....	3205	85,213,176	6,970,673	95,117	92,088,732
Fibre Optics.....	3206	353,770	13,634		367,404
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	452,432,817	32,285,672	3,927,010	480,791,479
Construction In Progress.....	3219	14,426,479		5,814,271	8,612,208
Buildings .....	3220	282,529,443	5,605,088	160,046	287,974,485
Machinery and Equipment .....	3230	22,928,701	8,973,278	2,969,759	28,932,220
Land .....	3240	85,874,342	729,697	439,500	86,164,539
Land Improvements.....	3245	71,626,155	2,747,218	218,793	74,154,580
Vehicles .....	3250	23,823,174	1,405,560	1,171,742	24,056,992
<b>Total Capital Property Cost</b>	3260	953,641,111	51,746,513	14,701,121	990,686,503
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	140,413,780	14,091,205	3,628,849	150,876,136
Light Rail Transit Systems	3272				
Water Systems	3273				
Wastewater Systems	3274				
Storm Systems	3275	18,507,112	1,254,498	61,915	19,699,695
Fibre Optics	3276	23,584	12,247		35,831
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures .....	3280	158,944,476	15,357,950	3,690,764	170,611,662
Buildings .....	3290	71,057,477	6,395,774	138,558	77,314,693
Machinery and Equipment .....	3300	13,438,863	2,473,192	1,394,254	14,517,801
Land .....	3310				
Land Improvements.....	3315	29,764,780	3,701,641	218,793	33,247,628
Vehicles .....	3320	10,760,883	1,285,546	1,171,742	10,874,687
<b>Total Accumulated Amortization</b>	3330	283,966,479	29,214,103	6,614,111	306,566,471
<b>Net Book Value of Capital Property</b>	3340	669,674,632			684,120,032
<b>Capital Long Term Debt (Net)</b>	3350	138,196,050			130,654,492
<b>Equity in Tangible Capital Assets</b>	3400	531,478,582			553,465,540

# 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		130,545,820	130,545,820
Supported by Special Levies .....	3420			
Supported by Utility Rates .....	3430			
Other .....	3440	108,666	1,717,317	1,825,983
<b>Total Long Term Debt Principal Balance</b>	3450	108,666	132,263,137	132,371,803

# LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority.....	3500	108,666	132,263,137	132,371,803
Canada Mortgage and Housing Corporation .....	3520			
Mortgage Borrowing .....	3600			
Other .....	3610			
<b>Total Long Term Debt Principal Balance</b>	3620	108,666	132,263,137	132,371,803

# 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	34,261	7,588,099	7,622,360
Current + 2 .....	3720	36,188	7,552,804	7,588,992
Current + 3 .....	3730	38,217	7,393,458	7,431,675
Current + 4 .....	3740		6,832,855	6,832,855
Current + 5 .....	3750		6,635,917	6,635,917
Thereafter .....	3760		96,260,004	96,260,004
<b>Total Principal</b>	3770	108,666	132,263,137	132,371,803
<b>Interest by Year</b>	3780			
Current + 1 .....	3790	6,113	4,498,317	4,504,430
Current + 2 .....	3800	4,186	4,186,072	4,190,258
Current + 3 .....	3810	2,150	3,883,574	3,885,724
Current + 4 .....	3820		3,595,680	3,595,680
Current + 5 .....	3830		3,335,447	3,335,447
Thereafter .....	3840		33,249,509	33,249,509
<b>Total Interest</b>	3850	12,449	52,748,599	52,761,048



# 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	81,823,282	10,490	81,833,772
Non-Residential	3920			
Land and Improvements (Excluding M & E) .....	3935	59,501,032	491,161	59,992,193
Machinery and Equipment .....	3950	708,262		708,262
Linear Property .....	3960	2,490,050		2,490,050
Railway .....	3970	16,815		16,815
Farm Land .....	3980	36,648		36,648
Adjustments to Property Taxes .....	3990		-106,012	-106,012
Total Property Taxes and Grants In Place	4000	144,576,089	395,639	144,971,728
Requisition Transfers			4010	
Education				
Residential/Farm Land .....	4031		17,177,150	
Non-Residential .....	4035		11,914,575	
Seniors Lodges .....	4090		455,453	
Other .....	4100		16,815	
Adjustments to Requisition Transfers .....	4110			
Total Requisition Transfers	4120		29,563,993	
Net Municipal Property Taxes and Grants In Place	4130		115,407,735	

# GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200	66,967			66,967
Provincial Government .....	4210	328,672			328,672
Local Government .....	4220				
Other .....	4230				
Total	4240	395,639			395,639

**DEBT LIMIT****Schedule 9AA**

		1
Debt Limit .....	5700	281,836,428
Total Debt .....	5710	132,371,803
Debt Service Limit .....	5720	46,972,738
Total Debt Service Costs .....	5730	12,126,790

Enter prior year Line 3450 Column 2 balance here:

139,998,410

EDIT LIST - PLEASE REVIEW AND CORRECT ANY ERRORS NOTED BELOW