

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



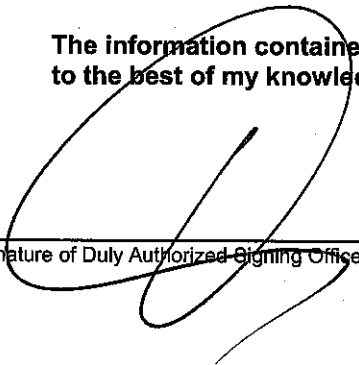
MUNICIPAL FINANCIAL INFORMATION RETURN

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



INDEPENDENT AUDITORS' REPORT FINANCIAL INFORMATION RETURN

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

	Total
	1
Assets	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
Total Financial Assets	0260 226,319,028
Liabilities	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
Total Liabilities	0390 185,309,166
	0395
Net Financial Assets (Net Debt)	41,009,862
Non Financial Assets	
Tangible Capital Assets.....	0400 640,392,976
Inventory for Consumption.....	0410 962,428
Prepaid Expenses	0420 445,944
Other.....	0430
	0440
Total Non-Financial Assets	641,801,348
	0450
Accumulated Surplus	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
Total General	0700	152,590,640		
Function	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
Total Revenue/Expense	1140	236,845,415	1580	183,348,571
Net Revenue/Expense			1590	53,496,844

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
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
Total Revenue	1980	236,845,415
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
Total Expenses	2140	183,348,571
Net Revenue (Expense)	2150	53,496,844

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				
Total	2620	19,083,403	20,051,651	23,974,763	5,448,772

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
Total	3120	43,545,944	29,673,929	12,814,150	8,046,411

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	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
Total Capital Property Cost	3260	812,656,355	73,219,873	4,621,799	881,254,429
Accumulated Amortization					
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
Total Accumulated Amortization	3330	218,931,006	23,974,763	2,044,316	240,861,453
Net Book Value of Capital Property	3340	593,725,349			640,392,976
Capital Long Term Debt (Net)	3350	131,142,904			136,047,413
Equity in Tangible Capital Assets	3400	462,582,445			504,345,563

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	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
Total Long Term Debt Principal Balance	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			
Total Long Term Debt Principal Balance	3620	200,891	138,211,694	138,412,585

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	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
Total Principal	3770	200,891	138,211,694	138,412,585
Interest by Year	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
Total Interest	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	53,988,647
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	137,069,806
 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
