



# Financial Information Return: FIR Manual

Town of New Sampleford

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This manual is not legal advice, and it cannot be used in place of consulting with a lawyer.

This manual cannot anticipate every aspect, circumstance or situation that municipalities may encounter while working through their specific financial reporting process.

If a municipality needs help finding a lawyer, please visit the [Law Society of Alberta](http://www.law.society.ab.ca/).

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Alberta Municipal Affairs, Government of Alberta  
Municipal Advisory and Capacity Unit, Municipal Capacity and Sustainability Branch

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# Financial Information Return Manual

## For the Year Ended December 31, 20X5

### 1. Introduction

#### NEW

Schedule 9D, Financial Activities by Type, has been revised. The lines relating to federal, provincial, and local transfers have been modified to more closely align with accountant prepared financial statements.

Schedule 9K, Net Municipal Property Taxes, has been revised to include the net of requisition figures.

Schedule 9M, Salaries and Benefits, is an entirely new schedule. This schedule represents total compensation awarded to elected officials, chief administrative officers, and designated officers.

Appendix 2 of this document now contains the auditor's report letter for the financial information return, along with a completed financial information return Excel document with figures from the Town of New Sampleford financial statements ([www.alberta.ca/annual-financial-reporting-for-municipalities](http://www.alberta.ca/annual-financial-reporting-for-municipalities)).

#### Financial Information Return

Sections 277 and 278 of the *Municipal Government Act (MGA)* require that each municipality annually prepare the financial information return and send it, together with an auditor's report, to the Minister by May 1 of the following year.

#### Financial Statements

Section 276 of the *MGA* requires that each municipality prepare annual financial statements of the municipality in accordance with generally accepted accounting principles for municipal governments recommended by the Chartered Professional Accountants of Canada.

The introduction to the accounting recommendations in the Handbook states, "Governments and other entities in the public sector should refer to the Introduction to the Chartered Professional Accountants of Canada Public Sector Accounting Handbook to determine the appropriate basis of accounting for purposes of their financial reporting."

A subscription to the Public Sector Accounting Handbook and the ongoing updates may be obtained by contacting the Chartered Professional Accountants of Canada - Knotia, at 1-866-256-6842.

#### Accounting Policies Applicable to Municipal Government Reporting

The Financial Information Return (FIR) is to be prepared in accordance with the content, accounting principles and standards set out in this Manual. The department uses the FIR to build a database that permits meaningful comparisons.

The definitions and accounting policies used for specific items in the FIR will generally be the same as those recommended by the Public Sector Accounting Board (PSAB) which apply to annual financial statements.

However, the FIR is not a financial statement and the PSAB recommendations may not always apply.

#### The Financial Information Return Manual

The FIR should be prepared in accordance with the content, accounting principles and standards prescribed by the Minister through regulation. Both the form, which is available from the Government of Alberta website, and the accounting principles and standards set out in this manual are authorized by Alberta Regulation No. 158/2000 pursuant to section 277 of the *MGA*.

#### Financial Information Return Form

The Financial Information Return Form is the form prescribed by the Minister under section 277 of the *MGA*.

## 2. Financial Position (Schedule 9A)

The financial position schedule reflects total financial assets, total liabilities, net financial assets (net debt), non- financial assets and the accumulated surplus at the year-end date.

### Assets

#### Cash and Temporary Investments (Line 0020)

Consists of cash and any investments which are transitional or current in nature and which are capable of reasonably prompt liquidation.

This could include cash on hand, cash on deposit in a bank or other financial institution, term deposits, treasury bills, investment certificates, and marketable securities. Cash accounts with negative balances should be reported as bank indebtedness Temporary Loans Payable Line 0280.

#### Property Taxes and Grants in Place of Taxes Receivable - Current and Arrears (Line 0040 and 0050)

Contains the total of all taxes and grants-in-place levied by the municipality, penalties, tax arrears consolidation agreement balances, and charges that have been added to the tax roll, which remain unpaid at the end of the reporting year.

- The current classification (line 0040) contains the balances levied, applied, or charged during the reporting year, and related penalties.
- The arrears classification (line 0050) contains the balances levied, applied, or charged in years prior to the reporting year, and related penalties.

#### Taxes and Grants in Place of Taxes Receivable - Allowances (Line 0060)

Contains valuation allowances related to taxes and grants in place of taxes recorded to reduce the carrying balances to reflect the lower of cost or net recoverable value. The allowance can be for an uncollectible property tax and should be reported as a negative value.

#### Receivable from Other Governments (Line 0070)

Contains all balances, due from federal, provincial or local governments (except for trade receivable balances). This could include funding from other government agencies, municipal jurisdictions, school jurisdictions, and hospital health jurisdictions).

This will typically include outstanding balances of conditional government transfers (i.e. grants), subsidies, or advances which are due or accrued at the end of the reporting year.

#### Loans Receivable (Line 0080)

Contains the balance of loans, including accrued interest, due from a controlled corporation or a non- profit organization as provided for in sections 264 and 265 of the MGA.

#### Trade and Other Receivables (Line 0090)

These are trade receivables from other parties (not relating to a government body) relating to the sale of local government goods or services. The amounts should be net of any allowances for doubtful accounts and may include appropriate fines.

#### Debt Charges Recoverable (Line 0095)

Includes amounts that are recoverable in future periods from local boards and agencies or other governments in respect of outstanding debentures or other long-term debt.

For example, Municipality A borrows \$50,000 to complete a joint project with Municipality B. Municipality B has agreed to repay a portion of the debt over a fixed time period.

The unpaid amount is reported on line 0095 by Municipality A.

#### Inventories Held for Resale - Land (Line 0140)

Used to report land and related development costs which are intended for sale to outside organizations or individuals.

**Inventories Held for Resale - Other (Line 0150)**

Property held for resale could include inventories of goods and improvements intended for sale to outside organizations or individuals. The property should be valued at the lower of cost or net realizable value.

**Long-Term Investments (Lines 0180, 0190, 0200, 0210)**

Contains investments that are not readily convertible to cash in the short term (i.e. greater than one year). It could include term deposits, bonds, investment certificates, debentures, mortgages, and more permanent investments, such as shares of a cooperative.

It would also include investments that are of a more permanent nature, such as shares of a co-operative.

Current portions of long-term investments should be reported as long-term investments and should not be reported as "Temporary Investments" on line 0020.

Section 250 of the MGA specifies investments that a municipality can make (e.i. securities guaranteed by the Canadian government, provincial government, and/or municipal government).

**Other Current Assets (Line 0230)**

Used to report asset balances, which are not included in the asset categories, defined above and which are expected to be realized within one year of the reporting date. This would generally include deposits placed on agreements for sale.

Also used to report the total amount of under levies on requisitioned property taxes which must be recovered in the year following the reporting year in accordance with subsection 359(3) of the MGA.

**Other Long-Term Assets (Line 0240)**

Used to report asset balances, which are not included in the asset categories defined above and are not expected to be realized within one year of the reporting date.

These could generally include deposits on longer-term contracts such as building rental agreements or utility service agreements.

**Liabilities****Temporary Loans Payable (Line 0280)**

Includes amounts payable for borrowings from banks or other sources for the purpose of temporary financing, such as lines of credit or overdrafts with a repayment term of one year or less.

**Payable to Other Governments (Line 0290)**

Includes balances payable to federal, provincial, or local governments arising from the purchase of goods or services for resale or for supply and use by citizens at large. Governments include government agencies, municipal jurisdictions, school jurisdictions, and hospital or health jurisdictions.

This reporting line should generally include:

1. Outstanding balances of conditional transfers (grants), subsidies or advances which are due or accrued at the end of the reporting year.
2. Amounts of taxes requisitioned which are due to requisitioning authorities and which are unpaid at the reporting date.

**Accounts Payable & Accrued Liabilities (Line 0300)**

A trade account payable is a debt for goods or services purchased in the ordinary course of business.

An accrued liability is a developing but not yet enforceable claim by another person, which is accumulating with the passage of time or the receipt of service. It arises from the purchase of services (including the use of money), which have been only partly performed at the time of accounting and hence are not yet billed.

This reporting line should include:

- accounts arising from the purchase of goods or services for the municipality's own consumption or use; including purchases from other governments;
- accrued interest on borrowings;
- accrued rents on leased or rented property; and
- accrued vacation payable.

**Deposit Liabilities (Line 0310):**

Used to report deposits received by the municipality (i.e. utility meter deposits or development deposits).

**Deferred Revenue (Line 0340)**

Used to report amounts (excluding deposits reported on line 0310) that are received before the transactions or events occur that give rise to the revenues.

Deferred revenue would normally include:

- government transfers received before revenue recognition criteria have been met,
- other deferred revenues.

**Long-Term Debt (Line 0350)**

Used to report long term obligations arising from a borrowing, including lease obligations on assets, which are recorded as property of the municipality. A borrowing with a repayment term of more than one year would normally be considered a long-term debt for reporting purposes.

**Other Current Liabilities (Line 0360)**

Used to report liability balances, which are not included in the other liability categories, defined above and are expected to be realized within one year of the reporting date.

"Other Current Liabilities" normally include the total amount of excess collections on requisitioned property taxes which must be applied to taxes levied in the year following the reporting year in accordance with subsection 359(3) of the MGA.

**Asset Retirement Obligations (Line 0365)**

An asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the municipality to incur retirement costs, the past transaction, or event giving rise to the liability that has occurred. It is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

The best estimate of the liability includes all costs directly attributable to asset retirement activities based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset, are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

**Other Long-Term Liabilities (Line 0370)**

Used to report liability balances, which are not included in the liability categories, defined above and which are not expected to be realized within one year of the reporting date.

**Net Financial Assets (Net Debt) (Line 0395)**

Net financial assets (net debt) is equal to total financial assets less total liabilities.



## Non-Financial Assets

### Tangible Capital Assets (Line 0400)

Tangible Capital Assets (TCAs) are non-financial assets having physical substance that:

- are for use in the production or supply of goods and services;
- are for rental to others;
- are for administrative purposes; or
- are for the development, construction, maintenance or repair of other tangible capital assets;
- have useful economic lives extending beyond an accounting period;
- are to be used on a continuing basis; and
- are not for sale in the ordinary course of operations.

TCAs are recorded according to the capital policies adopted by the municipality and in accordance with PS3150.

Line 0400 should be equal to the amount reported on 9G, column 4, line 3340 (Net Book Value of Capital Property).

### Inventory for Consumption (Line 0410)

Used to report stocks of inventory on hand at the end of the reporting period which will be consumed by the municipality in the course of providing future services.

### Prepaid Expenses (Line 0420)

Used to report amounts that are paid in advance for goods or services that are yet to be received or recognized as expenses. It should not be used to report payments, deposits, or other deferred charges which are not expected to be recovered or reported as expenses within one year.

It will generally include the unamortized portion of insurance premiums or memberships for coverage that extend into the year following the reporting year.

### Other Non-Financial Assets (Line 0430)

Used to report non-financial assets which are not included in the non-financial asset categories above.

### Accumulated Surplus (Line 0450)

Accumulated surplus = Total Net financial assets (Net Debt) + Total Non-financial assets.

## 3. Change in Operating Accumulated Surplus (Schedule 9B)

Change in Operating Accumulated Surplus categorizes the accumulated surplus into

- Unrestricted Surplus (column 1)
- Restricted Surplus (column 2)
- Equity in Tangible Capital Assets (column 3)

Schedule 9B summarizes the transactions between the three categories during the reporting year.

- Unrestricted surplus is defined as the portion of the accumulated surplus or deficit which results from excess revenue and expenses.
- Restricted surplus is defined as the amount that results from excess revenues which have been internally designated or externally restricted. These restrictions identify funds set aside for a specified future purpose.
- Equity in tangible capital assets is the net book value of recorded tangible capital assets net of capital debt and related debt charges recoverable.

### Accumulated Operating Surplus-Beginning of Year (Line 0500)

The beginning balance for 20X5 will be the ending balance for 20X4.

**Net Revenue (Expense) (Line 0505)**

The excess (shortfall) of revenue over expenses from the Statement of Operations is reported on this line. Line 0505 must agree with line 1590 (Net Revenue/Expenses) on 9C and line 2150 (Net Revenue (Expenses) on 9D respectively. This amount should be reported as Unrestricted Surplus in column 1.

**Funds Designated for Future Use (Line 0511)**

This section will reflect council decisions to set aside funds received in the current year from revenue sources such as property taxes, grants, and user fees to be used in future years. Typically, the amount reported on line 0511 will be a decrease to Unrestricted Surplus and an increase to Restricted Surplus.

**Restricted Funds Used for Operations (Line 0512)**

This section will reflect any decisions to use funds set aside in previous years for current year operations. Typically, the amount reported on line 0512 will be a decrease to Restricted Surplus and an increase to Unrestricted Surplus.

**Restricted Funds Used for TCA (Line 0513)**

This section will reflect any decisions to use funds set aside in previous years for the purchase of tangible capital assets. Typically, the amount reported on line 0513 will be a decrease to Restricted Surplus and an increase to Equity in TCA.

**Current Year Funds Used for TCA (Line 0514)**

Funds generated from current year revenues to acquire tangible capital assets are included in the net revenue (expense) amount reported on line 0505, column 1 (unrestricted).

These amounts should be transferred to Equity in TCAs if the asset has been purchased during the fiscal year. Typically, the amount reported on line 0514 will be a decrease to Unrestricted Surplus and an increase to Equity in TCAs.

**Contributed Assets (Line 0516)**

Contributed assets are non-cash transactions recorded as revenue on the Statement of Operations and are, therefore, reflected in the net revenue (expense) amount reported on line 0505, column 1 (unrestricted).

These amounts would generally be included in Equity in TCA. Typically, the amount reported on line 0516 will be a decrease to Unrestricted Surplus and an increase to Equity in TCA.

**Disposals of Tangible Capital Assets (Line 0517)**

The amount reported on line 0517 should be equal to the net book value adjustment required for any disposals during the year. The amount reported on line 0517 will be an increase to the Unrestricted or the Restricted Surplus and a decrease to Equity in TCA.

**Annual Amortization (Line 0518)**

The annual amortization expense is reported in the Statement of Operations. This amount should reduce the Equity in TCAs. Typically, the amount reported on line 018 will be an increase to Unrestricted Surplus and a decrease to Equity in TCA.

**Long-Term Debt Issued (Line 0519)**

Capital debt transactions (excluding interest payments) are recorded in the Statement of Cash Flow. Debt issued for acquiring or constructing tangible capital assets will impact the Equity in TCAs.

The entries on lines 0519 and 0522 must net to zero and are shown only in column 3 - Equity in TCA. These entries are intended to reflect debt issued and tangible capital assets acquired as reported in the Statement of Cash Flow.

**Long-Term Debt Repaid (Line 0521)**

Debt repayments increase the Equity in TCAs and are normally made from current revenue. Typically, the amount reported will be a decrease to Unrestricted Surplus and an increase to Equity in TCA.

**Long Term Debt Used for TCA (Line 0522)**

Refer to line 0519 above.

**Other Adjustments (Line 0524)**

This line provides for other entries, generally of an extraordinary nature, that result in a transfer within the accumulated surplus categories. An example of an extraordinary entry is when an asset becomes impaired resulting in a write down. The write

down will be included as an expense in the net revenue (expense) amount on line 0505, column 1 and needs to be added back into the Unrestricted Surplus and deducted from the Equity in TCAs.

**Accumulated Operating Surplus – End of Year (Line 0525):**

Line 0525, column 3, must equal the amount recorded on 9G, column 4, line 3400. Line 0525, column 4, must equal the amount recorded on 9A, column 1, line 0450.

## 4. Financial Activities by Function (Schedule 9C)

The basis of accounting for revenues and expenses in the Financial Activities by Function schedule (9C) and Financial Activities by Type / Object schedule (9D) is the same. The amounts reported as "Total Revenues", "Total Expenses", and "Net Municipal Revenue (Expense)" on each of these schedules must agree.

**Total General Revenue (Line 0700)**

Used to report revenues which are not allocated to specific reporting functions. It should normally include the following amounts reported on 9D:

- all "Taxation and Grants in Place" reported on lines 1720, 1730, 1740, 1750, 1760, and 1770
- the portion of "Taxation and Grants in Place" reported on lines 1740, 1750, 1760, and 1770 which are not allocated to specific reporting functions on lines 0730 to 1130
- all "Penalties and Costs on Taxes" reported on line 1810
- fines generated by the province that accrue to a municipality when the "Protective Services - Police" function is not reported
- all "Franchise and Concession Contracts" reported on line 1840
- the portion of "Returns on Investments" including portfolio investment income reported on line 1850 which are not allocated to specific reporting functions on lines 0730 to 1130
- all "Federal Government Operating Transfers" reported on line 1892
- all "Federal Government Capital Transfers" reported on line 1902
- all "Provincial Government Operating Transfers" reported on line 1912
- all "Provincial Government Capital Transfers" reported on line 1922
- the portion of "Local Government Operating Transfers" reported on line 1931
- the portion of "Local Government Capital Transfers" reported on line 1932
- the portion of "Other Revenues" reported on line 1970 which are not allocated to specific reporting functions on lines 0730 to 1130.

**Function Revenue (Lines 0730 to 1130)**

Used to report all revenues reported on lines 1720 to 1970 of 9D which are not reported as "Total General Revenue" on line 0700.

For reporting purposes, function classifications should be determined according to the function definitions provided in section 18 of this manual.

**Function Expenses (Lines 1170 to 1570)**

Used to report all expenses reported on lines 2000 to 2130 of 9D.

For reporting purposes, function classifications should be determined according to the function definitions provided in section 18 of this manual.

**Net Revenue/Expenses (Line 1590)**

Line 1590, column 2 must be equal to 9B, column 4, line 0505.

## 5. Financial Activities by Type / Object (Schedule 9D)

The basis of accounting for revenues and expenses for Financial Activities by Function (9C) and Financial Activities by Type / Object (9D) is the same. The amounts reported as "Total Revenues", "Total Expenses", and "Net Revenue (Expense)" on each of these schedules must agree.

## Revenue

### **Taxation and Grants in Place - Property (Net Municipal, excluding Requisitions) (Line 1720)**

Used to report the net municipal portion (excluding requisitions) of all property taxes and grants in place levied or collected under Division 2 of Part 10 of the MGA. The amount reported should agree with the amount reported in "Total Municipal Property Taxes and Grants in Place" on line 4000, column 3 of Property Taxes and Grants in Place (9K). All net municipal property taxes and grants in place (excluding requisitions) should be reported as revenue.

### **Taxation and Grants in Place - Business (Line 1730)**

Used to report all business taxes and grants in place levied or collected under Division 3 of Part 10 of the MGA.

### **Taxation and Grants in Place - Business Revitalization Zone (Line 1740)**

Used to report all business revitalization zone taxes and grants in place levied or collected under Division 4 of Part 10 of the MGA.

### **Taxation and Grants in Place - Special (Line 1750)**

Used to report all special taxes and grants in place levied or collected under Division 5 of Part 10 of the MGA.

### **Taxation and Grants in Place - Well Drilling (Line 1760)**

Used to report all well drilling taxes and grants in place levied or collected under Division 6 of Part 10 of the MGA.

### **Taxation and Grants in Place - Local Improvement (Line 1770)**

Used to report all local improvement taxes and grants in place levied or collected under Division 7 of Part 10 of the MGA.

### **Sales to Other Governments (Line 1790)**

Citizens which it would normally be responsible for providing. It should not be used to report services which are consumed directly by other governments.

This category may include the following services provided to other governments:

- road maintenance
- snow removal
- supply of water
- treatment of wastewater
- garbage collection
- fire protection
- police protection

### **Sales and User Charges (Line 1800)**

Used to report revenue from the sales of goods and services to individuals, organizations, corporations or other governments, except for sales reported as "Sales to Other Governments" on line 1790 above. It will normally include:

- utility service charges;
- user fees for municipally owned sports facilities; and
- gain on sale of land inventory held for resale.

### **Penalties and Costs on Taxes (Line 1810)**

Used to report all revenue from penalties and costs levied in the tax roll, as well as penalties or interest charges added to water, sewer or other trade accounts.

### **Licenses and Permits (Line 1820)**

Used to report all revenue from the issuance of municipal licenses and permits. The classification would include:

- professional, business, amusement, taxi, animal, and bicycle licenses;
- building, construction and demolition permits; and
- gas, plumbing or power permits.

**Fines (Line 1830)**

Used to report all revenue from an infraction or uncontested infraction of a law or a by-law of the municipality. Fines should be recorded as revenue in the period that they are imposed. This would normally include:

- fees for impounded animals;
- overdue charges for library books; and
- fines generated by the province on behalf of the municipality when the "Protective Services - Police" function is reported.

**Franchise and Concession Contracts (Line 1840)**

Includes all revenue from franchise or concession agreements, excluding any portion attributable to normal taxes which must be levied against the property of the franchise or concession holder.

A franchise or concession contract is defined as an agreement whereby the municipality sub-lets or contracts a service which it would normally provide to a franchise or concession holder in return for a percentage of gross sales or retail revenue.

This would normally include contracts to provide:

- electrical utilities;
- natural gas utilities; and
- concessions at municipally owned sports facilities.

**Returns on Investments (including portfolio investments) (Line 1850)**

Used to report all revenue resulting from investments. Any losses on investments should also be reported on this line and netted against revenues.

This reporting line would normally include:

- interest on securities
- interest on loans and advances
- foreign currency exchange gains and losses on investments
- discounts on the purchase of securities
- profits and losses on the sale of investments
- gains from portfolio investments (PS 3041)

**Rentals (Line 1860)**

Used to report all revenue from the rental or leasing of municipally owned property.

**Insurance Proceeds (Line 1870)**

Used to report proceeds from insurance loss settlements in excess of the net book value of tangible capital assets.

**Net Gain on Sale of Tangible Capital Assets (Line 1880)**

Used to report gains from the sale of capital property, including trade-in allowances. Net losses on the sale of capital property should be reported on line 2125.

**Contributed and Donated Assets (Line 1885)**

Used to report the fair market value of contributed and donated assets.

**Federal Government Operating Transfers (Line 1892)**

Used to report entitlements, transfers under shared cost agreements, and grants from the Federal Government for which the municipality has full discretion as to its use.

**Federal Government Capital Transfers (Line 1902)**

Used to report entitlements, transfers under shared cost agreements, and grants from the Federal Government to which conditions are attached or which the municipality can only use for specified purposes (i.e. Canada Community Building Fund).

**Provincial Government Operating Transfers (Line 1912)**

Used to report entitlements, transfers under shared cost agreements, and grants from the provincial government for which the municipality has full discretion as to its use.

**Provincial Government Capital Transfers (Line 1922)**

Used to report entitlements, transfers under shared cost agreements, and grants from the provincial government to which the municipality is to spend on capital projects.

**Local Government Operating and Capital Transfers (Lines 1931 & 1932)**

Used to report entitlements, transfers under shared cost agreements, and grants from other local governments.

**Transfers from Local Boards and Agencies (Line 1940)**

Used to report entitlements, transfers under shared cost agreements, and grants from local boards and agencies within the municipality.

**Developers' Agreements and Offsite Levies (Line 1960 & 1962)**

Used to report charges imposed on developers either through development agreements or through an offsite levy bylaw for expansion of water supply and distribution, wastewater treatment, roads and storm drainage facilities and other matters stipulated in the bylaw.

**Other Revenues (Line 1970)**

Used to report revenues which are not included in the revenue categories defined above.

Normally included are fines collected by the province on behalf of the municipality if no police function is reported, funds acquired from private firms, individuals, and organizations, payments received in place of reserve land under section 666 of the MGA and proceeds from the disposal of surplus reserve land under section 674 or 675 of the MGA.

**Expenses****Salaries, Wages, and Benefits (Line 2000)**

Used to report the remuneration of all employees, elected and appointed officials. All forms of remuneration paid either directly to employees or to others on their behalf (e.g. fringe benefits), are to be included.

This would normally include:

- salaries and wages (including contracts of employment);
- per diems;
- employer contributions to Canada Pension Plan, Unemployment Insurance, and other pension and insurance plans;
- accrued vacation; and
- moving expenses.

**Contracted and General Services (Line 2010)**

Used to report expenses made to acquire services on a contracted basis excluding contracts of employment reported on line 2000 and purchases from other governments reported on line 2020.

This would normally include expenses for:

- travel and subsistence;
- express and cartage;
- postage;
- communications;
- contracted transportation services;
- memberships;
- conference fees;
- advertising in periodicals, newspapers or other media;

- designing and printing of forms and publications;
- professional services (audit, planning, legal, etc.);
- repair and maintenance of tangible capital assets;
- rentals of tangible capital assets;
- licenses and permits;
- damage claims;
- taxes;
- insurance and bond premiums; and
- election and census costs.

**Purchases from Other Governments (Line 2020)**

Used to report expenses on services which would normally be provided by the municipality, and which are acquired in bulk from another government for redistribution to the citizens of the municipality.

This would normally include the purchase of the following services for an area within the municipality’s boundary from another municipality:

- road maintenance;
- snow removal;
- supply of water;
- treatment of wastewater;
- garbage collection;
- fire protection; and
- police protection.

**Materials, Goods, Supplies, and Utilities (Line 2030)**

Used to report expenses for the purchase of materials, goods, supplies and utilities, excluding purchases from other governments which are reported on line 2020 above.

This would normally include expense for the purchase of:

- stationery
- janitorial supplies
- uniforms
- data processing supplies
- election supplies
- census supplies
- pharmaceutical and first aid supplies
- long service awards
- equipment, machinery, and vehicle maintenance supplies such as gas, oil, parts, & consumable tools;
- construction and maintenance materials such as sand, gravel, chemicals, salts, ground materials, paving, curb, sidewalk materials, hardware, plumbing and electrical supplies
- utilities such as water and sewage, gas, electricity, steam, and central heating
- media materials such as library books, periodicals, films, audio recordings, and video recordings.

**Provision for (Recovery of) Allowances (Line 2040)**

Used to report allowance provisions required in the current year in respect of year end asset balances and to report direct write-offs of asset balances excluding amortization and disposals which are reported separately on lines 2110 and 2125 below.

This would normally include:

- provisions for allowances on uncollectible taxes;
- provisions for estimated losses on the collection of outstanding accounts receivable;
- direct write-offs of accounts receivable which are considered to be uncollectible;
- as a credit, a reduction in allowances provided for assets in previous years;
- as a credit, amounts recovered on accounts previously written off; and
- provisions for estimated losses on the sale of land inventories held for resale.

If the amounts recovered and the reduction in allowances exceeds the current provision for allowances, the resulting credit balance should be reported as a negative amount.

**Transfers to Other Governments (Line 2050)**

Used to report entitlements, transfers under shared cost agreements, and grants made to the federal, provincial, or other local governments.

**Transfers to Local Boards and Agencies (Line 2060):**

Used to report entitlements, transfers under shared cost agreements, and grants made to local boards and agencies within the municipality.

This would normally include grants made to:

- independent library boards
- independent recreation boards
- independent ambulance boards

**Transfers to Individuals and Organizations (Line 2070)**

Used to report entitlements, transfers under shared cost agreements, and grants made to individuals and organizations.

Examples include grants made to:

- service clubs
- private ambulance operators
- sports organizations

**Bank Charges and Short Term Interest (Line 2080)**

Used to report interest charges on temporary borrowings of an original term of one year or less and other bank service charges.

**Interest on Operating Long Term Debt (Line 2090)**

Used to report the interest on long term debt acquired for operating purposes. The amount reported should be on an accrual basis.

**Interest on Capital Long Term Debt (Line 2100)**

Used to report the interest on long term debt acquired for the purpose of obtaining tangible capital assets. The amount reported should be on an accrued basis.

**Accretion of Asset Retirement Obligations (Line 2105)**

Used to report the recognition of period-to-period changes of the carrying amount of a liability due to the passage of time as accretion expense. Includes changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate. These are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

**Amortization of Tangible Capital Assets (Line 2110)**

Used to report the current provision for amortization of tangible capital assets.



**Net Loss on Disposal of Tangible Capital Assets (Line 2125)**

Used to report losses on disposal of capital property. Net gains on the sale of capital property should be reported on line 1880.

**Write-Down of Tangible Capital Assets (Line 2127)**

Used to report write-downs of net book value where the value of a tangible capital asset has been impaired.

**Other Expenditures (Line 2130)**

Used to report expenses which are not included in the other expense categories defined above. It will normally include:

- tax rebates and discounts; and
- deficiencies resulting from revenue from franchise or concession agreements being less than the amount attributable to normal taxes which must be levied against the property of the franchise or concession holder.

**Net Revenue/Expenses (Line 2150)**

Line 2150, column 1, must be equal to 9B, column 1, line 0505.

## 6. Revenues and Expenses Supplementary Detail (Schedule 9E)

Columns 1 to 4 on the Revenue and Expense Supplementary Detail (9E) report a breakdown by function of provincial capital grants and of other amounts reported in total on Financial Activities by Type/Object (9D).

**Revenue****Sales and User Charges (Column 1)**

This column provides a breakdown by function of the municipal sales and user charges and must equal the amount entered on 9D, line 1800.

**Provincial Capital Transfers (Column 2)**

This column should include a breakdown by function of provincial capital transfers.

The amounts reported should link to 9D, line 1920.

The definition of capital transfers from the Province may vary between grant programs.

Amounts reported in Column 2 should follow the provincial definition of capital grants, not the amount spent that is recorded as a TCA (refer to section 19).

**Expenses****Annual Amortization Expense (Column 3)**

This column provides a breakdown by function of the annual amortization expense on the tangible capital assets must equal the amount entered on 9D, line 2110.

**Interest on Long-Term Debt (Column 4)**

This column provides a breakdown by function of the interest expense on long-term capital debt and must equal the amount entered on 9D, line 2100.

## 7. Tangible Capital Assets Supplementary Detail (Schedule 9F)

**Tangible Capital Assets****Purchased Tangible Capital Assets (Column 1)**

Column 1 on Tangible Capital Assets Supplementary Detail (9F) reports a breakdown by function of all TCA additions reported under column 2 on line 3260 of 9G, with the exception of donated or contributed TCAs.

**Donated or Contributed Tangible Capital Assets (Column 2)**

Column 2 on 9F reports a breakdown by function of the total donated and contributed tangible capital asset additions in the year reported on line 1885 of Consolidated Financial Activities by Type (9D).

Line 3120, columns 1 and 2 should be equal to 9G, column 2, line 3260.

### **Capital Long Term Debt Principal Additions (Column 3) and Reductions (Columns 4)**

Columns 3 and 4 on 9F report details of the additions to, and reductions of, capital long term debt principal in the year.

The balance of long-term debt reported in the previous year on line 0350 of the Financial Position (9A), plus the total principal additions reported in the current reporting year under column 3 on line 3120 of 9F, minus the total principal reductions reported in the current reporting year under column 4 on line 3120 of 9F, should agree to the long-term debt balance reported in the current reporting year on line 0350 of schedule 9A.

## **8. Change in Tangible Capital Assets (Schedule 9G)**

Change in Tangible Capital Assets (9G) reports details of additions to, and reductions of, TCA during the year. The balance of Net Book Value of Capital Property from 9G, column 4, line 3340 should agree to the amount reported on line 0400 of the Financial Position (9A).

When reclassifying existing TCAs adjust the opening balances and do not treat these adjustments as additions and reductions.

### **Tangible Capital Assets – Cost**

#### **Engineered Structures (Lines 3201 to 3208)**

Engineered Structures are further sub-classed into:

- Roadway Systems (Line 3201)
- Light Rail Transit Systems (Line 3202)
- Water Systems (Line 3203)
- Wastewater Systems (Line 3204)
- Storm Systems (Line 3205)
- Fibre Optics (Line 3206)
- Electricity Systems (Line 3207)
- Gas distribution Systems (Line 3208)

This category may also include buildings and/or machinery and equipment if those assets are designed and used exclusively for the particular system. For example, a building housing a water pump used exclusively for the water system would be included in line 3203 as would the pump itself.

#### **Construction in Progress (Line 3219)**

Tangible capital assets which are under construction at year end. This category could include engineered structures, buildings, machinery and equipment, and land improvements. Amortization is not calculated on items in this category.

When transferring balances from construction in progress to the appropriate TCA accounts in schedule G any reductions in construction in progress (line 3219) must be recorded as a negative addition as opposed to a positive reduction.

Recording changes to construction in progress in this manner will allow for the change to result in a net change of 0 to the TCA additions column in schedule G. This, in turn, allows the total of TCAs purchased and donated and contributed TCAs from schedule F to balance with the total additions recorded in schedule G.

#### **Buildings (Line 3220)**

Permanent, temporary, or portable building structures, such as offices, garages and warehouses, intended to shelter persons and/or goods, machinery, equipment and working space.

#### **Machinery and Equipment (Line 3230)**

Fixed or movable devices for performing any sort of work, such as motors, pumps, electrical or control devices, office appliances and furniture and mobile equipment.

#### **Land (Line 3240)**

Land includes land purchased or acquired for parks and recreation, building sites, infrastructure and other program use. Land which is purchased or held with the intent of resale should not be included in this category, but rather should be reported as "Inventories Held for Resale - Land" on line 0140 of 9A.

**Land Improvements (Line 3245)**

Includes improvements to land such as parking lots, playground structures, fences, pathways and landfills.

**Vehicles (Line 3250)**

Includes buses and other mass transit units, automobiles, trucks, tractor-trailer units.

**Other – Tangible Capital Assets****Accumulated Amortization (Lines 3270 to 3320)**

Beginning accumulated amortization, increases, decreases and ending balances are to be recorded for each class and subclass, except land.

**Net Book Value of Tangible Capital Assets (Line 3340)**

The net book value of tangible capital assets is the Total Cost of Tangible Capital Assets (line 3260) less Total Accumulated Amortization (line 3330). This line should agree with Tangible Capital Assets as reported on 9A, line 0400.

**Capital Long-Term Debt (Net) (Line 3350)**

Capital Long-Term Debt (Sch. 9H line 3450 Col 2) net of Debt Charges Recoverable for capital purposes (Sch. 9A line 0095) is recorded on line 3350.

**Asset Retirement Obligation (Line 3355)**

Asset Retirement Obligation (Sch. 9G line 3355) is equal to line 0365 of Schedule 9A, located within the liabilities section of the statement of financial position.

**Equity in Tangible Capital Assets (Line 3400)**

Equity in Tangible Capital Assets (line 3400) is equal to Net Book Value (line 3340) less any long-term debt amounts as reported on line 3350.

Line 3400, column 4 should agree with line 0525, column 3 on 9B.

**9. Long-Term Debt Support (Schedule 9H)**

Long-Term Debt Support (9H) reports a breakdown by the intended source of funding for both operating long term debt and capital long term debt reported on line 0350 of the Financial Position (9A).

Where long-term debt is not supported exclusively by a single category (e.g. where a water treatment plant debt is partly supported by utility rates and partly supported by general municipal taxes), the balance of the debt should be pro-rated between the categories based on the approximate level of support from the respective sources.

**10. Long-Term Debt Sources (Schedule 9I)**

Long Term Debt Sources (9I) reports a breakdown by the lending source for both operating long term debt and capital long term debt reported on line 0350 of the Financial Position (9A).

**11. Future Long-Term Debt Repayments (Schedule 9J)**

Future Long Term Debt Repayments (9J) reports a breakdown of minimum scheduled principal and interest servicing costs based on existing long term debt balances.

The total principal balance for operating and capital under columns 1 and 2 respectively on line 3770 of 9J should agree to the balance reported on line 0350 of the Financial Position (9A).

**12. Property Taxes and Grants in Place (Schedule 9K)**

Property Taxes and Grants in Place (9K) reports details of the municipal property tax levy and grants in place of taxes according to assessment source.

Only property taxes levied and grants in place paid under Division 2 of Part 10 of the MGA are to be reported in 9K; other taxes such as business tax, business revitalization zone tax, special tax, well drilling equipment tax and local improvement tax are reported on lines 1730 to 1770 of 9D.

Municipal Taxes entered on Schedule K (lines 3910 through 3990) are to be entered excluding requisitions. Therefore, the amount that entered in line 1720 will now equal the amount in line 4000 column 3.

Reported amounts of property taxes and grants in place should include any adjustments to the original tax levy resulting from assessment appeals, as well as additions for supplementary assessments.

The property tax equivalent of franchise agreements should be included in property taxes; any excess revenues from the franchise agreement over and above the notional property tax amount should be recorded as revenue from franchise and concession contracts on line 1840 of 9D.

Penalties applied to outstanding property taxes and grants in place should be reported as "Penalties and Costs on Taxes" on line 1810 of 9D.

Adjustments to property taxes and grants in place for excess requisitions or under-levies should be reported as an adjustment to requisition transfers on line 4110 of 9K.

Requisitions in this schedule are included from lines 4031 to 4110.

Provision for allowances on uncollectible taxes and tax write-offs should be reported as "Provision for Allowances" on line 2040 of 9D.

Adjustments to property taxes and grants in place for tax rebates, discounts, and cancellations should be reported as "Other Expenses" on line 2130 of 9D.

Requisition transfers reported in 9K should include only those payments defined as requisitions in section 326(a) of the MGA and should be reported at the amounts invoiced by the requisitioning authority. No adjustment to the reported requisition amount should be made in respect of:

- allowances for the costs associated with collecting the tax and non-payment of the tax as provided for in section 359(2) of the MGA; and
- provisions for an over-levy or under-levy of a requisition in the previous year as provided for in section 359(3) of the MGA.

Transfers made to independent local organizations such as library boards, regional recreation boards, or ambulance boards, pursuant to local agreements, and which are not identified as requisitions under section 326(a) of the MGA, should be recorded as "Transfers to Local Agencies" on line 2060 of 9D.

Railway tax is to be included under Linear Property (line 3960).

Designated Industrial Property is to be included in line 4099.

### **13. Grants in Place of Taxes (Schedule 9L)**

Grants in Place of Taxes (9L) reports a breakdown of grants in place collected in respect of

- property taxes (under column 1),
- business taxes (under column 2), and
- other taxes (under column 3).

Total grants in place of property taxes reported under column 1 on line 4240 of 9L must agree to the total of grants in place of property taxes under column 2 in line 4000 of 9K.

### **14. Salaries and Benefits (Schedule 9M)**

Salaries and Benefits (9M) reports a breakdown of compensation for elected officials, chief administrative officer(s), and designated officer(s), in relation to:

- salaries (under column 1),
- benefits and allowances (under column 2), and

- severance (under column 3).

Total salaries and benefits is reported under column 4 on line 4340 of 9M.

The disclosure of salaries and benefits for elected municipal officials, the chief administrative officer, and designated officers is presented on a cash flows basis as required by Supplementary Accounting Principles and Standards Regulation (Alta. Reg. 313/2000).

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan, employment insurance, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long-term disability plans. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including car allowances.

## 15. Grant and Deferred Grant Revenue Schedule (Schedule 9P)

Grants and Deferred Grant Revenue (9P) reports a breakdown of restricted cash, temporary investments, and/or accounts receivable, as well as the deferred revenue, associated with each individual grant program.

Amounts reported in Restricted Assets by Grant consists of all assets associated with the grant program listed in lines 8825 to 8835. Amounts could include cash on hand, cash on deposit in a bank or other financial institution, term deposits, treasury bills, investment certificates, marketable securities, or accounts receivable specifically held for the purpose defined by the grant program guidelines and/or project approvals.

Deferred Revenue by Grant is used to report amounts (excluding deposits reported on line 0310) that are received before the transactions or events occur that give rise to the recognition of the revenue in the Statement of Operations. Amounts are to be reported in respect of each grant program the deferred revenue is associated with. The total of all amounts entered in lines 8880 to 8891 should equal the amounts noted in Schedule 9A line 0340 (Deferred Revenue).

## 16. Debt Limit (Schedule 9AA)

Debt Limit (9AA) reports the debt limit calculations for the municipality at the year-end based on Alberta Regulation No. 255/2000.

The formula for calculating revenue under the Debt Limit Regulation has recently been amended and now requires an adjustment for revenues from contributed and donated assets. As well, the requirement to adjust for loans made under section 265 of the MGA has been eliminated.

Please refer to the Town of New Sampleford financial statements for an example of the required note disclosure. 9AA should duplicate the corresponding amounts used in the financial statement note disclosure.

## 17. Remeasurement Gains and Losses (Schedule 9Q)

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

### Accumulated remeasurement gains and losses (Line 2171)

Represents beginning period and can be drawn from previous year ending accumulated remeasurement gains (losses) on the Statement of Financial Position.

### Gains & Losses (Lines 2172 & 2174)

Represent unrealized gains (losses) attributable to Portfolio Investments. Unrealized gains on equity investments carried at fair value. In addition to the Statement of Remeasurement Gain and Losses, these items can also be found on the Statement of Change in Net Financial Assets (Debt), stated as unrealized remeasurement gains (losses).

**Amounts reclassified to Statement of Operations (Line 2176)**

Represents Investment income recognized on the Statement of Operations and includes realized gains on disposal of portfolio investments.

**Net Remeasurement gains (losses) for the year Line 2178**

Is the sum of Line 2172, 2174, and 2176.

**Accumulated Remeasurement gains and losses (Line 2180)**

Represents the year end and is the sum of Line 2171 and 2178. This item can also be found on the Statement of Financial Position under the Accumulated Surplus section for the current year.

## 18. Function Classifications

The Municipal Financial Information Return requires a breakdown by function of revenues, expenses, capital property, and capital long term debt.

When deciding where to classify a particular revenue, expense, asset, or liability, the primary criteria is the purpose or objective of the activity to which it is related. The method or structure of service delivery (for example, purchasing contracted services vs. supplying services directly) should not affect the classification decision.

Where items are related to several functions, a reasonable allocation should be made if possible. For example, where a building is used to maintain both road equipment and public transit vehicles, the building cost, debt, and operating expenses could be allocated between the "Transportation - Road, Streets, Walks, Lighting", and the "Transportation - Public Transit" functions based on floor space used by, or the relative percentage of work done for, each function.

**General Government**

This category of functions should be used to report activities which provide for the overall operation of the municipality, and which are common to, or affect all of the services provided by, the municipality.

**Council and Other Legislative**

This function should be used to report council and council-related activities that are directed to the municipality as a whole and related legislative activity.

**General Administration**

This function should be used to report activities related to the administration of the municipality, including:

- general administration
- property assessment
- taxation administration
- licensing administration
- municipal census
- accounting
- audit
- legal
- management or other consulting
- municipal association memberships
- public relations
- elections
- plebiscites

**Other General Government**

This function should be used to report general government activities, which do not fall within the general government functions, defined above.

## **Protective Services**

This category of functions should be used to report activities that provide for the public safety of the inhabitants of the municipality.

### **Police Protection**

This function should be used to report activities related to policing and law enforcement, including:

- policing
- municipal courts
- jails

### **Fire Protection**

This function should be used to report activities related to fire protection and investigation services.

### **Emergency Measures and Disaster Services**

This function should be used to report activities related to emergency measures and disaster prevention and recovery services.

### **Ambulance Services and First Aid**

This function should be used to report activities related to ambulance and paramedic services and first-aid or first-aid training.

### **By-law Enforcement**

This function should be used to report activities related to by-law enforcement, including:

- building inspection
- minimum standards control
- building, parking and traffic by-law enforcement (where not provided through the police force)
- animal and weed control
- duties performed by utility officers (by-law regulations and inspections)

### **Other Protective Services**

This function should be used to report protective service activities which do not fall within the protective services functions defined above.

## **Transportation Services**

This category of functions should be used to report activities related to public transportation.

### **Common and Equipment Pool**

This function should be used to report activities which are related to, or benefit, several transportation functions and which cannot be reasonably allocated to those specific functions, such as:

- maintenance and operation of common-use vehicles, general equipment, buildings, yards, workshops, garages, etc.;
- general transportation administration; and
- engineering services.

### **Roads, Streets, Walks, Lighting**

This function should be used to report activities which provide for roads, streets, walks and lighting, including:

- roads and streets
- medians
- boulevards
- sidewalks
- street lighting

- street signs
- traffic signals
- railway crossing signals
- public parking facilities

### **Airport**

This function should be used to report activities related to air transportation services.

### **Public Transit**

This function should be used to report activities related to public transit systems, including:

- light-rail transit
- scheduled buses
- transit vehicles
- rail lines
- trolley wires
- service buildings
- garages

Handi-buses or senior citizen transportation are not included in this definition, and should be reported under the Transportation - Other function.

### **Storm Sewers and Drainage**

This function should be used to report activities providing for storm sewer and drainage facilities.

### **Other Transportation**

This function should be used to report transportation activities, which do not fall within the transportation functions, defined above.

### **Environmental Use and Protection**

This category of functions should be used to report activities which provide environmentally regulated utility services, but excluding gas, power, and telephone utilities.

### **Water Supply and Distribution**

This function should be used to report activities related to acquiring, treating and supplying water, including:

- acquisition of water supply through wells, lakes, rivers;
- purchase of water supply from an adjoining jurisdiction, regional services commission, or other authority;
- purification and treatment; and
- transmission and distribution, including operation and maintenance of facilities and lines.

### **Wastewater Treatment and Disposal**

This function should be used to report activities related to the collection or removal, treatment, and disposal of sanitary sewage, including:

- sanitary sewers and combined sanitary storm sewers
- lagoons
- plant and equipment
- public comfort stations
- catch basins
- man holes
- booster stations



- reclamation of sludge areas for lagoons or treatment plants.

### **Waste Management**

This function should be used to report activities related to the collection of garbage and other waste material, as well as the maintenance and operation of sanitary landfill sites, incinerators or other plants, trucks and other equipment used for collection and disposal, and solid waste landfill closure and post-closure costs allocated to the current year.

### **Other Environmental Use and Protection**

This function should be used to report environmental use and protection activities, which do not fall within the environmental use and protection functions defined above.

### **Public Health and Welfare Services**

This category of functions should be used to report activities which provide assistance to disadvantaged individuals and which promote the health of individuals.

### **Family and Community Support Services**

This function should be used to report activities which foster and promote the health and wellbeing of its citizens, including:

- family counselling
- parent and child development
- alcohol and drug abuse programs
- youth and seniors' drop in centres
- after school care for school aged children

### **Day Care**

This function should be used to report activities related to a municipally owned and operated day care service established for preschool aged children, including:

- day care centers or homes
- parent and child development
- supervision and support for home care services
- support provided by the municipality to other authorities or to private day care operators

### **Cemeteries and Crematoriums**

This function should be used to report activities related to a municipal cemetery or crematorium.

### **Other Public Health and Welfare**

This function should be used to report public health and welfare activities which do not fall within the public health and welfare functions defined above, including: (1) support and care for indigents and (2) support for medical practitioners or dentists to ensure residence and practice in the municipality.

### **Planning and Development**

This category of functions should be used to report activities which support and control the municipality's physical and economic development.

### **Land Use Planning, Zoning and Development**

This function should be used to report activities related to land use planning, zoning and development, including:

- municipal planning commission
- subdivision and development appeal board
- development officer, planning office or planning services
- research or studies involving planning and zoning for the municipality

- economic development projects funded wholly or partly by the municipality

### **Economic/Agricultural Development**

This function should be used to report activities which enhance local economic and agricultural development, including:

- facilities for conventions
- tourism promotion
- transportation services to seniors, the disabled and the handicapped
- agricultural field services
- control of pests
- soil, weed and crops services
- protection and care of domestic animals
- horticultural development relating to the improvement of homes and farmsteads
- seed cleaning plants

### **Subdivision Land and Development**

This function should be used to report activities related to the development of land and infrastructure for use by the municipality or for resale, including:

- acquisition, development and sale of land inventory held for resale
- construction of infrastructure which will ultimately become capital property of the municipality
- receipt and use of cash-in-lieu of reserve land and proceeds from the sale of reserve land

### **Public Housing Operations**

This function should be used to report activities which provide for low-cost and other public municipal housing to individuals and families. These activities are normally under the auspices of a municipal housing authority.

### **Land, Housing and Building Rentals**

This function should be used to report activities related to municipally owned land and facilities which are rented or leased to an individual or organization.

### **Other Planning and Development**

This function should be used to report planning and development activities, which do not fall within the planning and development functions defined above.

### **Recreation and Culture**

This category of functions should be used to report activities which provide recreational and cultural services.

#### **Recreation Boards**

This function should be used to report activities related to municipal recreation boards. Activities related to recreation programming and operations, as opposed to governance provided by the board itself, should be reported in the Parks and Recreation function.

#### **Parks and Recreation**

This function should be used to report activities which provide for parks and recreation facilities and related programs, including:

- swimming pools
- beaches
- golf courses
- skating rinks
- curling rinks

- ski areas
- baseball diamonds
- sports fields
- gymnasiums
- community parks and trails

#### **Culture: Libraries, Museums, Halls**

This function should be used to report activities which provide for cultural facilities and related programs, including:

- libraries
- museums
- community halls
- performing arts theatres

#### **Convention Centre**

This function should be used to report activities which provide for convention centre facilities and related programs.

#### **Other Recreation and Culture**

This function should be used to report recreation and culture activities which do not fall within the recreation and culture functions defined above.

#### **Other Utility Functions**

This category of functions should be used to report activities which provide gas or electric utility services.

##### **Gas Utilities**

This function should be used to report activities related to gas utility facilities and services.

##### **Electric Utilities**

This function should be used to report activities related to electric utility facilities and services.

##### **Other**

This function should be used to report activities which do not fall within the function categories defined above.

## **19. Application of Accounting Policies to Specific Items**

### **Government Transfers**

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made (PS 3410).

PS 3410 should be applied in accounting for grants received by municipalities from federal, provincial, or other local governments.

In the Financial Information Return and this guide, the term "government transfer" is used to refer to grants or entitlements of money from a government to an individual, an organization or another government for which the government making the grant does not:

- receive any goods or services directly in return;
- expect to be repaid in the future; or
- expect a financial return.

## **Interest on Long-Term Debt**

Interest on long term debt should be reported on an accrual basis.

## **Pension Costs and Obligations**

For purposes of reporting on the Local Authorities Pension Plan and other multi- employer defined benefit, pension plans, PS 1200.040 applies. It emphasizes the need to account for all liabilities, including employee pension obligations. PS 3250 provides the general principles governing the accounting for employee pension obligations in government financial statements. Accounting guideline PSG-1 provides further guidance in reporting for employee pension obligations for local governments.

## **Investments**

Investments should be reported at cost. Investment premiums and discounts should be amortized proportionately over the term of the respective investments. Where there has been a loss in value that is other than a temporary decline, the respective investment should be written down to recognize the loss.

## **Inventories**

Inventories of materials and supplies should be reported at the lower of cost or net realizable value.

### **Inventory of Land Held for Resale**

Land held for resale should be reported on line 0140 of schedule 9A.

Land inventories should be valued at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping, and levelling charges.

Related development costs incurred to provide infrastructure, such as water and wastewater services, roads, sidewalks, and street lighting, should be reported as capital property, and should not be included in inventory.

Proceeds on the sale or disposal of land held for resale should be reported as a "Sales and User Charges" operating revenue on line 1800 (9D) and as operating revenue of the Planning and Development - Subdivision Land and Development function on line 1030 (9C).

### **Funds Received Relating to Reserve Land**

Sections 664 and 666 of the MGA provide that an owner of land that is proposed for subdivision may be required to dedicate reserve lands. Section 666 allows the subdivision authority to alternatively require the developer to provide money in place of municipal reserve land. Section 671 of the Act provides that municipal or school reserve land and money in place of this reserve land may only be used for a public park, public recreation area, school authority purposes or to separate areas of land that are used for different purposes. Money in place of municipal or school reserve land must be accounted for separately.

Sections 674 and 675 of the Act allow the municipality to sell, lease or otherwise dispose of municipal or school reserve land. Section 676 of the Act allows for the lease or disposal of environmental reserve land for a term less than three years. Proceeds from the disposal of reserves must be used for a public park, public recreation area, school authority purposes or to separate areas of land that are used for different purposes.

Proceeds from money in place of municipal or school reserve land and disposal of reserve land should initially be recorded as "Other Revenue" on line 1970 (9D) and as revenue of the Subdivision and Land Development function on line 1030 of the Financial Activities by Function (9C).

The proceeds will become a part of the Accumulated Surplus and should then be designated as "Restricted" on line 0511, column 2 of 9B.

## Capital Grants and Tangible Capital Assets

The term “capital” may be defined differently by a municipality than an external agency. Definitions of capital and operating transfers vary between senior government programs and departments. A provincial ministry may provide a grant for “capital” that does not meet the municipal definition of a tangible capital asset.

Municipalities need to ensure that financial information is adequately managed to meet grant compliance reporting criteria.

The definition of a tangible capital asset is consistent for all municipalities based on the requirements of PS3150. Decisions about whether or not to capitalize a purchase will depend on the policy that has been adopted by the municipality. The determining factor in the accounting treatment of a purchase made by a municipality will be the capitalization threshold that has been established. Eligibility under a grant program does not have any bearing on the accounting treatment.

## Debt Charges Recoverable

In some cases, a portion of the municipality's debt servicing costs may be recoverable from other local governments or agencies pursuant to annexation orders or joint capital undertakings. Amounts which are recoverable in respect of unmatured long term debt should be reported as “Debt Charges Recoverable” on line 0095 of 9A.

Amounts recovered in the reporting year in respect of long-term debt interest charges should be reported on 9C and 9D as “Other Revenues”.

## Local Improvement Tax Revenue

Construction and borrowing costs associated with local improvement projects are generally recovered through local improvement taxes, which are levied over a period of time.

PS 3510 Tax Revenue provides that “... taxes should be recognized as assets and revenue when:

- they meet the definition of an asset;
- they are authorized; and
- the taxable event occurs ... “

Local improvement revenues should be recognized by establishing an account receivable and accruing the estimated revenues. The receivable will decrease over time as the taxes are collected. Given the long-term nature of a local improvement, municipalities will need to consider the time value of money when these transactions are recorded.

## Allowances for Assets

For reporting purposes, allowances for asset valuations should be netted against the related asset. In the case of allowances on taxes and grants in place receivable, the allowance should be reported separately as a negative amount on line 0060 of the Financial Position (9A).

Both increases and decreases in allowances should be reported as a net expense on line 2040 of 9D and should be included in expenses on 9C. Net recoveries of allowances (credit amounts in the general ledger) should be reported as negative expense amounts.

## Excess Collections and Under-levies

Excess collections and under-levies arise from the difference between the actual levy made to cover each requisition (excluding allowances for costs associated with collecting the tax and non-payment of the tax as provided in the MGA section 359(2)) and the actual amount requisitioned.

If the actual levy exceeds the requisition, the excess collection is accrued as an “Other Current Liabilities” on line 0360 of the Financial Position (9A) and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as an “Other Current Assets” on line 0230 of the Financial Position (9A) and as property tax revenue on 9K.

Requisition tax rates in any year must be adjusted for any excess collections or under-levies of the prior year in accordance with the MGA subsection 359(3). Accordingly, amounts reported as "Other Current Liabilities" in the prior year's Financial Position (9A) in respect of excess collections of that year should be reversed out in the current year and reported as an "Adjustment to Requisition Transfer" on line 4110 of the Property Taxes and Grants in Place (9K). Amounts reported as "Other Current Assets" in the prior year's Financial Position (9A) in respect of under-levies of that year should be reversed out in the current year and reported as an "Adjustments to Requisition Transfers" on line 4110 of the Property Taxes and Grants in Place (9K).

### **Internal Cost and Revenue Allocations**

Where costs are accumulated under one operating function (the source function) in the general ledger and subsequently allocated to other operating functions (the destination function), the expense in the source function should be reported net of any recovery from the destination function. For instance, where equipment pool costs are initially recorded in the "Common and Equipment Pool" function and are then fully allocated to the "Road" and "Storm Sewer" functions based on equipment utilization, the costs should be reported only in the "Road" and "Storm Sewer" functions and not in the "Common and Equipment Pool" function.

### **Property Acquired Through Tax Recovery**

Where taxes are in arrears and a tax recovery notification has been placed on the taxable property, the outstanding taxes and costs should continue to be reported as "Taxes and Grants in Place Receivable - Arrears" on line 0050 of the Financial Position (9A).

The arrears balance should be cleared only when the tax recovery property has been sold, either at a public auction or pursuant to section 425(1) of the MGA, and the proceeds are applied to the outstanding arrears pursuant to section 427 of the MGA. Until that time, adequate allowances should be reported as a negative "Taxes and Grants in Place Receivable – Allowances" amount on line 0060 of the Financial Position (9A) to the extent that the arrears amount exceeds the estimated recoverable amount.

Tax recovery property should only be reclassified as an inventory or capital property of the municipality if the municipality has purchased the property pursuant to section 424 of the MGA.

### **Trusts Under Administration**

PS 1300.40 requires that trusts under the administration of a municipality be excluded from the reporting entity. Accordingly, trust fund balances and transactions should not be reported in the Financial Information Return.

In this context, the term "trust" refers to property, which has been conveyed or assigned to the municipality to be administered as directed by agreement or statute. It does not refer to internal allocations or designations of assets to a specific purpose by the municipality; the term "reserve" is used to refer to these types of internal allocations in this guide.

### **Reporting Entities**

The Financial Information Return should include the financial data of the municipality as well as any boards, committees or organizations that are accountable to the municipality and are owned or controlled by the municipality, except for government business enterprises. PS 1300.31 should be applied in determining whether or not an organization should be accounted for.

In the case of a government business enterprise, the modified equity method of accounting should be applied (PS 3070). According to section PS 1300.28 a government business enterprise has the following characteristics:

- it is a separate legal entity, that can enter into its own contracts and can sue or be sued;
- it has been delegated the financial and operational authority to carry on business;
- it sells goods and services to parties primarily outside of its principal activity; and
- it can maintain its operations and meet its liabilities from revenues received from outside the reporting entity, as a normal course of its operations.

## Constructing Tangible Capital Assets with Municipal Forces

PS 3150.10 identifies the costs to be included in the total cost of the tangible capital asset. When a municipality constructs all or part of a tangible capital asset using their own personnel and equipment these costs should be identified and allocated to the appropriate tangible capital asset. It is important that the same type of costs are consistently recorded whether the asset was constructed by the private sector under contract or by the municipality using its own forces.

Municipalities generally use either a project costing system or include the costs with other operating costs. The impact on financial reporting will vary for each method.

### Project costing system

Municipalities that use project costing systems should review how and what costs are collected to meet the requirements of PS 3150.

Internal financial reporting throughout the fiscal year can include tangible capital asset costs so that actual to budget comparisons can be tracked. Prior to the year-end, the relevant project costs will need to be transferred to the tangible capital asset. This can be done monthly, quarterly or at the end of the fiscal year. The specific project may be cleared to zero with a corresponding amount of the total project recorded as a tangible capital asset.

Another approach would be to leave the costs in the project costing accounts and create a credit entry to the project costing system that would be the total of all project costs in the fiscal year pertaining to tangible capital assets.

### Costs are Included with Operating Costs

Costs pertaining to a TCA need to be identified and removed from the operating expense total.

Prior to year end the tangible capital asset costs will need to be removed and recorded as a tangible capital asset. The journal entry will be to debit the tangible capital asset account and credit the operating expenses. The credit entry could be to the specific expense accounts or to a separate account in the expense section of the General Ledger called 'Tangible Capital Asset Costs'. If separate accounts are used, an account will need to be created in each of the major expense categories to complete the Financial Information Return.

The following example demonstrates this requirement:

DR	Tangible Capital Asset	\$100,000
CR	Personnel – TCA costs	\$40,000
CR	Contracted Services – TCA costs	\$23,000
CR	Goods & Materials – TCA costs	\$37,000

## 20. Audit Requirements

Under section 278 of the MGA, an auditor's report on the financial information return, excluding the unaudited schedule, must be sent to the Minister along with the return.

The appointment of the auditor can be made at any time during the year.

Under the legislation governing audits in Alberta, only a Chartered Professional Accountant can perform an audit on a fee for service basis.

Section 280 specifies that the auditor of a municipality must not be a councillor or employee of the municipality or of a controlled corporation. This would preclude the use of an internal auditor to sign the report; however, the external auditor may be prepared to rely on the work of the internal auditor in accordance with professional standards and thereby minimize the costs associated with the work of the external auditor.

Because the Financial Information Return does not constitute a financial statement (due to the absence of note disclosure, comparative amounts, etc.), it will fall under the definition of a special report as outlined in CICA Handbook section 5805. It is suggested that the audit report refer to the guidelines for preparation of the financial reports (being this manual) as the basis for the accounting policies used.

## **21. Municipal Statistics (Schedule ST) - Appendix 1**

Supplementary instructions for reporting the unaudited portion of this return are attached to this manual as an appendix.

## **22. Reporting to Alberta Municipal Affairs – Appendix 2**

The *Municipal Government Act*, section 278, requires that each municipality prepare annual audited financial statements and a financial information return. Both reports should be submitted to Alberta Municipal Affairs by May 1 of each year.

A signed and dated copy of the annual audited financial statements, including the auditors' report, and completed FIR excel file should be submitted using the unique URL emailed to all Chief Administrative Officers.

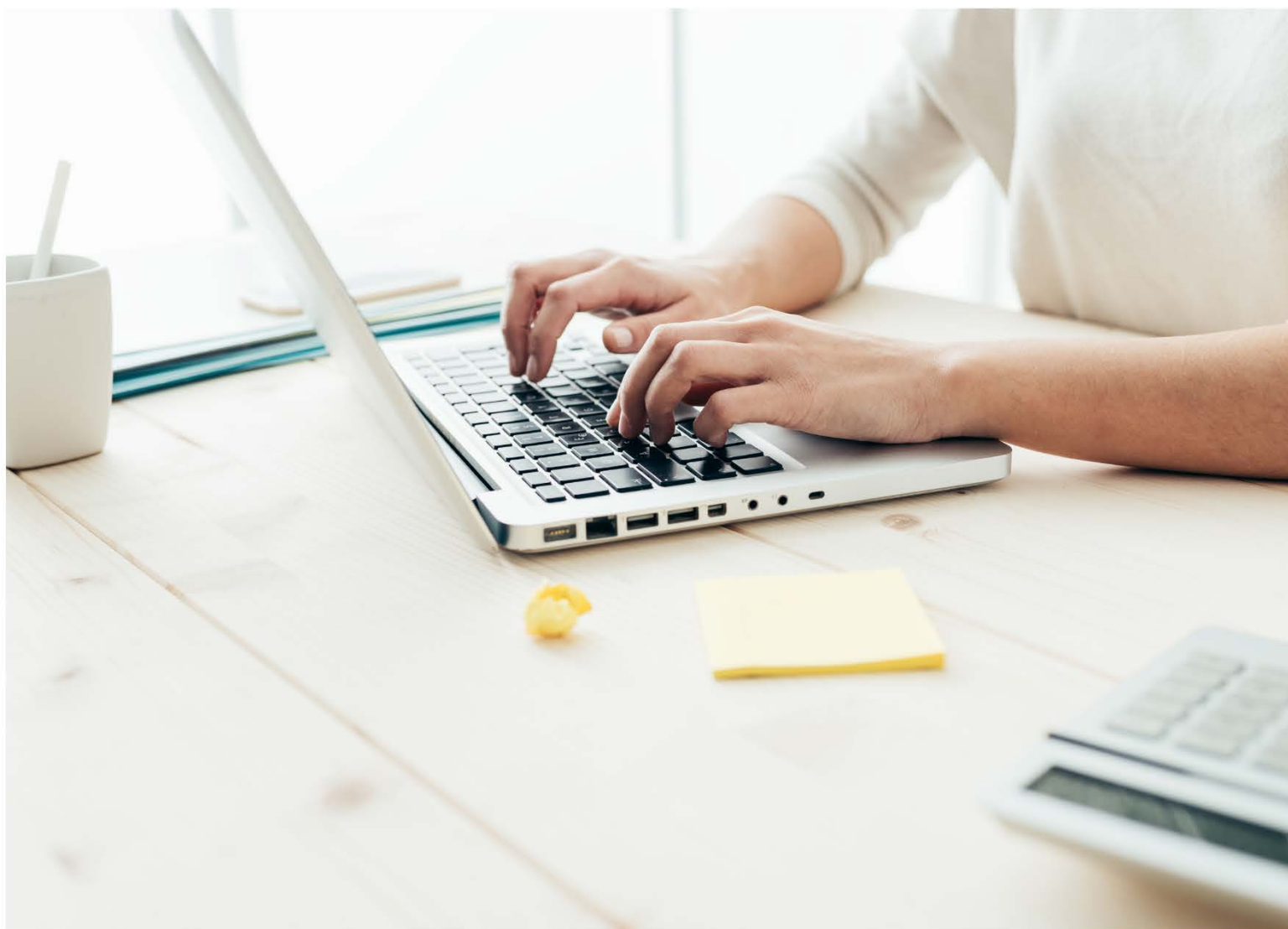
For further information or assistance please contact Information Services at 780 427-2225, toll free in Alberta by dialing 310-0000.



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# Financial information return

Appendix 1 | Unaudited schedule



# Financial Information Return: Unaudited Schedule

Starting in 2022 the ministry integrated the statistical reporting into the Financial Information Return. The statistical reporting is contained within a single schedule and is to be completed by the Chief Administrative Officer or their designate and is not required to be audited by the municipality's auditor. The audited schedules (Schedules 9A through 9D, 9Q, 9E through 9M, 9AA and 9P) and the unaudited schedule together comprise the Financial Information Return for the ministry.

To assist municipalities, the ministry prepopulated some aspects of the unaudited schedule using information from previous submissions. It is recommended that the Chief Administrative Officer or their designate review this information and work towards completing the remaining fields on the unaudited schedule prior to sharing the template with the municipal auditor.

## Authority

Sections 277 and 278 of the *Municipal Government Act* require that each municipality annually prepare the Financial Information Return and send it, together with an auditor's report, to the Minister by May 1 of the following year; and that the Minister may establish requirements respecting the Financial Information Return, including requirements respecting the accounting principles and standards to be used in preparing the return.

Section 276 of the *Municipal Government Act* requires that each municipality prepare annual financial statements of the municipality in accordance with generally accepted accounting principles for municipal governments recommended by the Chartered Professional Accountants of Canada.

## Submission Instructions

A completed Financial Information Return with a signed copy of the audited financial statements, a signed and dated copy of the auditor's report, and a completed Excel template including both the audited and unaudited schedules and auditor's letter of the financial information return, must be received electronically by the ministry on or before May 1st of the year following the year for which the Financial Information Return and audited statements were prepared.

Electronic submission of the Financial Information Return is via the ministry's online submission portal. An email will be sent annually to all Chief Administrative Officers and Chief Financial Officers in October/November which will contain the necessary reporting template, instructions and submission link.

If you require any further information or assistance, please call Information Services toll free at 310-0000, then 780-427-2225 or email [ma.updates@gov.ab.ca](mailto:ma.updates@gov.ab.ca).

## General Statistics

### 5500: Total Full-time Positions:

- Full-time staff means any individual working 29 hours or more per week (including individuals under contracts of employment). If staff levels have been relatively stable, the year-end employee count may be used. If there have been significant changes in staff levels, a weighted average for the number of individuals is used.
  - *For example, if there were 12 staff for four months of the year and nine staff for eight months of the year, the total position count would be calculated as follows  $[(12 \times 4/12) + (9 \times 8/12)] = 10$  Full-time Positions.*
- **Excludes:** payments for services not subject to an employer-employee relationship (e.g. consulting services); elected officials and seasonal or casual labour staff.
- **Must be a minimum of 1. Every municipality must have a CAO, regardless of how the payment for services is structured.**

#### **5515: Number of Hamlets:**

- Hamlets must meet the criteria under Section 59 of the *Municipal Government Act*.
- **Reported only for Specialized Municipalities and Municipal Districts.**

#### **5520: Length of All Open Roads Maintained (km):**

- The length of all open and maintained roads under the direction, control and management of the municipality, regardless of the number of lanes. Road means land that is shown as a road on a survey plan that has been filed or registered in a land titles office, is used as a public road, and includes bridges forming part of a public road.
- Road allowances that are not open or ones that are considered laneways/back lanes **are not to be** included.

#### **5555 – 5559: Length of Water Mains (km):**

- The length of water distribution mains (in km) within the municipal boundary that are servicing the needs of the municipality, and are connected to systems and facilities relating to water treatment, distribution, storage or pumping, which are owned and operated by:
  - **The Municipality (5555)**
  - **Service Providers (5556)**
  - **Co-ops (5557)**
  - **Regional Service Organizations (5558)**
  - **Other (5559):** for the water distribution mains that are owned and operated by organizations not listed in lines 5555-5558

#### **5565 – 5569: Length of Wastewater Mains (km):**

- The length of wastewater mains (in km) within the municipal boundary, that are servicing the needs of the municipality, and are connected to systems and facilities relating to sewage collection, wastewater pumping, wastewater treatment, and outfall sewer, which are owned and operated by:
  - **The Municipality (5565)**
  - **Service Providers (5566)**
  - **Co-ops (5567)**
  - **Regional Service Organizations (5568)**
  - **Other (5569):** for the wastewater distribution mains that are owned and operated by organizations not listed in lines 5565-5568

#### **5580: Length of Storm Drainage Mains (km):**

- The length of storm drainage mains (in km) within the municipal boundary that are operated by, or on behalf of, the municipality.

#### **5590: Number of Residences (Summer Villages Only):**

- The **number of parcels with residences** in a Summer Village.
- A residence is defined as any building (or part of a building) designed, intended, or used for residential occupancy by one family.
- In this instance, a mobile unit is considered a building.
- Buildings or parts of buildings used other than for residential purposes are **not** to be included.

#### **5591: Number of Bridges:**

- Total number of standard and major bridges as defined by Alberta Transportation ([www.alberta.ca/bridge-definitions](http://www.alberta.ca/bridge-definitions)). This value has been prepopulated based on the 2021 Log Haul Bridge Ratings WFL1 dataset from Alberta Transportation for in service and restricted bridges (<https://geospatial.alberta.ca/portal/home>).

#### **5595: Number of Dwelling Units:**

- Total number of all dwelling units, whether occupied, vacant or under construction, that are intended to accommodate **permanent residents** of the municipality.

## Assessment

### **5596: Total Assessment Costs (\$):**

- The total costs associated with preparing and assigning assessed values of all non-designated industrial properties within the municipality including the delivery of the assessment roll to the administration. Assessment services costs include contracted services, in-house assessment department costs such as computer support, software development, and overhead costs, preparation of equalization and audit reports, and all costs associated with defending assessed values.
- **Reported as a dollar amount and must be larger than 0.**

### **5602: Number of Local Assessment Review Board (LARB) residential (3 or fewer dwelling units) or farmland complaints filed**

- The total number of property assessment complaints filed on residential or farmland property as described in Section 460.1(1)(a) of the *Municipal Government Act*, to be heard by the LARB.

### **5604: Number of LARB residential (3 or fewer dwelling units) or farmland complaints withdrawn**

- The total number of property assessment complaints on residential or farmland property as described in Section 460.1(1)(a) of the *Municipal Government Act*, that were withdrawn prior to a hearing before the LARB.

### **5606: Number of residential (3 or fewer dwelling units) or farmland complaints heard by the LARB**

- The total number of property assessment complaints on residential or farmland property as described in Section 460.1(1)(a) of the *Municipal Government Act*, that were heard by the LARB.

### **5608: Number of assessment adjustments made by the LARB**

- The total number of adjustments made to assessments on residential or farmland property as described in Section 460.1(1)(a) of the *Municipal Government Act*, ordered by the LARB under Section 477 of the *Municipal Government Act*.

### **5623: Number of Composite Assessment Review Board (CARB) residential and non-residential complaints filed**

- The total number of property assessment complaints filed on non-residential property as described in Section 460.1(2) of the *Municipal Government Act*, to be heard by the CARB.

### **5625: Number of CARB residential and non-residential complaints withdrawn**

- The total number of property assessment complaints filed on residential and non-residential property as described in Section 460.1(2) of the *Municipal Government Act*, that were withdrawn prior to a hearing before the CARB.

### **5627: Number of residential and non-residential complaints heard by the CARB**

- The total number of property assessment complaints on residential or non-residential property as described in Section 460.1(2) of the *Municipal Government Act*, that were heard by the CARB.

### **5629: Number of residential and non-residential assessment adjustments made by the CARB**

- The total number of adjustments made to assessments on residential and non-residential property as described in Section 460.1(2) of the *Municipal Government Act*, ordered by the CARB under Section 477 of the *Municipal Government Act*.

## Well Drilling Equipment Tax

### 5531: Well Drilling Equipment Tax Bylaw

- If a Well Drilling Equipment Tax (WDET) Bylaw is in effect for the reporting year, as authorized by Section 388 of the *Municipal Government Act*, select yes. If a WDET is not in effect for the reporting year, select no.

## Municipal Planning

### 5658: When was your Municipal Development Plan (MDP) last approved?

- Enter the date on which the MDP was last approved in the following format: mmm dd, yyyy. If your municipality does not have an MDP, leave this field empty.

### 5660: Number of Development Permit Applications Received

- The total number of applications received by a development authority under the municipality's land-use bylaw regardless of whether a decision has been made.

### 5661: Number of Development Permits Issued

- The total number of development permits issued by a development authority under the municipality's land-use bylaw.

### 5663: Residential

- Includes the estimated construction value for all buildings intended for private occupancy whether on a permanent basis or not, that were issued a building permit in the reporting year, and are zoned residential.

### 5664: Commercial

- Includes the estimated construction value for all buildings intended for commercial occupancy whether on a permanent basis or not, that were issued a building permit in the reporting year, and are zoned as commercial.

### 5665: Industrial

- Includes the estimated construction value for all buildings intended for industrial occupancy whether on a permanent basis or not, that were issued a building permit in the reporting year, and are zoned as industrial.

### 5666: Institutional

- Includes the estimated construction value for all buildings intended for institutional occupancy whether on a permanent basis or not, that were issued a building permit in the reporting year, and are zoned as institutional.

### 5668: Number of Building Permits Issued

- The total number of building permits issued by a development authority under the municipality's land-use bylaw for the reporting year.

### 5669: Average Number of Days from a Development Permit Application to Approval

- The combined total number of days from when a permit application was received to when the application was approved divided by the total number of permit approvals granted in the reporting year. If an application was received within the reporting year, but was not approved, these numbers are not to be included.

### 5670: Number of Subdivision Applications Received:

- The number of applications to subdivide land in the municipality whether received by the municipality's own staff or subdivision authority acting on its behalf, *regardless of whether a decision has been made*.

**5671: Does your Municipality issue business licences:**

- If your municipality issues business licences, select “yes” and proceed to answer lines 5672, 5673, and 5678. If your municipality does not issue business licences, select “no” and skip lines 5672, 5673, and 5678

**5672: Number of New Business Licences Issued in year:**

- If your municipality issues business licences, enter the total number of new business licences (do not include renewals) that were issued within the reporting year. If an application was received within the reporting year, but a licence was not issued, these numbers are not to be included.

**5673: Average Number of Days from a New Business Licence Application to Approval:**

- The combined total number of days from when an application was first received to when it was approved, divided by the total number of new business licence approvals granted in the reporting year (Line 5672).

**5674: Number of Subdivision Applications Approved:**

- Enter the total number of subdivision applications approved within the reporting year. If an application was received within the reporting year, but not completed or approved, these numbers are not to be included.

**5675: Average Number of Days from Subdivision Application to Approval**

- The combined total number of days from when an application was first received to when it was approved, divided by the total number of application approvals granted in the reporting year (Line 5674). If an application was received within the reporting year, but was not approved, these numbers are not to be included.

**5676: Average Number of Days from a Building Permit Application to Approval**

- The combined total number of days from when a permit application was received to when the application was approved divided by the total number of permit approvals granted in the reporting year. If an application was received within the reporting year, but was not approved, these numbers are not to be included.

**5677: Number of Building Permit Applications Received**

- The total number of building permit applications received by a development authority under the municipality's land-use bylaw regardless of whether a decision has been made.

**5678: Number of Business Licences Renewed in year:**

- If your municipality issues business licences, enter the total number of business licences that were renewed within the reporting year. If an application was received within the reporting year, but a licence was not issued, these numbers are not to be included.

**5680: Number of Land Use Bylaw Amendment Applications**

- The total number of applications to amend the land use bylaw considered by council regardless of whether the applications were approved, refused, or yet to be decided.

**5581: Is the Subdivision and Development Appeal Board (SDAB) established by bylaw?**

- Indicate yes if your municipality has an SDAB established by bylaw under Section 627 of the *Municipal Government Act*. Indicate no if your municipality does not have an SDAB.

**5582: How many SDAB members are appointed?**

- Enter the number of SDAB members that were appointed to the SDAB as of December 31<sup>st</sup>.

**5583: How many SDAB members are trained?**

- Enter the number of SDAB members that were trained as of December 31<sup>st</sup>.

**5584: Is the SDAB clerk a designated officer of your municipality?**

- Indicate yes if your municipality has a Designated Officer appointed as the SDAB clerk.

**5585: Has the SDAB clerk completed the SDAB Training?**

- Indicate yes if the SDAB clerk has completed the required SDAB training in accordance with Section 2 of the Subdivision and Development Appeal Board Regulation.

**5586: Is your municipality a member of an intermunicipal SDAB?**

- Indicate yes if your municipality is a member of an intermunicipal SDAB.

**5587: How many municipalities are members of your intermunicipal SDAB?**

- Enter the number of municipalities that were members of your municipality's intermunicipal SDAB as of December 31<sup>st</sup>.

**5690: Number of SDAB Appeals Heard**

- The number of appeals heard by the SDAB, regardless of whether a decision was made.

**Community Aggregate Payment Levy (CAPL)**

**5541: Does your Municipality have a Community Aggregate Payment Levy (CAPL) bylaw**

- Indicate yes if your municipality has a CAPL bylaw; enter no if your municipality does not have a CAPL bylaw.
- If your municipality does not have a CAPL bylaw, lines 5542-5544 are not required.

**5542: What was the CAPL rate established by bylaw (\$ per tonne)**

- Enter the CAPL rate established within the CAPL bylaw in dollars per tonne.

**5543: How much CAPL revenue was collected in the reporting period**

- Enter the CAPL revenue (in dollars) that was collected in the reporting year.

**5544: CAPL revenue in the reporting period was allocated to: (select all that apply)**

- Indicate yes for the municipal program areas where CAPL revenue was allocated. If unallocated or unknown indicate General Government.



# Financial information return

Appendix 2 | Financial Information Return Audit Report and Template





# Financial Information Return

## Reporting to Alberta Municipal Affairs

The *Municipal Government Act*, section 278, requires each municipality to prepare annual audited financial statements and a Financial Information Return (FIR). Both reports must be returned to Alberta Municipal Affairs by May 1 of each year.

A signed and dated copy of the annual audited financial statements, including the auditors' report, and completed FIR Excel file should be submitted using the unique URL emailed to all chief administrative officers.

For further information or assistance please contact Information Services at 780 427-2225, toll free in Alberta by dialing 310-0000.

The template provided in this document is an example of the FIR, and was completed using the Alberta Municipal Affairs Financial Statement example for the fictitious Town of New Sampleford. The Town of New Sampleford's financial statements can be found at: [www.alberta.ca/annual-financial-reporting-for-municipalities](http://www.alberta.ca/annual-financial-reporting-for-municipalities).

## Example Audit Report Wording

The following is an example of the contents and structure of the audit report. The report should adhere to all applicable Canadian Auditing Standards and other Canadian Standards as established by Chartered Professional Accountants Canada.

## AUDITOR'S REPORT FINANCIAL INFORMATION RETURN

To the Members of Council of the (Municipality) of \_\_\_\_\_

### Opinion

We have audited the municipal financial information return of \_\_\_\_\_ (the Municipality) which comprise schedules 9A through 9D, 9Q, 9E through 9M, 9AA and 9P as the statement of financial position for the year ended December 31, 20\_\_\_\_, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 20\_\_\_\_.

In our opinion, the accompanying financial information return statements present fairly, in all material respects, the financial position of (the Municipality) \_\_\_\_\_ as at December 31, 20\_\_\_\_, the results of its operations, change in its net financial assets (debt) and its cash flows 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 \_\_\_\_\_ on the financial statements of (the Municipality) \_\_\_\_\_ for the year ended December 31, 20\_\_\_\_ and reference should be made to those audited 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of (the Municipality) in accordance with the ethical requirements that are relevant to our audit of the financial information return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter – Basis of Accounting

The financial information return is prepared to assist the Municipality to meet the requirements of the *Municipal Government Act* (Section 277(1)). As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### Responsibilities of Management and Those charged with Governance for the Financial Information Return

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

In preparing the financial information return, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the

Entity or to cease operations or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

### Auditor's Responsibility for the Financial Information Return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 financial information return. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure, and content of the financial information return, and whether the financial information return represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is [name].

**[Auditor's signature]**

**[Auditor Address and Company name]**

**[Date]**

# FINANCIAL INFORMATION RETURN

New Sampleford (0000)

For the Year Ending December 31, 20X5

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

**CAO, Town of New Sampleford**

Name

**April 15, 20X6**

Date



**Audited Schedule Error(s)**: Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

**Audited Schedule Warning(s)**: The items below may require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

**Audited Schedule (-) Values**: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

<i>FIR Line</i>	<i>Col 1</i>	<i>Col 2</i>	<i>Col 3</i>	<i>Col 4</i>
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**Unaudited Schedule Error(s):**

	Total
	1
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 188,500
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 58,000
. Arrears .....	0050 20,000
. Allowance .....	0060 -5,000
Receivable From Other Governments .....	0070
Loans Receivable .....	0080 10,000
Trade and Other Receivables .....	0090 21,000
Debt Charges Recoverable.....	0095 10,000
Inventories Held for Resale	0130
. Land .....	0140 155,000
. Other .....	0150
Long Term Investments	0170
. Federal Government .....	0180 287,000
. Provincial Government .....	0190
. Local Governments .....	0200
. Other .....	0210
Other Current Assets .....	0230
Other Long Term Assets .....	0240
	0250
<b>Total Financial Assets</b>	0260 744,500
<b>Liabilities</b>	0270
Temporary Loans Payable .....	0280 46,000
Payable To Other Governments .....	0290
Accounts Payable & Accrued Liabilities .....	0300 140,000
Deposit Liabilities .....	0310 8,000
Deferred Revenue .....	0340 56,000
Long Term Debt .....	0350 2,900,000
Other Current Liabilities .....	0360
Asset Retirement Obligations.....	0365 182,500
Other Long Term Liabilities .....	0370 50,000
	0380
<b>Total Liabilities</b>	0390 3,382,500
<b>Net Financial Assets (Net Debt)</b>	0395 -2,638,000
<b>Non Financial Assets</b>	
Tangible Capital Assets.....	0400 8,028,675
Inventory for Consumption.....	0410 5,000
Prepaid Expenses .....	0420 1,000
Other.....	0430
<b>Total Non-Financial Assets</b>	0440 8,034,675
<b>Accumulated Surplus</b>	0450 5,396,675

**CHANGE IN ACCUMULATED OPERATING SURPLUS**

**Schedule 9B**

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	88,000	364,000	4,154,900	4,606,900
Net Revenue (Expense)	0505	786,275			786,275
Funds Designated For Future Use	0511	-28,000	28,000		
Restricted Funds - Used for Operations	0512	20,000	-20,000		
Restricted Funds - Used for TCA	0513		-50,000	50,000	
Current Year Funds Used for TCA	0514	-643,000		643,000	
Donated and Contributed TCA	0516	-800,000		800,000	
Disposals of TCA	0517	18,000		-18,000	
Annual Amortization Expense	0518	463,725		-463,725	
Long Term Debt - Issued	0519			-300,000	-300,000
Long Term Debt - Repaid	0521	-101,000		101,000	
Capital Debt - Used for TCA	0522			300,000	300,000
	0523				
Other Adjustments	0524	311,000		-311,000	
Accumulated Operating Surplus - End of Year	0525	115,000	322,000	4,956,175	5,393,175



**FINANCIAL ACTIVITIES BY FUNCTION**

**Schedule 9C**

		Revenue		Expense
		1		2
<b>Total General</b>	0700	1,430,000		
<b>Function</b>	0710			1150
<b>General Government</b>	0720			1160
Council and Other Legislative .....	0730	13,000		1170
General Administration .....	0740	3,000		1180
Other General Government.....	0750	49,000		1190
<b>Protective Services</b>	0760			1200
Police .....	0770			1210
Fire .....	0780			1220
Disaster and Emergency Measures .....	0790			1230
Ambulance and First Aid .....	0800			1240
Bylaws Enforcement .....	0810			1250
Other Protective Services.....	0820	10,000		1260
<b>Transportation</b>	0830			1270
Common and Equipment Pool .....	0840	800,000		1280
Roads, Streets, Walks, Lighting .....	0850	300,000		1290
Airport .....	0860			1300
Public Transit .....	0870			1310
Storm Sewers and Drainage .....	0880			1320
Other Transportation .....	0890	27,000		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	778,000		1380
<b>Public Health and Welfare</b>	0950			1390
Family and Community Support .....	0960			1400
Day Care .....	0970			1410
Cemeteries and Crematoriums .....	0980			1420
Other Public Health and Welfare .....	0990			1430
<b>Planning and Development</b>	1000			1440
Land Use Planning, Zoning and Development .....	1010			1450
Economic/Agricultural Development .....	1020			1460
Subdivision Land and Development .....	1030			1470
Public Housing Operations .....	1040			1480
Land, Housing and Building Rentals .....	1050			1490
Other Planning and Development.....	1060	9,000		1500
<b>Recreation and Culture</b>	1070			1510
Recreation Boards .....	1080			1520
Parks and Recreation .....	1090			1530
Culture: Libraries, Museums, Halls .....	1100			1540
Convention Centres .....	1110			1550
Other Recreation and Culture.....	1120			1560
<b>Other Utilities</b>	1125			1565
Gas .....	1126			1566
Electric .....	1127			1567
Other Utilities.....	1128			1568
<b>Other</b> .....	1130			1570
<b>Total Revenue/Expense</b>	1140	3,419,000		1580
<b>Net Revenue/Expense</b>				1590
				786,275

**FINANCIAL ACTIVITIES BY TYPE / OBJECT**

**Schedule 9D**

		<b>Total</b>
		<b>1</b>
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	1,430,000
. Business .....	1730	
. Business Revitalization Zone .....	1740	
. Special .....	1750	
. Well Drilling .....	1760	
. Local Improvement .....	1770	
Sales To Other Governments .....	1790	
Sales and User Charges .....	1800	778,000
Penalties and Costs on Taxes .....	1810	20,000
Licenses and Permits .....	1820	10,000
Fines .....	1830	
Franchise and Concession Contracts .....	1840	
Returns on Investments (incl. Portfolio Investments) .....	1850	16,000
Rentals .....	1860	
Insurance Proceeds .....	1870	
Net Gain on Sale of Tangible Capital Assets .....	1880	
Contributed and Donated Assets.....	1885	800,000
Federal Government Operating Transfers .....	1892	27,000
Federal Government Capital Transfers .....	1902	300,000
Provincial Government Operating Transfers .....	1912	
Provincial Government Capital Transfers .....	1922	
Local Government Operating Transfers .....	1931	
Local Government Capital Transfers .....	1932	
Transfers From Local Boards and Agencies .....	1940	
Developer Agreements .....	1960	9,000
Offsite Levies .....	1962	
Other Revenues .....	1970	29,000
<b>Total Revenue</b>	<b>1980</b>	<b>3,419,000</b>
Expenses	1990	
Salaries, Wages, and Benefits .....	2000	420,000
Contracted and General Services .....	2010	664,000
Purchases from Other Governments .....	2020	
Materials, Goods, Supplies, and Utilities .....	2030	847,000
Provision For Allowances .....	2040	
Transfers to Other Governments .....	2050	19,000
Transfers to Local Boards and Agencies .....	2060	30,000
Transfers to Individuals and Organizations .....	2070	
Bank Charges and Short Term Interest .....	2080	1,000
Interest on Operating Long Term Debt .....	2090	170,000
Interest on Capital Long Term Debt .....	2100	
Accretion of Asset Retirement Obligations.....	2105	10,000
Amortization of Tangible Capital Assets .....	2110	463,725
Net Loss on Sale of Tangible Capital Assets.....	2125	8,000
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures .....	2130	
<b>Total Expenses</b>	<b>2140</b>	<b>2,632,725</b>
<b>Net Revenue (Expense)</b>	<b>2150</b>	<b>786,275</b>

**REMEASUREMENT GAINS AND LOSSES**

**Schedule 9Q**

Accumulated remeasurement gains (losses) at beginning of year .....	2171	4,000
Gains .....	2172	2,500
Losses .....	2174	
Amounts reclassified to Statement of Operations .....	2176	3,000
Net Remeasurement gains (losses) for the year .....	2178	-500
Accumulated remeasurement gains (losses) at end of year .....	2180	3,500

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				
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250				
Fire .....	2260				
Disaster and Emergency Measures .....	2270				
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320			315,875	
Roads, Streets, Walks, Lighting .....	2330				
Airport .....	2340				
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360				
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	778,000		110,050	
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				
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510				
Public Housing Operations .....	2520				
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards .....	2560			37,800	
Parks and Recreation .....	2570				
Culture: Libraries, Museums, Halls .....	2580				
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other Utilities.....	2608				
Other .....	2610				
<b>Total</b>	<b>2620</b>	<b>778,000.00</b>		<b>463,725.00</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	693,000	800,000	300,000	101,000
General Administration .....	2720				
Other General Government.....	2730				
Protective Services	2740				
Police .....	2750				
Fire .....	2760				
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820				
Roads, Streets, Walks, Lighting .....	2830				
Airport .....	2840				
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860				
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				
Land, Housing and Building Rentals .....	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070				
Culture: Libraries, Museums, Halls .....	3080				
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other Utilities.....	3108				
Other .....	3110				
<b>Total</b>	<b>3120</b>	<b>693,000.00</b>	<b>800,000.00</b>	<b>300,000.00</b>	<b>101,000.00</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	12,278,500	664,000		12,942,500
Light Rail Transit Systems.....	3202		200,000		200,000
Water Systems.....	3203				
Wastewater Systems.....	3204				
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	12,278,500	864,000		13,142,500
Construction In Progress.....	3219				
Buildings .....	3220	2,351,500	237,000		2,588,500
Machinery and Equipment .....	3230	1,349,000	220,000	80,000	1,489,000
Land .....	3240	230,000	32,000		262,000
Land Improvements.....	3245	894,000	128,000		1,022,000
Vehicles .....	3250	196,000	12,000		208,000
<b>Total Capital Property Cost</b>	3260	17,299,000.00	1,493,000.00	80,000.00	18,712,000.00
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	7,392,000	312,000		7,704,000
Light Rail Transit Systems	3272				
Water Systems	3273				
Wastewater Systems	3274				
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures .....	3280	7,392,000	312,000		7,704,000
Buildings .....	3290	1,368,000	66,725		1,434,725
Machinery and Equipment .....	3300	844,300	35,000	62,000	817,300
Land .....	3310				
Land Improvements.....	3315	556,300	27,000		583,300
Vehicles .....	3320	121,000	23,000		144,000
<b>Total Accumulated Amortization</b>	3330	10,281,600.00	463,725.00	62,000.00	10,683,325.00
<b>Net Book Value of Capital Property</b>	3340	7,017,400			8,028,675
<b>Capital Long Term Debt (Net)</b>	3350	2,690,000			2,890,000
<b>Asset Retirement Obligation</b>	3355	172,500			182,500
<b>Equity in Tangible Capital Assets</b>	3400	4,154,900.00			4,956,175.00

**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	1,165,000	1,165,000
Supported by Special Levies .....	3420	1,721,000	1,721,000
Supported by Utility Rates .....	3430		
Other .....	3440	14,000	14,000
<b>Total Long Term Debt Principal Balance</b>	3450	2,900,000.00	2,900,000.00

**LONG TERM DEBT SOURCES**

**Schedule 9I**

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities .....	3500	2,900,000	2,900,000
Canada Mortgage and Housing Corporation .....	3520		
Mortgage Borrowing .....	3600		
Other .....	3610		
<b>Total Long Term Debt Principal Balance</b>	3620	2,900,000.00	2,900,000.00

**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	111,000	111,000
Current + 2 .....	3720	113,000	113,000
Current + 3 .....	3730	115,000	115,000
Current + 4 .....	3740	116,000	116,000
Current + 5 .....	3750	117,000	117,000
Thereafter .....	3760	2,328,000	2,328,000
<b>Total Principal</b>	3770	2,900,000.00	2,900,000.00
<b>Interest by Year</b>	3780		
Current + 1 .....	3790	201,000	201,000
Current + 2 .....	3800	197,000	197,000
Current + 3 .....	3810	195,000	195,000
Current + 4 .....	3820	192,000	192,000
Current + 5 .....	3830	191,000	191,000
Thereafter .....	3840	1,600,000	1,600,000
<b>Total Interest</b>	3850	2,576,000.00	2,576,000.00

**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

	Property Taxes 1	Grants - in Place 2	Total 3
<b>Net Municipal Property Taxes</b>			
Residential Land and Improvements .....	3910 1,251,250		1,251,250
Non-Residential			
Land and Improvements (Excluding M & E).....	3935 63,623		63,623
Machinery and Equipment .....	3950 39,386		39,386
Linear Property .....	3960 21,208		21,208
Small Business Tax .....	3965 54,534		54,534
Farm Land .....	3980		
Adjustments to Property Taxes .....	3990		
<b>Net Total Municipal Property Taxes</b>	<b>4000 1,430,000</b>		<b>1,430,000</b>

**Provincial and Seniors Foundation Requisitions**

Education			
Residential/Farm Land .....		4031 850,000	
Non-Residential .....		4035 50,000	
Seniors Lodges .....		4090 30,000	
Designated Industrial Property .....		4099	
Other .....		4100	
Adjustments to Requisition Transfers .....		4110	
<b>Total Requisition Transfers</b>		<b>4120 930,000</b>	

**GRANTS IN PLACE OF TAXES**

**Schedule 9L**

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200			
Provincial Government .....	4210			
Local Government .....	4220			
Other .....	4230			
<b>Total</b>	<b>4240</b>			

**SALARIES AND BENEFITS**

**Schedule 9M**

	Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials .....	4300 59,330	15,677		75,007
Chief Administrative Officer .....	4310 60,000	8,040		68,040
Designated Officer(s) .....	4320 80,000	8,900		88,900
<b>Total</b>	<b>4340 199,330</b>	<b>32,617</b>		<b>231,947</b>

**DEBT LIMIT**

**Schedule 9AA**

Debt Limit .....	5700 3,478,500	3,478,500
Total Debt .....	5710 2,890,000	
Debt Service Limit .....	5720 579,750	579,750
Total Debt Service Costs .....	5730 310,700	

Enter prior year Line 3450 Column 2 balance here:

2,701,000.0



**GRANT AND DEFERRED GRANT REVENUE SCHEDULE**

**Schedule 9P**

<b>Cash and Temporary Investments</b>	8820	188,500
<b>Restricted Cash by Grant</b>		
Municipal Sustainability Initiative Capital	8825	30,000
Municipal Sustainability Initiative Operating	8826	5,000
Canada Community-Building Fund	8827	
Alberta Community Partnership- Intermunicipal Collaboration	8828	
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Strategic Initiative	8833	
Local Government Fiscal Framework	8836	
Other Grants	8835	11,000
<b>Total Restricted Cash</b>	8865	46,000
<b>Unrestricted Cash</b>	8870	142,500
<b>Accounts Receivable - Grants</b>	8872	
<b>Deferred Revenue</b>	8875	56,000
<b>Deferred Revenue by Grant</b>		
Municipal Sustainability Initiative Capital	8880	30,000
Municipal Sustainability Initiative Operating	8881	5,000
Canada Community-Building Fund	8882	
Alberta Community Partnership- Intermunicipal Collaboration	8883	
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Strategic Initiative	8888	
Local Government Fiscal Framework	8891	
Other Grants	8890	11,000
<b>Total Deferred Revenue by Grant</b>	8898	46,000
<b>Other Deferred Revenue</b>	8899	10,000

**2023 Municipal Statistics: Town of New Sampleford (0000)**

**Schedule ST**

Total Full-time Positions.....	5500	545.0
Number of Hamlets (for Specialized Municipalities and Municipal Districts only) .....	5515	
Length of all Open Roads Maintained (km) .....	5520	375.2
Length of Water Mains (km)		
Municipality Owned Systems .....	5555	270.0
Service Providers .....	5556	
Co-ops .....	5557	
Regional Systems .....	5558	
Other .....	5559	
Total	5560	270.0
Length of Wastewater Mains (km)		
Municipality Owned Systems .....	5565	263.0
Service Providers .....	5566	
Co-ops .....	5567	
Regional Systems .....	5568	
Other .....	5569	
Total	5570	263.0
Length of Storm Drainage Mains (km) .....	5580	225.0
Number of Residences (for Summer Villages only) .....	5590	
Number of Dwelling Units .....	5595	29,982
Number of Bridges .....	5591	61

**20X5 ASSESSMENT STATISTICS**

Total Assessment Services Costs (\$)	5596	950,000
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed .....	5602	4
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn .....	5604	3
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB .....	5606	1
Number of assessment adjustments made by the LARB .....	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed .....	5623	56
Number of CARB residential and non-residential complaints withdrawn .....	5625	52
Number of residential and non-residential complaints heard by the CARB .....	5627	4
Number of residential and non-residential assessment adjustments made by the CARB .....	5629	2

**20X5 PLANNING STATISTICS**

When was your Municipal Development Plan last approved (date)?	5658	September 15, 2014
Number of development permit applications received.....	5660	860
Number of development permits issued.....	5661	37
Average number of days from a development permit application to approval? .....	5669	32
Number of building permit applications received.....	5677	2,750
Number of building permits issued.....	5668	52
Average number of days from a building permit application to approval? .....	5676	36
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	265,000,000
Commercial.....	5664	36,535,162
Industrial.....	5665	
Institutional.....	5666	2,185,657
Total	5667	303,720,819.00
Does your municipality issue business licences? .....	5671	Yes
Number of new business licences issued in 20X5? .....	5672	830
Average number of days from a new business licence application to approval? .....	5673	4
Number of business licences renewed in 20X5? .....	5678	4,000
Number of subdivision applications received in 20X5? .....	5670	23
Number of subdivision applications approved in 20X5? .....	5674	14
Average number of days from subdivision application to approval? .....	5675	69.0
Number of land use bylaw amendment applications.....	5680	17
Number of Subdivision and Development Appeal Board appeals heard.....	5690	6
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	10
How many SDAB members are trained?.....	5583	8
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes

Has the SDAB clerk completed the SDAB Training? .....	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	Yes
How many municipalities are members of the intermunicipal SDAB?.....	5587	2
Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw? .....	5541	Yes
What is the CAPL rate established by bylaw ? (\$ per tonne) .....	5542	0.15
How much CAPL revenue (\$) was collected in 20X5? .....	5543	12,500
CAPL revenue in 20X5 was allocated to: (select all that apply) .....	5544	
	General Government	Yes
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	