

**MUNICIPAL FINANCIAL INFORMATION RETURN**

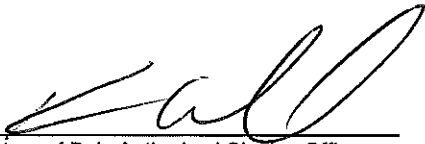
For the Year Ending December 31, 2017

**Municipality Name:**

Town of Hanna

**CERTIFICATION**

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



\_\_\_\_\_  
Signature of Duly Authorized Signing Officer

**Kim Neill**  
\_\_\_\_\_  
Print Name

*April 10/18*  
\_\_\_\_\_  
Date



410-2 <sup>nd</sup> Avenue West Box 2110, Hanna Alberta T0J 1P0 (403) 854-4421	Unit 103B, 1205 Bow Valley Trail Canmore Alberta T1W 1P5 (403) 675-3300	5015 Victoria Avenue Coronation Alberta T0C 1C0 (403) 578-4014	103 - 2 <sup>nd</sup> Avenue Oyen Alberta T0J 2J0 (403) 664-3444	407 Main Street Three Hills Alberta T0M 2A0 (403) 443-7720
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**CHARTERED PROFESSIONAL  
ACCOUNTANTS**

Jeff M. Faupel, B. Mgmt, CPA, CA \*  
Monica N. Faupel, B. Mgmt, CPA, CA \*

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**INDEPENDENT AUDITOR'S REPORT  
FINANCIAL INFORMATION RETURN**

**To the Members of Council of the Town of Hanna:**

*Report on the Municipal Financial Information Return*

We have audited the accompanying municipal financial information return of the Town of Hanna for the year ended December 31, 2017.

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

Management is responsible for the preparation and fair presentation of this financial information return in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial information return that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts in the financial information return. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial information in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting principles used and significant estimates made by the municipal administration, as well as evaluating the overall presentation of the financial information.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, this financial information return presents fairly, in all material respects, the financial position of the municipality as at December 31, 2017 and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated March 7, 2018 on the financial statements of the Town of Hanna for the year ended December 31, 2017 and reference should be made to those audited financial statements for complete information.

**HANNA, ALBERTA  
MARCH 7, 2018**

  
**CHARTERED PROFESSIONAL ACCOUNTANTS**



\* Denotes Operating as a Professional Corporation

**FINANCIAL POSITION**

	<b>Total</b>
	<b>1</b>
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 2,284,810
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 138,790
. Arrears .....	0050 51,723
. Allowance .....	0060
Receivable From Other Governments .....	0070 1,231,353
Loans Receivable .....	0080
Trade and Other Receivables .....	0090 560,293
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land .....	0140 1,979,000
. Other .....	0150
Long Term Investments	0170
. Federal Government .....	0180
. Provincial Government .....	0190
. Local Governments .....	0200
. Other .....	0210 1,855,607
Other Current Assets .....	0230 88,000
Other Long Term Assets .....	0240
<b>Total Financial Assets</b>	0250
	0260 8,189,576
<b>Liabilities</b>	0270
Temporary Loans Payable .....	0280
Payable To Other Governments .....	0290
Accounts Payable & Accrued Liabilities .....	0300 120,072
Deposit Liabilities .....	0310 5,760
Deferred Revenue .....	0340 1,393,886
Long Term Debt .....	0350
Other Current Liabilities .....	0360 304,990
Other Long Term Liabilities .....	0370
<b>Total Liabilities</b>	0380
	0390 1,824,708
<b>Net Financial Assets (Net Debt)</b>	0395 6,364,868
<b>Non Financial Assets</b>	
Tangible Capital Assets .....	0400 27,916,451
Inventory for Consumption.....	0410
Prepaid Expenses .....	0420 192
Other.....	0430
<b>Total Non-Financial Assets</b>	0440 27,916,643
<b>Accumulated Surplus</b>	0450 34,281,511

**CHANGE IN ACCUMULATED SURPLUS**

**Schedule 9B**

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	4,304,777	1,613,178	27,217,661	33,135,616
Net Revenue (Expense) .....	0505	1,145,895			1,145,895
Funds Designated For Future Use.....	0511	-250,000	250,000		
Restricted Funds - Used for Operations.....	0512	44,663	-44,663		
Restricted Funds - Used for TCA.....	0513		-7,000	7,000	
Current Year Funds Used for TCA .....	0514	-1,641,874		1,641,874	
Donated and Contributed TCA.....	0516				
Disposals of TCA.....	0517				
Annual Amortization Expense.....	0518	950,084		-950,084	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521				
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524				
Accumulated Surplus - End of Year.....	0525	4,553,545	1,811,515	27,916,451	34,281,511

**FINANCIAL ACTIVITIES BY FUNCTION**

**Schedule 9C**

	Revenue		Expense
	1		2
<b>Total General</b>	0700	3,274,125	
<b>Function</b>	0710		1150
<b>General Government</b>	0720		1160
Council and Other Legislative .....	0730	1,704	1170
General Administration .....	0740	365,548	1180
Other General Government .....	0750		1190
<b>Protective Services</b>	0760		1200
Police .....	0770	9,651	1210
Fire .....	0780	710,644	1220
Disaster and Emergency Measures .....	0790		1230
Ambulance and First Aid .....	0800		1240
Bylaws Enforcement .....	0810	28,116	1250
Other Protective Services .....	0820		1260
<b>Transportation</b>	0830		1270
Common and Equipment Pool .....	0840	4,125	1280
Roads, Streets, Walks, Lighting .....	0850	480,863	1290
Airport .....	0860	17,161	1300
Public Transit .....	0870		1310
Storm Sewers and Drainage .....	0880	388,126	1320
Other Transportation .....	0890		1330
<b>Environmental Use and Protection</b>	0900		1340
Water Supply and Distribution .....	0910	1,337,697	1350
Wastewater Treatment and Disposal .....	0920	261,382	1360
Waste Management .....	0930	333,620	1370
Other Environmental Use and Protection .....	0940		1380
<b>Public Health and Welfare</b>	0950		1390
Family and Community Support .....	0960	94,462	1400
Day Care .....	0970		1410
Cemeteries and Crematoriums .....	0980	14,293	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	20,149	1460
Subdivision Land and Development .....	1030	725	1470
Public Housing Operations .....	1040		1480
Land, Housing and Building Rentals .....	1050		1490
Other Planning and Development .....	1060		1500
<b>Recreation and Culture</b>	1070		1510
Recreation Boards .....	1080		1520
Parks and Recreation .....	1090	575,828	1530
Culture: Libraries, Museums, Halls .....	1100	136,353	1540
Convention Centres .....	1110		1550
Other Recreation and Culture .....	1120		1560
<b>Other Utilities</b>	1125		1565
Gas .....	1126		1566
Electric .....	1127		1567
<b>Other</b> .....	1130		1570
<b>Total Revenue/Expense</b>	1140	8,054,572	1580
<b>Net Revenue/Expense</b>			1590
			1,145,895

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	2,831,209
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	2,060,640
Penalties and Costs on Taxes	1810	47,251
Licenses and Permits	1820	24,824
Fines	1830	9,651
Franchise and Concession Contracts	1840	313,779
Returns on Investments	1850	81,887
Rentals	1860	341,781
Insurance Proceeds	1870	49,962
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	309,904
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	1,426,792
Local Government Transfers	1930	503,701
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	53,191
<b>Total Revenue</b>	1980	<b>8,054,572</b>
Expenses	1990	
Salaries, Wages, and Benefits	2000	2,352,632
Contracted and General Services	2010	1,367,030
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	1,777,794
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	178,511
Transfers to Individuals and Organizations	2070	224,815
Bank Charges and Short Term Interest	2080	3,668
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	
Amortization of Tangible Capital Assets	2110	950,084
Net Loss on Sale of Tangible Capital Assets	2125	
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	54,143
<b>Total Expenses</b>	2140	<b>6,908,677</b>
<b>Net Revenue (Expense)</b>	2150	<b>1,145,895</b>

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	18,761		53,257	
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250				
Fire .....	2260	156,115	350,000	112,648	
Disaster and Emergency Measures .....	2270			3,357	
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290	3,292			
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320	4,125		58,697	
Roads, Streets, Walks, Lighting .....	2330		192,174	169,319	
Airport .....	2340	2,556		6,430	
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360		388,126	13,003	
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	1,104,597	135,092	77,150	
Wastewater Treatment and Disposal .....	2400	261,382	98,008	105,885	
Waste Management .....	2410	333,621			
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440	1,365			
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	14,293		1,676	
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490				
Economic/Agricultural Development .....	2500	19,837		26,966	
Subdivision Land and Development .....	2510	725			
Public Housing Operations .....	2520				
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards .....	2560				
Parks and Recreation .....	2570	139,245		293,919	
Culture: Libraries, Museums, Halls .....	2580	726		27,777	
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other	2610				
<b>Total</b>	<b>2620</b>	<b>2,060,640</b>	<b>1,163,400</b>	<b>950,084</b>	

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative .....	2710				
General Administration .....	2720	5,579			
Other General Government .....	2730				
Protective Services	2740				
Police .....	2750				
Fire .....	2760	474,532			
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services .....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	13,043			
Roads, Streets, Walks, Lighting .....	2830	475,449			
Airport .....	2840				
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860	388,126			
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890	139,956			
Wastewater Treatment and Disposal .....	2900	98,009			
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	42,300			
Culture: Libraries, Museums, Halls .....	3080	11,880			
Convention Centres .....	3090				
Other Recreation and Culture .....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other	3110				
<b>Total</b>	<b>3120</b>	<b>1,648,874</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	9,018,220	498,299		9,516,519
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	3,580,425	142,937		3,723,362
Wastewater Systems.....	3204	5,468,464	103,701		5,572,165
Storm Systems.....	3205	878,281	410,667		1,288,948
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures.....	3210	18,945,390	1,155,604		20,100,994
Construction In Progress.....	3219	63,430	307,060		370,490
Buildings.....	3220	15,626,444	35,259		15,661,703
Machinery and Equipment.....	3230	3,057,133	81,860		3,138,993
Land.....	3240	980,408			980,408
Land Improvements.....	3245	1,901,476			1,901,476
Vehicles.....	3250	2,090,419	69,091		2,159,510
<b>Total Capital Property Cost</b>	3260	<b>42,664,700</b>	<b>1,648,874</b>		<b>44,313,574</b>
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	5,153,219	139,007		5,292,226
Light Rail Transit Systems	3272				
Water Systems	3273	1,055,434	50,980		1,106,414
Wastewater Systems	3274	2,137,904	77,486		2,215,390
Storm Systems	3275	424,506	13,003		437,509
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures.....	3280	8,771,063	280,476		9,051,539
Buildings.....	3290	3,389,544	292,613		3,682,157
Machinery and Equipment.....	3300	1,603,516	232,168		1,835,684
Land.....	3310				
Land Improvements.....	3315	823,073	61,875		884,948
Vehicles.....	3320	859,843	82,952		942,795
<b>Total Accumulated Amortization</b>	3330	<b>15,447,039</b>	<b>950,084</b>		<b>16,397,123</b>
<b>Net Book Value of Capital Property</b>	3340	<b>27,217,661</b>			<b>27,916,451</b>
<b>Capital Long Term Debt (Net)</b>	3350				
<b>Equity in Tangible Capital Assets</b>	3400	<b>27,217,661</b>			<b>27,916,451</b>

**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			
Supported by Special Levies .....	3420			
Supported by Utility Rates .....	3430			
Other .....	3440			
<b>Total Long Term Debt Principal Balance</b>	3450			

**LONG TERM DEBT SOURCES**

**Schedule 9I**

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

**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			
Current + 2 .....	3720			
Current + 3 .....	3730			
Current + 4 .....	3740			
Current + 5 .....	3750			
Thereafter .....	3760			
<b>Total Principal</b>	3770			
<b>Interest by Year</b>	3780			
Current + 1 .....	3790			
Current + 2 .....	3800			
Current + 3 .....	3810			
Current + 4 .....	3820			
Current + 5 .....	3830			
Thereafter .....	3840			
<b>Total Interest</b>	3850			

**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

		Property Taxes 1	Grants - in Place 2	Total 3
Property Taxes	3900			
Residential Land and Improvements .....	3910	2,551,091		2,551,091
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	786,222	89,309	875,531
Machinery and Equipment .....	3950	54,055		54,055
Linear Property .....	3960	145,004		145,004
Railway .....	3970			
Farm Land .....	3980	1,434		1,434
Adjustments to Property Taxes .....	3990			
<b>Total Property Taxes and Grants In Place</b>	<b>4000</b>	<b>3,537,806</b>	<b>89,309</b>	<b>3,627,115</b>
Requisition Transfers				
Education				
Residential/Farm Land .....	4031			471,981
Non-Residential .....	4035			192,268
Seniors Lodges .....	4090			131,657
Other .....	4100			
Adjustments to Requisition Transfers .....	4110			
<b>Total Requisition Transfers</b>	<b>4120</b>			<b>795,906</b>
<b>Net Municipal Property Taxes and Grants In Place</b>	<b>4130</b>			<b>2,831,209</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	89,309			89,309
Local Government .....	4220				
Other .....	4230				
<b>Total</b>	<b>4240</b>	<b>89,309</b>			<b>89,309</b>

**DEBT LIMIT**

**Schedule 9AA**

		1
Debt Limit .....	5700	9,809,673
Total Debt .....	5710	
Debt Service Limit .....	5720	1,634,946
Total Debt Service Costs .....	5730	

Enter prior year Line 3450 Column 2 balance here: