MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2015

Municipality Name: Town of Black Diamond

CERTIFICATION

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

	Joanne Irwin	May 4, 2016
Signature of Duly Authorized Signing Officer	Print Name	Date

FINANCIAL POSITION

Schedule 9A

		Total
		1
Assets	0010	
Cash and Temporary Investments	0020	15,966,097
Taxes and Grants in Place of Taxes Receivable	0030	
. Current	0040	134,397
. Arrears	0050	37,119
. Allowance	0060	
Receivable From Other Governments	0070	
Loans Receivable	0080	
Trade and Other Receivables	0090	496,784
Debt Charges Recoverable	0095	
Inventories Held for Resale	0130	
. Land	0140	
. Other	0150	
Long Term Investments	0170	
. Federal Government	0180	
. Provincial Government	0190	
. Local Governments	0200	
. Other	0210	
Other Current Assets	0230	
Other Long Term Assets	0240	
	0250	
Total Financial Assets	0260	16,634,397
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	
Accounts Payable & Accrued Liabilities	0300	771,982
Deposit Liabilities	0310	717,948
Deferred Revenue	0340	7,592
Long Term Debt	0350	1,365,552
Other Current Liabilities	0360	5,994,773
Other Long Term Liabilities	0370	87,448
	0380	
Total Liabilities	0390	8,945,295
Net Financial Assets (Net Debt)	0395	7,689,102
Non Financial Assets		
Tangible Capital Assets	0400	37,047,361
Inventory for Consumption	0410	75,894
Prepaid Expenses	0420	85,919
Other	0430	
Total Non-Financial Assets	0440	37,209,174
Accumulated Surplus	0450	44,898,276

CHANGE IN ACCUMULATED SURPLUS **Schedule 9B**

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	950,576	7,652,264	29,955,636	38,558,476
Net Revenue (Expense)	0505	6,339,800			6,339,800
Funds Designated For Future Use	0511	-152,664	152,664		
Restricted Funds - Used for Operations	0512	-361,363	361,363		
Restricted Funds - Used for TCA	0513				
Current Year Funds Used for TCA	0514	-6,871,455		6,871,455	
Donated and Contributed TCA	0516				
Disposals of TCA	0517				
Annual Amortization Expense	0518	832,507		-832,507	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-131,009		131,009	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524	443,784		-443,784	
Accumulated Surplus - End of Year	0525	1,050,176	8,166,291	35,681,809	44,898,276

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Code	Revenue 1	Code	Expense 2
Total General	0700	2,875,533		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	160,272
General Administration	0740	355,758	1180	705,151
Other General Government	0750		1190	
Protective Services	0760		1200	
Police	0770		1210	
Fire	0780	104,247	1220	253,091
Disaster and Emergency Measures	0790	5,883,171	1230	316,935
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	157,370	1250	207,866
Other Protective Services	0820		1260	68,023
Transportation	0830		1270	
Common and Equipment Pool	0840	32,109	1280	285,242
Roads, Streets, Walks, Lighting	0850	52,289	1290	602,505
Airport	0860		1300	
Public Transit	0870		1310	
Storm Sewers and Drainage	0880		1320	18,945
Other Transportation	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910	836,003	1350	891,149
Wastewater Treatment and Disposal	0920	584,027	1360	587,153
Waste Management	0930	190,945	1370	168,187
Other Environmental Use and Protection	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960	57,741	1400	75,111
Day Care	0970		1410	
Cemeteries and Crematoriums	0980		1420	50,920
Other Public Health and Welfare	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development	1010	84,013	1450	302,721
Economic/Agricultural Development	1020	46,777	1460	167,379
Subdivision Land and Development	1030		1470	
Public Housing Operations	1040		1480	
Land, Housing and Building Rentals	1050		1490	
Other Planning and Development	1060		1500	
Recreation and Culture	1070		1510	
Recreation Boards	1080		1520	
Parks and Recreation	1090	890,440	1530	842,797
Culture: Libraries, Museums, Halls	1100	36,017	1540	143,193
Convention Centres	1110		1550	
Other Recreation and Culture	1120		1560	
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other	1130		1570	
Total Revenue/Expense	1140	12,186,440	1580	5,846,640
Net Revenue/Expense			1590	6,339,800

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	2,875,533
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	1,781,350
Penalties and Costs on Taxes	1810	60,472
Licenses and Permits	1820	105,770
Fines	1830	70,625
Franchise and Concession Contracts	1840	188,127
Returns on Investments	1850	184,563
Rentals	1860	
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	2,000
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	6,416,350
Local Government Transfers	1930	198,501
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	43,875
Other Revenues	1970	259,274
Total Revenue	1980	12,186,440
Expenses	1990	
Salaries, Wages, and Benefits	2000	1,962,649
Contracted and General Services	2010	1,798,050
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	492,721
Provision For Allowances	2040	
Transfers to Other Governments	2050	641,818
Transfers to Local Boards and Agencies	2060	39,512
Transfers to Individuals and Organizations	2070	562
Bank Charges and Short Term Interest	2080	
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	63,114
Amortization of Tangible Capital Assets	2110	832,507
Net Loss on Sale of Tangible Capital Assets	2125	
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	15,707
Total Expenses	2140	5,846,640
Net Revenue (Expense)	2150	6,339,800

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	5,946		42,768	379
Other General Government	2230				
Protective Services	2240				
Police	2250				
Fire	2260	48,489		61,227	
Disaster and Emergency Measures	2270		5,630,228	68,636	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290	9,450		15,309	
Other Protective Services	2300				
Transportation	2310				
Common and Equipment Pool	2320			41,253	
Roads, Streets, Walks, Lighting	2330	775	4,091	208,233	15,856
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360			9,113	1,962
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	677,598	-1,663	179,039	17,051
Wastewater Treatment and Disposal	2400	534,408	35,060	53,380	25,718
Waste Management	2410	190,945		9,853	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440	6,324		345	
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	45,497			
Economic/Agricultural Development	2500			2,885	
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				
Parks and Recreation	2570	261,918	220,462	140,466	2,148
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	1,781,350	5,888,178	832,507	63,114

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				20,670
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760	6,746			
Disaster and Emergency Measures	2770	4,773,350			
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820	60,189		139,598	
Roads, Streets, Walks, Lighting	2830	257,403		149,670	19,080
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				11,577
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	71,700			31,595
Wastewater Treatment and Disposal	2900	35,061			31,160
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	1,667,006		154,516	16,927
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	6,871,455		443,784	131,009

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems	3201	6,967,524			6,967,524
Light Rail Transit Systems	3202				
Water Systems	3203	8,211,752			8,211,752
Wastewater Systems	3204	2,591,225			2,591,225
Storm Systems	3205	397,264			397,264
Fibre Optics	3206				
Electricity Systems	3207				
Gas Distribution Systems	3208				
Total Engineered Structures	3210	18,167,765			18,167,765
Construction In Progress	3219	5,732,186	4,850,471		10,582,657
Buildings	3220	5,173,248	411,838		5,585,086
Machinery and Equipment	3230	2,841,294	257,263		3,098,557
Land	3240	880,361			880,361
Land Improvements	3245	394,398	1,098,571		1,492,969
Vehicles	3250	1,861,820	253,312		2,115,132
Total Capital Property Cost	3260	35,051,072	6,871,455		41,922,527
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	824,300	140,123		964,423
Light Rail Transit Systems	3272				
Water Systems	3273	557,637	163,222		720,859
Wastewater Systems	3274	282,712	51,823		334,535
Storm Systems	3275	87,551	70,462		158,013
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	1,752,200	425,630		2,177,830
Buildings	3290	766,162	111,848		878,010
Machinery and Equipment	3300	897,375	180,844		1,078,219
Land	3310				
Land Improvements	3315	44,049	12,350		56,399
Vehicles	3320	582,873	101,835		684,708
Total Accumulated Amortization	3330	4,042,659	832,507		4,875,166
Net Book Value of Capital Property	3340	31,008,413			37,047,361
Capital Long Term Debt (Net)	3350	1,052,777			1,365,552
Equity in Tangible Capital Assets	3400	29,955,636			35,681,809

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410		785,902	785,902
Supported by Special Levies	3420			
Supported by Utility Rates	3430		579,650	579,650
Other	3440			
Total Long Term Debt Principal Balance	3450		1,365,552	1,365,552

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority	3500		1,360,542	1,360,542
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610		5,010	5,010
Total Long Term Debt Principal Balance	3620		1,365,552	1,365,552

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700			
Current + 1	3710		168,067	168,067
Current + 2	3720		145,875	145,875
Current + 3	3730		151,307	151,307
Current + 4	3740		150,249	150,249
Current + 5	3750		138,728	138,728
Thereafter	3760		611,326	611,326
Total Principal	3770		1,365,552	1,365,552
Interest by Year	3780			
Current + 1	3790		62,759	62,759
Current + 2	3800		54,187	54,187
Current + 3	3810		48,755	48,755
Current + 4	3820		43,044	43,044
Current + 5	3830		37,417	37,417
Thereafter	3840		133,865	133,865
Total Interest	3850		380,027	380,027

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	3,291,275		3,291,275
Non-Residential	3920			
Land and Improvements (Excluding M & E)	3935	420,429	8,511	428,940
Machinery and Equipment	3950			
Linear Property	3960	36,358		36,358
Railway	3970			
Farm Land	3980	75		75
Adjustments to Property Taxes	3990			
Total Property Taxes and Grants In Place	4000	3,748,137	8,511	3,756,648

Requisition Transfers	4010	
Education		
Residential/Farm Land	4031	710,279
Non-Residential	4035	129,593
Seniors Lodges	4090	41,243
Other	4100	
Adjustments to Requisition Transfers	4110	
Total Requisition Transfers	4120	881,115
Net Municipal Property Taxes and Grants In Place	4130	2,875,533

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200				
Provincial Government	4210	8,511			8,511
Local Government	4220				
Other	4230				
Total	4240	8,511			8,511

DEBT LIMIT

Schedule 9AA

		1
Debt Limit	5700	9,447,393
Total Debt	5710	1,365,552
Debt Service Limit	5720	1,574,566
Total Debt Service Costs	5730	1,343,740

Enter Prior year's Line 3450 Column 2 balance here:	1,052,777