MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2017

Municipality Name: Town of Black Diamond

CERTIFICATION

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

Signature of Duly Authorized Signing Officer	**Sharlene Brown** Print Name	April 25, 2018 Date

FINANCIAL POSITION **Schedule 9A**

		Total
		1
Assets	0010	
Cash and Temporary Investments	0020	13,260,085
Taxes and Grants in Place of Taxes Receivable	0030	
. Current	0040	224,424
. Arrears	0050	38,391
. Allowance	0060	
Receivable From Other Governments	0070	
Loans Receivable	0080	
Trade and Other Receivables	0090	2,502,374
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	5
Other Current Assets	0230	
Other Long Term Assets	0240	
	0250	
Total Financial Assets	0260	16,025,279
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	
Accounts Payable & Accrued Liabilities	0300	710,186
Deposit Liabilities	0310	702,291
Deferred Revenue	0340	3,387,798
Long Term Debt	0350	2,051,607
Other Current Liabilities	0360	23,563
Other Long Term Liabilities	0370	
	0380	
Total Liabilities	0390	6,875,445
Net Financial Assets (Net Debt)	0395	9,149,834
Non Financial Assets		
Tangible Capital Assets	0400	31,256,579
Inventory for Consumption	0410	95,478
Prepaid Expenses	0420	89,201
Other	0430	
Total Non-Financial Assets	0440	31,441,258
Accumulated Surplus	0450	40,591,092

CHANGE IN ACCUMULATED SURPLUS **Schedule 9B**

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	3,152,543	6,856,752	31,234,933	41,244,228
Net Revenue (Expense)	0505	2,126,655			2,126,655
Funds Designated For Future Use………………………	0511	-1,232,400	1,232,400		
Restricted Funds - Used for Operations………………………..	0512	287,332	-287,332		
Restricted Funds - Used for TCA……………………………..	0513		-644,824	644,824	
Current Year Funds Used for TCA ……………………	0514	-1,927,507		1,927,507	
Donated and Contributed TCA………………………………	0516				
Disposals of TCA………………………………………………	0517	3,267		-3,267	
Annual Amortization Expense………………………………………	0518	965,106		-965,106	
Long Term Debt - Issued…………………………………………	0519				
Long Term Debt - Repaid…………………………………………	0521	-145,877		145,877	
Capital Debt - Used for TCA………………………	0522				
	0523				
Other Adjustments………………………………………………..	0524	5		-2,779,796	-2,779,791
Accumulated Surplus - End of Year………………………………	0525	3,229,124	7,156,996	30,204,972	40,591,092

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Code	Revenue 1	Code	Expense 2
Total General	0700	2,966,654		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	149,076
General Administration	0740	486,895	1180	673,311
Other General Government	0750		1190	
Protective Services	0760		1200	
Police	0770		1210	
Fire	0780	174,915	1220	319,680
Disaster and Emergency Measures	0790	88,009	1230	205,907
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	166,059	1250	212,567
Other Protective Services	0820		1260	27,634
Transportation	0830		1270	
Common and Equipment Pool	0840		1280	241,629
Roads, Streets, Walks, Lighting	0850	658,513	1290	769,547
Airport	0860		1300	
Public Transit	0870		1310	
Storm Sewers and Drainage	0880		1320	
Other Transportation	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910	1,441,872	1350	881,611
Wastewater Treatment and Disposal	0920	1,126,601	1360	696,747
Waste Management	0930	199,574	1370	180,905
Other Environmental Use and Protection	0940		1380	39,118
Public Health and Welfare	0950		1390	
Family and Community Support	0960	69,248	1400	93,999
Day Care	0970		1410	
Cemeteries and Crematoriums	0980		1420	56,000
Other Public Health and Welfare	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development	1010	106,580	1450	233,559
Economic/Agricultural Development	1020	41,318	1460	175,489
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	605,926	1530	934,644
Culture: Libraries, Museums, Halls	1100		1540	156,108
Convention Centres	1110		1550	
Other Recreation and Culture	1120	42,022	1560	
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other	1130		1570	
Total Revenue/Expense	1140	8,174,186	1580	6,047,531
Net Revenue/Expense			1590	2,126,655

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (Net Municipal)	1720	2,966,654
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	1,880,664
Penalties and Costs on Taxes	1810	51,360
Licenses and Permits	1820	184,291
Fines	1830	
Franchise and Concession Contracts	1840	226,715
Returns on Investments	1850	137,086
Rentals	1860	285,049
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	78,297
Provincial Government Unconditional Transfers	1910	165,977
Provincial Government Conditional Transfers	1920	1,790,592
Local Government Transfers	1930	235,883
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	70,820
Other Revenues	1970	100,798
Total Revenue	1980	8,174,186
Expenses	1990	
Salaries, Wages, and Benefits	2000	2,007,861
Contracted and General Services	2010	1,630,250
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	547,647
Provision For Allowances	2040	
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	758,526
Transfers to Individuals and Organizations	2070	45,786
Bank Charges and Short Term Interest	2080	534
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	78,283
Amortization of Tangible Capital Assets	2110	965,106
Net Loss on Sale of Tangible Capital Assets	2125	3,268
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	10,270
Total Expenses	2140	6,047,531
Net Revenue (Expense)	2150	2,126,655

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	11,580	118,158	32,100	
Other General Government	2230				
Protective Services	2240				
Police	2250				
Fire	2260	92,322		86,961	
Disaster and Emergency Measures	2270		44,020	134,660	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290	12,430		17,410	
Other Protective Services	2300				
Transportation	2310				
Common and Equipment Pool	2320		635,492	14,144	5,298
Roads, Streets, Walks, Lighting	2330	5,758		278,063	20,407
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	794,499	578,939	86,873	18,740
Wastewater Treatment and Disposal	2400	699,474	395,829	53,484	31,142
Waste Management	2410	199,064		20,528	
Other Environmental Use and Protection	2420			33,346	1,242
Public Health and Welfare	2430				
Family and Community Support	2440	7,417			
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	52,116		1,520	
Economic/Agricultural Development	2500	584		2,620	
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	5,420	18,155	203,397	1,454
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	1,880,664	1,790,593	965,106	78,283

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	116,060			
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760	10,202			
Disaster and Emergency Measures	2770	18,200			
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800	7,705			
Transportation	2810				
Common and Equipment Pool	2820				3,946
Roads, Streets, Walks, Lighting	2830	1,105,924			50,668
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860	2,429			12,462
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	623,509			12,899
Wastewater Treatment and Disposal	2900	400,829			35,254
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	287,473			30,649
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	2,572,331			145,878

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
		1	2	3	4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems	3201	7,091,644	845,164		7,936,808
Light Rail Transit Systems	3202				
Water Systems	3203	3,015,521	601,509		3,617,030
Wastewater Systems	3204	2,591,225	376,029		2,967,254
Storm Systems	3205	6,072,837	4,949,531		11,022,368
Fibre Optics	3206				
Electricity Systems	3207				
Gas Distribution Systems	3208				
Total Engineered Structures	3210	18,771,227	6,772,233		25,543,460
Construction In Progress	3219	6,228,063	-6,080,702		147,361
Buildings	3220	5,381,191	69,278		5,450,469
Machinery and Equipment	3230	3,962,415	133,393		4,095,808
Land	3240	880,361			880,361
Land Improvements	3245	499,437	1,417,368		1,916,805
Vehicles	3250	2,013,036	260,761	27,189	2,246,608
Total Capital Property Cost	3260	37,735,730	2,572,331	27,189	40,280,872
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	1,542,056	192,343		1,734,399
Light Rail Transit Systems	3272				
Water Systems	3273	969,742	64,039		1,033,781
Wastewater Systems	3274	406,375	37,057		443,432
Storm Systems	3275	315,751	162,784		478,535
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	3,233,924	456,223		3,690,147
Buildings	3290	1,689,895	115,663		1,805,558
Machinery and Equipment	3300	1,773,014	205,434		1,978,448
Land	3310				
Land Improvements	3315	115,282	46,036		161,318
Vehicles	3320	1,270,994	141,750	23,922	1,388,822
Total Accumulated Amortization	3330	8,083,109	965,106	23,922	9,024,293
Net Book Value of Capital Property	3340	29,652,621			31,256,579
Capital Long Term Debt (Net)	3350	1,197,485			1,051,607
Equity in Tangible Capital Assets	3400	28,455,136			30,204,972

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes	Capital Purposes	Total
		1	2	3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410	1,000,000	587,723	1,587,723
Supported by Special Levies	3420			
Supported by Utility Rates	3430		463,884	463,884
Other	3440			
Total Long Term Debt Principal Balance	3450	1,000,000	1,051,607	2,051,607

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes	Capital Purposes	Total
		1	2	3
Alberta Capital Finance Authority………………………………..	3500		1,051,607	1,051,607
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610	1,000,000		1,000,000
Total Long Term Debt Principal Balance	3620	1,000,000	1,051,607	2,051,607

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes	Capital Purposes	Total
		1	2	3
Principal Repayments by Year	3700			
Current + 1	3710	1,000,000	151,305	1,151,305
Current + 2	3720		150,242	150,242
Current + 3	3730		138,723	138,723
Current + 4	3740		91,751	91,751
Current + 5	3750		97,113	97,113
Thereafter	3760		422,473	422,473
Total Principal	3770	1,000,000	1,051,607	2,051,607
Interest by Year	3780			
Current + 1	3790		48,744	48,744
Current + 2	3800		43,038	43,038
Current + 3	3810		37,416	37,416
Current + 4	3820		31,947	31,947
Current + 5	3830		26,585	26,585
Thereafter	3840		75,333	75,333
Total Interest	3850		263,063	263,063

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	3,450,829		3,450,829
Non-Residential	3920			
Land and Improvements (Excluding M & E)…………...	3935	463,730	5,823	469,553
Machinery and Equipment	3950			
Linear Property	3960	33,379		33,379
Railway	3970			
Farm Land	3980	74		74
Adjustments to Property Taxes	3990			
Total Property Taxes and Grants In Place	4000	3,948,012	5,823	3,953,835

Requisition Transfers	4010	
Education		
Residential/Farm Land	4031	767,620
Non-Residential ....…………	4035	134,872
Seniors Lodges ....…………	4090	44,962
Other	4100	39,727
Adjustments to Requisition Transfers ....…………	4110	
Total Requisition Transfers	4120	987,181
Net Municipal Property Taxes and Grants In Place	4130	2,966,654

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200				
Provincial Government	4210	5,823			5,823
Local Government	4220				
Other	4230				
Total	4240	5,823			5,823

DEBT LIMIT

Schedule 9AA

	Code	1
Debt Limit	5700	9,457,947
Total Debt	5710	2,051,607
Debt Service Limit	5720	1,576,325
Total Debt Service Costs	5730	1,200,049

Enter prior year Line 3450 Column 2 balance here:	1,197,485