

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 58044

MUNICIPALITY OF: Nipigon Tp

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

Nipigon Tp
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,905,532	-	1,062,803	842,729
Direct water billings on ratepayers -- own municipality	2	180,706	-		180,706
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,086,238	-	1,062,803	1,023,435
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,910	-	-	8,910
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	38,467	-		38,467
The Municipal Act, section 157	10	2,489	-		2,489
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	29,383	-	-	29,383
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	5,152	-	-	5,152
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	84,401	-	-	84,401
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	11,710	-	-	11,710
Revenue Guarantee	27				
Subtotal	28	429,205	-	-	429,205
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	356,473			356,473
Canada specific grants	30	3,060			3,060
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	120,241			120,241
Subtotal	33	479,774			479,774
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	16,350	-	-	16,350
Fines	37	665			665
Penalties and interest on taxes	38	34,503			34,503
Investment income - from own funds	39	29,576			29,576
- other	40	-			-
Sales of publications, equipment, etc	42	7,322			7,322
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	88,416	-	-	88,416
TOTAL REVENUE	51	3,168,034	-	1,062,803	2,105,231

*For the year ended December 31, 1992.*

## Nipigon Tp

## 2LT - OP

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[illegible]

*For the year ended December 31, 1992.*

## Nipigon Tp

**2LT - OP**

[illegible]

*For the year ended December 31, 1992.*

## Nipigon Tp

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### III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						639,496	319,621	83,989	3,309	6,994	9,394	1,062,803

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Nipigon Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,612
Protection to Persons and Property					
Fire	2	-	-	-	625
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	625
Transportation services					
Roadways	8	84,480	-	-	6,764
Winter Control	9	21,120	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	1,995
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	1,491
Subtotal	15	105,600	-	-	10,250
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	679
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,807
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	3,486
Health Services					
Public Health Services	24	-	-	-	7,500
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,848
--	29	-	-	-	-
Subtotal	30	-	-	-	18,348
Social and Family Services					
General Assistance	31	217,066	-	-	2,762
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	217,066	-	-	2,762
Recreation and Cultural Services					
Parks and Recreation	37	8,554	1,870	-	34,612
Libraries	38	10,963	1,190	-	79
Other Cultural	39	14,290	-	-	34,967
Subtotal	40	33,807	3,060	-	69,658
Planning and Development					
Planning and Development	41	-	-	-	75
Commercial and Industrial	42	-	-	-	11,425
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	11,500
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	356,473	3,060	-	120,241

1992 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Nipigon Tp						
For the year ended December 31, 1992.								
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	200,613	-	85,469	-	-	1,123	284,959
Protection to Persons and Property								
Fire	2	20,953	-	28,244	9,210	-	3,398	61,805
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	25,922	-	2,257	-	-	-	28,179
Emergency measures	6	-	-	-	-	1,829	-	1,829
Subtotal	7	46,875	-	30,501	9,210	1,829	3,398	91,813
Transportation services								
Roadways	8	176,029	-	105,573	-	-	65,878	215,724
Winter Control	9	58,002	-	9,760	-	-	44,970	112,732
Transit	10	-	-	-	-	-	-	-
Parking	11	583	-	208	-	-	33	824
Street Lighting	12	676	-	26,195	-	-	111	26,982
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	3,281	-	-	-	3,281
Subtotal	15	235,290	-	145,017	-	-	20,764	359,543
Environmental services								
Sanitary Sewer System	16	33,904	15,280	22,416	-	-	2,397	73,997
Storm Sewer System	17	2,665	-	-	-	-	421	3,086
Waterworks System	18	85,090	16,284	18,967	50,000	-	1,686	172,027
Garbage Collection	19	41,990	-	7,997	-	-	8,757	58,744
Garbage Disposal	20	20,397	-	13,473	3,528	-	1,798	39,196
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	184,046	31,564	62,853	53,528	-	15,059	347,050
Health Services								
Public Health Services	24	402	-	2,653	-	14,611	46	17,712
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	15,335	-	2,609	9,984	-	1,041	28,969
--	29	-	-	-	-	-	-	-
Subtotal	30	15,737	-	5,262	9,984	14,611	1,087	46,681
Social and Family Services								
General Assistance	31	25,864	-	251	-	242,753	-	268,868
Assistance to Aged Persons	32	-	-	-	-	33,071	-	33,071
Assitance to Children	33	-	-	-	-	20,278	-	20,278
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	25,864	-	251	-	296,102	-	322,217
Recreation and Cultural Services								
Parks and Recreation	37	173,750	-	44,889	241,453	-	595	460,687
Libraries	38	38,979	-	14,150	-	-	1,405	54,534
Other Cultural	39	402	-	679	34,967	-	112	36,160
Subtotal	40	213,131	-	59,718	276,420	-	2,112	551,381
Planning and Development								
Planning and Development	41	11,288	-	423	-	-	-	11,711
Commercial and Industrial	42	23,321	-	21,017	794	11,631	231	56,994
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	34,609	-	21,440	794	11,631	231	68,705
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	956,165	31,564	410,511	349,936	324,173	-	2,072,349

For the year ended December 31, 1992.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	531,518	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		264,968	
Reserves and Reserve Funds	3		917,511	
Subtotal	4		1,182,479	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		650,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		650,000	
Grants and Loan Forgiveness				
Ontario	20		1,016,545	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		1,016,545	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		10,350	
--	31		-	
Subtotal	32		10,350	
Total Sources of Financing	33		2,859,374	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		3,390,892	
Subtotal	36		3,390,892	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
Total Applications	42		3,390,892	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44		-	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Nipigon Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	9,210
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	9,210
Transportation services					
Roadways	8	26,047	-	-	52,093
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	9,294	-	-	18,588
Air Transportation	13	-	-	-	-
--	14	-	-	-	15,687
Subtotal	15	35,341	-	-	86,368
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	5,297	-	-	8,825
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,297	-	-	8,825
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,984
--	29	-	-	-	-
Subtotal	30	-	-	-	9,984
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	899,919	-	-	3,156,114
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	899,919	-	-	3,156,114
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	75,988	-	-	99,287
Residential Development	43	-	-	-	21,104
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	75,988	-	-	120,391
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,016,545	-	-	3,390,892

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Nipigon Tp
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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	37,832	
Storm Sewer System		17	-	
Waterworks System		18	29,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	66,832	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	650,000	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	650,000	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	716,832	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Nipigon Tp

For the year ended December 31, 1992.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	37,832
: To Canada and agencies			2	29,000
: To other			3	650,000
	Subtotal		4	716,832
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	716,832
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	716,832
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	93,774
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	93,774

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

Nipigon Tp
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6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1992 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	13,000	3,284		
- general tax rates *	51	-	-		
- special are rates and special charges	52	10,342	4,938		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	23,342	8,222		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1993	60	50,402	59,738	-	-
1994	61	52,571	55,853	-	-
1995	62	43,859	52,308	-	-
1996	63	30,000	48,788	-	-
1997	64	30,000	46,463	-	-
1998-2002	65	510,000	189,474	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	716,832	452,624	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	-			
1994	73	-			
1995	74	-			
1996	75	-			
1997	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Nipigon Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

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1992 FINANCIAL INFORMATION RETURN

Municipality

Nipigon Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	4	414,435	8,638	-	423,073	410,189	12,929	-	-	423,118	49
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1	142,376	1,909	-	144,285	142,210	2,075	-	-	144,285	1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5	486,256	9,150	-	495,406	478,645	16,755	-	-	495,400	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	10	1,043,067	19,697	-	1,062,764	1,031,044	31,759	-	-	1,062,803	49

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Nipigon Tp
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For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	1,280,608	
Revenues			
Contributions from revenue fund	2	84,967	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	52,680	
- other	6	-	
--	9	138,843	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	276,490	
Expenditures			
Transferred to capital fund	14	917,511	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	917,511	
Balance at the end of the year for:			
Reserves	23	263,800	
Reserve Funds	24	375,788	
Total	25	639,588	
Analysed as follows:			
Working funds	26	223,800	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	40,000	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	23,507	
- roads	35	31,710	
- sanitary and storm sewers	36	28,297	
- parks and recreation	64	1,106	
- library	65	-	
- other cultural	66	140,249	
- water	38	87,452	
- transit	39	-	
- housing	40	-	
- industrial development	41	895	
- other and unspecified	42	64,784	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	639,588	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Nipigon Tp
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	422,482	-
Accounts receivable			
Canada	2	66,291	
Ontario	3	278,145	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	10,879	portion of taxes
Waterworks	7	127	receivable for
Other (including unorganized areas)	8	18,859	business taxes
Taxes receivable			
Current year's levies	9	135,234	10,441
Previous year's levies	10	72,078	6,223
Prior year's levies	11	66,966	7,788
Penalties and interest	12	29,111	4,014
Less allowance for uncollectables (negative)	13	- 500	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	716,832	for tax sale / tax
Other long term assets	20	3,755	registration
	21	1,820,259	3,651
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Nipigon Tp

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	473,562		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	687,832		
- special area rates and special charges	35	29,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	639,588		
Accumulated net revenue (deficit)				
General revenue	42	- 85,189		
Special charges and special areas (specify)				
--	43	10,377		
--	44	26,990		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	33,958		
Libraries	49	2,572		
Cemetaries	50	1,520		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	49		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,820,259		

## Municipality

Nipigon Tp

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*For the year ended December 31, 1992.*

1. Number of continuous full time employees as at December 31		1			
Administration	1	3			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	1			
Transit	5	-			
Public Works	6	9			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	4			
Libraries	11	1			
Planning	12	-			
Total	13	18			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:	14	569,370	164,635		
Wages and salaries	15	249,816	25,324		
Employee benefits					
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	1,709,759			
Previous years' tax	17	73,404			
Penalties and interest	18	20,138			
Subtotal	19	1,803,301			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards	24	10,879			
- recoverable from general municipal revenues	25	7,971			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	1,822,151			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1992 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19920229			
Due date of last installment (YYYYMMDD)	33	19920331			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19920630			
Due date of last installment (YYYYMMDD)	36	19920831			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
in 1997	63	-	-	-	-
Total					

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	36,556		6,095	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	693	130,746	49,960	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	-	-	-	-
In other municipalities (specify municipality)									
--					45	-	-	-	-
--					46	-	-	-	-
--					47	-	-	-	-
--					48	-	-	-	-
--					65	-	-	-	-
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	-
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					84			-	
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	-
--					54	-	-	-	-
--					55	-	-	-	-
--					56	-	-	-	-
--					57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1991					67	-	1,000,000	-	1,000,000
Approved in 1992					68	-	650,000	-	650,000
Financed in 1992					69	-	650,000	-	650,000
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1992					71	-	1,000,000	-	1,000,000
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1993	1994	1995	1996	1997
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					3,600,000	3,800,000	4,000,000	4,200,000	4,400,000